CÔNG TY CỔ PHẦN VẬT LIỆU XÂY DỰNG VÀ CHẤT ĐỐT ĐỒNG NAI
LIỆU XÂY DỰNG VÀ CHẤT ĐỐT ĐỒNG NAI
DN: C=VN, S=Đồng Nai, L="255B Phạm Văn Thuận, Phường Tân Mai, Thành Phố Biên Hoà, Tỉnh Đồng Nai", CN=CÔNG TY CỔ PHẦN VẬT LIỆU XÂY DỰNG VÀ CHẤT ĐỐT ĐỒNG NAI, OID.0.9.2342.19200300.100.1.1=MST:3600661303, E=duong.do@chatdotdongnai.com
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MID-YEAR CONSOLIDATED FINANCIAL STATEMENT

As of September 30, 2026

CRITERIA	Code	Explanation	30/09/2026 VND	01/01/2026 VND
ASSETS				
A – SHORT-TERM ASSETS	**100**		**584.452.387.680**	**552.937.373.497**
I. Cash and cash equivalents	**110**	5.1	**32.745.503.701**	**17.734.176.989**
1. Money	111		32.745.503.701	17.734.176.989
2. Cash equivalents	112		-	-
II. Short-term financial investment	**120**	5.2	**286.834.801.423**	**251.213.914.849**
1. Trading securities	121		-	-
2. Provision for depreciation of trading securities (*)	122		-	-
3. Investments held to short-term maturity	123		286.834.801.423	251.213.914.849
4. Provision for investment held to short-term maturity (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses of other short-term investments (*)	126		-	-
III. Short-term receivables	**130**		**115.131.524.696**	**174.543.168.769**
1. Short-term receivables of customers	131	5.3	119.030.200.282	86.667.900.117
2. Short-term seller upfront	132	5.4	17.250.000.228	49.953.367.986
3. Receivables according to the construction contract schedule	134		-	-
4. Other short-term receivables	135	5.5	1.081.710.304	44.826.285.136
5. Provision for short-term bad debts (*)	136	5.6	(26.144.193.912)	(10.818.192.264)
6. Pending shortage of assets	137	5.7	3.913.807.794	3.913.807.794
IV. Inventory	**140**	5.8	**133.570.061.029**	**109.298.746.951**
1. Inventory	141		133.570.061.029	109.298.746.951
2. Provision for inventory discounts	142		-	-
V. Short-Term Biological Assets	**150**		**-**	**-**
1. Pets take short-term one-time products	151		-	-
2. Seasonal crops or short-term one-off products	152		-	-
3. Provision for short-term biological asset losses (*)	153		-	-
V. Other Short-Term Assets	**160**		**16.170.496.831**	**147.365.939**
1. Short-term allocation pending costs	161	5.9	268.429.770	147.365.939
2. Deductible VAT	162		15.902.067.061	-
3. Taxes and other amounts receivable by the State	163		-	-
4. Repurchase and sale of government bonds	164		-	-
5. Other short-term assets	165		-	-

MID-YEAR CONSOLIDATED FINANCIAL STATEMENT

As of September 30, 2026

CRITERIA	Code	Explanation	30/09/2026 VND	01/01/2026 VND
B - LONG-TERM ASSETS	**200**		**135.780.207.284**	**91.060.596.243**
I. Long-term receivables	**210**		**2.926.614.000**	**4.085.826.000**
1. Long-term receivables of customers	211		-	-
2. Pay long-term sellers upfront	212	5.4	2.241.824.000	3.465.936.000
3. Other long-term receivables	215	5.5	684.790.000	619.890.000
4. Provision for long-term bad debts (*)	216		-	-
II. Fixed assets	**220**		**43.570.401.779**	**19.699.821.907**
1. Tangible fixed assets	221	5.10	7.303.317.413	8.626.363.470
- Historical cost	222		44.991.064.214	39.188.172.922
- Cumulative wear value	223		(37.687.746.801)	(30.561.809.452)
2. Fixed assets lease finance	224		-	-
- Historical cost	225		-	-
- Cumulative wear value	226		-	-
3. Intangible fixed assets	227	5.11	36.267.084.366	11.073.458.437
- Historical cost	228		38.018.077.564	12.677.677.564
- Cumulative wear value	229		(1.750.993.198)	(1.604.219.127)
IV. Long-term biological assets	**230**		-	-
1. Pet Animals for Periodic Products	231		-	-
a) Livestock for periodic products that have not reached the adult stage	232		-	-
b) Livestock for periodic products up to the adult stage	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation value (*)	235		-	-
2. Pets take long-term one-time products	236		-	-
3. Seasonal crops or long-term one-time products	237		-	-
4. Provision for long-term biological asset losses (*)	238		-	-
IV. Investment real estate	**240**		-	-
- Historical cost	241		-	-
- Cumulative wear value	24		-	-
V. Long-term unfinished assets	**250**		**282.899.988**	**282.899.988**
1. Long-term unfinished production and business expenses	251		-	-
2. Unfinished capital construction costs	252	5.12	282.899.988	282.899.988
VI. Long-term financial investment	**260**	5.2	**11.086.863.064**	**64.382.331.352**
1. Invest in subsidiaries	261		-	-
2. Investment in joint venture or associate companies	262		1.213.548.858	54.509.017.146
3. Investment in capital contribution to other units	263		10.000.000.000	10.000.000.000
4. Provision for long-term financial investment (*)	264		(126.685.794)	(126.685.794)
5. Investments held to long-term maturity	265		-	-
6. Provision for investment held to long-term maturity (*)	266		-	-
VI. Other long-term assets	**270**		**77.913.428.453**	**2.609.716.996**
1. Long-term allocation waiting costs	271	5.9	3.497.889.685	2.609.716.996

MID-YEAR CONSOLIDATED FINANCIAL STATEMENT

As of September 30, 2026

2. Deferred income tax assets	272		-	-
3. Long-term equipment, supplies, spare parts	273		-	-
4. Other long-term assets	274		-	-
5. Goodwill	279	5.13	74.415.538.768	-
TOTAL ASSETS	**280**		**720.232.594.964**	**643.997.969.740**

CRITERIA	Code	Explanation	30/09/2026 VND	01/01/2026 VND
FUNDING				
C - LIABILITIES	**300**		**498.856.373.367**	**449.358.905.390**
I. Short-term debt	**310**		**492.328.806.700**	**443.443.139.806**
1. Payable to short-term sellers	311	5.14	2.700.325.821	2.407.228.983
2. Buyer pays in advance for a short term	312	5.15	9.144.215.695	6.091.098.633
3. Dividends and profits must be paid	313		34.711.027	-
4. Taxes and amounts payable to the State	314	5.16	6.548.163.978	2.200.177.887
5. Payables to employees	315		2.211.287.864	1.510.611.615
6. Short-term expenses	316	5.17	2.505.798.949	2.729.941.863
7. Payable according to the schedule of the construction contract plan	318		-	-
8. Revenue pending short-term allocation	319		164.072.726	123.545.455
9. Other short-term payables	320	5.18	790.551.317	3.236.496.325
10. Short-term financial loans and leases	321	5.19	466.496.985.741	424.246.860.530
11. Provision for short-term payables	322		-	-
12. Reward and welfare funds	323	5.20	1.732.693.582	897.178.515
13. Price Stabilization Fund	324		-	-
14. Repurchase and sale of government bonds	325		-	-
II. Long-term debt	**330**		**6.527.566.667**	**5.915.765.584**
1. Payable to long-term sellers	331		-	-
2. Buyers pay in advance for the long term	332		-	-
3. Taxes and long-term payables to the State	333		-	-
4. Long-term expenses	334		-	-
5. Revenue pending long-term allocation	337		-	-
6. Other long-term payables	338	5.18	6.527.566.667	5.915.765.584
7. Long-term financial loans and leases	339		-	-
9. Convertible bonds	340		-	-
10. Preferred stocks	341		-	-
11. Deferred income tax payable	342		-	-
12. Provision for long-term payables	343		-	-
13. The Scientific and Technological Development Fund	344		-	-

