CÔNG TY CỔ PHẦN ĐẦU TƯ CÔNG NGHIỆP XUẤT NHẬP KHẨU ĐÔNG DƯƠNG

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INDOCHINE IMPORT EXPORT INVESTMENT INDUSTRIAL JOINT STOCK COMPANY

Separate financial statements
Quarter 03 2026

Form B01a -DN

SEPARATE FINACIAL REPORT

As at 30/09/26

Currency: VND

Items	Code	Note	September 30, 2026	January 1, 2026
A. CURRENT ASSETS	**100**		**343.428.298.080**	**458.096.993.127**
I. Cash and cash equivalents	**110**	V.01	**1.814.423.537**	**1.924.252.006**
1. Cash	111		1.814.423.537	1.924.252.006
II. Short-term investments	**120**		**(18.670.703.143)**	-
1. Held-to-maturity investments	123		12.000.000.000	-
2 Provision for short-term investments held to maturity (*)	124		(30.670.703.143)	-
III. Current accounts receivable	**130**		**348.435.441.979**	**444.499.298.997**
1. Short-term trade receivables	131	V.02	314.758.902.486	314.568.531.871
2. Short-term prepayments to suppliers	132	V.03	177.742.616.873	176.921.562.449
3. Other short-term receivables	135	V.05	103.752.068.743	12.000.000.000
4. Provision for short-term doubtful debts	136		(247.818.146.123)	126.450.138.743
5. Shortage of assets awaiting resolution	137		-	(185.440.934.066)
IV. Inventories	**140**	V.06	**2.757.794.096**	**2.757.794.096**
1. Inventories	141		2.757.794.096	2.757.794.096
V. Short-term biological assets	**150**		-	-
VI. Other current assets	**160**		**9.091.341.611**	**8.915.648.028**
1. Short-term prepaid expenses	161	V.10	126.676.817	-
2. Value added tax deductibles	162		8.964.664.794	8.915.648.028
B. NON-CURRENT ASSETS	**200**		**860.355.642.784**	**886.970.424.415**
I. Long-term receivables	**210**			
II. Fixed assets	**220**		**590.189.889.321**	**644.361.879.306**
1. Tangible fixed assets	221	V.08	583.398.957.064,00	636.358.746.094
- Cost	*222*		1.050.144.728.229	1.050.144.728.229
- Accumulated depreciation	*223*		(466.745.771.165)	(413.785.982.135)
2. Leased fixed assets	224	V.09	6.790.932.257,00	8.003.133.212
- Cost	*225*		16.162.679.425	16.162.679.425
- Accumulated depreciation	*226*		(9.371.747.168)	(8.159.546.213)
III. Investment properties	240		-	-
IV. Long-term assets in progress	**250**	V.07	**134.815.753.463**	**134.815.753.463**
1 Construction in progress	252		134.815.753.463	134.815.753.463
V. Long-term investments	**250**	V.04	**135.350.000.000**	**107.441.350.466**
1 Investments in subsidiaries	251		38.450.000.000	38.450.000.000
2 Investments in associates, joint ventures	252		96.900.000.000	96.900.000.000
3 Provisions for long-term investments	254		-	(27.908.649.534)
VI. Other long-term assets	**260**			**351.441.180**
1 Long-term prepaid expenses	261	V.10	-	351.441.180
TOTAL ASSETS	**270**		**1.203.783.940.864**	**1.345.067.417.542**

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SEPARATE FINACIAL REPORT

As at 30/09/26

Currency: VND

Items	Code	Note	September 30, 2026	January 1, 2026
C. LIABILITIES	**300**		**987.807.479.414**	**942.737.550.656**
I. Current liabilities	**310**		**687.807.479.414**	**942.237.550.656**
1 Short-term trade payables	311	V.11	25.813.545.307	27.595.294.173
2 Short-term prepayments from customers	312	V.12	1.028.869.820	1.028.869.820
3 Taxes and other payables to State budget	313	V.13	5.129.149.814	5.131.508.746
4 Payables to emloyees	314		1.583.433.076	-
5 Short-term accured expenses	315	V.14	302.832.504.048	238.819.251.962
6 Other short-term payables	319	V.15	7.916.798.391	6.924.324.609
7 Short-term borrowings and finance lease liabilities	320	V.16	343.503.178.958	662.738.301.346
II. Long-term liabilities	**330**		**300.000.000.000**	**500.000.000**
1 Other long-term payables	337	V.15	-	500.000.000
2 Long-term borrowings and finance lease liabilities	338	V.16;17	300.000.000.000	-

Items	Code	Note	September 30, 2026	January 1, 2026
D. OWNER'S EQUITY	**400**		**215.976.461.450**	**402.376.396.886**
1. Contributed capital	411	V.18	798.398.860.000	798.398.860.000
- Ordinary shares with voting rights	*411a*		798.398.860.000	798.398.860.000
2 Share premium	412		56.000.000.000	56.000.000.000
3 Undistributed earnings	420		(638.422.398.550)	(452.022.463.114)
- Undistributed post-tax profits of the previous years	*420a*		(597.858.683.177)	(117.144.156.156)
- Undistributed post-tax profit of current period	*420b*		(40.563.715.373)	(334.878.306.958)
TOTAL RESOURCES	**440**		**1.203.783.940.864**	**1.345.113.947.542**

29 October 2026

Preparer	Chief Accountant	General Director
Vo Thi Thu Van	Tran Thanh Đang	Tran Kim Sa

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SEPARATE INCOME STATEMENT

As at 30/09/26

Currency: VND

Items	Code	Note	Quarter 03/2026	Quarter 3/2025	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
1. Revenues from sales and services rendered	**01**	VI.01		**6.819.182.138**		**57.097.425.732**
2. Revenue deductions	02	VI.02		69.259.386		169.026.771
3. Net revenues from sales and services rendered	**10**			**6.749.922.752**		**56.928.398.961**
4. Cost of goods sold	11	VI.03	17.024.584.521	23.555.708.383	51.170.503.825	91.923.351.443
5. Gross profits from sales and services rendered	**20**		**(17.024.584.521)**	**(16.805.785.631)**	**(51.170.503.825)**	**(34.994.952.482)**
6. **Gain/loss on the sale or disposal of investment property**	21	VI.04				
7. Financial income	22	VI.05	235.305.554	40.204.552	468.603.942	219.660.824
8. Financial expenses	*23*	VI.06	*21.305.593.129*	*22.222.199.686*	*64.540.413.023*	*68.858.088.358*
+ Including: Interest expenses	*24*					
9. Selling expenses	25		*404.066.985*	*404.066.985*	*1.212.200.955*	*404.066.985*
10. General and administration expenses	26	VI.07	*2.295.146.907*	*3.229.132.885*	*69.854.075.756*	*76.310.472.122*
11. **Net profits from operating activities**	**30**		**(40.794.085.988)**	**(42.620.980.635)**	**(186.308.589.617)**	**(180.347.919.123)**
12. Other income	31	VI.08	230.370.615		612.239.864	9.321.000
13. Other expenses	32	VI.09		10.792.592.534	703.585.685	11.392.645.609
14. Net other profits	**40**		**230.370.615**	**(10.792.592.534)**	**(91.345.821)**	**(11.383.324.609)**
15. **Net accounting profit before tax**	**50**		**(40.563.715.373)**	**(53.413.573.169)**	**(186.399.935.438)**	**(191.731.243.732)**
16. Current corporate income tax expenses	51	VI.10				
17. Deferred corporate income tax expenses	52	VI.11				
18. **Profits after corporate income tax**	**60**		**(40.563.715.373)**	**(53.413.573.169)**	**(186.399.935.438)**	**(191.731.243.732)**
19. Basic earnings per share (*)	**70**					
20. **Diluted earnings per share (*)**	**71**					

29 October 2026

Preparer	**Chief Accountant**	**General Director**
Vo Thi Thu Van	**Tran Thanh Đang**	**Tran Kim Sa**

Form B03a -DN

SEPARATE CASH FLOW STATEMENT

(Indirect method)
As at 30/09/26

Currency: VND

Item	Code	Note	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. Cash flows from operating activities				
1. Profit before tax	**01**		**(186.399.935.438)**	**(53.413.573.169)**
2. Adjustments for				
- Depreciation of fixed assets and investment propertie	02		54.171.989.985	62.860.444.961
- (Reversal of provisions)/provisions	03		65.139.265.668	75.588.808.833
- (Gains)/losses on exchange rate differences from revaluation of accounts derived from foreign	04		995.260.367	104.001.846
- (Gains)/losses on investing activities	05		2.762.053.609	4.355.600.381
- Interest expenses	06		64.540.413.023	68.858.088.358
3. Operating profit before changes in working	**08**		**1.209.047.214**	**158.353.371.210**
- (Increase)/decrease in receivables	09		87.001.658.224	118.473.717.871
- (Increase)/decrease in inventories	10		-	8.277.335.309
- Increase/(decrease) in payables (exclusive of interest payables, corporate income tax payables)	11		(87.969.092.727)	(240.769.297.643)
- (Increase)/decrease in prepaid expenses	12		(351.441.180)	(317.683.598)
Net cash flows from operating activities	**20**		**(109.828.469)**	**44.017.443.149**
II. Cash flows from investing activities				
1 Purchase or construction of fixed assets and other long-term assets	21		-	(43.346.768.818)
Net cash flows from investing activities	**30**			**(43.346.768.818)**
III. Cash flows from financial activities				
5 Finance lease principal repayments	35		-	-
Net cash flows from financial activities	**40**			
Net cash flows during the year	**50**		**(109.828.469)**	**670.674.331**
Cash and cash equivalents at the beginning of the	**60**		1.924.252.006	2.064.523.965
Effect of exchange rate fluctuations	61		-	8.553
Cash and cash equivalents at the end of the year	**70**	VII	**1.814.423.537**	**2.735.206.849**

29 October 2026

Preparer	Chief Accountant	General Director
Vo Thi Thu Van	Tran Thanh Đang	Tran Kim Sa

Mẫu số B 09 – DN

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

As at 30/09/26

I. ĐẶC ĐIỂM HOẠT ĐỘNG

1. Hình thức sở hữu vốn

Indochine Import Export Investment Industrial Joint Stock Company was converted from Indochina Import-Export Industrial Investment Company Limited according to the 19th amended Business Registration Certificate dated 14/06/2016. The company operates under Enterprise Registration Certificate No. 0310103090, initially issued by he Ho Chi Minh City Department of Planning and Investment on 25/06/2010 and amended for the 33rd time on 06/03/2024.

