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

Consolidated financial statements
for the year ended as at 30 September 2026

MỤC LỤC

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Mẫu số B 01 – DN/HN

CONSOLIDATED FINANCIAL REPORT

As at 30 September 2026

Currency: VND

Items	Code	As at 30/09/2026	As at 01/01/2026
A. CURRENT ASSETS	**100**	**393.655.512.405**	**485.785.754.682**
I. Cash and cash equivalents	**110**	**1.879.364.998**	**10.857.893.546**
1. Cash	111	1.879.364.998	10.857.893.546
II. Short-term investments	**120**	-	-
III. Current accounts receivable	**130**	**373.113.304.863**	**456.302.577.236**
1. Short-term trade receivables	131	339.571.121.630	339.608.023.742
2. Short-term prepayments to suppliers	132	179.398.701.607	178.601.526.700
.x. Short-term loan receivables	135	-	-
3. Other short-term receivables	136	126.709.944.239	140.507.638.743
4. Provision for short-term doubtful debts	137	(272.566.462.613)	(202.414.611.949)
IV. Inventories	**140**	**9.633.986.380**	**9.633.986.380**
1. Inventories	141	9.633.986.380	9.633.986.380
V. Short-term biological assets	**150**		
VI. Other current assets	**160**	**9.028.856.164**	**8.991.297.520**
1. Costs waiting for short-term allocation	161	-	15.777.139
2. Value added tax deductibles	162	9.028.856.164	8.975.520.381

Mẫu số B 01 – DN/HN

CONSOLIDATED FINANCIAL REPORT

As at 30 September 2026

Currency: VND

Items	Code	As at 30/09/2026	As at 01/01/2026
B. NON-CURRENT ASSETS	**200**	**867.747.333.507**	**925.154.885.326**
I. Long-term receivables	**210**		**46.530.000**
1. Other long-term receivables	216	-	46.530.000
II. Fixed assets	**220**	**640.374.519.699**	**697.063.314.378**
1. Tangible fixed assets	221	633.583.587.442	689.060.181.166
- Cost	*222*	*1.127.041.921.712*	1.127.041.921.712
- Accumulated depreciation	*223*	*(493.458.334.270)*	(437.981.740.546)
2. Leased fixed assets	224	6.790.932.257	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. Long-term biological assets	**230**		
IV. Investment properties	**240**	-	-
V. Long-term assets in progress	**250**	**137.831.685.663**	**137.831.685.663**
1. Construction in progress	251	137.831.685.663	137.831.685.663
VI. V. Long-term investments	**260**	**80.502.787.217**	**80.509.247.435**
.x. Investments in subsidiaries	261	-	
1. Investments in associates, joint ventures	262	80.502.787.217	80.509.247.435
.x. Provisions for long-term investments	264	-	-
VII. Other long-term assets	**270**	**9.038.340.928**	**9.704.107.850**
1. Costs awaiting long-term allocation	271	5.495.025.151	5.870.501.825
2. Deffered income tax assets	272	954.645.409	1.032.151.409
3. Goodwill	279	2.588.670.368	2.801.454.616
TỔNG CỘNG TÀI SẢN	**280**	**1.261.402.845.912**	**1.410.940.640.008**

Mẫu số B 01 – DN/HN

CONSOLIDATED FINANCIAL REPORT

As at 30 September 2026

Currency: VND

Items	Code	As at 30/09/2026	As at 01/01/2026
C. LIABILITIES	**300**	**1.019.821.200.610**	**980.803.929.842**
I. Current liabilities	**310**	**1.022.403.879.892**	**977.440.059.528**
1. Short-term trade payables	311	50.051.279.649	52.892.736.168
2. Short-term prepayments from customers	312	8.672.322.094	8.672.322.094
3. Taxes and other payables to State budget	313	5.183.970.216	5.186.329.148
4. Payables to emloyees	314	1.693.583.076	
5. Short-term accured expenses	315	303.574.075.927	239.215.814.028
6. Other short-term payables	319	7.916.798.391	6.925.885.163
7. Short-term borrowings and finance lease liabilities	320	645.311.850.539	664.546.972.927
II. Long-term liabilities	**330**	**(2.582.679.282)**	**3.363.870.314**
1. Other long-term payables	337	-	500.000.000
.x. Long-term borrowings and finance lease liabilities	338	-	-
2. Deferred income tax liabilities	341	(2.582.679.282)	2.863.870.314
D. OWNER'S EQUITY	**400**	**241.581.645.303**	**430.136.710.166**
I. Owner's equity	**410**	**241.581.645.303**	**430.136.710.166**
1. Contributed capital	411	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	(641.356.703.103)	(449.831.047.240)
- Undistributed post-tax profits of the previous years	*420a*	*(485.173.928.089)*	(119.917.938.120)
- Undistributed post-tax profit of current year	*421b*	*(156.182.775.014)*	(329.913.109.120)
4. Non-controlling interests	429	28.539.488.406	25.568.897.406
TỔNG CỘNG NGUỒN VỐN	**440**	**1.261.402.845.912**	**1.410.940.640.008**

Prepared, 30 September 2026

Preparer	Chief Accountant	General Director
Tran Thanh Dang	Tran Thanh Dang	Tran Kim Sa

