CÔNG TY CỔ PHẦN HTC HOLDING
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CÔNG TY CỔ PHẦN HTC HOLDING
HTC HOLDING JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập – Tự do – Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

CET HOLDING

Số/*No.*: **45/2026/CBTT-CET**

Hà Nội, ngày 23 tháng 10 năm 2026
Hanoi, October 23, 2026

CÔNG BỐ THÔNG TIN
DISCLOSURE OF INFORMATION

Kính gửi/*To*: - Uỷ ban Chứng khoán Nhà nước/*The State Securities Commission*

- Sở Giao dịch Chứng khoán Hà Nội/*Hanoi Stock Exchange*

Công ty/*Company*: **Công ty Cổ phần HTC Holding/ *HTC Holding JSC***
Mã chứng khoán/*Securities Code*: **CET**

Người thực hiện công bố thông tin/*Submitted by*: Ông (Mr.) Nguyễn Quang Thời

Chức vụ/*Position*: Thành viên HĐQT kiêm Tổng Giám đốc, Người đại diện theo pháp luật / *BOD member cum General Director, Legal Representatives*

Địa chỉ/*Address*: Số 4 tầng 4, tòa nhà DaeHa, 360 Kim Mã, Phường Giảng Võ, Thành phố Hà Nội /*No.4, 4th Floor, Daeha Building, 360 Kim Ma, Giang Vo Ward, Ha Noi.*

Điện thoại/*Telephone*: (020)3 864617 Fax: (028) 62 9911 88

Loại thông tin công bố: ☐ 24h ☐ Yêu cầu ☐ Bất thường ☑ Định kỳ

Information disclosure type: ☐ *24 hours* ☐ *Requested* ☐ *Irregular* ☑ *Periodic*

Nội dung công bố thông tin/*Content of Information disclosure*:

Công ty Cổ phần HTC Holding (CET) công bố thông tin Báo cáo tài chính Quý 3 năm 2026 và giải trình biến động lợi nhuận sau thuế so với cùng kỳ:

HTC Holding Joint Stock Company (CET) announces the Financial Statement for the third quarter of 2026 and explanation of profit-after-tax fluctuations compared to the same period.

CÔNG TY CỔ PHẦN HTC HOLDING
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Giải trình biến động so với cùng kỳ/ Explanation of fluctuations compared to the same period:

Đơn vị tính: đồng

Báo cáo tài chính/ *Financial Statement* ("BCTC"/ "FS")	**Lợi nhuận sau thuế thu nhập doanh nghiệp (đồng)/ Profit after tax (dong)**			
	Quý 3 năm 2026/ *2nd Quarter of 2026*	**Quý 3 năm 2025/ *2nd Quarter of 2025***	**Chênh lệch (1) so với (2)/ *Difference (1) compared to (2)***	**Tỷ lệ chênh lệch (1) so với (2)/ *Difference (1) compared to (2) in percentage***
	(1)	**(2)**	**(3) = (1) - (2)**	**(4) = (3)/(2)*100**
BCTC quý 3 / *FS of Q3*	-200.121.806	-313.701.939	113.580.133	-36,21%

Giải trình của công ty như sau: Trong quý 3 năm 2026, công ty ghi nhận lỗ sau thuế 200,1 triệu đồng trong khi cùng kỳ công ty ghi nhận lỗ 313,7 triệu đồng, tương đương giảm lỗ 36,21% so với cùng kỳ. Công ty đang trong quá trình tái cơ cấu nên không phát sinh doanh thu bán hàng và đồng thời cắt giảm các chi phí qua đó Chi phí quản lý doanh nghiệp trong kỳ là 200 triệu, giảm 113,7 triệu đồng so với cùng kỳ.

The company's explanation is as follows: In the third quarter of 2026, the company recorded a loss after tax of VND 200.1 million, compared to a loss of VND 313.7 million in the same period of the previous year—a 36.21% decreases in losses. As the company is currently undergoing restructuring, it generated no revenue from sales; meanwhile, it has also cut down on expenses, resulting in administrative costs of VND 200 million for the period—a decrease of VND 113.7 million compared to the same period last year.

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty tại website: https://cetholding.vn/ mục Quan hệ Nhà đầu tư.

This information has been published on our company's website: https://cetholding.vn/ *in Investor Relations section.*

Tôi cam kết các thông tin trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về tính chính xác, trung thực của nội dung thông tin công bố.

I declare that all information provided in this paper is true and accurate; I shall be legally responsible for any misrepresentation.

NGƯỜI THỰC HIỆN CÔNG BỐ THÔNG TIN/
INFORMATION DISCLOSURE REPRESENTATIVE

M.S.D.N:0104238142-C.T.C.P
CÔNG TY CỔ PHẦN HTC HOLDING
THÀNH PHỐ HÀ NỘI

NGUYỄN QUANG THỜI

FINANCIAL REPORT

HTC HOLDING STOCK COMPANY

The third quarter of 2026



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REPORT OF THE BOARD OF GENERAL DIRECTORS

THE COMPANY

HTC Holding Stock Company (The predecessor is the Tech - Vina stock Company) operate under the Business Registration Certificate No. 0104230142 registered for the first time on October 28, 2009, by the Department of Planning and Investment of Laocai. The company changed its name to HTC Holding Joint Stock Company according to the 13th change in the Business Registration Certificate dated May 25, 2021 and the most recent change was the 18th change on October 28th, 2025 issued by the Hanoi City Department of Finance.

The Head office is located at: No. 4, 4th floor, DaeHa building, 360 Kim Ma, Giang Vo Ward, Hanoi City, Vietnam.