MID-YEAR CONSOLIDATED FINANCIAL STATEMENT

As of September 30, 2026

CRITERIA	Code	Explanation	30/09/2026 VND	01/01/2026 VND
D – Equity	**400**	5.21	**221.376.221.597**	**194.639.064.350**
1. Owner's contributed capital	411		158.480.630.000	158.480.630.000
- Voting common shares	411a		*158.480.630.000*	*158.480.630.000*
- Preferred stock	411b		-	-
2. Capital surplus	412		-	-
3. Bond Conversion Options	413		-	-
4. Other capital of the owner	414		-	-
5. Own redemption shares (*)	415		-	-
6. Asset revaluation difference	416		-	-
7. Exchange Rate Differences	417		-	-
8. Development investment funds	418		-	-
9. Other funds belonging to the owner's equity	419		-	-
11. Undistributed after-tax profit	420		56.198.350.430	36.158.434.350
- Accumulated undistributed profit after tax by the end of the previous period	420a		*36.199.320.828*	*20.784.264.235*
- Undistributed profit after tax in this period	420b		*19.999.029.602*	*15.374.170.115*
12. Non-controlling shareholder interests	429		6.697.241.167	-
TOTAL CAPITAL	**440**		**720.232.594.964**	**643.997.969.740**

NGUYEN THANH HAI	**VU THI KIM THANH**	**NGUYEN HOANG LINH**
Scheduler	**Chief Accountant**	**Director**
		Legal representative
		Approval, date 2026

DONG NAI BUILDING MATERIALS AND FUEL JOINT STOCK COMPANY
255B Pham Van Thuan, Tam Hiep Ward, Dong Nai City, Vietnam

INTERIM CONSOLIDATED BUSINESS RESULTS REPORT

For the accounting period Quarter 3/2026 ended September 30, 2026

CRITERIA	Code Number	Theory Ming	Q3/2026 VND	Accumulated from the beginning of the year to the end of the quarter VND
1. Revenue from sales and provision of services	01		**958.610.697.900**	**3.127.097.683.845**
2. Revenue deductions	02		-	-
3. Net revenue from sales and service provision (10 = 01 - 02)	10	6.1	**958.610.697.900**	**3.127.097.683.845**
4. Cost of goods sold	11	6.2	934.567.601.952	3.020.552.427.082
5. Gross profit on sales and service provision (20 = 10 - 11)	20		**24.043.095.948**	**106.545.256.763**
6. Profit/loss of sale and liquidation of investment real estate	21		-	-
7. Revenue from financial activities	22	6.3	4.109.578.115	12.195.432.325
8. Financing costs		6.4	9.076.796.845	27.646.866.589
- In which: Borrowing costs	23		*9.076.796.845*	*27.646.866.589*
9. Cost of sales	24	6.5	7.253.290.650	24.186.763.042
10. Business management expenses	25	6.6	6.597.103.510	36.983.150.295
11. Profits or losses in associated companies or joint ventures	26		757.560	(67.958.053)
12. Net profit from business activities {30 = 20 + 21 + (22 - 23) - (25 + 26) + 27}	30		**5.226.240.618**	**29.855.951.109**
13. Other incomes	31	6.7	98.792.753	255.153.382
14. Other expenses	32	6.8	230.953.888	1.232.735.152
15. Other Profits (40 = 31 - 32)	40		**(132.161.135)**	**(977.581.770)**
16. Total accounting profit before tax (50 = 30 + 40)	50		**5.094.079.483**	**28.878.369.339**
15. Current corporate income tax expenses	51	5.16	1.479.977.673	7.373.642.550
16. Deferred corporate income tax expenses	52		-	-
17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		**3.614.101.810**	**21.504.726.789**
18.1. Profit after tax of shareholders of the parent company	61		*3.408.834.020*	20.519.517.416
18.2 Non-controlling shareholder's after-tax profit	62		*205.267.790*	985.209.373
19. Basic Interest on Shares	70	6.9	**215**	**1.295**

NGUYEN THANH HAI **Scheduler**	**VU THI KIM THANH** **Chief Accountant**	**NGUYEN HOANG LINH** **Director** Legal representative Approval, date 2026

INTERIM CONSOLIDATED CASH FLOWS STATEMENT

(According to the indirect method)

For the accounting period Quarter 3/2026 ended September 30, 2026

CRITERIA	Code	From 01/01/2026 until 30/09/2026 VND
I. CASH FLOW FROM BUSINESS ACTIVITIES ENTREPRENEURSHIP		
1. Profit before tax	01	**28.878.369.339**
2. Adjustments to		
Depreciation of fixed assets and investment property	02	8.391.544.230
Contingencies	03	15.326.001.648
(Profit)/loss on exchange rate differences due to revaluation of currency items of foreign currency origin	04	-
(Profit)/loss from investment and financial activities	05	(12.195.432.325)
Borrowing costs	06	27.646.866.589
Other Adjustments	07	-
3. Profit from business activities before changes in working capital	**08**	**68.047.349.481**
(increase)/decrease in receivables	09	27.955.259.893
(Increase)/decrease in inventory	10	(38.602.486.662)
Increase/(decrease) of payables (Excluding interest payable, CIT payable)	11	(2.898.648.371)
(Increase)/decrease pending allocation costs	12	(1.194.330.275)
(Increase)/decrease of trading securities	13	-
Borrowing costs paid	14	(28.074.559.224)
Paid corporate income tax	15	(3.194.509.838)
Other revenues from business activities	16	-
Other expenses for business activities	17	(329.513.000)
Net cash flow from business activities	**20**	**21.708.562.004**
II. CASH FLOW FROM INVESTMENT ACTIVITIES		
1. Money spent on procurement and construction of fixed assets and other long-term assets	21	(25.456.567.281)
2. Proceeds from the liquidation and sale of fixed assets and Other long-term assets	22	-
3. Expenses for loans and purchase of debt instruments of other units	23	(150.997.380.920)
4. Proceeds from recovery of loans and resale of debt instruments of other units	24	113.540.000.000
5. Expenditures on capital contribution to other units	25	-
6. Money recovered from investment in capital contribution to other units	26	-
7. Proceeds from loan interest, dividends and profits to be distributed	27	13.966.587.698
Net cash flow from investment activities	**30**	**(48.947.360.503)**
III. CASH FLOW FROM FINANCIAL ACTIVITIES		
1. Proceeds from the issuance of stocks or receipt of contributed capital from owners	31	-
2. Money for return of contributed capital to owners and repurchase of issued stocks	32	-
3. Proceeds from borrowing	33	2.196.097.555.181
4. Repayment of loan principal	34	(2.153.847.429.970)

INTERIM CONSOLIDATED CASH FLOWS STATEMENT

(*According to the indirect method*)

For the accounting period Quarter 3/2026 ended September 30, 2026

5. Repayment of principal of financial lease	35	-
6. Dividends and profits paid to owners	36	-
Net cash flow from financial activities	**40**	**42.250.125.211**

CRITERIA	Code	From 01/01/2026 until 30/09/2026 VND
NET CASH FLOW IN THE PERIOD (50 = 20 + 30 + 40)	**50**	**15.011.326.712**
MONEY AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	**60**	**17.734.176.989**
Effects of changes in foreign currency exchange rates	61	-
CASH AND YEAR-END CASH EQUIVALENTS (70 = 50 + 60 + 61)	**70**	**32.745.503.701**

NGUYEN THANH HAI	**VU THI KIM THANH**	**NGUYEN HOANG LINH**
Scheduler	**Chief Accountant**	**Director**
		Legal representative
		Approval, date 2026

EXPLANATION OF FINANCIAL STATEMENTS MID-YEAR CONSOLIDATION

For the accounting period Quarter 3/2026 ended September 30, 2026

This disclosure is an integral part that is read together with the attached financial statements.

1. OPERATING CHARACTERISTICS

1.1 Forms of capital ownership

Dong Nai Building Materials and Fuel Joint Stock Company ("Parent Company") is an enterprise equitized from a state-owned enterprise under Decision No. 2863/2003/QD.CT.UBT dated September 5, 2003 issued by the People's Committee of Dong Nai Province. The Parent Company operates under the Joint Stock Enterprise Registration Certificate No. 4703000089 (the new number is 3600661303) issued by the Department of Planning and Investment of Dong Nai Province for the first time on January 6, 2004 and registered for the 21st change on November 21, 2024.

The charter capital of the Parent Company as of 30/09/2026 and 01/01/2026 is 158,480,630,000 VND, equivalent to 15,848,063 shares with a par value of 10,000 VND/share.

The Parent Company's shares are traded on the UPCoM stock exchange at the Hanoi Stock Exchange with the stock code BMF and the first trading day is April 16, 2018.

The head office of the Parent Company is located at 255B Pham Van Thuan, Tam Hiep Ward, Dong Nai City, Vietnam.