The charter capital of the Company under the Enterprise Registration Certificate is:	798.398.860.000 VND
Contributed charter capital as at June 30 2026:	798.398.860.000 VND

Head office: No.110 Cao Thắng Street, Bàn Cờ Ward, Ho Chi Minh City

The Company's shares are currently listed on the Ha Noi Stock Exchange under the code "DDG"

2. Operating industry

Production, commerce, services

3. Principal activities

Production of gas, distribution of gaseous fuels through mains (main); Manufacture and supply of steam, hot water, air conditioning and ice; Collection of non-hazardous waste; Collection of hazardous waste; Treatment and disposal of non-hazardous waste; Treatment and disposal of hazardous waste; Remediation activities and other waste management services; Demolition; Site preparation; Building completion and finishing; Wholesale of food; Wholesale of other machinery and equipment; Wholesale of solid, liquid and gaseous fuels and related products; Wholesale of metals and metal ores; Wholesale of construction materials and other installation supplies; Manufacture of other food products n.e.c; Manufacture of tanks, reservoirs and containers of metal; Manufacture of steam generators, except central heating hot water boilers; Manufacture of bearings, gears, gearing and driving elements; Manufacture of malt liquors and malt; Manufacture of engines and turbines, except aircraft, vehicle and cycle engines; Manufacture of electric lighting equipment; Manufacture of fluid power equipment; Other specialized wholesale n.e.c; Other manufacturing n.e.c.; Construction of other civil engineering projects; Non-specialized wholesale trade; Machining; treatment and coating of metals; Warehousing and storage; Trading of own or rented property and land use rights.

4. Normal operating cycle of the Company is generally within 12 months

5. Operating characteristics of the Company during the year that affect separate financial statements

There are no operational characteristics that have a significant impact that need to be disclosed in this separate financial statement.

6. Disclosure of information comparability in the separate financial statements

The corresponding figures of the previous accounting period are comparable to the figures of this accounting period.

7. Number of employees

As at 30 September 2026 the Company has 13 emloyees (As at 01 January 2026, the Company has 15 emloyees).

8. Company's structure

As at 30 June September 01 (one) representative office and 01 (one) transaction office. Details are as follows:

a. Subsidiaries

Name	Address	Principal activities	September 30, 2026		January 1, 2026	
			Voting rights	Equity interest	Voting rights	Equity interest
CL Joint Stock Company (*)	Lot 2.9A6, Street No. 06, Tra Noc II Industrial Park, Phuoc Thoi Ward, O Mon District, Can Tho City.	Scrap Recycling	51,27%	51,27%	51,27%	51,27%

b. Asscociates, joint ventures

Name	Address	Principal activities	September 30, 2026		January 1, 2026	
			Voting rights	Equity interest	Voting rights	Equity interest
New Energy Infrastructure Investment And Development Joint Stock Company (Formerly: Kim Minh Phu Technical Trading Service Co., Ltd.)	No. 19, Street No. 32, Rio Vista, Phuoc Long B Ward, Thu Duc City, Ho Chi Minh City.	Wholesale of solid, liquid, gaseous fuels and related products	41%	41%	41%	41%
Minh Phuong Technical Services Co., Ltd.	12B Floor, Cienco 4 Building, 180 Nguyen Thi Minh Khai, Vo Thi Sau Ward, District 3, Ho Chi Minh City.	Wholesale of solid, liquid, gaseous fuels and related products	45%	45%	45%	45%

8. Company's structure (Tiếp theo)

c. Branches

Name	Address
Branch of Indochine Import-Export Industry Investment Joint Stock Company in Binh Duong	Lot E, Street No. 8, Song Than 1 Industrial Zone, Di An Ward, Ho Chi Minh City.
Branch of Indochine Import-Export Industry Investment Joint Stock Company	My Tho Industrial Zone, Trung An Ward, Dong Thap Province.
Branch of Indochine Import-Export Industry Investment Joint Stock Company	Lot 2.9A6, Street No. 6 - Tra Noc 2 Industrial Zone, Phuoc Thoi Ward, Can Tho City.
Branch of Indochine Import-Export Industry Investment Joint Stock Company	My Xuan A Industrial Zone, Phu My Ward, Ho Chi Minh City.
Branch of Indochine Import-Export Industry Investment Joint Stock Company	Hoa Thuan II Hamlet, Hiep Hoa Commune, Tay Ninh Province.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

Annual accounting period of Company is from 01 January to 31 December.

2. Accounting currency

The Company uses the currency unit for accounting records and presented in the separate financial statements is Vietnamese Dong ("VND" or "Dong").

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company adopts the Vietnamese Corporate Accounting System, which was guided under Circular No. 200/2014/TT-BTC dated 22 December 2014 promulgated by the Ministry of Finance and the subsequent guiding, supplemental, and amending Circulars.

2. Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. The separate financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. APPLICABLE ACCOUNTING POLICIES

1. Cash and cash equivalents

a. Cash

Cash includes the total amount of money available to the company at the reporting date, comprising: cash on hand, cash in bank and cash in transit.

b. Cash equivalents

Cash equivalents are the investments which are collectible or mature less than 03 months from the date of the report, which can be converted easily into a certain amount and there is no risk of conversion into cash at the time of the reporting.

c. Conversion other currency

Economic transactions in foreign currencies must be recorded in detail in the original currency and converted to Vietnamese Dong at the actual exchange rate at the commercial bank where the company regularly enters into transactions or by the mobile weighted average exchange rate.

Whenever preparing financial statements as prescribed, the enterprise must re-evaluate the balance of foreign currencies and monetary gold following the rules below:

- The actual exchange rate upon re-evaluation of currency items with foreign currency origin classified as assets: is the foreign currency buying rate quoted by the commercial bank where the Company has regular transactions by the time of preparation for financial statements. For foreign currencies deposited at the bank, the actual exchange rate upon re-evaluation is the buying exchange rate of the bank where the enterprise opens its foreign currency account;

- The actual exchange rate upon re-evaluation of currency items with foreign currency origin classified as debts payable: is the foreign currency selling rate quoted by the commercial bank where the enterprise has regular transactions by the time of preparation for financial statements.

2. Financial investments

These are investments outside the Company for the purpose of rationally using capital to improve the Company's operational efficiency such as: investments in subsidiaries, joint ventures, associates, stock investments, and other financial

For the preparation of financial statements, the financial investment must be classified as below:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term;
- Having maturity more than 12 months or 01 normal production period are recorded as long - term.

a. Held-to-maturity investments

This account shall not record bonds and debt securities held for sales. Held to maturity investments comprise term deposits (mature above 03 months), treasury bills, promissory notes, bonds, preference shares which the issuer is required to re-buy them in a certain time in the future and loans held to maturity to earn interest periodically and other held to maturity investments

Provision for impairment of financial investments: doubtful debts and held to maturity investments whose nature is similar to doubtful debts to create or revert the allowance for doubtful debts.The establishing or reverting of allowance for doubtful debts shall be carried out at the time in which the financial statement is prepared and recorded to administrative expenses within a period.

With regard to held to maturity investments, if it fails to make provisions for doubtful debts as prescribed, the Company must evaluate the recovery. If it is evident that a part or all of investment is unable to recover, the accountant shall record the losses to financial expenses within the period. In case it is unreliable to determine the losses, the Company is entitled not to record them to revaluation of investment, but the recovery of investment must be reported on the financial statements.

b. Investments in subsidiaries

Subsidiaries are those entities in which the Company has control over the financial and operating policies to gain economic benefits from such activities, generally evidenced by holding more than half of voting rights. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Company control entity or not.

Investments in subsidiaries are intitally recorded at costs of acquisition plus other expenditure directly attributable to the investment. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the period end.

c. Investments in associates, joint ventures

Asscociates are the entities that the Company has siginificant influence but not control over and the Company would generally have from 20% to less than 50% of the voting rights of the investee.

Investments in associates is initially recorded at cost of acquisition including purchase cost or capital contribution value plus other expenditures directly attributable to the investment. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the period end.

d. Investments in other entities

Investment in other entities are investments in equity instruments of other entities without controlling rights or co-controlling rights, or without significant influence over the investee. These investments are accounted for initially at cost. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the period end.

e. Provision for investments in subsidiaries, associates and other entities

Provision for investments in subsidiaries, associate and other entities is made when there is a diminution in value of the investments at the period end.

Provision for investments in subsidiaries, associates and other entities is calculated based on the lost of investees.

Provision for investments in other entities is calculated based on market value if market value can be determined reliably. If market value can not be determined reliably, the provision is calculated similarly to provision for investments in subsdiaries, associates and other entities.

Changes in the provision balance during the accounting period are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

3. Account receivables

The receivables shall be kept records in details according to period receivables, entities receivables, types of currency receivable and other factors according to requirements for the Company.

The amounts receivable shall be classified following rules below:

- Trade receivables: commercial receivables generating from purchase-sale related transactions between the Company and buyers such as receivables from sales, services, liquidation / transfer of assets, receivables from sale of exported goods given by the trustor through the trustee;

- Intercompany receivables: Receivables between the parent entity and its subordinate units that do not have legal status and are dependent for accounting purposes.