BOARD OF MANAGEMENT, BOARD OF GENERAL DIRECTORS AND BOARD OF SUPERVISION

The members of The Board of Management during the fiscal year and to the reporting date are:

Mr	Huỳnh Văn Phát	Chairman	Appointed on September 04, 2026
Ms	Trần Hoàng Anh Tuấn	Member	Appointed on July 07, 2023
Mr	Nguyễn Quang Thời	Member	Appointed on September 04, 2026
Mr	Bùi Đỗ Linh	Independent Member	Appointed on September 04, 2026

The members of The Board of General Directors during the fiscal year and to the reporting date are:

Mr.	Huỳnh Văn Phát	General Director	Appointed on October 16, 2026
Ms.	Trần Thị Thảo Trang	Deputy Director	Appointed on July 07, 2023
Mr.	Đoàn Công Dũng	General Director	Dismissal date: October 16, 2026

The members of the Board of Supervision are:

Mr.	Võ Việt Trung	Head of Control Department	Dismissal date: September 04, 2026
Ms	Huỳnh Thị Tú Oanh	Head of Control Department	Appointed on September 04, 2026
Ms	Lâm Thị Phượng	Member	Appointed on September 05, 2025
Ms	Trần Thị Mỹ Hạnh	Member	Appointed on September 05, 2025

STATEMENT OF THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY IN RESPECT OF THE SEPARATE FINANCIAL STATEMENTS

The Board of General Directors is responsible for the Separate Financial statements of each financial year which give a true and fair view of the financial position of the Company; its operating results and its cash flows for the year year. In preparing those Separate Financial statements, The Board of General Directors is required to:

0 Establish and maintain an internal control system which is determined necessary by The Board of General Directors and Board of Management to ensure the preparation and presentation of Separate Financial statements do not contain any material misstatement caused by errors or frauds;

- Select suitable accounting policies and then apply them consistently;

- Make judgments and estimates that are reasonable and prudent;

- State whether the applied accounting standards have been complied with, and whether there are any material departures from these standards that warrant disclosure and explanation in the financial statements;

- Prepare the Separate Financial statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Financial Statements;

- Prepare the Separate Financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Directors of the Company ensures that the accounting records are kept to reflect the financial position of the Company, with a fair and reasonable level at any time and to ensure that the Financial Statements comply with the current regulations of the State. At the same time, it is responsible for ensuring the safety of the Company's assets and taking appropriate measures to prevent and detect fraud and other violations.

The Board of Directors of the Company commits that the Financial Statements have honestly and reasonably reflected the financial position of the Company as at June 30th, 2026, the results of business operations and the cash flow situation for the accounting period of the second quarter of 2026, in accordance with the Accounting Standards, the Vietnamese Enterprise Accounting Regime and in compliance with the legal regulations related to the preparation and presentation of financial statements.

Other commitments

The Board of Directors commits that the Company complies with Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the Securities Market.

On behalf of The Board of General Directors

M.S.D.N: 0104230142 - C.T.C.P - CÔNG TY CỔ PHẦN HTC HOLDING - THÀNH PHỐ HÀ NỘI

Nguyễn Quang Thời

General Director

Ha Noi, 16th October 2026

HTC Holding Stock Company

Floor 4 No 4, DeaHa Building, 360 Kim Ma, Giang Vo Ward, Ha Noi City, Vietnam

Form No. B 01 - DN

(Attached to Circular No. 99/2025/TT-BTC October 27, 2025 of the Minister of Finance)

The third quarter of 2026

FINANCIAL STATEMENT

At 30th September 2026

(Applicable to enterprises that meet the assumption of continuous operation)

Code	ASSETS	Interpretation	30/9/2026	1/1/2026
			VND	VND
100	**A. CURRENT ASSETS (100=110+120+130+140+150)**		**7,219,967,352**	**25,020,303,434**
110	**I. Cash and Cash equivalents**		**339,435,967**	**618,465,399**
111	*1.Cash*	*01*	339,435,967	618,465,399
112	2. Cash equivalents		-	-
120	**II. Short-term investments**	02	-	-
121	1. Trading securities		-	-
122	2. Provision for depreciation of trading securities (*)		-	-
123	3. Held to maturity investments		-	-
124	4. Provision for investment held to short-term maturity (*)			
125	5. Other short-term investments			
126	6. Provision for losses of other short-term investments (*)			
130	**III. Short-term receivables**		**6,238,730,521**	**23,776,507,316**
131	1. Short-term trade accounts receivable	04	119,720,400	119,720,400
132	2. Short-term prepayments to suppliers	05	1,175,459,370	1,170,880,000
133	3. Short-term intercompany receivables		-	-
134	4. Construction contracts-in-progress receivables		-	-
135	5. Short-term lending		-	-
136	6. Other short-term receivables	06	6,881,820,751	6,424,176,916
137	7. Provision for doubtful debts– short term		(1,938,270,000)	(1,938,270,000)
138	8. Shortage of assets awaiting resolution		-	18,000,000,000
140	**IV. Inventories**		-	-
141	1. Inventories		-	-
142	2.Provision for decline in value of inventories		-	-
150	**V. Short-Term Biological Assets**		-	-
151	1. Pets take short-term one-time products		-	-
152	2. Seasonal crops or short-term one-off products		-	-
153	3. Provision for short-term biological asset losses (*)		-	-
160	**VI. Other current assets**		**641,800,864**	**625,330,719**
161	1. Short-term prepaid expenses		-	8,720,830
162	2. Value Added Tax to be reclaimed		641,800,864	616,609,889
163	3. Tax and other receivables from the State Budget		-	-
164	4. Government bonds under repurchase agreement		-	-
165	5. Other current assets		-	-
200	**B. LONG-TERM ASSETS (200=210+220+230+240+250+260)**		**67,188,758,334**	**49,322,159,493**
210	**I. Long-term receivables**		-	-
211	1. Long-term receivables of customers		-	-
212	2. Pay long-term sellers upfront		-	-
213	3. Business capital in affiliated units		-	-
214	4. Long-term internal receivables		-	-
215	5. Other short-term assets		-	-
216	7. Provision for long-term bad debts (*)		-	-
220	**II. Fixed assets**		-	-
221	1. Tangible fixed assets		-	-
222	Historical cost		-	-
223	Accumulated depreciation (*)		-	-
224	2. Finance lease fixed assets		-	-
225	Historical cost		-	-
226	Accumulated depreciation (*)		-	-
227	3. Intangible fixed assets		-	-
228	Historical cost		-	-
229	Accumulated amortisation (*)		-	-
230	**III. Long-term biological assets**		-	-
231	1. Pet Animals for Periodic Products		-	-
232	a) Livestock for periodic products that have not reached the adult stage		-	-
233	b) Livestock for periodic products up to the adult stage			
234	Historical cost			
235	Cumulative wear value (*)			
236	2. Pets take long-term one-time products			
237	3. Seasonal crops or long-term one-time products			
238	4. Provision for long-term biological asset losses (*)			