1.2 Business Areas

The Company's business fields (including the parent company and subsidiaries) are trade and services.

1.3 Business Scope

According to the Enterprise Registration Certificate, the business lines of the Parent Company are:

- Retailing motor fuel in specialized shops. Details: Gasoline, oil, lubricants, lubricants (only operating when meeting business conditions as prescribed by law);
- Restaurants and mobile catering services. Details: Restaurants, eateries, food and beverage shops (excluding bar business and refreshment services accompanied by dance) (only operating when the competent authority approves and meets the business conditions as prescribed by law);
- Car dealers and other motor vehicles. Details: Car dealerships (12 seats or less);
- Wholesale of raw agricultural and forest products (except wood, bamboo, bamboo) and live animals. Details: Wholesale of agricultural products (complying with the Prime Minister's Decision No. 62/2013/QD-TTg dated 25/10/2013);
- Retailing other new goods in specialized stores. Details: Liquefied petroleum gas, fuel (only operating when fully meeting business conditions as prescribed by law);
- Wholesale of other installation materials and equipment in construction. Details: Wholesale of construction materials;
- Production of building materials from clay (not produced at the head office, only operated when the competent authority approves the location and meets the business conditions as prescribed by law);
- Mining stone, sand, gravel, clay. Details: Quarrying (only operating when fully meeting business conditions as prescribed by law);
- Sale of spare parts and auxiliary parts of cars and other motor vehicles;
- Wholesale of other household appliances. Details: Household appliances, lamps and electric luminaires;
- Trading in real estate and land use rights under the owner, user or lessee (only operating when fully meeting the business conditions as prescribed by law);
- Maintenance and repair of automobiles and other motor vehicles (operating only when fully

meeting the business conditions as prescribed by law);
- Retailing of furniture, paint, glass and other installation equipment in construction in specialized stores. Details: Retailing of construction materials;
- Wholesale of solid, liquid, gaseous fuels and related products. Details: Gasoline, oil, lubricants, liquefied petroleum gas and lubricants (only operating when fully meeting the business conditions as prescribed by law);
- Planting other perennial trees. Details: Planting industrial crops (not operating at the headquarters).

During the period, the main activities of the Parent Company were retail of gasoline, oil, lubricants, liquefied petroleum gas, and fuel.

1.4 Normal production and business cycle

The Company's normal production and business cycle does not exceed 12 months.

1.5 Company Structure

The company consists of the Parent Company, 1 direct subsidiary and 1 associated company, details are as follows:

Subsidiaries

The Parent Company has 1 direct subsidiary, including:

Company Name	Address	Main business lines	Part Ratio Ownership
Long Thanh Trading Joint Stock Company	No. 286, Le Duan Street, Van Hai Quarter, Long Thanh Ward, Dong Nai City, Vietnam	Trading in fuels, food technology, electronics and commercial services	70,61%

The Parent Company gains control of Long Thanh Trading Joint Stock Company from January 10, 2026.

Affiliates

The company has 1 associated company including:

Company Name	Address	Main business lines	Part Ratio Ownership
Rang Dong Food Co., Ltd.	01A Hanoi Highway, Long Binh Ward, Dong Nai City	Public dining, industrial meal processing, food business, and cattle slaughtering	44%

Branch Information

The company has the following subsidiaries:

STT	Unit Name	Address
1	Hung Nghia Petroleum Station - Branch of Dong Nai Building Materials and Fuel Joint Stock Company	No. 1, Hung Nghia Hamlet, National Highway 1A, Dau Giay Commune, Dong Nai City, Vietnam
2	Nui Le Petroleum Station - Branch of Dong Nai Building Materials and Fuel Joint Stock Company	National Highway 1A, Group 14, Hamlet 6, Xuan Hoa Commune, Dong Nai City, Vietnam

STT	Unit Name	Address
3	Long Phuoc Petroleum Station - Branch of Dong Nai Building Materials and Fuel Joint Stock Company	No. 1289, National Highway 51, Group 25, Dat Moi Hamlet, Long Phuoc Commune, Dong Nai City, Vietnam
4	Trang Bom Petroleum Station - Branch of Dong Nai Building Materials and Fuel Joint Stock Company	No. 242, Nguyen Huu Canh Street, Quarter 3, Trang Bom Commune, Dong Nai City, Vietnam
5	Petrol Station No. 2 - Branch of Dong Nai Building Materials and Fuel Joint Stock Company	No. 219, Pham Van Thuan Street, Tam Hiep Ward, Dong Nai City, Vietnam
6	Tan Bien Petroleum Station - Branch of Dong Nai Building Materials and Fuel Joint Stock Company	No. 474/8, KP 5B, Intersection 3 Cau Sap, Hanoi Highway, Long Binh Ward, Dong Nai City, Vietnam
7	An Binh Petroleum Station - Branch of Dong Nai Building Materials and Fuel Joint Stock Company	No. 1A, KP 10, Hanoi Highway, Tran Bien Ward, Dong Nai City, Vietnam
8	Phu Binh Petroleum Station - Branch of Dong Nai Building Materials and Fuel Joint Stock Company	No. 2823, National Highway 20, Group 4, Phu Tan Hamlet, Phu Lam Commune, Dong Nai City, Vietnam
9	Trang Dai II Petrol Station - Branch of Dong Nai Building Materials and Fuel Joint Stock Company	No. 36, KP.3, Group 10, Bui Trong Nghia Street, Trang Dai Ward, Dong Nai City, Vietnam
10	Representative office in Ho Chi Minh City - Dong Nai Building Materials and Fuel Joint Stock Company	L10-06, 10th Floor, Vincom Center Building, 72 Le Thanh Ton, Saigon Ward, Ho Chi Minh City, Vietnam
11	Suoi Nho Petroleum Station - Branch of Dong Nai Building Materials and Fuel Joint Stock Company	Huong Road 16, Group 7, Hamlet 5B, Xuan Bac Commune, Dong Nai City, Vietnam

1.6 Statement of Comparability of Information on Consolidated Financial Statements

The corresponding figures of the previous period are not comparable with the figures of this period, because this is the first year that the Company has prepared interim consolidated financial statements.

1.7 Employees

As of September 30, 2026, the total number of employees of the Company is 117 (as of December 31, 2025: 120 people).

2. FISCAL YEAR, CURRENCY USED IN ACCOUNTING

2.1 Fiscal Year

The Company's financial year starts on January 1 and ends on December 31 every year.

2.2 Currency used in accounting

The currency used in accounting is Vietnam Dong (VND) because revenues and expenditures are mainly made in VND.

3. APPLICABLE ACCOUNTING STANDARDS AND REGIMES

3.1 Applicable accounting standards and regimes

Consolidated financial statements are prepared and presented in accordance with the corporate accounting regime promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, Circular No. 202/2014/TT-BTC dated December 22, 2014, Circular No. 43/2026/TT-BTC dated April 20, 2026 of the Ministry of Finance guiding the methods of preparing and presenting consolidated financial statements and Vietnam Accounting Standards.

The Company applies accounting standards and accounting regimes for Vietnamese enterprises issued under Circular No. 99/2025/TT-BTC, Circular No. 202/2014/TT-BTC dated December 22, 2014, Circular No. 43/2026/TT-BTC and other circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of consolidated financial statements.

3.2 Statement on Compliance with Accounting Standards and Accounting Regimes

The Board of Directors ensures that it has complied with the requirements of accounting standards, the accounting regime of Vietnamese enterprises issued under Circular No. 99/2025/TT-BTC, Circular No. 43/2026/TT-BTC as well as circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation of consolidated financial statements.

4. MAJOR ACCOUNTING POLICIES

4.1 Basis for consolidating financial statements

Consolidated financial statements include the financial statements of the Parent Company and the financial statements of the subsidiaries controlled by the Parent Company up to the date of the periodic reporting. This control is achieved when the Parent Company has the ability to control the financial policies and operations of the investee companies in order to derive benefits from the activities of these companies.

The results of business of subsidiaries acquired or sold during the year are presented in the consolidated income statement from the date of purchase or until the date of sale of the investment in that subsidiary.

In case of necessity, the financial statements of the subsidiaries are adjusted so that the accounting policies applied at the Parent Company and the subsidiaries are the same.

All operations and balances between companies within the same Group are eliminated when consolidating financial statements.