- Other receivables include non-commercial or non-trading receivables.

Whenever preparing financial statements as prescribed, the receivables shall be classified:

- The amounts receivable from customer with the remaining recovery term within 12 months or within a normal operating cycle at the time of reporting is classified short-term receivables;

- The amounts receivable from customer with the remaining recovery term more than 12 months or more than one normal operating cycle at the time of reporting is classified long-term receivables.

At the times in which the financial statements are prepared as prescribed, the Company must re-evaluate trade receivables derived from foreign currencies (excluding prepayments to suppliers, if at the time of reporting there solid evidence about the seller cannot provide goods, services and company will have to take back the prepayments in foreign currency, these amounts are considered monetary denominated in foreign currencies) are foreign currency-buying rates of the commercial bank where the Company has regular transactions by the time of preparation for financial statements.

Allowance for doubtful debts: doubtful debts are created or reverted the allowance for doubtful debts when preparing financial statements. The establishing or reverting of allowance for doubtful debts shall be carried out at the time in which the financial statement is prepared and recorded in administrative expenses within the period. With regard to doubtful debts for several years, if the enterprise fails to collect payment of debts regardless of all measures taken and he client has insolvency the Company shall sell that debts to debt and assets trading company or eliminate doubtful debts account on the accounting records (according to regulations and charter of the company).

4. Accounting principles of inventory

a. Inventories

Inventories are stated at original cost. Where the net realizable value is lower than cost, inventories should be measured at the net realizable value. The cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

Assets acquired by the company for production, use, or sale should not be presented as inventory on the balance sheet but are presented as long-term assets, including:

- Work-in-progress that has a production or turnover period exceeding one normal operating cycle;

- Materials, equipment, and spare parts with a storage period of more than 12 months or exceeding one normal operating

b. The cost of inventory

The cost of inventory at the year-end is calculated by weighted average method.

c. The record of inventory

Inventory is recorded by the perpetual method.

d. Provisions for decline in value of inventories

At the end of the accounting period, if inventories do recover enough at its historical value not because of damage, obsolescence, reduction of selling price. In this case, the provision for inventories is recognized. The provision for decline in inventories is the difference between the historical value of inventories and its net realizable value.

5. Fixed assets

a. Principles of accounting and depreciation of Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation. Historical cost includes any expenditure that is directly attributable to the acquisition of the fixed assets putting them into ready-for-use state. Expenditures which are incurred shall be recorded as increase in their historical cost if they are expected to resulted in an increase in the future economic benefits from the use of these assets. Those incurred costs which fail to meet this requirement must be recognized as production and business expenses in the period.

Tangible fixed assets are depreciated on straight-line method over the estimated useful lives. The estimated useful lives of each assets class are as follows:

	Estimated depreciation year
- Buildings and structures	05 - 30
- Machinery and equipment	03 - 15
- Office equipment	03 - 06

When tangible fixed assets are sold or disposed, their historical cost, accumulated depreciation are written off, and then any gain or loss arising from such disposal is included in the income or expenses during the period.

b. Principles of accounting and depreciation of Intangible fixed assets

Intangible fixed assets are determined by their initial costs less accumulated amortization. Initial costs of intangible fixed assets include all the cost to acquire them up to the time of putting these assets into ready-for-use state. Other costs relevant to intangible fixed assets arising subsequent to initial recognition are included into operation, operating costs if these costs are associated with a specific intangible fixed assets and result in future economic benefits expected to be obtained from the use of these assets.

When intangible fixed assets are sold or disposed, their historical cost, accumulated depreciation are written off, and then any gain or loss arising from such disposal is included in the income or expenses during the period.

The Company's intangible fixed assets include:

Computer sofware

The costs associated with computer software programs that are not a part tied to the hardware involved are capitalized. The cost of computer software is the total cost that the Company has incurred up to the time of putting the software into use. Computer software is depreciated in a straight line method for 05 years.

c. Accounting principles for finance leased fixed assets

A lease is considered a finance lease when most of the rights and risks of ownership of the asset are transferred to the lessee. All other leases are considered operating leases.

Finance leased assets are recognized as assets and finance lease liabilities on the balance sheet at the lower of the fair value of the leased asset and the present value of the minimum lease payments at the commencement of the lease.

Lease payments for finance leases are divided into finance costs and principal repayment. Finance costs are calculated for each accounting period over the lease term based on a fixed interest rate applied to the outstanding lease liability.

Finance leased assets are amortized using the straight-line method over their estimated useful life, similar to assets owned by the company, or over the lease term, whichever is shorter, as follows:

	Estimated depreciation year
- Machinery and equipment	10

6. Construction in progress

Construction in progress reflect direct costs (including borrowing costs in accordance with the Company's accounting policy) associated with assets under construction, machinery, and equipment being installed for production, rental, and management purposes, as well as costs related to ongoing repairs of fixed assets. These assets are recorded at historical cost and are not depreciated.

7. Principles of deffered income tax

Deferred income tax assets and liabilities are determined at the tax rates that are expected to apply to the year when the asset is collected or the liability settled, based on tax rates that have effectiveness the date of financial statement.

8. Principles of accounting and amortization of prepaid expenses

The expenses actually incurred but they are related to operation output of many accounting period. The prepaid expenses are recognized at historical cost and amortized on a straight-line basis over their estimated useful life.

The classification of prepaid expenses when preparing financial statements follows these principles below:

- Short-term prepaid expenses reflect the amounts paid in advance for services or tools and equipment that do not meet the conditions for asset recognition, and are expected to be used up within a period not exceeding 12 months or one business cycle from the date of payment;

- Long-term prepaid expenses reflect the amounts paid in advance for services more than a period exceeding 12 months or one business cycle from the date of payment.

9. Principles of accounting of payables and accruals

Payables and accruals are recognised for the amounts to be paid in the future for goods and services received. Accrued expenses are recognised based on reasonable estimates of the amounts to be paid.

The amounts receivable shall be classified following rules below:

- Trade payables include commercial amounts payable arisen from purchase of goods, services or asset and amounts payable include amounts payable when importing through the trustee;

- Accured expenses reflect payables to goods or services received from the seller or provided for the seller during a reporting period, but payments of such goods or services have not been made due to lack of invoices or documents on accounting, which are recorded to operating expenses of the accounting period;

- Other payables include non-commercial amounts payable, or amounts payable relating to trading in goods or services.

The amounts receivable shall be classified following rules below:

- Payables with a remaining payment term of no more than 12 months or within one business cycle are classified as short-term;

- Payables with a remaining payment term of 12 months or more, or exceeding one business cycle, are classified as long-term.

10. Principles for recognizing loans and capitalizing borrowing costs

Borrowings and finance lease liabilities include amounts borrowed and finance lease obligations from banks, financial companies, and other parties.

The borrowings and finance lease liabilities shall be classified when preparing the financial statements following rules

- Borrowings and finance lease liabilities with payment period not more than 12 months are classified as short-term;

- Borrowings and finance lease liabilities with payment period of more than 12 months are classified as long-term.

Borrowing costs directly related to loans are recognized as financial expenses in the period, except for borrowing costs that are directly associated with the construction or production of qualifying assets, which are capitalized as part of the value of those assets when the conditions stipulated in the Accounting Standard on "Borrowing Costs".

11. Principles of accounting of common bonds

Common bonds are recognized and accounted for as a liability of the entity from the date of issuance until the date of full settlement.

Bonds payable are reported on the balance sheet at their net carrying amount, which is calculated by taking the face value of the bonds and adjusting for any discounts or premiums.

Costs incurred to issue bonds are amortized over the life of the bonds using either the straight-line method or the effective interest method and are recognized as finance costs or capitalized. Initially, bond issuance costs reduce the carrying value of the bonds. Periodically, the amorrtized amount is added back to the carrying value of the bonds and recognized as finance cost or capitalized.

12. Principles for recognizing owner's capital

a. Principles for recognizing owner's capital, share premium

The owner's equity is recognized at the actual capital contributions made by the owners and is tracked in detail for each organization and individual participating in the capital contribution.

For joint-stock companies, the share capital contributed by the shareholders is recorded at the actual price of the issue of shares, but is reflected in detail according to two separate criteria:

- The owner's equity is recognized at the par value of the shares;
- Share premium reflects the difference between par value and issuance price of shares.

In addition, share premium reflects the difference between par value and issuance price of shares when reissuing the treasury shares.

b. Principles for recognizing undistributed post-tax profits

Undistributed post-tax profits reflects business results of the Company after enterprise income tax at the reporting date.

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

Parent companies are entitled to distribute profits to the owners which shall not exceed the undistributed post-tax profits on consolidated Financial statements after eliminating the impact of profits recorded from cheap purchase. Where the undistributed post-tax profits on consolidated financial statements is higher than the undistributed post-tax profits on financial statement of the parent companies and if the profits decided to distribute exceed the undistributed post-tax profits on separate financial statement, the parent companies make distribution after transferring profits from subsidiary companies to the parent companies.

When distributing profits, must consider non-monetary items in undistributed post-tax profits that may affect cash flow and ability to pay dividends, profits of Company.