FINANCIAL STATEMENT

At 30th September 2026

(Applicable to enterprises that meet the assumption of continuous operation)

(Continued)

Code	ASSETS	Interpretation	30/9/2026	1/1/2026
			VND	VND
240	**IV. Investment real estate**		-	-
241	Historical cost		-	-
242	Cumulative wear value (*)			
250	**V. Long-term unfinished assets**		-	-
251	1. Long-term unfinished production and business expenses		-	-
252	2. Unfinished capital construction costs		-	-
260	**VI. Long-term financial investment**		**67,000,000,000**	**49,000,000,000**
261	1. Invest in subsidiaries		-	-
262	2. Investment in joint venture or associate companies		-	-
263	3. Investment in capital contribution to other units		67,000,000,000	49,000,000,000
264	4. Provision for long-term investment losses in other units (*)			
265	5. Investments held to long-term maturity			
266	6. Provision for investment held to long-term maturity (*)		-	-
270	**VII. Other long-term assets**		**188,758,334**	**322,159,493**
271	1. Long-term upfront costs		188,758,334	322,159,493
272	2. Deferred income tax assets			
273	3. Long-term equipment, supplies, spare parts			
274	4. Other long-term assets			
280	**TOTAL ASSETS (280=100+200)**		**74,408,725,686**	**74,342,462,927**
300	**C. LIABILITIES**		**9,911,998,837**	**9,939,245,254**
310	**I. Short-term debt**	09	**9,911,998,837**	**9,939,245,254**
311	1. Payable to short-term sellers		489,027,120	431,662,426
312	2. Buyer pays in advance for a short term		-	-
313	3. Dividends and profits must be paid	13	-	
314	4. Taxes and short-term payables to the State	10	14,275,274	12,696,326
315	5. Payables to employees	11	420,809,942	307,000,001
316	6. Short-term expenses		-	200,000,000
317	7. Short-term internal payables		-	-
318	8. Payable according to the schedule of short-term construction		-	-
319	9. Revenue pending short-term allocation	10	-	-
320	10. Other short-term payables	12	5,041,519,000	5,041,519,000
321	11. Short-term financial loans and leases		3,500,000,000	3,500,000,000
322	12. Provision for short-term payables		-	-
323	13. Reward and welfare funds		446,367,501	446,367,501
324	14. Price Stabilization Fund		-	-
325	15. Repurchase and sale of government bonds			
330	**II. Long-term debt**		-	-
331	1. Payable to long-term sellers		-	-
332	2. Buyers pay in advance for the long term		-	-
333	3. Taxes and long-term payables to the State			
334	4. Long-term expenses		-	-
335	5. Internal payables for business capital		-	-
336	6. Long-term internal payables		-	-
337	7. Revenue pending long-term attribution		-	-
338	8. Other long-term payables		-	-
339	9. Long-term financial loans and leases		-	-
340	10. Convertible Bonds		-	-
341	11. Preferred Stocks		-	-
342	12. Deferred income tax payable		-	-
343	13. Long-term payable provisions		-	-
344	14. The Scientific and Technological Development Fund			
400	**D. OWNERS' EQUITY (400=410+420)**	**14**	**64,496,726,849**	**64,403,217,673**
410	**I. Capital and reserves**		**60,946,367,502**	**60,946,367,502**
411	1. Owner's contributed capital		60,500,000,000	60,500,000,000
411A	Voting common shares		60,500,000,000	60,500,000,000
411B	Preference stock			
412	2. Capital surplus		-	-
413	3. Bond Conversion Options		-	-
414	4. Other capital of the owner		-	-
415	5. Own redemption shares (*)		-	-
416	6. Asset revaluation difference		-	-
417	7. Exchange Rate Differences		-	-
418	8. Development investment funds	14	446,367,502	446,367,502
419	9. Other funds belonging to the owner's equity		-	-

FINANCIAL STATEMENT

At 30th September 2026

(Applicable to enterprises that meet the assumption of continuous operation)

(Continued)

Code	ASSETS	Interpretation	30/9/2026	1/1/2026
			VND	VND
420	10. Undistributed after-tax profit		3,550,359,347	3,456,850,171
421A	Previous years		3,017,150,754	6,474,000,925
421B	This year		533,208,593	(3,017,150,754)
440	**TOTAL RESOURCES (440=300+400)**		**74,408,725,686**	**74,342,462,927**

Ha Noi, 16th October 2025

Prepared By	Chief Accountant	General Director
Đỗ Thị Bích Hào	Đỗ Thị Bích Hào	Nguyễn Quang Thời