The non-controlling shareholder's interest in the net assets of the consolidated subsidiary is determined as an indicator of the equity portion of the consolidated financial statement. The non-controlling shareholder's interest includes the value of the non-controlling shareholder's interest at the date of the initial business combination and the non-controlling shareholder's share of the interest in the fluctuation of total equity since the date of the business combination. Losses incurred at the subsidiary must be allocated in proportion to the non-controlling shareholder's share of ownership, even if such loss is greater than the non-controlling shareholder's share of the subsidiary's net assets.

Business Consolidation

The subsidiary's assets, liabilities and contingent liabilities are determined at fair value on the date of purchase of the subsidiary. Any additional between the purchase price and the total fair value of the acquired asset is recognized as goodwill. Any deficit between the purchase price and the total fair value of the acquired asset is recognized in the results of business of the accounting period giving rise to the purchase of the subsidiary.

The interests of non-controlling shareholders at the date of the initial business combination are determined on the basis of the ratio of non-controlling shareholders to the total fair value of assets, liabilities and potential liabilities recognized.

4.2 Accounting estimates

The preparation of consolidated financial statements in compliance with accounting standards, Vietnamese corporate accounting regimes and legal regulations related to the preparation and presentation of consolidated financial statements requires the Board of Directors to make estimates and assumptions that affect the reported figures on liabilities and assets and the presentation of contingent liabilities and assets as of the date of preparation of the consolidated financial statements as well as the reporting figures on revenues and expenses throughout the operating period. Although the accounting estimates are prepared with the best understanding of the Board of Directors, the actual amounts incurred may differ from the estimates and assumptions made.

4.3 Transactions in foreign currencies

During the period, transactions arising in currencies other than VND shall be converted into VND at the actual exchange rate at the time of arising transactions. At the end of the accounting period, the balance of assets and liabilities of foreign currency origin shall be converted into VND according to the average transfer exchange rate of the commercial bank where the Parent Company and its subsidiaries regularly conduct transactions announced on this date.

Exchange rate differences arising in the period from transactions in foreign currencies shall be recorded in revenue from financial activities or financial expenses. Exchange rate differences due to the revaluation of currency items of foreign currency origin at the end of the accounting period after clearing the increase and decrease differences shall be recorded in the revenue from financial activities or financial expenses.

4.4 Cash and cash equivalents

Cash includes cash, demand bank deposits, and money in transit. Cash equivalents are short-term investments with a recovery period of no more than 3 months from the date of investment, have the ability to be easily converted into a defined amount of money, and there is no risk of converting into cash at the time of reporting.

4.5 Financial Investments

Investments held to maturity

An investment is classified as holding to maturity when the Company has the intention and ability to hold to maturity. Investments held to maturity include: term bank deposits and loans held to maturity for the purpose of earning periodic interest and other investments held to maturity.

Investments held to maturity are initially recognized at the original price including the purchase price and expenses associated with the purchase of the investments. After the initial recognition, these investments are recognized at their recoverable value. Interest income from investments held to maturity after the purchase date is recorded on the Statement of Income of Business on a revenue basis. Interest earned before the Company holds is recorded as a deduction from the original price at the time of purchase.

When there is solid evidence that part or all of the investment may not be recoverable and the amount of loss is reliably determined, the loss is recorded in the financial cost of the period and directly deducted from the value of the investment.

When liquidating an investment, the difference between the net liquidation value and the book value is accounted for in income or expenses.

When there is solid evidence that part or all of the investment may not be recoverable and the amount of loss is reliably determined, the loss is recorded in the financial cost of the period and directly deducted from the value of the investment.

Investments in affiliated companies

An associate is an enterprise in which the Company has significant influence but does not have control over financial and operational policies. Significant influence is reflected in the right to participate in making decisions about the financial and operational policies of the investee but not control these policies.
Investments in associated companies are initially recorded at the cost price, including the purchase price or capital contribution plus expenses directly related to the investment. In case of investment in non-monetary assets, the fee price of the investment is recorded according to the fair value of the non-monetary asset at the time of arising.

Dividends and profits of the periods before the investment is purchased are accounted for as a decrease in the value of the investment itself. Dividends and profits of periods after the investment is purchased are recorded as revenue. Dividends received in shares are only tracked by the number of additional shares, not the value of shares received.

The provision for losses for investments in associated companies shall be set aside when the associated company suffers losses at the level of appropriation equal to the difference between the actual contributed capital of the parties at the associated company and the actual equity multiplied by the ratio of the Company's capital contribution to the total actual contributed capital of the parties at the associated company.

Increase or decrease in the amount of provision for investment losses in associated companies needs to be set aside at the end of the accounting period and recorded in financial expenses.

When liquidating an investment, the difference between the net liquidation value and the book value is accounted for in income or expenses.

Investments in capital contribution to other units

Capital contribution investments in other entities are investments in capital instruments of other entities but the Company has no control, co-control or significant influence over the investee.

These investments are initially recognized at the cost price, including the purchase price or capital contribution plus direct costs related to investment activities. The Board of Directors conducts a review of the investments to record provisions at the end of the accounting period.

The provision for losses for investments in capital instruments of other units shall be set aside as follows:

- For an investment in a listed stock or the fair value of an investment that is reliably determined, the provision is made based on the market value of the stock.
- For an investment whose fair value cannot be determined at the time of reporting, the provision shall be made on the basis of the loss of the investee with the amount of deduction equal to the difference between the actual contributed capital of the parties at the other unit and the actual equity multiplied by the ratio of the Company's capital contribution compared to the total actual contributed capital of the parties at the other unit.

Increase or decrease in the amount of provisions for investment losses in capital instruments of other units that need to be set aside at the end of the accounting period shall be recorded in financial expenses.

Loans

Loans shall be determined according to the cost of goods minus bad debt provisions. Bad debt provisions of loans shall be made on the basis of the expected level of possible losses.

4.6 Receivables

Receivables are reflected at the original price minus the provision for bad debts.

The classification of receivables as customer receivables and other receivables shall comply with the following principles:

- Client receivables reflect commercial receivables arising from transactions of a buying and selling nature between the Company and the buyer who is an independent unit of the Company.
- Other receivables reflect receivables that are not commercial and not related to purchase and sale transactions.

The provision for bad debts represents the expected value of losses due to receivables not being paid by customers arising from the balance of receivables at the time of making the financial position statement. The setting aside or reversal of the provision for bad debts shall be recorded in the enterprise management expenses in the report on business results.

4.7 Inventory

Inventory is recorded at a lower price between the original price and the net realizable value.

The original price of inventory is determined as follows:

- Goods, tools and tools include the cost of purchase and other directly related costs incurred to obtain inventory at the current location and state.

Net realizable value is the estimated selling price of inventory during the normal production and business period minus the estimated cost of completion and the estimated cost necessary for their consumption.

The value of inventory is calculated according to the weighted average method and is calculated for each time it is incurred.

Provisions for inventory price reduction shall be made for each inventory item whose original price is greater than the net realizable value. Increase or decrease of the balance of inventory price reduction provisions that need to be set aside at the end of the accounting period shall be recorded in the cost of goods sold.

4.8 Allocation pending costs

Expenses pending allocation include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. Expenses pending allocation of the Company include the following expenses:

Tools, instruments, and other pending allocation costs

Tools, instruments, and other pending allocation costs that have been put into use are allocated to the cost using the straight-line method with an allocation period of not more than 36 months.

4.9 Tangible fixed assets

Tangible fixed assets are expressed at historical cost minus accumulated wear and tear. Historical cost of tangible fixed assets includes all expenses incurred by the Company to acquire fixed assets up to the time of putting such assets into a state of readiness for use. Expenses incurred after initial recognition shall only be recorded as an increase in the historical cost of fixed assets if these costs are certain to increase future economic benefits due to the use of such assets. Expenses incurred that do not satisfy the above conditions shall be recorded as production and business expenses in the period.

Upon sale or liquidation of assets, the historical cost and accumulated depreciation value of the assets shall be written off in the financial statements and any profit and loss arising from the liquidation shall be accounted in the statement of business results.

The depreciation of tangible fixed assets is calculated according to the method of straight-line depreciation according to the estimated useful life of the assets as follows:

	Number of years
Houses, architectural objects	04 – 25
Machinery and Equipment	03 – 10
Means of transport	04 – 08
Management equipment and tools	04 – 10

4.10 Intangible fixed assets

Intangible fixed assets are expressed at historical cost minus accumulated wear and tear. Historical cost of intangible fixed assets includes all expenses incurred by the Company to acquire fixed assets up to the time of putting such assets into a state of readiness for use. Expenses related to intangible fixed assets incurred after initial recognition are recorded as production and business expenses in the period unless these costs are associated with a specific intangible fixed asset and increase the economic benefits from these assets.

When intangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation value are written off and the profits and losses arising from the liquidation are recorded in income or expenses in the period.

The Company's intangible fixed assets include:

Land use rights

Land use rights are all actual expenses incurred by the Company that are directly related to the land used, including: money spent to have land use rights, expenses for compensation, site clearance, ground leveling, registration fees, etc. Land use rights are depreciated by the straight-line method within 46-50 years.

Computer Software

The purchase price of computer software that is not a component attached to the relevant hardware is capitalized. The historical cost of computer software is the total cost incurred by the Company up to the time of putting the software into use. Computer software is depreciated by the straight-line method within 5 years.

4.11 Liabilities and expenses payable

Liabilities and expenses payable are recorded for future amounts payable in relation to goods and services received. Expenses payable are recorded based on reasonable estimates of amounts payable.

The classification of payables as payables to sellers, payable expenses and other payables shall be carried out according to the following principles:

- Seller payables reflect commercial payables arising from the purchase of goods, services, assets and the seller is an independent entity of the Company.
- Payable expenses reflect amounts payable for goods and services received from sellers or provided to buyers but not yet paid due to lack of invoices or insufficient accounting records and documents and amounts payable to employees in terms of salaries and leave and production and business expenses that must be deducted in advance.
- Other payables reflect payables that are not commercial, not related to the purchase, sale or supply of goods and services.

4.12 Salary

The salary allocated to expenses in the period is based on the salary and allowances agreed upon in the labor contract.

4.13 Salary-based deductions

Social insurance is deducted from the salary under the labor contract to the cost of 17.5% and deducted from the salary of officials and employees is 8%.

Health insurance is deducted from the salary to the expense of 3% and deducted from the salary of officials and employees is 1.5%.

Unemployment insurance is deducted from the salary to the expense of 1% and deducted from the salary of officials and employees is 1%.

The trade union fund is deducted from the salary into the cost of 2%.

4.14 Equity contribution

Owner's contributed capital

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

Funds

The funds shall be set aside and used in accordance with the Company's Charter.

4.15 Profit distribution

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Charter of the Parent Company as well as the provisions of law and approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to be non-monetary items included in undistributed after-tax profits that may affect cash flow and dividend payability such as interest on revaluation of capital contribution assets, interest on revaluation of monetary items, financial instruments, and other non-monetary items.

Dividends are recorded as liabilities when approved by the General Meeting of Shareholders of the Parent Company.

4.16 Basic earnings per share

The basic profit per share is calculated by dividing the after-tax profit distributed to shareholders owning ordinary shares of the Parent Company by the weighted average number of outstanding ordinary shares in the period.

4.17 Revenue

Sales Revenue

Sales revenue is recognized when the following five conditions are simultaneously satisfied:

(a) The company has transferred most of the risks and benefits associated with ownership of the product or goods to the buyer;
(b) The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
(c) Revenue is determined relatively certainly. When the contract stipulates that the buyer is entitled to return the purchased products and goods under specific conditions, the Company is only allowed to record revenue when those specific conditions no longer exist and the buyer is not entitled to return products and goods (except for the case of returning in the form of exchange for other goods and services);
(d) the Company has or will obtain an economic benefit from the sale; and
(e) Identify the costs associated with the sale.

Revenue from service provision

Revenue from a service provision transaction is recognized when the result of such transaction is reliably determined. In case a service provision transaction involves multiple periods, the revenue shall be recognized in the period according to the results of the completed work on the date of the Financial Position Statement of that period. The result of a service provision transaction is determined when all four (4) of the following conditions are satisfied:

(a) Revenue is determined with relative certainty. When the contract stipulates that the buyer is entitled to return the purchased services under specific conditions, the Company is only entitled to recognize revenue when those specific conditions no longer exist and the buyer is not entitled to return the services provided;
(b) Has obtained or will obtain economic benefits from the provision of such services;
(c) Identification of the part of work completed at the time of reporting; and
(d) Determine the costs incurred in the transaction and the costs to complete the transaction to provide such services.

Interest

Interest is recorded on an accrual basis, determined on the balance of deposit accounts and the actual interest rate in each period.

Dividends and profits are distributed

Dividends and dividends are recognized when the Company is entitled to receive dividends or profits from capital contribution. Dividends received in shares are only tracked by the number of additional shares, not the value of shares received.

4.18 Borrowing costs

Borrowing costs include loan interest and other costs incurred directly related to the loan.

Borrowing expenses are recognized as financial expenses in the period unless borrowing expenses directly related to investment in the construction or production of unfinished assets are included in the value of that asset (capitalized). The capitalization of borrowing costs will cease when the activities primarily necessary for the preparation for putting the unfinished property into use or sale have been completed.

4.19 Applicable Income Tax

Corporate income tax expenses include applicable corporate income tax.

Applicable Income Tax

Applicable income tax is a tax calculated based on taxable income. Taxable income that differs from accounting profits is due to adjustments for temporary differences between taxes and accounting, non-deductible expenses, and adjustments for non-taxable income, and losses carried forward.

The Company's tax reports will be examined by the tax authorities. Due to the application of tax laws to each type of business and the interpretation, understanding and approval in many different ways, the figures of the financial statements may differ from those of the tax authorities.

4.20 Departmental Reports

A division by business sector is a separately identifiable part that is involved in the production or supply of products or services and has different economic risks and benefits than other business divisions.

A geographic division is a separately identifiable part that participates in the production or provision of products and services within a particular economic environment and has different economic risks and benefits than business units in other economic environments.

4.21 Stakeholders

Parties are considered stakeholders if one party has the ability to control or have significant influence over the other party in decision-making of financial and operational policies. Parties are also considered stakeholders if they are jointly under common control or have a common significant influence. The following individuals/companies are considered related parties:

Individual/Company	Location	Relations
Vietnam National Petroleum Group	Vietnam	Major shareholders
Technical Trading and Investment Corporation – Joint Stock Company	Vietnam	Major shareholders
Quang Ninh Bus Station Joint Stock Company	Vietnam	Major shareholders
Rang Dong Food Co., Ltd.	Vietnam	Affiliates
Central Highlands Durian Joint Stock Company	Vietnam	Other capital contribution investment companies
Ms. Bui Thi Hong Nhung		Stakeholders with key members
Board of Directors, Supervisory Board, Board of Directors		Key Members

5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED FINANCIAL POSITION STATEMENT

5.1 Cash and cash equivalents

	30/09/2026 VND	01/01/2026 VND
Cash - VND	15.113.370.117	5.215.558.334
Bank Deposit - VND		
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam Nam - Dong Nai Branch	5.514.811.809	607.399.278
+ Joint Stock Commercial Bank for Investment and Development Vietnam - Nam Dong Nai Branch	3.792.597.489	8.412.341.220
+ Joint Stock Commercial Bank for Industry and Trade of Vietnam - Dong Nai Branch	4.552.881.711	
+ Other banks	3.771.842.575	3.498.878.157
	32.745.503.701	**17.734.176.989**

5.2 Financial Investments

5.2.1 Short-term financial investment

The Company's short-term financial investment includes term deposits and loans, details are as follows:

	30/09/2026			01/01/2026		
	Original price	Recoverable Value	Redundancy	Original price	Recoverable Value	Redundancy
	VND	VND	VND	VND	VND	VND
Short Term						
Term Deposits	273.189.842.525	273.189.842.525	-	244.136.818.958	244.136.818.958	-
Loans						
Nong Quang Dinh	10.383.945.201	10.383.945.201	-	-	-	-
Nguyen Chi Anh	3.261.013.697	3.261.013.697	-	7.077.095.891	7.077.095.891	-
	286.834.801.423	**286.834.801.423**	-	**251.213.914.849**	**251.213.914.849**	-

5.2.2 Long-term financial investment

The Company's long-term financial investment includes investment in associated companies and capital contribution investment in other units, details are as follows:

Investing in an affiliate company

	30/09/2026		01/01/2026	
	Original price	Net book value	Original price	Net book value
	VND	VND	VND	VND
Investing in an affiliate company				
Rang Dong Food Co., Ltd.	1.100.000.000	1.213.548.858	1.100.000.000	1.100.000.000
Long Thanh Trading Joint Stock Company	-	-	53.409.017.146	53.409.017.146
	1.100.000.000	**1.213.548.858**	**54.509.017.146**	**54.509.017.146**