13. Principles of revenues and income

a. Revenue from sales of goods

Revenue from sales of goods should be recognized when all the following conditions have been satisfied:

- The Company have transferred most of risks and benefits associated with ownership of products, goods to the buyer;

- The Company no longer hold the right to manage goods as owners or the right to control goods;

- Revenues are determined reliably;

- The Company has received or will receive economic benefits from the sale transaction;

- The costs incurred from the sale transactions may be determined.

b. Revenue from service rendered

Revenue from service rendered transactions shall be recognized when the results of these transactions are determined in a reliable way. Where a service provision transaction relates to many periods, turnover shall be recognized in each period according to the results of the work volume finished on the date of making of such period's accounting balance sheet. The result of a service provision transaction shall be determined only when it satisfies all the conditions below:

- Revenues are determined reliably;

- It is possible to obtain economic benefits from the service provision transaction;

- The work volume finished on the date of making the accounting balance sheet can be determined;

- The costs incurred from the service provision transaction and the costs of its completion can be determined.

c. Revenue from rental

Revenue from leasing assets under operating lease contracts is recognized in the operating results using the straight-line method over the lease term.

d. Interest income

Interests recognized on the basis of the actual time and interest rates in each period when it satisfies the two conditions

- It is possible to obtain economic benefits from the concerned transactions;

- Revenue is determined with relative certainty.

e. Dividend and profit income

Dividend and profit income is recognized when the Company establishes its right to receive dividends and profits from its investment entities.

14. Accounting principles for revenue deductions

The decrease adjustment of revenue shall be as follows:

- The decrease adjustment of revenue in the incurring period if revenue deductions incurred in the same period of consumption of products, goods and services;

- The decrease adjustment of revenue as follows if revenue deductions incurred in the next period of consumption of

+ Record a decrease in revenue on the current financial statements if the revenue deductions incur before reporting date;

+ Record a decrease in revenue on the next financial statements if the revenue deductions incur after reporting date.

The payable trade discount is the amount that the company sells at a discounted price to customers who buy goods in large

Sales rebate is the deduction to the buyer because products, goods are bad, degraded or improper as prescribed in contract.

Sales return are reflected the value of the products, goods which customer returns due to causes such as violations of economic contracts, bad, degraded , wrong category or improper goods.

15. Accounting principles of cost of goods sold

Cost of goods sold includes cost of finished goods, trade goods, services, investment property, construction unit sold in the production period and expense related to real estate activities... are recognized accordance with the revenue recognition principle and the prudence principle.

Damaged or lost value is allowed to record to cost of goods sold after deduction of compensation (if any).

For the used material over the normal production capacity, labor and general production cost is not allowed to record to production cost but allowed to record to cost of goods sold after deduction of compensation (if any), even these finished goods are not sold.

16. Principles of financial expenses

Financial expenses reflect financial operating cost including expenses or losses relating to financial investment activity, expenses of lending and borrowing, costs of capital contributed to joint venture, to associates, losses from short-term security transfer, expenses of security selling transaction; provision for business security decrease, provision for losses from investment in other units, losses incurred when selling foreign currency, losses from exchange rate...

17. Accounting principles of selling expenses, general and administrative expenses.

Selling expenses record expenses actually incurred in process of selling products, goods, providing services.

Administrative expense reflects the general expense of the company, including: labor cost; social and health insurance, unemployment fund, union cost of management employee; office material expense, tools, depreciation of assets using for management; land rental, business license tax; bad debt provision; outsourcing expense and other cash expenses...

18. Principles of current and deffered income tax

Current income tax expense is calculated basing on taxable profit and income tax rate applied in the current year.

Deferred corporate income tax expense is the amount of corporate income tax that will be payable in the future arising from:
- Recognizing deferred income tax liabilities for the current year;
- Reversing deferred income tax assets that were recognized in previous years.

19. Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions.Parites are considered to be related parties if they are under common control or under common significant influence.

In considering its relationships with each related party, the Company considers the substance of the relationship not merely the legal form.

20. Financial instruments

Pursuant to Circular No. 75/2015/TT-BTC dated 18/05/2015 of the Ministry of Finance, before the Accounting Standard for financial instruments and guiding documents on the implementation of Accounting Standards of financial instruments are issued, the Board of Management decides not to present and describe financial instruments as prescribed in Circular No. 210/2009/TT-BTC in the accompanying financial statements.

21. Segment reporting

A segment is a component which can be separated by the Company engaged in sales of goods or rendering of services (business segment), or sales of goods or rendering of services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from those of segments. A reportable segment is the Company's business segment or the Company's geographical segment.

V. NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Currency: VND

1. CASH AND CASH EQUIVALENTS

	As at 30/09/2026	*As at 01/01/2026*
Cash on hand	1.449.109.679	1.558.390.543
Cash at banks	365.313.858	365.861.463
Cộng	**1.814.423.537**	**1.924.252.006**

2. TRADE RECEIVABLES

	As at 30/09/2026	*As at 01/01/2026*
a. Short-term	***314.758.902.486***	***314.568.531.871***
Heineken Vietnam Brewery Limited Company	3.060.202.500	3.060.202.500
Ocean Energy Development Investment Joint Stock Company	28.775.084.219	28.775.084.219
Tan Viet Service Co., Ltd	78.764.351.312	78.764.351.312
Suc Song Viet Import Export Trading Company Limited	65.795.067.165	65.795.067.165
Others	138.364.197.290	138.173.826.675
b. Long-term	-	-

c. Receivables from related parties
(Details of this section are presented at Note VIII.1.c).

3. PREPAYMENTS TO SUPPLIERS

	As at 30/09/2026	*As at 01/01/2026*
a. Short-term	***177.742.616.873***	***176.921.562.449***
Dai Nam Trading Constructions And Mechanics Company Limited	57.304.300.072	57.304.300.072
Hong Phat Trading - Manufacturing And Construction Co., Ltd	17.117.497.680	17.117.497.680
Phuc Dat Construction & Mechanical Manufacturing Co., Ltd.	7.208.263.619	7.208.263.619
Vina Green Investment And Development Joint Stock Company	31.532.388.787	31.532.388.787
Others	64.580.166.715	63.759.112.291
b. Long-term	-	-

4. FINANCIAL INVESTMENT

		As at 30/09/2026			*As at 01/01/2026*		
		Historical cost	*Fair value*	*Provision*	*Historical cost*	*Fair value*	*Provision*
Investments in other entities							
- Investments in subsidiaries		**38.450.000.000**		12.931.841.132	**38.450.000.000**		(11.517.896.970)
+ CL joint Stock Conpany	(1)	38.450.000.000	(*)	12.931.841.132	38.450.000.000	(*)	(11.517.896.970)
- Invesments in associates, joint ventures		**96.900.000.000**		**16.390.883.140**	96.900.000.000		(16.390.752.564)
+ Kim Minh Phu Technical Service Trading Company Limited	(2)	67.650.000.000	(*)	13.531.657.131	67.650.000.000		(13.531.630.235)
+ Minh Phuong Technical Services Company Limited	(2)	29.250.000.000	(*)	2.859.226.009	29.250.000.000		(2.859.122.329)
- Invest in other units		-		-	-		-
Total		**135.350.000.000**		**29.322.724.272**	**135.350.000.000**		(27.908.649.534)

Notes:

(*) At the reporting date, the Company has not determined the fair value of these investments for disclosure purposes due to the unavailability of listed prices in the securities market and/or the current accounting regulations and Vietnamese Accounting Standards lacking guidance on how to calculate fair value using valuation techniques.

1) On 28/06/2024, the Board of Directors issued Resolution No. 2806/2024/DDG/NQ-HDQT, approving the divestment plan for its subsidiary, CL Joint Stock Company, with a contributed capital value of VND 47,950,000,000 (equivalent to 63.93% of CL Joint Stock Company's charter capital). During the first six months of the year, the Company partially divested 16% of its stake in CL Joint Stock Company, reducing its ownership to 68.93% of the charter capital.
On 26/09/2024, under Share Transfer Agreement No. 02/CNCP, the Company agreed to divest its stake in its subsidiary, CL Joint Stock Company, with a contributed capital value of VND 44,800,000,000 (equivalent to 59.73% of CL Joint Stock Company's charter capital). During Quarter 03 2024, the Company partially divested 18.67% of its stake in CL Joint Stock Company, reducing its ownership to 51.26% of the charter capital.

(1) In accordance with Board Resolution No. 2302A/2024/DDG/NQ-HDQT dated 23/02/2024, the company acquired VND 67,650,000,000, equivalent to 41% of the total charter capital of Kim Minh Phu Trading Technical Services Co., Ltd., and acquired VND 29,250,000,000, equivalent to 45% of the total charter capital of Minh Phuong Technical Services Co., Ltd. This acquisition was approved by the General Meeting of Shareholders in Resolution No. 01/2024/DDG/NQ-DHDCD on 21/05/2024.

5. OTHER RECEIVABLES

		As at 30/09/2026		As at 01/01/2026	
		Value	Provision	Value	Provision
a. Short-term		***103.704.538.743***	-	***126.450.138.743***	-
- Advance payment		6.100.000.000	-	22.948.800.000	-
+ Tran Kim Sa		6.100.000.000	-	22.948.800.000	-
Deposits		51.752.171.564	-	57.648.971.564	-
+ Tran Kim Sa	(1)	*32.579.842.564*	-	*38.476.642.564*	-
+ Tran Cuu Long	(1)	*14.384.480.000*	-	*14.384.480.000*	-
+ Yang Tuan An	(1)	*4.704.800.000*	-	*4.704.800.000*	-
+ Tran Kim Cuong	(1)	-	-	-	-
+ Depot Farming Marine Machinery Company Limited	(2)	-	-	-	-
+ Vina Green Investment And Development Joint Stock Company		-	-	-	-
+ Others	(3)	*83.049.000*	-	*83.049.000*	-
Others		45.852.367.179	-	45.852.367.179	-
+ Nguyen Thi Kim Anh	(4)	-	-	-	-
+ Nguyen Van Hop	(5)	*22.219.000.036*	-	*22.219.000.036*	-
+ Others		*23.633.367.143*	-	*23.633.367.143*	-
Advances		-		-	
b. Long-term		***46.530.000***	-	***46.530.000***	-
Deposits		46.530.000	-	46.530.000	-
Total		**103.751.068.743**	-	**126.496.668.743**	-

Notes:

(1) This is a deposit made for individuals (related parties) whose real estate assets were borrowed by the company to be used as collateral for a bank loan, in accordance with Board Resolution No. 0201/2023/NQ-DDG dated 05/01/2023 (see Note V.15).