REPORT ON RESULTS OF BUSINESS OPERATIONS

The accounting period from 01/07/2026 to date 30/09/2026

Calculation unit: VND

ARTICLE	Code	Interpretation	The third quarter		Cumulative from the beginning of the year to the end of this quarter	
			This Year	Last Year	This Year	Last Year
1. Revenue from sales and provision of services	**1**	15.A	-	-	**1,734,000,000**	**10,518,548,650**
2. Revenue deductions	02		-			
3. Net revenue from sales and service provision (10= 01-02)	**10**		-	-	**1,734,000,000**	**10,518,548,650**
4. Cost of goods	11	15.B	-	-	1,725,500,000	10,497,719,500
5. Gross profit on sales and service provision (20=10 - 11)	**20**		-	-	**8,500,000**	**20,829,150**
6. Profit/loss of sale and liquidation of investment real estate	21					
7. Revenue from financial activities	22	15.C	6,245	21,985	457,673,714	38,484,681
8. Financing costs	*23*	15.D	-	-	-	-
Including: Interest expenses	*23*		-	-	-	-
9. Cost of sales	25		-	-	-	-
10. Business management expenses	26	15.E	200,020,868	313,723,924	360,673,908	329,774,902
11. Net profit from business activities {30 = 20 + (21 - 22) - (25 + 26)}	**30**		**(200,014,623)**	**(313,701,939)**	**105,499,806**	**(270,461,071)**
12. Other income	31				708,001	
13. Other expenses	32	15.G	107,183	-	12,698,631	2,509,832
14. Other Profits (40 = 31 - 32)	**40**		**(107,183)**	-	**(11,990,630)**	**(2,509,832)**
15. Total accounting profit before tax (50 = 30 + 40)	**50**		**(200,121,806)**	**(313,701,939)**	**93,509,176**	**(272,970,903)**
16. Current CIT expenses	51	15.I	-			
17. Deferred CIT expenses	52					
18. Profit after corporate income tax (60=50 – 51 - 52)	**60**		**(200,121,806)**	**(313,701,939)**	**93,509,176**	**(272,970,903)**
19. Basic earnings per share (*)	70	VI.09			15.46	
20. Declining interest on stocks (*)	71	VI.10				

Ha Noi, 16th October 2026

Prepared By	Chief accountant	General Director
Đỗ Thị Bích Hào	Đỗ Thị Bích Hào	Nguyễn Quang Thời

CASH FLOW STATEMENT

The accounting period from 01/01/2026 to date 30/06/2026

(Indirect Method)

Calculation unit: VND

Code	ARTICLE	Interpretation	Cumulative from the beginning of the	
			This Year	Last Year
			VND	VND
	I. Cash flows from operating activities			
01	**1. Net accounting profit before tax**		**533,208,593**	**(272,970,903)**
	2. Adjustments for:			
02	- Depreciation and amortisation		-	-
03	- Provisions			-
04	- Unrealised foreign exchange gains and losses			-
05	- Profits and losses from investing activities		-	(38,484,681)
06	- Interest expense		-	-
07	- Other Adjustments		-	-
08	**3. Operating profit before changes inworking capital**		**533,208,593**	**(311,455,584)**
09	- Increase/decrease in receivables		(796,102,540)	(9,024,871,208)
10	- Increase/decrease in inventories		-	-
11	- Increase, decrease in payables [not including interest payables, CIT payables]		-	10,245,804,135
12	- Increase/Decrease in prepaid expenses		-	49,957,051
13	- Increase/Decrease Trading securities		-	-
14	- Interest paid		-	-
15	- BIT paid			-
16	- Other revenues from business activities		-	-
17	- Other expenses from business activities		-	(167,047)
20	**Net cash flow from operating activities**		**(262,893,947)**	**959,267,347**
	II. Cash flow from investing activities			
21	1. Purchases of fixed assets and orther long term assets		-	-
22	2. Proceeds from disposals of assets		-	-
23	3. Loans provided to related parties and other		(18,000,000,000)	18,000,000,000
24	4. Collection of loans provided to related parties and other		-	-
25	5. Payments for equity investments in other entities		18,000,000,000	-
26	6. Proceed from collection investment in other entity		-	-
27	7. Interest and dividend received		-	-
30	**Net Cash flow from investing activities**		**-**	**18,000,000,000**

CASH FLOW STATEMENT

The accounting period from 01/01/2026 to date 30/06/2026

(Indirect Method)

Calculation unit: VND

Code	ARTICLE	Interpretation	Cumulative from the beginning of the year to the end of this quarter.	
			This Year	Last Year
			VND	VND
	III. Cash flows from financing activities			
31	1. Proceeds from issuance of ordinary shares		-	-
32	2. Money to return contributed capital to owners, buy back shares of the issued enterprise		-	-
33	3. Proceeds from bond issuance and borrowings		120,000,000	120,000,000
34	4. Payments of loan		-	-
35	5. Payments for principal of finance leaser		-	-
36	6. Dividend paid to owner		-	-
40	**Net Cash flows from financing activities**		**120,000,000**	**120,000,000**
50	**Net cash increase/(decrease) (50=20+30+40)**		**(142,893,947)**	**19,079,267,347**
60	**Cash and cash equivalents at the beginning of the period**		**819,934,445**	**61,749,541**
61	Impact of exchange rate fluctuation		-	-
70	**Cash and cash equivalents at the end of the period (70=50+60+61)**		**677,040,498**	**19,141,016,888**

Ha Noi, 16th October 2026

Prepared B	Chief accountant	General Director
Đỗ Thị Bích Hào	Đỗ Thị Bích Hào	Nguyễn Quang Thời

NOTES TO THE FINANCIAL STATEMENTS

The third quarter of 2026

1 OPERATIONAL CHARACTERISTICS OF THE BUSINESS

Form of capital ownership

HTC Holding Stock Company (The predecessor is the Tech - Vina stock Company) operate under the Business Registration Certificate No. 0104230142 registered for the first time on October 28, 2009, by the Department of Planning and Investment of Laocai. The company changed its name to HTC Holding Joint Stock Company according to the 13th change in the Business Registration Certificate dated May 25, 2021 and the most recent change was the 18th change on Oct 28, 2025 ssued by the Hanoi City Department of Finance.
The Head office is located at: No. 4, 4th floor, DaeHa building, 360 Kim Ma, Giang Vo Ward, Hanoi City, Vietnam.
The Company's charter capital is: VND 60,500,000,000; equivalent to 6,050,000 shares, with a par value of VND 10,000 per share.