Fluctuations in investments in associated companies are presented as follows:

	From 01/01/2026 until 30/09/2026
	VND
Balance at the beginning of the year	**54.509.017.146**
Investing in an affiliate company	41.846.640.000
Profit/(loss) of affiliated companies in previous years	976.957.279
Profit/(loss) of affiliated companies this year	(67.958.053)
Consolidation adjustment due to the increase in the proportion of investment in associated companies into subsidiaries	(96.051.107.514)
Year-end balance	**1.213.548.858**

Investment in capital contribution to other units

	30/09/2026			01/01/2026		
	Original price	Redundancy	Values Reasonable	Original price	Redundancy	Values Reasonable
	VND	VND	VND	VND	VND	VND
Investment in capital contribution to other units						
Central Highlands Durian Joint Stock Company	10.000.000.000	(126.685.794)		10.000.000.000	(126.685.794)	
	10.000.000.000	**(126.685.794)**		**10.000.000.000**	**(126.685.794)**	

5.3 Short-term receivables of customers

	30/09/2026	01/01/2026
	VND	VND
Receivables from other customers		
CJ Cau Tre Food Joint Stock Company Long An Branch	2.557.008.000	3.302.924.688

Vicem Ha Tien Cement Joint Stock Company Branch	9.732.779.470	5.325.479.415
Phuong Thanh Traffic Construction and Investment Joint Stock Company	5.742.881.240	1.557.854.850
Lizen Joint Stock Company	4.922.606.091	11.145.055.791
Nghi Son Cement Company	13.347.185.025	12.482.526.636
Vinh Phu Corporation Joint Stock Company	15.846.220.872	
Other Customers	66.881.519.584	52.854.058.737
	119.030.200.282	**86.667.900.117**

5.4 Short-term, long-term seller prepayment

5.4.1 Upfront payment for short-term sellers

	30/09/2026 VND	01/01/2026 VND
Prepay other sellers		
Viet Oil Joint Stock Company	12.991.800.000	37.991.800.000
Petrolimex Saigon Company Limited	925.263.459	4.228.623.408
Tien Luong Transport and Construction Co., Ltd.	400.000.000	
HUNG HAU PETROLEUM CO., LTD	-	5.011.115.000
Other Providers	2.932.936.769	2.721.829.578
	17.250.000.228	**49.953.367.986**

5.4.2 Pay for long-term sellers upfront

	30/09/2026 VND	01/01/2026 VND
Stakeholder Advance Payments		
Ms. Bui Thi Hong Nhung	1.264.800.000	1.488.000.000
Prepay other sellers		
Quy Nhu Ngoc One Member Co., Ltd.	977.024.000	1.977.936.000
	2.241.824.000	**3.465.936.000**

5.5 Other receivables

5.5.1 Other short-term receivables

	30/09/2026		01/01/2026	
	Values VND	Redundancy VND	Values VND	Redundancy VND
Receivables from other organizations and individuals				
Receivables to receive share transfer	-	-	41.846.640.000	-
Personal income tax arrears	8.469.279	-	17.794.279	-
Viet Nhat Automobile Co., Ltd.	178.181.808	-	2.354.545.464	-
Gas cylinder shells must be collected	281.590.000	-	367.950.000	-
Employee advances	473.469.217	-	238.355.393	-
Other short-term receivables	140.000.000	-	1.000.000	-
	1.081.710.304	**-**	**44.826.285.136**	**-**

5.5.2 Other long-term receivables

	30/09/2026		01/01/2026	
	Values	Redundancy	Values	Redundancy
	VND	VND	VND	VND
Receivables from other organizations and individuals				
Pledge, mortgage, escrow, escrow	684.790.000	-	619.890.000	-
	684.790.000	**-**	**619.890.000**	**-**

5.6 Bad debts

	30/09/2026			01/01/2026		
	Original price	Recoverable Value	Redundancy	Original price	Recoverable Value	Redundancy
	VND	VND	VND	VND	VND	VND
Customer receivables						
Nam Thinh Phat Joint Stock Company	470.919.993	-	(470.919.993)	470.919.993	-	(470.919.993)
211 Trading Services Co., Ltd.	244.950.000	-	(244.950.000)	244.950.000	-	(244.950.000)
NGUYEN HOA BINH CO., LTD	318.868.900	-	(318.868.900)	318.868.900	-	(318.868.900)
Ngoc Tan Thanh One Member Limited Company	204.365.800	-	(204.365.800)	204.365.800	-	(204.365.800)
Van Anh Transport Import Export Trading Service Co., Ltd.	402.140.000	-	(402.140.000)	402.140.000	-	(402.140.000)
Hai Au Phat Co., Ltd.	1.218.680.003	-	(1.218.680.003)	1.218.680.003	-	(1.218.680.003)
Lagom Trading Joint Stock Company - Soc Trang Branch	518.622.120	-	(518.622.120)	518.622.120	-	(518.622.120)
Vinh Phat Transport Fuel Co., Ltd.	847.200.000	-	(847.200.000)	847.200.000	138.915.000	(708.285.000)
Vietnam Global Transport Joint Stock Company	3.137.619.000	941.285.700	(2.196.333.300)	3.137.619.000	3.137.619.000	-
Other Customers	2.948.156.783	131.650.781	(2.816.506.002)	3.008.156783	190.604.129	(2.817.552.654)
Merchant Upfront						
Viet Oil Joint Stock Company	12.991.800.000	-	(12.991.800.000)	37.991.800.000	37.991.800.000	-
Pending Missing Assets						
Embezzlement debt	3.913.807.794	-	(3.913.807.794)	3.913.807.794	-	(3.913.807.794)
	27.217.130.393	**1.072.936.481**	**(26.144.193.912)**	**52.277.130.393**	**41.458.938.129**	**(10.818.192.264)**

5.7 Pending Missing Assets

	30/09/2026	01/01/2026
	VND	VND
Embezzlement debt	3.913.807.794	3.913.807.794
	3.913.807.794	**3.913.807.794**

5.8 Inventory

EXPLANATION OF FINANCIAL STATEMENTS MID-YEAR CONSOLIDATION

For the accounting period Quarter 3/2026 ended September 30, 2026

This disclosure is an integral part that is read together with the attached financial statements.

	30/09/2026		01/01/2026	
	Values	Redundancy	Values	Redundancy
	VND	VND	VND	VND
Tools, tools	407.487.203	-	332.242.350	-
Merchandise	133.162.573.826	-	108.966.504.601	-
	133.570.061.029	**-**	**109.298.746.951**	**-**

5.9 Short-term and long-term allocation waiting costs

5.9.1 Short-term allocation pending costs

	30/09/2026	01/01/2026
	VND	VND
Cost of Export Tools	4.391.668	-
Other short-term allocation pending costs	264.038.102	147.365.939
	268.429.770	**147.365.939**

5.9.2 Long-term attribution waiting costs

	30/09/2026	01/01/2026
	VND	VND
Tooling Cost	124.155.696	144.070.522
Other long-term attribution waiting costs	3.373.733.989	2.465.646.474
	3.497.889.685	**2.609.716.996**

5.10 The situation of increase and decrease in tangible fixed assets

	Houses, Architectural objects	Machinery Equipment	Means of transport	Management equipment and tools	Total
	VND	VND	VND	VND	VND
HISTORICAL PRICE					
As of 01/01/2026	17.274.043.374	11.408.398.733	10.154.697.246	351.033.569	39.188.172.922
Increase from consolidation	2.849.245.914	2.346.623.552	275.454.545	-	5.471.324.011
In-Term Purchases	261.075.463	70.491.818	-	-	331.567.281
As of 30/09/2026	**20.384.364.751**	**13.825.514.103**	**10.430.151.791**	**351.033.569**	**44.991.064.214**
CUMULATIVE WEAR VALUE					
As of 01/01/2026	16.073.316.211	8.936.277.457	5.384.868.226	167.347.558	30.561.809.452
Increase from consolidation	2.600.781.604	2.077.425.643	179.810.606	-	4.858.017.853
Depreciation in the period	845.139.956	732.054.687	655.197.605	35.527.248	2.267.919.496
As of 30/09/2026	**19.519.237.771**	**11.745.757.787**	**6.219.876.437**	**202.874.806**	**37.687.746.801**
RESIDUAL VALUE					
As of 01/01/2026	1.200.727.163	2.472.121.276	4.769.829.020	183.686.011	8.626.363.470
As of 30/09/2026	**865.126.980**	**2.079.756.316**	**4.210.275.354**	**148.158.763**	**7.303.317.413**

The historical cost of fixed assets that have been fully depreciated but are still in use as of September 30, 2026 is VND 26,626,932,799 (as of January 1, 2026, it is VND 20,928,679,605).