(2) This is a deposit made to Depot Farming Marine Machinery Company Limited to fulfill the company's construction and installation contracts.

(3) This is the outstanding receivable from the divestment of Blue Globe Co., Ltd tunder the capital transfer agreement dated December 25, 2023, between the company and Mrs.Nguyen Thi Kim Anh.

6. INVENTORIES

	As at 30/09/2026		As at 01/01/2026	
	Historical cost	Provision	Historical cost	Provision
- Raw materials	249.442.660	-	249.442.660	-
- Finished goods	1.304.343.536	-	1.304.343.536	-
- Merchandise inventories	1.204.007.900	-	1.204.007.900	-
Total	**2.757.794.096**	-	**2.757.794.096**	-

7. LONG-TERM ASSETS IN PROGRESS

	As at 30/09/2026	As at 01/01/2026
a. Work in progress	-	-
b. Construction in progress	***91.657.388.812***	***91.657.388.812***
- Long An waste treatment plant	91.657.388.812	91.657.388.812
Total	**91.657.388.812**	**91.657.388.812**

8. INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

Items	Buildings and structures	Machinery and equipment	Office equipments	Total
I. Cost				
1. Opening balance	**56.060.132.205**	**993.676.532.081**	**408.063.943**	**1.050.144.728.229**
2. Increase	-	-	-	-
Purchases	-	-	-	-
3. Decrease	-	-	-	-
Disposal	-	-	-	-
4. Closing balance	**56.060.132.205**	**993.676.532.081**	**408.063.943**	**1.050.144.728.229**
II. Accumulated depreciation				
1. Opening balance	**24.420.527.447**	**388.957.390.745**	**408.063.943**	**413.785.982.135**
2. Increase	**4.376.720.205**	**48.583.068.825**	-	**52.959.789.030**
- Depreciation for the period	4.376.720.205	48.583.068.825	-	52.959.789.030
3. Decrease	-	-	-	-
Disposal	-	-	-	-
4. Closing balance	**28.797.247.652**	**437.540.459.570**	**408.063.943**	**466.745.771.165**
III. Net book value				
1. Opening balance	**31.639.604.758**	**604.719.141.336**	-	**636.358.746.094**
2. Closing balance	**27.262.884.553**	**556.136.072.511**	-	**583.398.957.064**

Notes:

As at March 31, 2026, tangible fixed assets with a remaining value of VND 637.299.054.597 (As at December 31, 2025, VND 443,611,411,788) have been mortgaged at the Bank to secure the the Company's loan (See note V.18).

The original cost of the Company's fully depreciated but still in use tangible fixed assets as of December 31, 2025 is 31,856,454,380 VND (As of December 31, 2024, it is 31,856,454,380 VND).

9. INCREASE, DECREASE IN FINANCE LEASE ASSETS

Items	Machinery and equipment	Total
I. Cost		
1. Opening balance	**16.162.679.425**	**16.162.679.425**
2. Increase	-	-
3. Decrease	-	-
4. Closing balance	**16.162.679.425**	**16.162.679.425**
II. Accumulated depreciation		
1. Opening balance	**8.159.546.213**	**1.212.200.955**
2. Increase	**1.212.200.955**	**1.212.200.955**
Depreciation for the year	1.212.200.955	1.212.200.955
3. Decrease	-	-
4. Closing balance	**9.371.747.168**	**9.371.747.168**
III. Net book value		
1. Opening balance	**8.003.133.212**	**14.950.478.470**
2. Closing balance	**6.790.932.257**	**6.790.932.257**

10. PREPAID EXPENSES

	As at 30/09/2026	*As at 01/01/2026*
a. Short-term		
b. Long-term	***126.676.818***	***351.441.180***
- Tools and supplies	84.149.714	174.361.102
- Office renovation cost	42.527.104	177.080.078
- Others	-	-
Total	**126.676.818**	**351.441.180**

11. TRADE PAYABLES

	As at 30/09/2026		*As at 01/01/2026*	
	Value	*Recoverable value*	*Value*	*Recoverable value*
a. Short-term	***25.813.545.307***		***25.933.272.207***	
- Quang Loc Import-Export Freight Forwarding Co., Ltd	969.136.500	(*)	1.404.400.000	(*)
- Binh Duong Water - Environment Joint Stock Company	2.776.991.810	(*)	2.776.991.810	(*)
- Heineken Vietnam Brewery Limited Company	16.260.801.599	(*)	15.945.264.999	(*)
- Others	5.806.615.398	(*)	5.806.615.398	(*)
b. Long-term	-	-	-	-
Total	**25.813.545.307**		**25.933.272.207**	

c. Trade payables to related parties

(Details of this section are presented at Note VIII.1.c).

Note:

(*) As at 31/12/2025, and 01/01/2025, the company has overdue debts that have not been settled due to financial arrangements not being in place. Therefore, the amount that can be repaid cannot be accurately determined.

12. PREPAYMENT FROM CUSTOMERS

	As at 30/09/2026	*As at 01/01/2026*
a. Short-term	***1.028.869.820***	***1.028.869.820***
- Bao Toan Technology Gas One-Member Co., Ltd.	1.000.000.000	1.000.000.000
- Tran Thi Hong	28.869.820	28.869.820
- Others		
b. Long-term	-	-
Total	**1.028.869.820**	**1.028.869.820**

13. STATUTORY OBLIGATIONS AND RECEIVABLES FROM THE STATE

	As at 01/01/2026	*Payable in the period*	*Paid amounts in the period*	*As at 30/09/2026*
a. Payables	***5.131.508.746***	***8.752.179***	***11.111.111***	***5.129.149.814***
Value added tax	-	-	-	-
Corporate income tax		-		-
Personal income tax	485.429.839	2.746.349	11.111.111	477.065.077
Other taxes	4.646.078.907	6.005.830		4.652.084.737
b. Receivables	-	-	-	-

The Company's tax settlements are subject to examination by the Tax Authority. Because the application of tax laws and regulation to many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the Tax Authority.

14. ACCURED EXPENSES

	As at 30/09/2026	*As at 01/01/2026*
a. Short-term	***302.377.958.594***	***238.819.251.962***
- Interest expense, late payment interest	140.243.866.168	128.976.193.848
- Accrued bond interest expense	130.124.671.720	109.388.512.660
- Others	32.009.420.706	454.545.454
b. Long-term	-	-
Total	**302.377.958.594**	**238.819.251.962**

15. OTHER PAYABLES

		As at 30/09/2026	*As at 01/01/2026*
a. Short-term		***10.116.422.565***	***6.924.324.609***
- Social, health, unemployment insurance		7.416.798.391	4.484.019.477
- Others		2.699.624.174	2.440.305.132
+ Late payment interest for Social Insurance		*2.699.624.174*	*2.440.305.132*
+ Others	(1)	-	
b. Long-term		***500.000.000***	***500.000.000***
- Received deposits, collateral deposits		500.000.000	500.000.000
- Payables for lendings	(2)	-	-

Notes:

16. BORROWINGS AND FINANCE LEASE LIABILITIES

		As at 30/09/2026		During the period			As at 01/01/2026	
		Value	Recoverable value	Increase	Decrease	(Profit)/loss on exchange rate differences	Value	Recoverable value
a. Short-term borrowings and finance lease liabilities		***643.503.178.958***		***498.390.000***	***19.733.512.388***	-	***662.738.301.346***	
a.1 Short-term borrowings		**219.810.099.632**		**498.390.000**	**19.733.512.388**	-	**239.045.222.020**	
- Vietnam Bank for Agriculture and Rural Development	(1)	35.162.000.000	(*)	-	-	-	35.162.000.000	(*)
- Vietnam Bank for Agriculture and Rural Development	(2)	3.795.199.672	(*)	-	-	-	3.795.199.672	(*)
- Vietnam Prosperity Joint Stock Commercial Bank	(3)	33.398.213.820	(*)	-	1.501	-	33.398.215.321	(*)
- CITIBANK N.A.	(4)		(*)	-	-	-	-	(*)
- Military Commercial Joint Stock Bank	(5)	27.028.000.002	(*)	-	-	-	27.028.000.002	(*)
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	(6)	3.913.573.114	(*)	-	19.291.021.387	-	23.204.594.501	(*)
- Vietnam Joint Stock Commercial Bank For Industry And Trade	(7)	47.030.000.000	(*)	-	-	-	47.030.000.000	(*)
- Mirae Asset Finance Company	(8)	22.005.775.175	(*)	-	-	-	22.005.775.175	(*)
- Velotrade Management Limited	(9)	17.618.760.000	(*)	498.390.000	442.489.500		17.562.859.500	(*)
- KASIKORNBANK Public Company Limited	(10)	29.858.577.849	(*)	-	-		29.858.577.849	(*)
a.2 Long-term loan due to maturity		**122.212.968.810**		-		-	**122.212.968.810**	
- Joint Stock Commercial Bank for Investment and Development of Vietnam	(11)	112.978.570.000	(*)	-	-	-	112.978.570.000	(*)
- Military Commercial Joint Stock Bank	(12)	9.234.398.810	(*)	-	-	-	9.234.398.810	(*)
a.3 Long-term finance lease liabilities due to maturity		**1.480.110.516**		-	-	-	**1.480.110.516**	
- Chailease International Leasing Co., Ltd.	(13)	1.480.110.516	(*)	-	-	-	1.480.110.516	(*)
a.4 Common bonds		**300.000.000.000**		-	-	-	**300.000.000.000**	
- Bonds issued according to par value	(14)	300.000.000.000	(*)	-	-	-	300.000.000.000	(*)
- Bond issuance expenses		-		-	-	-	-	

16. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)

		As at 30/09/2026		*During the period*			*As at 01/01/2026*	
		Value	*Recoverable value*	*Increase*	*Decrease*	*(Profit)/loss on exchange rate differences*	*Value*	*Recoverable value*
b. Long-term borrowings and finance lease liabilities		-		-	-	-	-	
b.1 Long-term borrowings				-	-			
- Joint Stock Commercial Bank for Investment and Development of Vietnam	(11)		(*)	-	-	-		(*)
- Military Commercial Joint Stock Bank	(12)		(*)	-	-	-		(*)
b.2 Common bonds		-		-	-	-		
- Bonds issued according to par value	(14)	-	(*)	-	-	-	-	(*)

Note:

(*) As at 31/03/2025 and 01/01/2025, the Company has overdue financial lease and loan liabilities, with a portion already paid. The remaining amount has not been settled due to insufficient financial arrangements. Therefore, the amount that can be repaid cannot be accurately determined.

16. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)

c. Detailed payment of finance lease liabilities

	From 01/01/2025 to 31/12/2025			*From 01/01/202 to 31/12/2024*		
Term	**Total finance lease payment**	**Lease interest payments**	**Principal repayment**	**Total finance lease payment**	**Lease interest payments**	**Principal repayment**
From 1 year or less	-	-	-	-	-	-
Over 1 year to 5 years						
Over 5 years						

d. Overdue borrowings and finance lease liabilities

As at 31/12/2024, the Company had overdue finance lease principal of VND 1,480,110,516, overdue borrowings principal of VND 305,135,315,786, and bond principal of VND 90,000,000,000. (As at 31/12/2023, the Company had overdue finance lease principal of VND 2,724,636,832 and overdue borrowings principal of VND 262,794,370,930). Details are as follows:

Overdue borrowings balances:	*As at 30/09/2026*	*As at 01/01/2026*
- Vietnam Bank for Agriculture and Rural Development	**35.162.000.000**	**35.162.000.000**
- Joint Stock Commercial Bank for Investment and Development of Vietnam	3.795.199.672	3.795.199.672
- Vietnam Prosperity Joint Stock Commercial Bank	33.398.213.820	33.398.215.321
- Military Commercial Joint Stock Bank	27.028.000.002	27.028.000.002
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	3.913.573.114	23.204.594.501
- Vietnam Joint Stock Commercial Bank For Industry And Trade	47.030.000.000	47.030.000.000
- Mirae Asset Finance Company	22.005.775.175	22.005.775.175
- Velotrade Management Limited	17.618.760.000	17.562.859.500
- KASIKORNBANK Public Company Limited	29.858.577.849	29.858.577.849
- Chailease International Leasing Co., Ltd.	1.480.110.516	1.480.110.516
- Bondholders of Bond Code DDGH2123001	300.000.000.000	300.000.000.000
Total	**521.290.210.148**	**540.525.332.536**

Reason for non-payment: The overall economic difficulties have severely impacted the Company's business operations. Additionally, banks have tightened their credit appraisal and lending policies. As a result, when banks stop extending or issuing new credit limits for borrowing businesses, the Company's working capital experiences a significant shortfall, leading to low payment cash flow. These factors have caused the Company to struggle with meeting its due debt obligations to the bank.

16. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)

Notes:

(1) The borrowing under Credit Agreement No. 1606LAV202200426 dated 24/08/2022, has a credit limit of VND 50 billion, with a credit limit term of 12 months for working capital supplementation. The interest rate is determined based on each specific Debt Acknowledgment Certificate. The loan is secured by the following assets:

The Guarantor	**Collateral**
Individuals as related parties	Land use rights located in Ho Chi Minh City; Land use rights located in Binh Thuan Province; Land use rights located in Ho Chi Minh City.
Indochine Import Export Investment Industrial Joint Stock Company	Mai Vinh Rubber Boiler – Phu Giao District, Binh Duong Province – 15T/h -15T/h; Savimex Boiler – District 12, Ho Chi Minh City – 2T/h; Thermal oil boiler at Nhat Nam Rubber, Bau Bang District, Binh Duong Province – 2,500,000 Kcal/h;

(2)

Phuoc Hoa Rubber Boiler – Phu Giao District, Binh Duong Province – 3,000,000 Kcal/h;

Dong Tien Paper Boiler – Road No. 2, Thai Hoa Industrial Park, Duc Hoa District, Long An – Capacity increase from 18T/h to 22T/h.

The borrowing under Credit Limit Agreement No. 01/2022/4763321/HDTD dated 16/12/2022, has a credit limit of VND 40 billion, with the credit limit period valid until 31/10/2023. The interest rate is determined based on each specific Credit Agreement. The loan is secured by the following assets:

The Guarantor	**Collateral**
Individuals as related parties	Land use rights located in Ho Chi Minh City; Land use rights located in Binh Duong Province;
Indochine Import Export Investment Industrial Joint Stock Company	25-ton/hour boiler – Heineken Tien Giang; 08-ton/hour spent grain drying system – Heineken Tien Giang; 15-ton/hour boiler system, Heat supply system, HMachinery and equipment system for upgrading boiler capacity to 20 tons/hour.

16. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)

(3) The borrowings are based on the following contracts:

- Credit Limit Loan Agreement No. EGD/21166 dated 15/11/2021: Credit limit of VND 50 billion, credit limit period of 12 months, purpose: working capital supplementation for business operations. Interest rate determined by each specific debt acknowledgment;

- Credit Limit Loan Agreement No. EGD/22327 dated December 30, 2022: Credit limit of VND 50 billion, credit limit period of 12 months, purpose: working capital supplementation for business operations, including: (i) rade of sawdust, wood chips, coal, rice husk ash, and bagasse; (ii) Production and trade of steam heat, boiler components, and equipment . Interest rate determined by each specific debt acknowledgment;

- Credit Limit Loan Agreement No. EGD/22034 dated 18/04/2022: Credit limit of VND 3 billion, credit limit period of 12 months, purpose: working capital supplementation for the business of sawdust, rice husk ash, bagasse, and wood chips. Interest rate determined by each specific debt acknowledgment;

- Credit Limit Loan Agreement No. EGD/23030 dated 17/08/2023: Credit limit of VND 51.8 billion, credit limit period of 12 months, purpose: working capital supplementation for the business of sawdust, rice husk ash, bagasse, and wood chips. Interest rate determined by each specific debt acknowledgment.

These borrowings are secured by the following collaterals:

The Guarantor	**Collateral**
Individuals as related parties	Guarantee commitment; Land use rights located in Binh Thuan Province; Land use rights located in Binh Duong Province; Land use rights located in Ho Chi Minh City;

(4) The discounted borowing is based on the Agreement dated 17/12/2019, among three parties: Indochina Import-Export Investment Joint Stock Company, CITIBANK N.A, and Heineken Vietnam Brewery Co., Ltd. The borrowing balance represents the outstanding amount CITIBANK N.A is discounting for Heineken Vietnam Brewery Co., Ltd.'s payables to the Company.

(5) The borrowing under Credit Agreement No. 34411.22.157.927900.TD dated 18/07/2022, has a credit limit of VND 50 billion, with the credit limit period valid until 24/06/2023. The interest rate is determined based on each specific Debt Acknowledgment Certificate. The purpose of the loan is to supplement working capital for business activities in the steam heat sales sector, coal trading, and sawdust trading. This borrowing is secured by the following collateral:

The Guarantor	Collateral
Individuals as related parties	Land use rights located in Lam Dong Province;

(6) The loan under Credit Limit Loan Agreement No. 0188/KHDN/22/HMCV dated 28/06/2022, has a credit limit of VND 45 billion, with a 12-month credit limit period for short-term working capital supplementation to support business operations. The interest rate is determined based on each specific Debt Acknowledgment Certificate. This loan is secured by the following collateral:

The Guarantor	Collateral
Individuals as related parties	Land use rights located in Ho Chi Minh City; 39 shares of stock code "DDG"

16. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)

(7) The loan under Credit Limit Loan Agreement No. 01/2022-HĐCVHM/NHCT908-DONGDUONG dated 05/08/2022, has a credit limit of VND 65 billion, with a 12-month credit limit period for working capital supplementation to support business operations, including fuel distribution, steam heat, machinery and equipment trading, steel, and brewery residue. The interest rate is determined based on each specific Debt Acknowledgment Certificate. This loan is secured by the following collateral:

The Guarantor	Collateral
Individuals as related parties	Land use rights located in Ho Chi Minh City; 2,600,000 shares of stock code "DDG"

(8) The borrowings are based on the following contracts:
- Credit Agreement No. 0025-IB/HĐTD-MAFC dated 04/04/2023: Loan amount of VND 15 billion, loan term of 07 months, purpose: to cover working capital expenses for the Company's business operations. Interest rate: 15% per year;

- Credit Agreement No. 0023-IB/HĐTD-MAFC dated 18/12/2022: Loan amount of VND 90 billion, loan term of 6 months, purpose: to cover working capital expenses for the Company's business operations. Interest rate: 15% per year.

These borrowings are secured by the following collaterals:

The Guarantor	Collateral
Individuals as related parties	750,100 shares of stock code "DDG"

(9) The borrowings are based on the following contracts:
- Borrowing Agreement No. DDG01.2022 dated 24/11/2022: Borrowing amount of USD 471,549, borrowing term of 57 days, purpose: working capital supplementation. Interest rate: 13.5% per year;

- Borrowing Agreement No. DDG03.2022 dated 24/11/2022: Loan amount of USD 160,000, loan term of 60 days, purpose: working capital supplementation. Interest rate: 13.75% per year;

- Borrowing Agreement No. DDG01.2023 dated 24/11/2022: Borrowing amount of USD 68,451, loan term of 58 days, purpose: working capital supplementation. Interest

These borrowings are secured by the following collaterals:

The Guarantor	Collateral
Indochine Import Export Investment Industrial Joint Stock Company	Receivables arising from purchase orders/contracts for the supply of goods/services to the Company's end customers, with a minimum value of USD 1,000,000;
Individuals as related parties	Personal Guarantee.

16. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)

(10) The borrowing under Credit Limit Agreement No. 075/2023/FA.01 dated 01/02/2023, has a total credit limit of VND 50 billion, with a 12-month credit limit period for working capital supplementation to support the Company's business operations. The interest rate is determined based on each specific capital contribution notice, this borrowing is secured by the following collateral:

The Guarantor	Collateral
Indochine Import Export Investment Industrial Joint Stock Company	Receivables arising from partners with a book value of VND 50,000,000,000.
Individuals as related parties	Personal Guarantee; 500,000 shares of stock code "DDG"

16. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)

(11) The borrowings are based on the following contracts:
- Credit Agreement No. 06/2018/4763321/HĐTD dated 10/08/2018: Loan amount of VND 84.617 billion, loan term of 120 months, purpose: investment in the construction of a thermal power plant utilizing excess heat from an industrial waste incinerator in Binh Duong. Interest rate as regulated by BIDV from time to time;

- Credit Agreement No. 01/2019/4763321/HĐTD dated 05/03/2019: Loan amount of VND 130 billion, loan term of 108 months, purpose: investment in the construction of a steam production and brewery residue drying plant (Heineken Brewery Vung Tau). Interest rate as regulated by BIDV from time to time.

These borrowings are secured by the following collaterals:

The Guarantor	Collateral
Indochine Import Export Investment Industrial Joint Stock Company	Industrial Waste Incinerator in Binh Duong - BIWASE; All machinery, equipment, and assets formed on the land of the steam production and brewery residue drying plant project at Heineken Brewery Vung Tau; Fluidized bed boiler system with a capacity of 75 tons/hour;Medium-voltage power line system and three-phase transformer station; Brewery residue drying system with an input capacity of 8
Individuals as related parties	Land use rights located in Lam Dong Province.

(12) Loan Agreement No. 9838.21.157.927900.TD dated March 15, 2021: Maximum loan amount of VND 21.455 billion, loan term of 60 months from the contract signing date, purpose: payment of investment costs for the rubber latex drying boiler system with a capacity of 15 tons/hour. Interest rate determined per loan disbursement note, this borrowing is secured by the following collateral:

The Guarantor	Collateral
Indochine Import Export Investment Industrial Joint Stock Company	Rubber latex drying boiler system with a capacity of 15 tons/hour; Receivables arising from Contract No. 0306/HDKT/DD-LH dated 03/06/2019, and its annexes with Linh Huong Production Trading Company Limited .

(13) The financial lease under Lease Agreement No. C200822602 dated November 30, 2020, with Chailease International Leasing Co., Ltd., has a lease term of 36 months.This lease is secured by the following collateral:

The Guarantor	Collateral
Indochine Import Export Investment Industrial Joint Stock Company	The security deposit has a value of VND 1,244,526,316 (see Note V.05);
Individuals as related parties	Personal Guarantee.

(14) See Notes V.17.

17. BONDS ISSUED

	As at 30/09/2026			*As at 01/01/2026*		
	Value	*Rate*	*Term*	*Value*	*Rate*	*Term*
a. Common bond						
a.1 Short-term	***300.000.000.000***			***300.000.000.000***		
- The bond issued at face value has the bond code DDGH2123001	300.000.000.000	13,5%/năm	2 năm	300.000.000.000	13.5%/năm	2 năm
a.2 Long-term	-			-		
- The bond issued at face value has the bond code DDGH2123001	-			-	13,5%/năm	2 năm
Total	**300.000.000.000**			**300.000.000.000**		
b. Convertible bonds	-	-	-	-	-	-

Ghi chú:

The privately placed bond was issued with advisory services from Bao Viet Securities Joint Stock Company đnd is traded on the private bond system of the Hanoi Stock Exchange (HNX) under the trading code DDG12101. Bond face value: VND 100,000 per bond, total bonds issued: 3,000,000 bonds, bond purpose issuance for investment in Phase 2 of the steam production and spent grain drying project for Heineken Vietnam Brewery - Vung Tau and the CO2 recovery and liquefaction project from the boiler system.

As of May 8, 2023, based on Resolution No. 0805/2023/NQ-HNNSHTP, bondholders approved an extension of the bond maturity by 24 months, setting the new maturity date to May 10, 2025, with 78.61% approval (equivalent to VND 235.81 billion in bonds). Interest rate from 10/05/2023 to 10/05/2025 is 13.5% per year; Interest payment is every 06 months.

Non-convertible bond, no warrants, collateralized by specific collateral as follows:

The Guarantor	**Collateral**
Indochine Import Export Investment Industrial Joint Stock Company	Beer residue drying system with a capacity of 8 tons/hour at Lot 2.9A6, Street No. 6, Tra Noc II Industrial Park, Phuoc Thoi Ward, O Mon District, Can Tho City;
	Fluidized bed boiler system with a capacity of 35 tons/hour at Lot 2.9A6, Street No. 6, Tra Noc II Industrial Park, Phuoc Thoi Ward, O Mon District, Can Tho City;
	Beer residue drying system with a capacity of 8T/h per drying system at My Xuan A Industrial Park, My Xuan Ward, My Xuan Town, Ba Ria - Vung Tau Province;
	CO2 gas recovery and liquefaction production system from the boiler at My Xuan A Industrial Park, My Xuan Ward, My Xuan Town, Ba Ria - Vung Tau Province;
	Wort concentration system at CL Factory - Can Tho Branch.
CL Joint Stock Company	Land use rights and ownership of construction works on Lot 2.9A6, Street No. 6, Tra Noc II Industrial Park, Phuoc Thoi Ward, O Mon District, Can Tho City;
Khai An Technology Joint Stock Company	Drying system and an incinerator at Biomass My Xuan Factory - Street No. 3 at My Xuan A Industrial Park, My Xuan Ward, My Xuan Town, Ba Ria - Vung Tau Province;

18. OWNER'S EQUITY

a. Comparison table of owner's equity fluctuations

	Contributed capital	Share premium	Undistributed earnings	Total
As at 01 January 2025	**798.398.860.000**	**56.000.000.000**	**(117.144.156.156)**	**737.254.703.844**
- Tăng vốn trong năm	-	-	-	-
- Profits for the previous period	-	-	(334.878.306.958)	(334.878.306.958)
As at 31 December 2025	**798.398.860.000**	**56.000.000.000**	**(452.022.463.114)**	**402.376.396.886**
As at 01 January 2026	**798.398.860.000**	**56.000.000.000**	**(452.022.463.114)**	**402.376.396.886**
Increase capital in the period (*)	-	-	-	-
Profits for the period	-	-	(186.399.935.436)	(186.399.935.436)
As at 31 March 2026	**798.398.860.000**	**56.000.000.000**	**(638.422.398.550)**	**215.976.461.450**

b. Details of owner's investment

	Quarter 03/2026	*Quarter 3/2025*
State owner	-	-
Other organizations and individuals	798.398.860.000	798.398.860.000
Total	**798.398.860.000**	**798.398.860.000**

c. Capital transactions with owners and distribution of dividends or profits

	From 01/01/2026 to 30/09/2026	*From 01/01/2025 to 30/09/2025*
- Owner's invested equity		
+ Opening capital	798.398.860.000	798.398.860.000
+ Increase in capital during the year	-	-
+ Decrease in capital during the year	-	-
+ Closing capital	798.398.860.000	798.398.860.000
- Dividends, distributed profits	-	-

d. Shares

	Quarter 03/2026	*Quarter 3/2025*
- Authorised shares	79.839.886	79.839.886
- Issued shares	79.839.886	79.839.886
+ Ordinary shares	79.839.886	79.839.886
+ Cổ phiếu ưu đãi	-	-
- Số lượng cổ phiếu được mua lại	-	-
+ Cổ phiếu phổ thông	-	-
+ Cổ phiếu ưu đãi	-	-
- Shares in circulation	79.839.886	79.839.886
+ Ordinary shares	79.839.886	79.839.886
(*) Par value of outstanding shares: VND 10,000 per share.	-	-

19. OFF-BALANCE SHEET ITEMS

	Quarter 03/2026	*Quarter 3/2025*
Foreign currencies		
- US Dollar (USD)	64,80	74,70

VI. NOTES TO THE INTERIM SEPARATE INCOME STATEMENT

Currency: VND

1. REVENUES FROM GOODS AND SERVICES RENDERED

	Quarter 03/2026	*Quarter 3/2025*
a. Revenues		***6.819.182.138***
- Revenue from sales	-	2.053.052.650
- Revenue from services rendered	-	4.766.129.488
- Revenue from construction contracts		
b. Revenue deductions	-	***69.259.386***
- Commercial discounts		69.259.386
Net revenues from sales and services rendered		**6.749.922.752**

c. Revenue to related parties

(Details of this section are presented at Note VIII.1.b).