Form B 02 – DN/HN

CONSOLIDATED INCOME STATEMENT

for the year ended as at 30 September 2026

Currency: VND

Items	Code	Note	Quarter 03/2026	Quarter 03/2025	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.a	-	**7.790.804.669**		**69.871.903.112**
2. Revenue deductions	02	VI.01.b	-	**69.259.386**		**193.817.631**
3. Net revenues from sales and services rendered	**10**		-	**7.721.545.283**		**69.678.085.481**
4. Cost of goods sold	11	VI.02	**16.797.311.794**	**23.923.171.504**	**33.670.774.056**	**102.173.551.700**
5. Gross profits from sales and services rendered	**20**		**(16.797.311.794)**	**(16.201.626.221)**	**(33.670.774.056)**	**(32.495.466.219)**
6. Profit/loss from sale and liquidation of investment real estate	21		-	-	-	-
7. Financial income	22	VI.03	**235.306.460**	**219.100.310**	**468.429.071**	**750.528.310**
8. Financial expenses	23	VI.04	**20.861.623.235**	**20.807.969.955**	**41.222.505.251**	**66.354.763.228**
+ Including: Interest expenses	*24*		**21.345.284.798**	**22.261.891.355**	**43.120.241.552**	**67.627.823.915**
9. Selling expenses	25	VI.06.a	**404.066.985**	**406.531.110**	**813.557.043**	**417.043.394**
10. General and administration expenses	26	VI.06.b	**3.426.090.611**	**4.268.789.799**	**53.327.893.119**	**81.940.861.146**
11. Profit/(loss) in joint ventures and associates	27	VI.05	**(131.010)**	**(10.293.214)**	**(261.586)**	**(18.925.124)**
12. Net profits from operating activities	**30**		**(41.253.917.175)**	**(41.476.109.989)**	**(128.566.561.984)**	**(180.476.530.801)**
13. Other income	31	VI.07	**230.370.615**	**2.925.000**	**230.370.615**	**12.246.000**
14. Other expenses	32	VI.08	-	**10.792.718.605**	**(16)**	**11.392.771.680**
15. Net other profits	**40**		**230.370.615**	**(10.789.793.605)**	**230.370.631**	**(11.380.525.680)**
16. Net accounting profit before tax	**50**		**(41.023.546.560)**	**(52.265.903.594)**	**(128.336.191.353)**	**(191.857.056.481)**
16. Current corporate income tax expenses	51	VI.10	-	-		
17. Deferred corporate income tax expenses	52	VI.11	**(131.010)**	**(881.818.672)**	**(325.330.759)**	**(1.704.395.143)**
18. **Profits after corporate income tax**	**60**		**(41.023.415.550)**	**(51.384.084.922)**	**(128.010.860.594)**	**(190.152.661.338)**
19. Profit after tax attributable to shareholders of the parent	61		**(40.563.715.374)**	**(46.100.487.642)**	**(126.207.086.059)**	**(180.135.788.337)**
20. Profit after tax attributable to non-controlling interests	62		**(459.700.176)**	**(5.283.597.280)**	**(1.803.774.535)**	**(10.016.873.001)**
21. Basic earnings per share	**70**	VI.12	**(508)**	**(577)**	**(2.328)**	**(2.256)**
22. Diluted earnings per share	**71**	VI.13	**(508)**	**(577)**	**(2.328)**	**(2.256)**

Prepared, 30 September 2026

Preparer	Chief Accountant	General Director
Tran Thanh Dang	Tran Thanh Dang	Tran Kim Sa

Form B 03 – DN/HN

CONSOLIDATED STATEMENT OF CASH FLOWS

(Indirect method)
for the year ended as at 30 September 2026

Currency: VND

Items	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**		**(189.030.904.613)**	**(191.857.056.481)**
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		58.032.151.008	66.126.128.600
- (Reversal of provisions)/provisions	03		88.488.879.941	83.538.462.575
- (Gains)/losses on exchange rate differences from revaluation of accounts derived from foreign	04		743.033.200	104.001.846
- (Gains)/losses on investing activities	05		6.460.218	4.250.924.377
- Interest expenses	06		64.658.150.109	67.627.823.915
- Other adjustments	07			-
3. Operating profit before changes in working capital	**08**		**22.897.769.863**	**29.790.284.832**
- (Increase)/decrease in receivables	09		80.807.568.536	138.777.950.530
- (Increase)/decrease in inventories	10			(8.716.034.819)
- Increase/(decrease) in payables (exclusive of interest payables, corporate income tax payables)	11		(91.531.260.682)	(64.716.992.908)
- (Increase)/decrease in prepaid expenses	12		410.614.403	351.446.806
- Interest paid	14			
- Corporate income tax paid	15			
Net cash flows from operating activities	**20**		**12.584.692.120**	**95.486.654.441**
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other long-term assets	21			(46.362.701.018)
.x. Proceeds from disposals of fixed assets and other long-term assets	22			
.x. Loans and purchase of debt instruments from other entities	23			
.x. Collections from borrowers and proceeds from sale of debt instruments of other entities	24			
2. Payments for investments in other entities	25		(2.278.261.035)	114.969.219
.x. Proceeds from sale of investments in other entities	26			
.x. Interest and dividends received	27			
Net cash flows from investing activities	**30**		**(2.278.261.035)**	**(46.247.731.799)**

Form B 03 – DN/HN

CONSOLIDATED STATEMENT OF CASH FLOWS

(Indirect method)
for the year ended as at 30 September 2026

Currency: VND

Items	Code	Note	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
III. Cash flows from financial activities				
.x. Proceeds from issue of shares and capital contribution	31			
.x. Proceeds from borrowings	33			
1. Repayments of borrowings	34		(19.285.016.554)	(42.600.564.449)
Net cash flows from financial activities	**40**		**(19.285.016.554)**	**(42.600.564.449)**
Net cash flows during the year	**50**		**(8.978.585.469)**	**6.638.358.193**
Cash and cash equivalents at the beginning of the year	**60**		**10.857.893.546**	**5.129.649.347**
Effect of exchange rate fluctuations	61		56.921	8.553
Cash and cash equivalents at the end of the year	**70**	VII	**1.879.364.998**	**11.768.016.093**