Business Field

Commercial production business.

Business sector

Main business lines:

- Production of extracts of natural aromatic products;
  Production of distilled pure aromatic water;
  Retail sale of food in specialized stores;
  Wholesale of agricultural and forestry raw materials (except wood, bamboo) and live animals;
  Manufacture of plywood, veneer and other thin boards;
  Wholesale of solid, liquid, gaseous materials and related products;
  Wholesale of construction materials and equipment;
  Manufacture of other products from wood; manufacture of products from bamboo, rattan, straw, stubble and plaiting materials;
- Import and export of goods traded by the Company (except those prohibited by the State);
-

2 ACCOUNTING POLICIES AND REGIMES APPLIED AT THE COMPANY

2.1. Accounting period, currency used in accounting

The Company's annual accounting period according to the calendar year begins on January 1 and ends on December 31 of each year

The currency used in accounting records is Vietnamese Dong (VND)

2.2. Accounting Standards and Regimes

Accounting Standards

The Company applies the Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance (replacing Circular 200/2014/TT-BTC).

Statement on Compliance with Accounting Standards and Accounting Regime

The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. The Financial Statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of the Standards and the current Enterprise Accounting Regime being applied.

2.4. Financial instrument

Financial assets

The Company's financial assets include cash and cash equivalents, trade and other receivables, loans, short-term and long-term investments. At the time of initial recognition, financial assets are determined at purchase price/issuance costs plus other costs incurred directly related to the purchase and issuance of such financial assets

Measurement Subsequent To Initial Recognition

There are currently no specific regulations on the revaluation of financial instruments after initial recognition.

2.4. Foreign currency transactions

Transactions in foreign currency during the accounting period are converted into Vietnamese Dong at the actual exchange rate on the transaction date. The actual exchange rate is determined based on the following principles:
Actual Exchange Rate for Foreign Exchange Transactions (spot contracts, forward contracts, futures contracts, options contracts, swaps): The exchange rate agreed upon in the foreign exchange purchase or sale contract between the Company and the commercial bank;
In the absence of a specified payment exchange rate in the contract:
For the recognition of capital contributions or receiving capital contributions, the exchange rate is the foreign exchange buying rate of the bank where the Company opens its account to receive capital from the investor on the contribution date.
For the recognition of receivables: The exchange rate is the buying rate of the commercial bank designated by the Company for customer payments at the time the transaction occurs.
For the recognition of payables: The exchange rate is the selling rate of the commercial bank where the Company expects to make the transaction at the time the transaction occurs.
When recording transactions for asset purchases or expenses paid immediately in foreign currency: The exchange rate is the buying rate of the commercial bank where the Company makes the payment.

2.5. Cash

Cash includes cash in hand and demand deposit

2.6. Financial investments

Investments in equity instruments of other entities

Equity investments in other entities include: Investments in equity instruments of other entities that do not have control, joint control or significant influence over the investee. Investments in equity instruments of other entities are initially recorded at cost. After initial recognition, the value of these investments is determined at cost less provision for investment value reduction.

2.7. Accounts receivable

Receivables are monitored in detail by receivable term, receivable subject, original currency, and other factors according to the Company's management needs.
The classification of receivables as trade receivables and other receivables is carried out according to the following principles:
- Trade receivables reflect receivables of a commercial nature arising from purchase-sale transactions between the Company and buyers who are independent entities of the Company, including receivables for export sales entrusted to other entities.
- Other receivables reflect receivables of a non-commercial nature, not related to purchase-sale transactions.

2.8. Payables

Payables are monitored by payment term, payable subject, original currency and other factors according to the Company's management needs.
The classification of payables as payables to suppliers and other payables is carried out according to the following principles:
- Payables to suppliers reflect payables of a commercial nature arising from transactions of purchasing goods, services, assets and the seller is an independent entity from the Company, including payables when importing through a consignee.
- Other payables reflect payables of a non-commercial nature, not related to transactions of purchasing, selling, providing goods and services.

2.9. Inventories

a. Recognition Principle

Inventory is recognized at cost. If the net realizable value is lower than the cost, it must be recorded at the net realizable value. The cost of inventory includes purchase cost, processing cost, and other directly attributable costs incurred to bring the inventory to its current location and condition.

Assets purchased by the company for production, use, or resale are not presented as inventory on the balance sheet but are classified as long-term assets, including:

Work-in-progress with a production or turnover time exceeding a normal operating cycle.

Materials, equipment, and spare parts with a storage period exceeding 12 months or one normal operating cycle.

b. Inventory Valuation Method

The value of inventory at the end of the period is determined using the weighted average method.

c. Inventory Accounting Method

Inventory is accounted for using the periodic inventory system.

d. Inventory Write-down Provision Method

At the end of the accounting period, if the net realizable value of inventory is not recoverable due to damage, obsolescence, a decrease in selling price, or increased completion or selling costs, the company shall establish a provision for inventory write-down. The amount of the write-down provision is the difference between the cost of inventory and its net realizable value.

2.10. Equity

The owner's capital contribution is recognized based on the actual capital contributed by the owners.