The residual value of the fixed assets collateral for the Company's loan as of September 30, 2026 is VND 655,587,393 (as of January 1, 2026 is VND 984,270,228).

5.11 The situation of increase and decrease in intangible fixed assets

	Land use rights	Software Computers	Total
	VND	VND	VND
HISTORICAL PRICE			
As of 01/01/2026	12.380.391.200	297.286.364	12.677.677.564
Increase from business consolidation	-	215.400.000	215.400.000
In-Term Purchases	25.125.000.000	-	25.125.000.000
As of 30/09/2026	**37.505.391.200**	**512.686.364**	**38.018.077.564**
CUMULATIVE WEAR VALUE			
As of 01/01/2026	1.306.932.763	297.286.364	1.604.219.127
Increase from business consolidation	-	56.841.670	56.841.670
Depreciation in the period	63.007.398	26.925.003	89.932.401
As of 30/09/2026	**1.369.940.161**	**381.053.037**	**1.750.993.198**
RESIDUAL VALUE			
As of 01/01/2026	11.073.458.437	-	11.073.458.437
As of 30/09/2026	**36.135.451.039**	**131.633.327**	**36.267.084.366**

As of September 30, 2026, the residual value of the Land Use Rights used as collateral for loans is VND 3,738,087,403 (as of January 1, 2026, it is VND 3,801,094,801).

5.12 Unfinished capital construction costs

	01/01/2026	Arising in the period	Transfer of fixed assets	30/09/2026
	VND	VND	VND	VND
The cost of building An Phuoc gas station	226.250.000	-	-	226.250.000
Procurement of machinery and equipment	56.649.988			56.649.988
	282.899.988	**-**	**-**	**282.899.988**

5.13 Good Advantage

	Good Advantage
	VND
HISTORICAL PRICE	
As of 01/01/2026	-
Increase from business consolidation	80.449.231.101
As of 30/09/2026	**80.449.231.101**
CUMULATIVE ALLOCATION	

As of 01/01/2026	-
Distribution in the period	6.033.692.333
As of 30/09/2026	**6.033.692.333**
RESIDUAL VALUE	
As of 01/01/2026	-
As of 30/09/2026	**74.415.538.768**

5.14 Payable to short-term sellers

	30/09/2026 VND	01/01/2026 VND
Payable to other suppliers		
Petro Times Joint Stock Company	351.544.090	371.009.530
Other Providers	2.348.781.731	2.036.219.453
	2.700.325.821	**2.407.228.983**

5.15 Short-term upfront buyers

	30/09/2026 VND	01/01/2026 VND
Buyers pay upfront – stakeholders		
Long Thanh Trading Joint Stock Company	-	702.150.000
Prepayment by other customers		
Quoc Khanh Manufacturing Services Trading Company Limited	4.187.350.000	1.430.980.000
Petro Quynh Mai Company Limited	2.569.540.000	982.530.000
Other Customers	2.387.325.695	2.975.438.633
	9.144.215.695	**6.091.098.633**

5.16 Taxes and amounts payable to the State

	01/01/2026	Incurred during the period			30/09/2026
	Must be submitted	Payable amount	Amount Filed/Deduction Transfer	Adjustments Consolidation	Must be submitted
	VND	VND	VND	VND	VND
Domestic VAT	611.300.193	74.568.483.262	(75.179.783.455)	-	-
Corporate Income Tax	1.545.564.694	7.345.479.224	(3.194.509.838)	402.588.196	6.099.122.276
Personal Income Tax	43.313.000	797.506.545	(1.257.025.167)	564.188.759	147.983.137
Housing tax, land rent	-	1.760.990.866	(1.459.932.301)	-	301.058.565
Other taxes and payables	-	11.277.715	(11.277.715)	-	-
	2.200.177.887	**84.483.737.612**	**(81.102.528.476)**	**966.776.955**	**6.548.163.978**

Value Added Tax

The parent company and its subsidiaries pay value-added tax by the deduction method. The value-added tax rates for domestic consumption goods and services are 5%, 8% and 10%.

Corporate Income Tax

Corporate income tax ("CIT") payable in the period is estimated as follows:

	From 01/01/2026 until 30/09/2026 VND
Total accounting profit before tax	**28.878.369.339**
Adjustments to increase or decrease accounting profits to determine CIT taxable profits:	
Upward adjustments	7.732.709.531
Taxable income	**36.611.078.870**
CIT rates	20%
CIT payable	**7.322.215.773**
Adjustment of CIT in previous years	51.426.777
Current CIT expenses	**7.373.642.550**

5.17 Short-term expenses

	30/09/2026 VND	01/01/2026 VND
Payable to other organizations and individuals		
Interest expense	-	427.692.635
Salary deduction for the 13th month	1.196.100.000	2.086.815.758
Shipping costs	1.191.284.000	97.018.521
Other expenses	118.414.949	118.414.949
	2.505.798.949	**2.729.941.863**

5.18 Other short-term and long-term payables

5.18.1 Other short-term payables

	30/09/2026 VND	01/01/2026 VND
Payable to other organizations and individuals		
Excess assets pending settlement	114.540.349	114.540.349
Trade union funding	39.146.000	55.486.000
The gas cylinder shell must be returned	434.340.000	491.110.000
Must pay rent - Viet Nhat Automobile Co., Ltd.	-	2.278.181.828
Other short-term payables	202.524.968	297.178.148
	790.551.317	**3.236.496.325**

5.18.2 Other long-term payables

	30/09/2026 VND	01/01/2026 VND
Payable to other organizations and individuals		
Receive deposits, deposits	6.527.566.667	5.915.765.584
	6.527.566.667	**5.915.765.584**

5.19 Short-term financial loans and leases

	30/09/2026		01/01/2026	
	Values	Debt repayment capacity	Values	Debt repayment capacity
	VND	VND	VND	VND
Short-term loans and financial leases payable to other organizations and individuals				

	30/09/2026		01/01/2026	
	Values	Debt repayment capacity	Values	Debt repayment capacity
	VND	VND	VND	VND
Joint Stock Commercial Bank for Industry and Trade of Vietnam – Dong Nai Branch	48.339.828.460	48.339.828.460	28.289.000.000	28.289.000.000
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Dong Nai Branch	91.279.294.520	91.279.294.520	124.940.157.080	124.940.157.080
Joint Stock Commercial Bank for Investment and Development of Vietnam - Nam Dong Nai Branch	128.641.911.421	128.641.911.421	169.256.831.570	169.256.831.570
Shinhan Bank Vietnam Limited - Phu My Hung Branch	34.630.000.000	34.630.000.000	38.212.211.880	38.212.211.880
Vietnam Bank for Agriculture and Rural Development - Tam Phuoc Dong Nai Branch	23.724.842.080	23.724.842.080	23.634.660.000	23.634.660.000
Military Commercial Joint Stock Bank – Dong Nai Branch	139.881.109.260	139.881.109.260	39.914.000.000	39.914.000.000
	466.496.985.741	**466.496.985.741**	**424.246.860.530**	**424.246.860.530**

Details of arising amounts of short-term loans and financial leases in the period are as follows:

	01/01/2026	Loan amount incurred in the period	Loan amount paid in the period	30/09/2026
	VND	VND	VND	VND
Bank short-term loans	424.246.860.530	2.015.937.555.181	(1.973.687.429.970)	466.496.985.741
Personal short-term loans	-	180.160.000.000	(180.160.000.000)	-
	424.246.860.530	**2.196.097.555.181**	**(2.153.847.429.970)**	**466.496.985.741**

5.20 Reward and welfare fund

	01/01/2026	Increase from consolidation adjustment	Setting aside in the period	Fund expenditure in the period	30/09/2026
	VND	VND	VND	VND	VND
Reward Fund	95.989.015	-	-	-	95.989.015
Welfare Fund	19.923.407	427.464.561	-	(360.658.000)	86.729.968
Prize Fund of the Company's Executive Management Board	781.266.093	-	768.708.506	-	1.549.974.599
	897.178.515	**427.464.561**	**768.708.506**	**(329.513.000)**	**1.732.693.582**