Prepared, 30 September 2026

Preparer	Chief Accountant	General Director
Tran Thanh Dang	Tran Thanh Dang	Tran Kim Sa

M.S.D.N: 0310103090 - C.T.C.P - CÔNG TY CỔ PHẦN ĐẦU TƯ CÔNG NGHIỆP XUẤT NHẬP KHẨU ĐÔNG DƯƠNG - THÀNH PHỐ HỒ CHÍ MINH

Form B 09 – DN/HN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

for the ended at 30 June, 2026

I. CORPORATE INFORMATION

1. Form of ownership

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 June 2016. The Company operates under Enterprise Registration Certificate No. 0310103090, initially issued by the Ho Chi Minh City Department of Planning and Investment on 25 June 2010 and amended for the 34th time on 07 November 2025.

The charter capital of the Company under the Enterprise Registration Certificate is VND 798.398.860.000

Contributed charter capital as at 30 September 2026: VND 798.398.860.000

Head office of the Company as at the reporting date: No.110, Cao Thang Street, Ban Co Ward, Ho Chi Minh City, Viet Nam.

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

The number of employees, staffs of the Company and its subsisdiary as at 30 september 2026 is 14 people (As at 31 December 2025 was 23 people).

2. Operating industry

Production, trade.

3. Principal activities

Production of gas, distribution of gaseous fuels through mains; Manufacture and supply of steam, hot water, air conditioning and ice; 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 malt liquors and malt; 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 interim consolidated financial statements

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

6. Disclosure of information comparability in the interim separate financial statements

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

7. Operating model

As at 30 september 2026, Indochine Import Export Investment Industrial Joint Stock Company has 01 (one) subsidiaries, 02 (two) associates, 05 (five) branches, 01 (one) representative office and 01 (one) transaction office. Details are as follows:

Total number of subsidiaries:

- Number of consolidated subsidiaries: 01 Company.
- Number of subsidiaries not consolidated: 0 Company.
- Number of associate companies consolidated by equity method: 02 Companies.

a. Subsidiaries

Name	Address	Principal activities	Voting right		Equity interest	
			As at 30/09/2026	As at 01/01/2026	As at 30/09/2026	As at 01/01/2026
CL Joint Stock Company	Lot 2.9A6, Street No. 06, Tra Noc II Industrial Park, Phuoc Thoi Ward, Can Tho City.	Scrap Recycling	51,27%	51,27%	51,27%	51,27%

b. Asscociates, joint ventures

Name	Address	Principal activities	Voting right		Equity interest	
			As at 30/09/2026	As at 01/01/2026	As at 30/09/2026	As at 01/01/2026
New Energy Infrastructure Investment And Development Joint Stock Company (Former name: Kim Minh Phu Technical Trading Service Co., Ltd.)	No.19, Street No. 32, Rio Vista, Phuoc Long Ward, Ho Chi Minh City.	Wholesale of solid, liquid, gaseous fuels and related products	41,00%	41,00%	41,00%	41,00%
Minh Phuong Technical Services Co., Ltd.	12B Floor, Cienco 4 Building, 180 Nguyen Thi Minh Khai, Xuan Hoa Ward, Ho Chi Minh City.	Wholesale of solid, liquid, gaseous fuels and related products	45,00%	45,00%	45,00%	45,00%

7. Operating model (Continued)

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 Park, Di An Ward, Ho Chi Minh City.
Branch of Indochine Import-Export Industry Investment Joint Stock Company	My Tho Industrial Park, 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 Park, Phuoc Thoi Ward, Can Tho City.
Branch of Indochine Import-Export Industry Investment Joint Stock Company	My Xuan A Industrial Park, Phu My Ward, Ba Ria - Ho Chi Minh City.
Branch of Indochine Import-Export Industry Investment Joint Stock Company	Hoa Thuan II hamlet, Hiep Hoa Ward, Tay Ninh Province.

d. Representative office

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

The Company's fiscal year begins on 01 January and ends on 31 December. These interim consolidated financial statements have been prepared for 06 month period from 01 January to 31 December.

2. Accounting currency

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

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The company applies the Accounting Standards and the Vietnamese Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025, Circular No. 53/2016/TT-BTC dated 21 March 2016, and Circular No. 43/2026/TT-BTC dated 20 April 2026 guiding the preparation and presentation of consolidated financial statements of the Ministry of Finance and Circulars guiding, supplementing and amending.

2. Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. The consolidated 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 Company 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 investments…

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.

Investments in associates, joint ventures

Investment in associates is accounted for using the equity method of accounting. An associate is a equity which the Group has significant influence that is neither subsidiaries nor joint ventures. The Group generally deems they have significant influence if they have at least 20% of the voting rights.

Under the equity method, the initial investment is recorded at cost, and then adjusted for changes in the company's share of the net assets of the associate company after the purchase. The goodwill arising is reflected in the remaining value of the investment and is amortized over a period of 10 years.

The losses of the associate company after the purchase are reflected in the consolidated income statement. The cumulative changes after the purchase are adjusted into the remaining value of the investment in the associate company. Dividends received from the associate company are offset against the investment in the associate company.

The financial statements of the associate company are prepared for the same period as the company's financial statements and use consistent accounting policies. Appropriate consolidation adjustments have been made to ensure that the accounting policies are applied consistently with the company where necessary.