Retained earnings reflect the business results (profits, losses) after corporate income tax and the distribution or handling of profits or losses of the Company.

The Company establishes the following funds from the net profit after corporate income tax, based on the recommendation of the Board of Directors and approved by the shareholders at the annual general meeting:

Development Investment Fund: This fund is set up to support the expansion of the Company's operations or to make in-depth investments.

Bonus, Welfare Fund, and Executive Board Bonus Fund: This fund is established to reward and incentivize materially, bringing mutual benefits and improving welfare for employees, and is presented as a liability on the balance sheet.

2.11. Revenue

Revenue from Sales

Revenue from sales is recognized when the following conditions are simultaneously satisfied:

The company has transferred the majority of risks and benefits associated with the ownership of the product or goods to the buyer;

The company no longer retains control over the goods as an owner or manager;

The revenue can be reliably determined;

The company has received or will receive economic benefits from the transaction;

The costs associated with the sales transaction can be identified.

Revenue from Financial Activities

Revenue arising from interest, royalties, dividends, profits received, and other financial income is recognized when both of the following conditions are met:

The economic benefits from the transaction are likely to be realized;

The revenue can be reliably determined.

Other Income

Other income, which is not related to the company's main production or business activities, that has been received, including penalties for contract violations that are certain to be collected (excluding penalties that are essentially price reductions or payment reductions for purchases).

2.12. Cost of Goods Sold

The cost of goods sold for the year is recognized in accordance with the revenue generated during the year and ensures compliance with the prudence principle. Cases of material or inventory wastage exceeding normal standards, costs exceeding usual limits, and losses of inventory (after deducting the responsibility of the relevant individuals or groups) are fully and timely recognized as part of the cost of goods sold for the year.

2.13. Financial Expenses

Financial expenses include costs or losses related to financial investment activities and interest expenses.

These expenses are recognized based on the total amount incurred during the year and are not offset against financial income.

2.14. Selling Expenses, General and Administrative Expenses

Expenses are amounts that decrease economic benefits, recognized at the time the transaction occurs or when there is a reasonable certainty that they will incur in the future, regardless of whether cash has been paid.

Both the expenses and the revenues they generate must be recognized simultaneously according to the matching principle. In cases where the matching principle conflicts with the prudence principle, expenses are recognized based on the nature and regulations of accounting standards to ensure that the transactions are reflected fairly and reasonably.

2.15. Corporate Income Tax

Current Corporate Income Tax Expense

The current corporate income tax expense is determined based on the taxable income for the year and the applicable corporate income tax rate in the current accounting period.

2.16. Earnings per Share

Basic Earnings per Share (EPS)

Basic earnings per share is calculated by dividing the net profit or loss after tax allocated to the common shareholders (after adjusting for the allocation to the Bonus, Welfare Fund, and Executive Board Reward Fund) by the weighted average number of common shares outstanding during the year.

Diluted Earnings per Share (EPS)

Diluted earnings per share is calculated by dividing the net profit or loss after tax allocated to the common shareholders (after adjusting for the allocation to the Bonus, Welfare Fund, Executive Board Reward Fund, and dividends of convertible preferred stock) by the weighted average number of common shares that would be issued if all potential dilutive common shares were converted into common shares.

2.17. Related Parties

Parties are considered related if one party has the ability to control or significantly influence the other in making decisions about financial and operational policies. The related parties of the Company include:

Enterprises, directly or indirectly through one or more intermediaries, that have control over the Company, are controlled by the Company, or are under common control with the Company, including parent companies, subsidiaries, and associates;

Individuals, directly or indirectly holding voting rights in the Company, who have significant influence over the Company, key management personnel of the Company, and close family members of these individuals;

Enterprises controlled directly or indirectly by the above-mentioned individuals, who hold significant voting rights or have significant influence over these enterprises.

In considering each related party relationship for the purpose of preparing and presenting the financial statements, the Company focuses on the nature of the relationship rather than the legal form of those relationships.

1. CASH AND CASH EQUIVALENTS

	End of the period	Beginning of the period
	VND	VND
Cash	535,172,597	535,172,597
Demand deposit	17,725,069	17,725,069
	552,897,666	**552,897,666**

2. INVESTMENTS HELD TO MATURITY:

	End of the period	Beginning of the period

	VND	VND
Savings deposit	-	
	-	-

3. FINANCIAL INVESTMENTS

Other long-term investments

	End of the period		Beginning of the period	
	Historical cost	Extra	Historical cost	Extra
	VND	VND	VND	VND
Công ty Cổ phần Đầu tư Diamond Park	67,000,000,000	-	67,000,000,000	
	67,000,000,000	-	**67,000,000,000**	-

Detailed information about investments in other entities is as follows:

Name of the invested company	Place of establishment and operation	Equity interest ratio	Voting right ratio	Main business activities
Công ty Cổ phần Đầu tư Diamond Park	Lot T26, Hamlet 4, Phuoc Loi, Ben Luc, Long An, Vietnam	**22,33%**	**22,33%**	Real estate business, ownership, user rights, or leased land

4. SHORT TERM TRADE ACCOUNTS RECEIVABLE

	End of the period		Beginning of the period	
	Value	Extra	Value	Extra
	VND	VND	VND	VND
- Công ty CP TM Đầu tư Tín Thương	119,720,400		119,720,400	
	119,720,400		**119,720,400**	-

5. SHORT-TERM PREPAYMENT TO SUPPLIERS

	End of the period		Beginning of the period	
	Value	Extra	Value	Extra
	VND	VND	VND	VND
- Công ty cổ phần GAVI	1,155,880,000		1,155,880,000	
- Tổng Công ty Lưu ký và Bù trừ Chứng khoán Việt Nam	15,000,000		15,000,000	
	1,170,880,000	-	**1,170,880,000**	-