2. COST OF GOODS SOLD

	Quarter 03/2026	*Quarter 3/2025*
- Cost of goods sold	-	-
- Cost of services rendered		23.555.708.383
Total		**23.555.708.383**

3. FINANCIAL INCOME

	Quarter 03/2026	*Quarter 3/2025*
- Interest income from deposits and lending	235.305.554	296.308
- Profit from the transfer of a subsidiary	-	
- Realized foreign exchange rate differences gain	-	39.908.244
- Others	-	
Total	**235.305.554**	**40.204.552**

4. FINANCIAL EXPENSES

	Quarter 03/2026	*Quarter 3/2025*
- Interest expenses on lending and bonds	21.288.495.529	22.078.289.596
- Lỗ do thanh lý các khoản đầu tư tài chính		
- Realized foreign exchange rate differences loss		
- Unrealized foreign exchange rate differences loss		143.910.090
- Realized foreign exchange rate differences loss		
- Unrealized foreign exchange rate differences loss		
- Others		
Total	**21.288.495.529**	**22.222.199.686**

5. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	Quarter 03/2026	*Quarter 3/2025*
a. Selling expenses incured during the year	-	-
b. General and administrative expenses incured during the year	***1.811.354.333***	***1.873.992.716***
- Labour costs	480.662.123	747.995.831
- Chi phí vật liệu quản lý		
- Office supplies	43.944.666	51.128.933
- Depreciation expenses	839.416.782	839.416.782
- Taxes, fees and duties		
- Allowance for doubtful debts	105.300.000	150.572.107
- Phân bổ chi phí dài hạn (lợi thế thương mại)		
- Outside service expenses	341.986.762	81.877.474
- Others	44.000	3.001.589

6. OTHER INCOME

	Quarter 03/2026	*Quarter 3/2025*
- Gained from disposal of fixed assets	-	-
- Others	230.370.615	-
Total	**230.370.615**	

7. OTHER EXPENSES

	Quarter 03/2026	*Quarter 3/2025*
- Costs of liquidation of fixed assets	-	
- Penalty for taxes, administrative violations	-	
- Compensation to third parties	-	
- Costs of the unfinished Turbine project not implemented	-	
- Others	88.279.761	10.792.592.534
Total	**88.279.761**	**10.792.592.534**

8. PRODUCTION AND BUSINESS COST BY ELEMENTS

	Quarter 03/2026	*Quarter 3/2025*
- Raw materials		3.513.150.415
- Labour costs	146.445.617	557.298.840
- Depreciation expenses	16.813.357.137	18.699.845.301
- Outside service expenses	34.119.346	3.950.257.508
- Others	30.662.421	
Total	**17.024.584.521**	**26.720.552.064**

9. CURRENT CORPORATE INCOME TAX EXPENSES

	Quarter 03/2026	*Quarter 3/2025*
- Total net profit before tax	**(40.563.715.373)**	
- Adjust the profit before tax to determine corporate income tax		-
+ Increase adjustments		-
+ Decrease adjustments		-
- Total taxable income	**(40.563.715.373)**	-
+ Loss carried forward from previous years		-
+ Tax-exempt income		-
- Total assessable income	**(40.563.715.373)**	-
- Corporate income tax expenses		-
+ Corporate income tax from previous years		-

VII. NOTES TO THE INTERIM SEPARATE CASH FLOW STATEMENT

1. Non-cash transactions which affects on Cash flow statement: None.

2. No cash which the company holds but unable to used: None.

3. Borrowing amount actually collected during the period

	From 01/01/2026 to 30/09/2026	*From 01/01/2025 to 30/09/2025*
- Proceeds from borrowing under the loan contract		
- Proceeds from borrowings under other form	-	
Total		

4. Cash actually paid for the loan principal during the period

	From 01/01/2026 to 30/09/2026	*From 01/01/2025 to 30/09/2025*
- Paid for borrowing under the loan contract		
- Loan repayment in the form of finance lease		
Total		

VIII. OTHER INFORMATION

1. INFORMATION ABOUT THE RELATED PARTIES

a. Related parties

Related parties	Relationship
Nguyen Thanh Quang	Chairman
Tran Kim Sa	Member, General Director
Tran Kim Cuong	Member
Yang Tuan An	Company administration officer
Tran Cuu Long	Related party of an insider
Tran Thi Hong	Related party of an insider
Tran Ngoc Phung	Related party of an insider
Yang Hy An	Related party of an insider
CL Joint Stock Company	Subsidiary
Kim Minh Phu Technical Trading Service Co., Ltd.	Joint venture
Minh Phuong Technical Services Co., Ltd.	Joint venture
The Board of Directors, the Board of Management, the Board of Supervisors, Chief Accountant and Disclosure Person	Executive board

b. Significant transactions with related parties

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

	From 01/01/2026 to 30/09/2026	*From 01/01/2025 to 30/09/2025*
Rendering goods and services		
CL Joint Stock Company	-	10.213.402
Purchasing of goods and services		
CL Joint Stock Company	-	332.360.366
Lending		
CL Joint Stock Company	6.100.000.000	-

b. Significant transactions with related parties (continued)

Repayment of lending			
Công ty Cổ phần CL		-	-
Payable expenses to related-party shareholders whose pledged shares were liquidated after being borrowed by the Company as collateral for a loan.			
Nguyen Thanh Quang	(equivalent to 1,630,000 DDG shares)	-	-
Tran Kim Sa	(tequivalent to700,000 DDG shares)	-	-
Tran Kim Cuong	(equivalent to 210,000 DDG shares)	-	-
Tran Ngoc Phung	(equivalent to 2,710,400 DDG shares)	-	-

Advances		
Tran Kim Sa	-	-
Repayment of advances		
Tran Kim Sa	-	-

b. Significant transactions with related parties (continued)

Remuneration of The Board of Directors, Management and Supervisors follows as detailed:

Name	Position	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Nguyen Thanh Quang	Chairman		160.322.769
Tran Kim Sa	Member cum General Director	247.500.000	153.561.730
Tran Kim Cuong	Member (until the dimission date 21/05/2024) cum Deputy General Director)		
Nguyen Minh Tuan	Member	136.399.231	135.415.232
Le Quang Chinh	Member (until the dimission date 21/05/2024)		
Nguyen Tri Hue	Member (from the appointment date 21/05/2024) cum Deputy General Director)		
Truong TheVinh	Member (from the appointment date 21/05/2024)		
Le Van Tam	Chief Accountant until the dimission date 01/12/2024)		
Tran Thanh Đang	Chief Accountant from the appointment date 01/12/2024)	153.430.769	56.597.470
Châu Vĩnh Nghiêm	Head of Supervisory Board (until the dimission date 21/05/2024)		
Le Viet Duy	Head of Supervisory Board (until the appoiment date 21/05/2024)		
Vu Thi Chinh	Member of the Supervisory Board		
Chu Hong Nhung	Member of the Supervisory Board		
Total		**537.330.000**	**505.897.201**

Note: During the period, the Company was in the process of transitioning its executive board and restructuring; therefore, the executive board members held concurrent positions and did not receive remuneration.

c. Closing balance with related parties

	As at 30/09/2026	*As at 01/01/2026*
Short-term trade receivables (Notes V.02.a)		
CL Joint Stock Company	9.068.430.839	9.068.430.839
Kim Minh Phu Technical Trading Service Co., Ltd.	14.932.565.680	14.932.565.680
Short-term prepayments to suppliers (Notes V.03)		
CL Joint Stock Company	45.929.190.000	45.929.190.000
Minh Phuong Technical Services Co., Ltd.	13.685.155.534	13.685.155.534
Other receivables (Notes V.04)		
Tran Kim Sa	32.579.842.564	61.425.442.564
Tran Cuu Long	14.384.480.000	14.384.480.000
Yang Tuan An	4.704.800.000	4.704.800.000
Tran Kim Cuong	-	
CL Joint Stock Company	-	
Short-term trade payables (Notes V.11)		
CL Joint Stock Company	1.249.282.817	1.249.282.817
Minh Phuong Technical Services Co., Ltd.		-
Other payables (Notes V.14)		
Tran Kim Sa	-	
Nguyen Thanh Quang	-	
Yang Hy An	-	
Yang Tuan An	-	
Tran Kim Cuong	-	-
The value of assets borrowed from related parties, which are real estate, used as collateral for borrowings (*		
Tran Cuu Long	32.579.842.564	42.423.000.000
Tran Kim Cuong	5.784.000.000	5.784.000.000
Tran Kim Sa	101.058.195.885	137.917.411.117
Yang Tuan An	13.838.000.000	13.838.000.000
CL Joint Stock Company	156.976.000.000	156.976.000.000
The value of assets borrowed from related parties, which are "DDG" shares, used as collateral for borrowin		
Nguyen Thanh Quang	6.250.000.000	6.250.000.000
Tran Kim Sa	7.551.097.850	7.551.097.850
Tran Kim Cuong	6.250.000.000	6.250.000.000
Yang Tuan An		
Yang Hy An		

Notes:

The balances with related parties as at 31/03/2025, and 31/01/2024, have been restated to align with the list of related entities mentioned in Note VIII.1.a.

(*) The value of assets borrowed from related parties is based on the initial appraised value at the date of the mortgage contract signing and updated by the bank's valuation reports (if applicable).

2. INFORMATION SEGMENT REPORTING

Geographical segment

The company carries out all commerce and service rendering activities only in the territory of Vietnam. Therefore, the Company does not present divisional reports by geographical area.

Business segment

Items	Commerce	Steam, heat, and spent grain supply operations	Total
Net revenue	-		
Cost of sales	17.024.584.521		17.024.584.521
Gross profit	**(17.024.584.521)**		**(17.024.584.521)**

3. EVENTS AFTER THE INTERIM SEPARATE BALANCE SHEET DATE

Besides, there have been no significant events occurring after the interim separate balance sheet date, which would require adjustment or disclosures to be made in the interim separate financial statements.

4. INFORMATION ON GOING CONCERN

As of December 31, 2025, the "Current Liabilities" item (Code: 310) on the Balance Sheet exceeds the "Current Assets" indicator (Code: 100) by VND 124,336,913,215. Additionally, the Company's "Short-term Borrowings and Finance Lease Liabilities" (Code: 320) includes an overdue amount of VND 486,615,426,302. This situation reflects a low current liquidity ratio, which may impact the Company's ability to continue as a going concern.

5. COMPARATIVE FIGURES

The comparative figures are based on the separate financial statements for the fiscal year ended as at 31/12/2024, and the separate financial statements for Quarter 04 2025.

Prepared 29 October 2026

Preparer	Chief Accoutant	General Director
Vo Thi Thu Van	Tran Thanh Dang	Tran Kim Sa