5.21 Equity

5.21.1 Equity Fluctuation Comparison Table

	Owner's contributed capital	Undistributed profit after tax	Non-controlling shareholder interests	Total
	VND	VND	VND	VND
As of 01/01/2026	158.480.630.000	36.158.434.350	-	194.639.064.350
Profit in the period	-	20.519.517.416	985.209.373	21.504.726.789
Dividend distribution of subsidiaries			(495.677.607)	(495.677.607)
Deduction of the bonus fund of the executive board		(768.708.506)	-	(768.708.506)
Profit/(loss) adjustment of affiliates	-	976.957.279	-	976.957.279
Adjustment of subsidiary consolidation	-	-	6.494.015.292	6.494.015.292
Other adjustments	-	(687.850.109)	(286.305.891)	(974.156.000)
As of 30/09/2026	**158.480.630.000**	**56.198.350.430**	**6.697.241.167**	**221.376.221.597**

5.21.2 Details of the owner's capital contribution

According to the Certificate of Business Registration (amended), the charter capital of the Parent Company is 158,480,630,000 VND. As of September 30, 2026, the charter capital has been fully contributed by shareholders as follows:

	30/09/2026			01/01/2026		
	Number of shares	Share Value	Rate	Number of shares	Share Value	Rate
		VND	%		VND	%
Quang Ninh Bus Station Joint Stock Company	5.562.734	55.627.340.000	35,10	5.562.734	55.627.340.000	35,10
Hoang Thi Thanh Hang	3.517.400	35.174.000.000	22,19	3.517.400	35.174.000.000	22,19
Luu Cong Quang	1.490.657	14.906.570.000	9,41	1.490.657	14.906.570.000	9,41
Vietnam National Petroleum Group	1.310.221	13.102.210.000	8,27	1.310.221	13.102.210.000	8,27
Technical Trading and Investment Corporation - Joint Stock Company	792.481	7.924.810.000	5,00	792.481	7.924.810.000	5,00
Other Shareholders	3.174.570	31.745.700.000	20,03	3.174.570	31.745.700.000	20,03
	15.848.063	**158.480.630.000**	**100,00**	**15.848.063**	**158.480.630.000**	**100,00**

5.21.3 Stocks

	30/09/2026 Stocks	01/01/2026 Stocks
Number of shares registered for issuance	15.848.063	15.848.063
Number of shares sold to the public	15.848.063	15.848.063
Common Shares	*15.848.063*	*15.848.063*
Preferred stock	-	-
Number of Shares Redeemed	-	-

Common Shares	-	-
Preferred stock	-	-
Number of shares outstanding	15.848.063	15.848.063
Common Shares	*15.848.063*	*15.848.063*
Preferred stock	-	-

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

6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT

6.1 Revenue from sales and provision of services

	Q3/2026 VND
Revenue from sales of goods	957.878.873.734
Revenue from service provision	731.824.166
Deductions	-
Net Revenue	**958.610.697.900**

6.2 Cost of goods sold

	Q3/2026 VND
Cost of goods sold	934.567.601.952
	934.567.601.952

6.3 Revenue from financial activities

	Q3/2026 VND
Interest on deposits, loans	4.109.578.115
	4.109.578.115

6.4 Financing Costs

	Q3/2026 VND
Borrowing costs	9.076.796.845
	9.076.796.845

6.5 Cost of Selling

	Q3/2026 VND
Salesperson Expenses	5.437.180.437
Cost of materials, packaging	27.211.063
Cost of tools and utensils	29.954.622
Fixed asset depreciation expense	298.410.755
Service Cost	1.258.882.349
Other Selling Expenses	201.651.424
	7.253.290.650

6.6 Business Management Expenses

	Q3/2026

	VND
Management Staff Expenses	2.435.732.853
Material Cost Management	78.928.693
Cost of tools and utensils	11.298.180
Fixed asset depreciation expense	422.060.658
Taxes, fees and charges	505.327.446
Other business management expenses	3.143.755.680
	6.597.103.510

6.7 Other income

	Q3/2026 VND
Other income	98.792.753
	98.792.753

6.8 Other expenses

	Q3/2026 VND
Remuneration of the Board of Directors and the Control Board that do not directly participate in the administration	126.000.000
Other expenses	104.953.888
	230.953.888

6.9 Basic earnings per share

The calculation of the basic profit per share allocated to shareholders owning ordinary shares of the Parent Company shall be carried out on the basis of the following figures:

	Q3/2026 VND
Profit after tax of shareholders of the Parent Company	3.408.834.020
Except: Temporary deduction of reward and welfare funds	-
Profit to calculate basic interest on shares	**3.408.834.020**
Average number of shares outstanding in the period	15.848.063
Basic earnings per share (VND/share)	**215**

The average number of outstanding ordinary shares in the period is calculated as follows:

	Q3/2026 Stocks
Outstanding ordinary shares at the beginning of the year	15.848.063
Impact of common shares issued in the period	-
Ordinary shares in circulation on average during the period	**15.848.063**

6.10 Production and business expenses by factor

	Q3/2026 VND
Raw material costs	106.139.756
Labor costs	7.872.913.290
Fixed asset depreciation expense	2.627.533.548
Other expenses	3.139.638.923
	13.746.225.517

7. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED CASH FLOW STATEMENT

7.1 Proceeds from borrowing

	From 01/01/2026 until 30/09/2026 VND
Proceeds from ordinary escrow borrowing	**2.196.097.555.181**

7.2 Loan principal repayment

	From 01/01/2026 until 30/09/2026 VND
Principal repayment of loans under ordinary escrow	**2.153.847.429.970**

8. OTHER INFORMATION

8.1 Transactions and balances with related parties

Stakeholders with the Company include: key management members, individuals related to key management members and other stakeholders.

8.1.1 Transactions and balances with key management members, individuals related to key management members

Incomes of key management members of the Parent Company are as follows:

		Q3/2026 VND
Salary, bonus, remuneration		
Board of Directors (excluding part-time members of the Board of Directors)		
Mr. Nguyen Hoang Linh	Director	151.980.000
Ms. Nguyen Thi Kim Oanh	Deputy Director	97.080.000
Board of Directors, Supervisory Board		
Ms. Nguyen Thanh Hoa	Chairman of the Board of Directors	135.000.000
Mr. Nguyen Hoang Linh	Member of the Board of Directors	30.000.000

Mr. Vu Hoang Huynh	Member of the Board of Directors	30.000.000
Mr. Le Minh Khue	Member of the Board of Directors	30.000.000
Mr. Nguyen Van Chi	Member of the Board of Directors	30.000.000
Ms. Vu Thi Mai Phuong	Head of the Supervisory Board	22.500.000
Ms. Nguyen Thi Tham	Member of the Supervisory Board	13.500.000
Mr. Nguyen Quoc Duong	Member of the Supervisory Board	13.500.000
		553.560.000

8.1.2 Transactions and balances with other stakeholders

During the period, the Company has transactions with other related parties as follows:

Stakeholders	Operations	From 01/01/2026 until 30/09/2026 VND
Central Highlands Durian Joint Stock Company	Selling merchandise	3.000.000

The balance with other related parties is as follows:

Stakeholders	Operations	30/09/2026	01/01/2026 VND
Ms. Bui Thi Hong Nhung	Merchant Upfront	1.264.800.000	1.488.000.000

8.2 Parts Information

8.2.1 Divisions by Business Area

The company operates in a single business area of trading petroleum products, lubricants, liquefied petroleum gas and gases, fuels.

8.2.2 Divisions by geography

The Company's activities take place throughout the territory of Vietnam, concentrated in the provinces of the Southeast and the Central Highlands such as Dong Nai and Ho Chi Minh City,...

8.3 Events arising after the end of the accounting period

There are no significant events arising after the end of the accounting period (September 30, 2026) up to the time of preparation of this Report, which require adjustments to figures or disclosures in the Consolidated Financial Statements.

DONG NAI BUILDING MATERIALS AND FUEL JOINT STOCK COMPANY
255B Pham Van Thuan, Tam Hiep Ward, Dong Nai City, Vietnam

EXPLANATION OF FINANCIAL STATEMENTS MID-YEAR CONSOLIDATION

For the accounting period Quarter 3/2026 ended September 30, 2026

This disclosure is an integral part that is read together with the attached financial statements.

NGUYEN THANH HAI **Scheduler**	**VU THI KIM THANH** **Chief Accountant**	**NGUYEN HOANG LINH** **Director** Legal representative Approval, date 2026