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;

- 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.

b. The cost of inventory

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

For wholesale goods sold in batches, the company recognizes the value of goods sold using the specific identification m

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. 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. Deferred corporate income tax

Deferred corporate income tax assets and deferred corporate income tax liabilities are determined based on the tax rate expected to be applied in the year the asset is recovered or the liability is settled, based on the tax rates effective at the end of the fiscal year.

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

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 below:

- 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 recorded and tracked as a loan of the enterprise from the time the funds are actually received from the issuance until the payment to bondholders is fully completed.

When making financial statement, in the liabilities of the balance sheet, the item of bond released shall be recorded on net basis (determining by bond value at par minus (-) bond discount are plus (+) Bond premium).

Cost of issuing bonds is gradually allocated in accordance with bond life under the straight line method or real interest rate method and recorded in the financial expense or capitalized. At the time of initial record, the cost of issuing bonds is recorded a decrease in par value of the bond. Periodically, accountants allocate cost for bond issuance by recording an increase in the par value and recording in financial expense or capitalization in accordance with the recording accrued interest of the bond.

12. Principles for recognizing owner's capital

a. Principles for recognizing owner's capital

The owner's equity is recognized based on the actual capital contributed by the shareholders.

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

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.

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 services 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 Interest income

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

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

- Revenue is determined with relative certainty.

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 products, goods and services:

+ 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

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

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. Current corporate income tax recognition principle and method and deferred income tax expense

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.

22. Methods for preparing consolidated financial statements

a. Accounting method for business combination transactions with subsidiaries

In the consolidated balance sheet, the carrying amount of the investment of the parent company in a subsidiary and the parent company's ownership in the fair value of net assets of subsidiaries at date of acquisition must be eliminated completely, the following principles:

- Parent Company shall recognize assets and liabilities of the subsidiary according to the fair value at the acquisition date;

- The Parent Company must separately recognize the non-controlling shareholders' interest in the difference between the fair value and the book value of the subsidiary's net assets at the acquisition date;

- The Parent Company recognizes deferred income tax liabilities for the subsidiary's assets and liabilities whose fair values exceed their book values; and recognizes deferred tax assets for the subsidiary's assets and liabilities whose fair values are lower than their book values.

Goodwill or gain from a bargain purchase arising from the acquisition of a subsidiary (if any) is recognized simultaneously with the elimination of the Parent Company's investment in the subsidiary.

b. Method recognized interests of non-controlling shareholders

In the consolidated balance sheet, non-controlling interests in the fair value of the net assets of subsidiaries are identified and presented as a separate line item under equity.

Losses incurred by a subsidiary must be allocated to the non-controlling interests in proportion to their ownership, even if such losses exceed the non-controlling interests' share in the subsidiary's net assets.

In the consolidated income statement, non-controlling interests are determined and presented separately under the item "Profit after tax attributable to non-controlling interests." Non-controlling interests are calculated based on the non-controlling shareholders' ownership percentage and the post-tax profit of the subsidiaries. The income attributable to non-controlling shareholders in the operating results of subsidiaries is reflected under the item "Profit after tax attributable to non-controlling interests – Code 62."

In addition to the above, non-controlling shareholders' benefit also affected by other internal transactions.

c. Accounting methods of recognizing profit and loss when there is a change ownership percentage at subsidiaries

If, after gaining control of a subsidiary, the parent company continues to invest in the subsidiary to increase its ownership interest, the difference between the cost of the additional investment and the book value of the acquired net assets must be recorded directly in retained earnings and treated as equity transactions (not recognized as goodwill or gain from a bargain purchase). In this case, the parent company does not remeasure the subsidiary's net assets at fair value as of the date of obtaining control.

In a business combination achieved in stages, prior to eliminating the parent company's investment in the subsidiary, certain adjustments must be made to the cost of the parent's investment in the consolidated financial statements.

d. Elimination method for intercompany transactions

- Adjusting the influence of selling inventory transactions

In the consolidated financial statements, revenue and cost of goods consumed within the group should be eliminated entirely. Unrealized profits from sales transactions is reflected in the value of inventories should be eliminated

- Adjusting the internal loans

If entities within a group have intercompany borrowing relationships, then the outstanding loan balances reflected in the items "Short-term borrowings and finance lease liabilities", "Long-term borrowings and finance lease liabilities", "Short-term loans receivable", and "Other long-term loans receivable" must be entirely eliminated. Accordingly, interest income from lending and interest expenses on borrowings must also be entirely eliminated in the consolidated financial statements.

- Adjusting other internal items

The balance of asset and liability items arise from transactions between entities within the Group, such as receivables, payables, unrealized revenue, upfront costs ... must be completely excluded when preparing consolidated financial statements.

Revenues, income, cost, expense arise from other transactions within the group, such as income from financial activities and financial costs arise from the revaluation of cash items denominated in foreign currencies, revenue for rent, service providers... within the consortium should be eliminated completely.

e. Goodwill

Goodwill arises from the acquisition of subsidiaries, joint ventures and associates. Goodwill is determined at original cost subtracting accumulated amortization. Original cost of goodwill is the difference between the cost of purchase and the Group's interest in the net fair value of the buyer's assets, liabilities and contingent liabilities. The negative spread (negative goodwill) is recognized in the consolidated business results.

Goodwill arise from the acquisition of subsidiaries that is amortized on a straight line basis over 10 years. The carrying value of goodwill in the acquisition of subsidiaries is reduced to the recoverable value when the Executive Board determined that it cannot be fully recovered.

V. NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

1. CASH AND CASH EQUIVALENTS

Đơn vị tính: VND

	As at 30/09/2026	*As at 01/01/2026*
- Cash on hand	1.483.664.720	10.488.390.723
- Cash at banks	395.700.278	369.502.823
+ VND bank deposits	393.826.353	367.542.672
Joint Stock Commercial Bank for Foreign Trade of Vietnam (*)	*343.957.874*	*345.537.639*
Others	*49.868.479*	*22.005.033*
+ Foreign currency bank deposits	1.873.925	1.960.151
Total	**1.879.364.998**	**10.857.893.546**

Note:

(*) The balance in the payment account No. 1020883498, with a balance of VND 200,228,470 as of 30 september 2026, is currently pledged at the Bank to secure the Company's loan (Note V.18).

2. TRADE RECEIVABLES

	As at 30/09/2026	*As at 01/01/2026*
a. Short-term	***339.380.751.015***	***339.608.023.742***
- Tan Viet Service Joint Stock Company	82.298.666.367	82.298.666.367
- Suc Song Viet Import Export Trading Company Limited	72.976.791.096	72.976.791.096
- Ocean Energy Development Investment Joint Stock Company	28.775.084.219	28.775.084.219
- Sao Viet Technology Development And Production Joint Stock Company	48.082.050.228	48.082.050.228
- Vuong Phat Trading Technical Investment Company Limited	25.446.712.488	25.446.712.488
- Heineken Vietnam Brewery Limited Company	3.060.202.500	3.060.202.500
- Others	78.741.244.117	78.968.516.844
b. Long-term	-	-
c. Receivables from related parties	-	-

(Details of this section are presented at Note VIII.3.c).

3. PREPAYMENTS TO SUPPLIERS

	As at 30/09/2026	*As at 01/01/2026*
a. Short-term	***179.398.701.607***	***178.601.526.700***
- Vina Green Investment And Development Joint Stock Company	31.532.388.787	31.532.388.787
- Dai Nam Trading Constructions And Mechanics Company Limited	58.771.291.562	58.771.291.562
- Minh Phuong Technical Services Co., Ltd.	45.929.190.000	45.929.190.000
- Hong Phat Trading - Manufacturing And Construction Co., Ltd.	17.117.497.680	17.117.497.680
- Others	26.048.333.578	25.251.158.671
b. Long-term	-	-

4. FINANCIAL INVESTMENTS

	As at 30/09/2026			*As at 01/01/2026*		
	Historical cost	*Value is recognized by the equity method*	*Fair value*	*Historical cost*	*Value is recognized by the equity method*	*Fair value*
Investments in other entities						
Invesments in associates, joint ventures	**96.900.000.000**	**80.501.659.695**		**96.900.000.000**	**80.509.247.435**	
- New Energy Infrastructure Investment And Development Joint Stock Company (Formerly: Kim Minh Phu Technical Trading Service Co., Ltd.)	67.650.000.000	54.117.866.705	(*)	67.650.000.000	54.118.369.765	(*)
- Minh Phuong Technical Services Co., Ltd.	29.250.000.000	26.383.792.990	(*)	29.250.000.000	26.390.877.670	(*)

Notes:

(*) As at 30 September 2026 and 01 January 2026, the Company had not determined the fair value of this investment for disclosure in the financial statements because this investment does not have a quoted market price.

5. LOAN RECEIVABLES

	As at 30/09/2026	As at 01/01/2026
a. Short-term	***14.000.000.000***	***14.000.000.000***
- Mrs. Phan Ngoc Thuy Trang (*)	14.000.000.000	14.000.000.000
b. Long-term	-	-
Total	**14.000.000.000**	**14.000.000.000**

Notes:

(*) Loan receivables from the subsidiary - CL Joint Stock Company and Ms. Phan Ngoc Thuy Trang under the contract No.100424/CL-TT on 10/04/2024; loan term is 18 months with the interest rate 5%/year. This loan receivable has no collateral.

6. OTHER RECEIVABLES

		As at 30/09/2026		As at 01/01/2026	
		Value	*Provision*	*Value*	*Provision*
a. Short-term		***103.704.538.741***	-	***126.450.138.741***	-
- Advances		6.100.000.000	-	22.948.800.000	-
+ Tran Kim Sa		*6.100.000.000*	-	*22.948.800.000*	-
- Deposits		75.267.371.564	-	81.164.171.564	-
+ 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)*	*23.515.200.000*	-	*23.515.200.000*	-
+ Others		*83.049.000*	-	*83.049.000*	-
- Others		22.337.167.177	-	22.337.167.177	-
+ Interest loan receivables		-	-	-	-
+ Nguyen Van Hop	*(3)*	*22.219.000.036*	-	*22.219.000.036*	-
+ Others		*118.167.141*	-	*118.167.141*	-
b. Long-term		***46.530.000***	-	***46.530.000***	-
- Deposits		46.530.000	-	46.530.000	-
Total		**103.751.068.741**	-	**126.496.668.741**	-

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 borrowing, in accordance with Board Resolution No. 0201/2023/NQ-DDG dated 05/01/2023 (Note V.18).

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

6. OTHER RECEIVABLES (CONTINUED)

As at the date of these financial statements, the above receivable has been fully recovered.

(3) This represents the outstanding receivable arising from the divestment of shares in CL Joint Stock Company under Share Transfer Contract No. 01/CNCP dated 29/06/2024, Share Transfer Contract No. 02/CNCP dated 26/09/2024, and the related contract appendices. As at the date of these financial statements, this receivable has not yet been fully collected. The Company's Management and Mr. Nguyen Van Hop entered into an asset pledge agreement on 05/05/2025, whereby 2,590,000 shares of CL Joint Stock Company (owned by Mr. Nguyen Van Hop) were pledged as collateral to secure this receivable.