6. Receivables from loans

	Value	Extra	Value	Extra
	VND	VND	VND	VND
a) Short term				
- Loan/lend	-	-	-	-
	-	-	-	-

7. OTHER SHORT TERM RECEIVABLES

	End of the period		Beginning of the period	
	Value	Extra	Value	Extra
	VND	VND	VND	VND

	End of the period		Beginning of the period	
	Value	Extra	Value	Extra
	VND	VND	VND	VND
a) Short term				
- Other organizations and individuals				
- Advance staff	780,000,000	(780,000,000)	780,000,000	(780,000,000)
- Short-term deposits and collateral	2,390,000	(2,390,000)	2,390,000	(2,390,000)
- Accrued interest must be collected.	517,643,835		517,643,835	
- Dothaco Food Production, Trading & Service Company Limited - branch office	5,061,468,650		5,061,468,650	
- Tin Thuong Investment Joint Stock Company - branch	520,318,266	-	520,318,266	
-				
	6,881,820,751	**(782,390,000)**	**6,881,820,751**	**(782,390,000)**

8. SHORTAGE OF ASSETS AWAITING RESOLUTION

	30/9/2026	1/7/2026
- Basic construction		

9. PREPAID EXPENSES

	30/9/2026	1/7/2026
	VND	VND
a) Short-term		
- Rental costs	-	-
- Software maintenance costs	-	-
- Tools tools	8,720,830	8,720,830
	8,720,830	**8,720,830**
b) Long-term	-	-

- Repair costs	188,758,334	284,242,833
- Other	-	37,916,660
	188,758,334	**322,159,493**

10. OTHER ASSETS

	30/9/2026	1/7/2026
	VND	VND
- Deductible input VAT	641,880,864	639,085,020
	641,880,864	**639,085,020**

11. ACCOUNTS PAYABLE

	End of the period		Beginning of the period	
	Value	Amount capable of repayment	Value	Amount capable of repayment
	VND	VND	VND	VND
	489,027,120	**489,027,120**	**2,279,527,120**	**2,279,527,120**
a) Payable to vendors in detail by supplier with large balance				
Details for each subject accounting for 10% or more of the total payable				
- Công ty TNHH DV TV TC KT VÀ KT PHÍA NAM_AFC	43,000,000	43,000,000	108,000,000	108,000,000
- Công ty TNHH TM DV Kỹ Chuyên	17,766,000	17,766,000	17,766,000	17,766,000
- Công ty TNHH Logi Decor	23,407,630	23,407,630	23,407,630	23,407,630
- CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ DỊCH VỤ HELIOS	326,251,857	326,251,857	326,251,857	326,251,857
- Công ty TNHH Aki Foods	52,800,000	52,800,000	1,778,300,000	1,778,300,000
- Công ty Cổ phần TEC Việt Nam	17,034,166	17,034,166	17,034,166	17,034,166
- Other suppliers	8,767,467	8,767,467	8,767,467	8,767,467
	489,027,120	**489,027,120**	**2,279,527,120**	**2,279,527,120**
b) Accounts Payable to Other Suppliers				
- Accounts Payable to Other Entities	-	-	-	-
	-	-	-	-

12. OTHER SHORT TERM PAYABLES

a) Payables to Employees	**42,809,942**		**392,388,890**	
b) Other Short-Term Payables				
	42,809,942	-	**392,388,890**	-

13 ACCRUED EXPENSES

	End of the period		Beginning of the period	
	Value	Amount capable	Value	Amount capable of
	VND	**VND**	**VND**	**VND**
a. Short-term				
- Accrued Audit Fees	-	-	-	-
- Office Rent and Office Service Fees	-		-	
b. Long-term				
	-	-	-	-

14. FINANCIAL BORROWINGS AND LEASE LIABILITIES

	Year-end balance		Incurrence		Opening balance	
	Value	Amount capable of repayment	Increase	Decrease	Value	Amount capable of repayment
	VND	**VND**	**VND**	**VND**		**VND**
a. Short-term Borrowings						
b. Long-term Borrowings						
	-	-	-	-	-	-

15. TAXES AND OTHER PAYABLES TO THE STATE

	1/7/2026	Payable during the Period	Paid during the Period	*30/9/2026*
a. Payables	**14,361,949**	**1,579,993**	**1,666,668**	**14,275,274**
- Personal Income Tax	14,361,949	1,579,993	1,666,668	14,275,274
- Corporate Income Tax	-			-
- Other Taxes		-	-	
- Fees, Charges, and Other Payable Items				
b. Receivables				-

16 OWNER'S EQUITY

a) Statement of changes in owner's equity

	Owner's investment capital	Development investment fund	Unallocated profit	Total
	VND	VND	VND	**VND**
Quarter-beginning balance	**60,500,000,000**	**446,367,502**	**3,750,481,153**	**64,696,848,655**
Cumulative loss as of the end of this period			-	-
Another increase			200,121,806	200,121,806
Quarter-end balance	**60,500,000,000**	**446,367,502**	**3,950,602,959**	**64,696,848,655**

b) Details of the owner's contributed capital

	End of the Period	Rate	Beginning of the Period	Rate
	VND	%	VND	%
Mr. Nguyễn Quang Thời	3,328,000,000	5.50%	3,328,000,000	5.50%
Mr. Trần Đăng Khoa	3,328,000,000	5.50%	3,328,000,000	5.50%
Mr. Huỳnh Văn Phát	12,104,480,000	20.01%	12,104,480,000	20.01%
Other shareholders	41,739,520,000	68.99%	41,739,520,000	68.99%
	60,500,000,000	**100%**	**60,500,000,000**	**100%**

c) Transactions related to capital with owners and dividend distribution, profit sharing