7. DOUBTFUL DEBT

	As at 30/09/2026		*As at 01/01/2026*	
	Historical cost	*Recoverable amount*	*Historical cost*	*Recoverable amount*
- The total value of receivables, loans that are overdue or not yet overdue but difficult to recover	358.005.028.250	(289.631.943.606)	378.608.228.250	(268.704.091.809)
Includes:				
- Trade receivables	335.786.028.214	(289.631.943.606)	356.389.228.214	(268.704.091.809)
+ Tan Viet Service Joint Stock Company	*76.548.503.154*	*(65.774.366.531)*	*76.548.503.154*	*(43.378.896.367)*
+ Ocean Energy Development Investment Joint Stock Company	*28.775.084.219*	*(19.308.991.792)*	*49.378.284.219*	*(32.426.016.146)*
+ R2Sonic LLC Company Limited	*10.756.435.007*	*(10.756.435.007)*	*10.756.435.007*	*(6.453.861.004)*
+ Vinh Thanh Construction – Trading – Service Company Limited	-	-	-	-
+ A Long Thermal Mechanical DT Joint Stock Company	-	-	-	-
+ Nam Son Global Company Limited	-	-	-	-
+ Thermal Energy Import-Export Trading Company Limited	*8.061.061.435*	*(4.030.530.718)*	*8.061.061.435*	*(4.030.530.718)*
+ Suc Song Viet Import Export Trading Company Limited	*65.795.067.165*	*(65.393.122.380)*	*65.795.067.165*	*(65.393.122.380)*
+ Sao Viet Technology Development And Production Joint Stock Company	*47.860.343.828*	*(31.390.541.880)*	*47.860.343.828*	*(24.043.709.896)*
+ Others	*97.989.533.406*	*(92.977.955.299)*	*97.989.533.406*	*(92.977.955.299)*
- Other receivables	22.219.000.036	-	*22.219.000.036*	-
+ Nguyen Van Hop	*22.219.000.036*	-	*22.219.000.036*	-
Total	**358.005.028.250**	**(289.631.943.606)**	**378.608.228.250**	**(268.704.091.809)**

8. INVENTORIES

	As at 30/09/2026		*As at 01/01/2026*	
	Historical cost	*Provision*	*Historical cost*	*Provision*
- Goods in transit	839.262.099	-	839.262.099	-
- Work in progress	1.304.343.536	-	1.304.343.536	-
- Finished goods	7.490.380.745	-	7.490.380.745	-
Total	**9.633.986.380**	-	**9.633.986.380**	-

9. LONG-TERM ASSETS IN PROGRESS

	As at 30/09/2026	*As at 01/01/2026*
a. Work in progress	-	-
b. Construction in progress	***137.831.685.663***	***137.831.685.663***
- Basic construction of the Long An waste treatment plant (site leveling costs)	91.657.388.812	91.657.388.812
- Basic construction of the Heineken Furnace	24.356.097.000	24.356.097.000
- Others	21.818.199.851	*21.818.199.851*
Total	**137.831.685.663**	**137.831.685.663**

10. GOODWILL

	As at 30/09/2026	*As at 01/01/2026*
Goodwill arising from the investment in CL Joint Stock Company	8.511.369.915	8.511.369.915
Total	**8.511.369.915**	**8.511.369.915**
Allocated to expenses in prior years	4.858.778.307	1.737.738.025
Allocated to expenses during the year	1.063.921.240	3.121.040.282
Unamortized goodwill at year-end	**2.588.670.368**	**3.652.591.608**

11. INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

Items	Buildings and structures	Machinery and equipment	Office equipments	Total
I. Cost				
1. Opening balance	**112.872.973.126**	**1.013.569.793.734**	**599.154.852**	**1.127.041.921.712**
2. Increase	-		-	
- Purchases	-	-	-	
3. Decrease	-	-	-	-
4. Closing balance	**112.872.973.126**	**1.013.569.793.734**	**599.154.852**	**1.127.041.921.712**
II. Accumulated depreciation				
1. Opening balance (Adjustment)	**34.771.507.045**	**402.611.078.649**	**599.154.852**	**437.981.740.546**
2. Increase	**6.976.179.811**	**48.500.413.913**	-	**55.476.593.724**
- Depreciation for the year	6.976.179.811	48.500.413.913	-	55.476.593.724
3. Decrease	-	-	-	-
4. Closing balance	**41.747.686.856**	**451.111.492.562**	**599.154.852**	**493.458.334.270**
III. Net book value				
1. Opening balance	**78.101.466.081**	**610.958.715.085**	-	**689.060.181.166**
2. Closing balance	**71.125.286.270**	**562.458.301.172**	-	**633.583.587.442**

Notes:

- As at 30 September 2026, tangible fixed assets with a net book value of VND 471,111,367,959 (As at 31 December 2024: VND 550,110,684,710) were mortgaged at the Bank as security for loans of the Company and its subsidiaries (Note V.18).

- The cost of tangible fixed assets which have been fully depreciated but are still in use of the Company and its subsidiaries as at 30 September 2026 is VND 66,948,561,686 (As at 31 December 2024: VND 31,419,415,526).