	End of the Period	Beginning of the Period
	VND	VND
Owner's Investment Capital		
- *Opening capital contribution*	*60,500,000,000*	*60,500,000,000*
- *Closing capital contribution*	*60,500,000,000*	*60,500,000,000*

d) Shares

	End of the Period	Beginning of the Period
Number of shares registered for issuance	6,050,000	6,050,000
Number of shares issued and fully paid-up	6,050,000	6,050,000
- *Common shares*	*6,050,000*	*6,050,000*
Number of shares outstanding	6,050,000	6,050,000
- *Common shares*	*6,050,000*	*6,050,000*
Par value of outstanding shares:	10,000	10,000

f) Company Funds

	End of the Period	Beginning of the Period
	VND	VND
- Development investment fund	446,367,502	446,367,502
	446,367,502	**446,367,502**

17 ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

Unit: VND

a. REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	Accumulated from the beginning of the year to September 30, 2026	*Accumulated from the beginning of the year to September 30, 2025*
a. Total Revenue	**1,734,000,000**	**10,518,548,650**
- Revenue from sales of goods	1,734,000,000	10,518,548,650
b. Revenue from Related Parties		
	1,734,000,000	**10,518,548,650**

b. COST OF GOODS SOLD

	Accumulated from the beginning of the year to September 30, 2026	*Accumulated from the beginning of the year to September 30, 2025*
- Cost of goods sold	1,725,500,000	10,497,719,500
Total	**1,725,500,000**	**10,497,719,500**

c. REVENUE FROM FINANCIAL ACTIVITIES

	Accumulated from the beginning of the year to September 30, 2026	*Accumulated from the beginning of the year to September 30, 2025*
- Interest on deposits and loans	457,673,714	38,484,681
- Realized foreign exchange differences	-	
Total	**457,673,714**	**38,484,681**

d. FINANCIAL EXPENSES

	Accumulated from the beginning of the year to September 30, 2026	*Accumulated from the beginning of the year to September 30, 2025*
- Realized foreign exchange losses		-
- Interest expenses		
Total		

e. SELLING AND ADMINISTRATIVE EXPENSES

a. Selling expenses incurred during the period	*Accumulated from the beginning of the year to September 30, 2026*	*Accumulated from the beginning of the year to September 30, 2025*
- Outsourced service expenses		-
b. Administrative expenses incurred during the period	**360,673,908**	**329,774,902**
- Employee management costs	90,444,446	168,631,578
- Office supplies costs		

- Taxes, fees, and charges		
- Outsourced service expenses	270,229,462	161,143,324
- Other cash expenses		-

f OTHER INCOME

- Other income	708,001	
Total	**708,001**	**-**

g OTHER EXPENSES

- Administrative penalties		
- Other expenses	12,698,631	2,509,832
Total	**12,698,631**	**2,509,832**

i. CURRENT CORPORATE INCOME TAX EXPENSE

	Accumulated from the beginning of the year to September 30, 2026	*Accumulated from the beginning of the year to September 30, 2025*
- Total accounting profit before tax	**93,509,176**	**(272,970,903)**
+ Adjustments increasing the profit	-	-
+ Adjustments decreasing the profit		
- Total taxable income	**93,509,176**	**(272,970,903)**
+ Loss carried forward from previous years	-	
- Total income subject to tax	**93,509,176**	**(272,970,903)**
- Corporate income tax payable	-	-
+ Corporate income tax payable		

k. DEFERRED CORPORATE INCOME TAX EXPENSE

	Accumulated from the beginning of the year to September 30, 2026	*Accumulated from the beginning of the year to September 30, 2025*
Deferred corporate income tax expense arising from temporary differences subject to tax		
Total deferred corporate income tax expense		

Note: The corporate income tax rate used to determine the deferred income tax value is 20%

m. BASIC EARNINGS PER SHARE

	Accumulated from the beginning of the year to September 30, 2026	*Accumulated from the beginning of the year to September 30, 2025*
Profit or loss allocated to shareholders holding common shares	93,509,176	(272,970,903)
Weighted average common shares outstanding during the period	6,050,000	6,050,000
Basic earnings per share	**15,456**	**(45,119)**

18 OFF-BALANCE SHEET ITEMS AND OPERATING LEASE COMMITMENTS

Foreign currencies of all types

	Calculation Unit	End of the Period	Beginning of the Period
- USD	USD	11.52	33.72

Financial Risk Management

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

Market Risk

The Company's business activities are primarily exposed to risks related to changes in prices, exchange rates, and interest rates.

Price Risk:

The Company is exposed to price risk from equity instruments arising from investments in short-term and long-term stocks due to the uncertainty about the future prices of the invested stocks. The long-term equity investments are held for strategic purposes, and as of the end of the fiscal year, the Company has no plan to sell these investments.

	Up to 1 year	Over 1 year to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As of September 30, 2026				
Long-term investments	-	67,000,000,000	-	67,000,000,000
	-	**67,000,000,000**	**-**	**49,000,000,000**
As of January 1, 2026				
Long term Invest	-	49,000,000,000	-	49,000,000,000
	-	**49,000,000,000**	**-**	**49,000,000,000**

Exchange Rate Risk:

The Company is exposed to exchange rate risk as the fair value of future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates when the Company's loans, revenues, and expenses are denominated in currencies other than the Vietnamese Dong.

Interest Rate Risk:

The Company is exposed to interest rate risk as the fair value of future cash flows of a financial instrument will fluctuate due to changes in market interest rates when the Company has interest-bearing deposits, loans, and borrowings with floating interest rates. The Company manages interest rate risk by analyzing the competitive situation in the market to obtain interest rates that are favorable to the Company's objectives.

Ha Noi, 16th October 2026

Prepared By	Chief accountant	
Đỗ Thị Bích Hào	Đỗ Thị Bích Hào	Nguyễn Quang Thới