12. 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**	**8.159.546.213**
2. Increase	**808.133.970**	**808.133.970**
- Depreciation for the period	808.133.970	808.133.970
3. Decrease	-	-
4. Closing balance	**8.967.680.183**	**8.967.680.183**
III. Net book value		
1. Opening balance	**9.619.401.152**	**8.003.133.212**
2. Closing balance	**7.194.999.242**	**7.194.999.242**

13. PREPAID EXPENSES

	As at 30/09/2026	*As at 01/01/2026*
a. Short-term		***15.777.139***
- Others		15.777.139
b. Long-term	***5.624.820.643***	***5.870.501.825***
- Tools and supplies		105.152.969
- Land use rights	5.624.820.643	5.158.265.121
- Installation and repair costs for factories and offices		350.139.766
- Others		256.943.969
Total	**5.624.820.643**	**5.886.278.964**

14. TRADE PAYABLES

	As at 30/09/2026		*As at 01/01/2026*	
	Value	*Recoverable value*	*Value*	*Recoverable value*
a. Short-term	***50.159.053.400***		***52.892.736.168***	
- Quang Loc Import-Export Freight Forwarding Co., Ltd	8.948.200.000	(*)	8.948.200.000	(*)
- Phuc Dat Construction & Mechanical Manufacturing Company Limited	5.689.234.095	(*)	6.094.234.095	(*)
- Heineken Vietnam Brewery Limited Company	15.945.264.999	(*)	2.648.329.270	(*)
- Hong Phat Trading – Manufacturing and Construction Company Limited	4.909.342.739	(*)	1.191.646.704	(*)
- Kim Thanh Environmental Company Limited	1.541.633.022	(*)	934.492.822	(*)
- Others	13.125.378.545	(*)	33.075.833.277	(*)
b. Long-term	-	-	-	-
Total	**50.159.053.400**		**52.892.736.168**	

c. Trade payables to related parties

(Details of this section are presented at Note VIII.3.c).

Notes:

(*) As at 30 september 2026 and 01 January 2026, 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.

15. STATUTORY OBLIGATIONS AND RECEIVABLES FROM THE STATE

	As at 01/01/2026	*Payable during the year*	*Paid amounts during the year*	*As at 30/09/2026*
a. Payables	***5.186.329.148***	***8.752.179***	***11.111.111***	***5.183.970.216***
- Value added tax	54.820.402	-	-	54.820.402
- 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	-	-	-	-

Note:

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.

16. ACCURED EXPENSES

	As at 30/09/2026	*As at 01/01/2026*
a. Short-term	***303.574.075.927***	***239.215.814.028***
- Accrued interest expenses	173.449.404.207	160.168.336.522
- Accrued selling expenses	130.124.671.720	79.047.477.506
b. Long-term	-	-
Total	**303.574.075.927**	**239.215.814.028**

17. OTHER PAYABLES

	As at 30/09/2026	*As at 01/01/2026*
a. Short-term	***7.259.086.154***	***6.925.885.163***
- Surplus assets pending resolution	-	
- Social, health, unemployment insurance	4.647.741.741	4.485.580.031
- Others	2.611.344.413	2.440.305.132
+ Late payment interest on social insurance	*2.611.344.413*	*2.440.305.132*
b. Long-term	***500.000.000***	***500.000.000***
- Deposits received	500.000.000	500.000.000

18. BORROWINGS AND FINANCE LEASE LIABILITIES

		As at 30/09/2026		*During the year*				*As at 01/01/2026*	
		Value	*Recoverable value*	*Increase*	*Decrease*	*(Profit)/loss on exchange rate differences*	*Reclassification*	*Value*	*Recoverable value*
a. Short-term borrowings and finance lease liabilities		***646.308.798.865***		-	***19.285.016.554***	***1.621.595.435***	***220.234.500***	***363.751.985.484***	
a.1 Short-term borrowings		**222.615.719.539**		-	**19.285.016.554**	482.226.000	**220.234.500**	**241.198.275.593**	
- Vietnam Bank for Agriculture and Rural Development	(1)	35.162.000.000	(*)	-		-	-	35.162.000.000	(*)
- Joint Stock Commercial Bank for Investment and Development of Vietnam	(2)	3.795.199.672	(*)	-	-	-	-	3.795.199.672	(*)
- Vietnam Prosperity Joint Stock Commercial Bank	(3)	33.398.214.321	(*)	-	997	-	-	33.398.215.318	(*)
- 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)	5.922.442.020	(*)	-	19.285.015.557	-	-	25.207.457.577	(*)
- 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)	18.415.510.500	(*)	-	-	482.226.000	220.234.500	17.713.050.000	(*)
- 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**		-	-	**1.139.369.435**	-	**121.073.599.375**	
- Joint Stock Commercial Bank for Investment and Development of Vietnam	(2)	112.978.570.000	(*)	-	-	-	-	112.978.570.000	(*)
- Military Commercial Joint Stock Bank	(11)	9.234.398.810	(*)	-	-	1.139.369.435	-	8.095.029.375	(*)

18. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)

		As at 30/09/2026		*During the year*				*As at 01/01/2026*	
		Value	*Recoverable value*	*Increase*	*Decrease*		*Reclassification*	*Value*	*Recoverable value*
a.3. Finance lease liabilities due to maturity		**1.480.110.516**		-	-	-	-	**1.480.110.516**	
- Chailease International Leasing Co., Ltd.	(12)	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	(13)	300.000.000.000	(*)	-	-	-	-	300.000.000.000	(*)
b. Long-term borrowings and finance lease liabilities		-		-	-	**(1.139.369.435)**	-	**1.139.369.435**	
- Military Commercial Joint Stock Bank	(11)		(*)	-	-	(1.139.369.435)	-	1.139.369.435	(*)
Total		**646.308.798.865**		**-**	**19.285.016.554**	**-**	**220.234.500**	**664.891.354.919**	

Note:

(*) As at 30 september 2026 and 01 January 2026, the Company has overdue borrowings and finance lease 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.

18. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)

c. Overdue borrowings and finance lease liabilities

As at 30 september 2026, the Company had overdue borrowings and finance lease of VND 663,751,986,489 (As at 01 January 2026 was VND 539,344,867,555). Details are as follows:

Overdue borrowings balances	*As at 30/09/2026*	*As at 01/01/2026*
- Joint Stock Commercial Bank for Investment and Development of Vietnam	35.162.000.000	36.167.000.000
- Vietnam Joint Stock Commercial Bank For Industry And Trade	116.773.769.672	116.773.769.672
- Vietnam Bank for Agriculture and Rural Development	33.398.214.321	33.398.217.317
- Vietnam Prosperity Joint Stock Commercial Bank	36.262.398.812	30.215.360.949
- Military Commercial Joint Stock Bank	5.922.442.020	25.207.457.577
- KASIKORNBANK Public Company Limited	47.030.000.000	47.030.000.000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	22.005.775.175	22.005.775.175
- Mirae Asset Finance Company	18.415.510.500	17.208.598.500
- Velotrade Management 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	180.000.000.000
Total	**646.308.798.865**	**539.344.867.555**

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.

19. BONDS ISSUED

	As at 30/09/2026			*As at 01/01/2026*		
	Value	*Term*	*Rate*	*Value*	*Term*	*Rate*
a. Common bonds						
- Face value bond: Bond code is DDGH2123001	300.000.000.000	13.5% per year	2 year	300.000.000.000	13.5% per year	2 year
Total	**300.000.000.000**			**300.000.000.000**		
b. Convertible bonds						

Notes:

Privately issued bonds advised by Bao Viet Securities Joint Stock Company are traded on the private bond system of the Hanoi Stock Exchange with transaction code DDG12101. Bonds have a face value of 100,000 VND/bond, quantity of 3,000,000 bonds. The bonds were issued to invest in the investment project of steam production and wort drying for Heineken Vietnam Brewery Joint Stock Company - Vung Tau phase 2 and the project of recovering and producing liquefied CO2 gas from the boiler.

As at 8 May 2023, pursuant to Resolution No. 0805/2023/NQ-HNNSHTP of the Bondholders' Meeting in respect of bond DDGH2123001, the bondholders approved the extension of the bond tenor by an additional 24 months. Accordingly, the extended maturity date is 10 May 2025.The resolution was approved by 78.61% of the total outstanding bonds, equivalent to a bond principal value of VND 235,810,000,000.The interest rate applicable for the period from 10 May 2023 to 10 May 2025 is 13.5% per annum, with interest payable semi-annually (every six months).

As at 6 June 2025, pursuant to Resolution No. 0606/2025/DDG/NQ.HNTP of the Bondholders' Meeting in respect of bond DDGH2123001, the bondholders approved and adopted the plan for the disposal of all collateral assets for the purpose of fulfilling the payment obligations.Accordingly, all collateral assets shall be revalued and disposed of in accordance with the approved plan.

The bonds are non-convertible, without warrants, and are secured by the following assets:

Bên bảo lãnh	**Tài sản đảm bảo**
Công ty Cổ phần Đầu Tư Công Nghiệp Xuất Nhập Khẩu Đông Dương	- Hệ thống sấy hèm bia công suất 8 tấn/giờ lắp đặt tại KCN Trà Nóc II, Phường Phước Thới, TP. Cần Thơ; - Hệ thống lò hơi tầng sôi công suất 35 tấn/giờ lắp đặt tại KCN Trà Nóc II, Phường Phước Thới, TP. Cần Thơ; - Hệ thống sấy hèm bia công suất 8 tấn/h cho mỗi hệ sấy lắp đặt tại KCN Mỹ Xuân A, Phường Phú Mỹ, TP. Hồ Chí Minh; - Hệ thống thu hồi và sản xuất khí CO2 hóa lỏng từ lò hơi lắp đặt tại KCN Mỹ Xuân A, Phường Phú Mỹ, TP. Hồ Chí Minh; - Hệ thống cô đặc nước hèm lắp đặt tại Nhà máy CL - CN Cần Thơ.
Công ty Cổ phần CL	- Quyền sử dụng đất, quyền sở hữu công trình xây dựng trên đất, có địa chỉ tại KCN Trà Nóc II, Phường Phước Thới, TP. Cần Thơ.
Công ty Cổ phần Công nghệ Khải An	- Hệ thống sấy và 1 lò đốt tại nhà máy Biomass Mỹ Xuân, có địa chỉ tại KCN Mỹ Xuân A, Phường Phú Mỹ, TP. Hồ Chí Minh.

20. OWNER'S EQUITY

a. Comparison table of owner's equity fluctuations

	Contributed capital	Share premium	Undistributed earnings	Non-controlling interests	Total
As at 01 January 2025	**798.398.860.000**	**56.000.000.000**	**(119.917.938.120)**	**31.269.603.812**	**765.750.525.692**
- Increase capital		-	-	-	-
- Profits for the year	-	-	(329.913.109.120)	(5.700.706.406)	(335.613.815.526)
As at 30 September 2025	**798.398.860.000**	**56.000.000.000**	**(449.831.047.240)**	**25.568.897.406**	**430.136.710.166**
As at 01 January 2026 (Adjustment)	**798.398.860.000**	**56.000.000.000**	**(449.831.047.240)**	**25.568.897.406**	**430.136.710.166**
- Profits for the year	-	-	(191.268.857.784)	2.970.591.000	(188.298.266.784)
Adjustment to increase/(decrease) profit			(256.798.079)		(256.798.079)
As at 30 September 2026	**798.398.860.000**	**56.000.000.000**	**(641.356.703.103)**	**28.539.488.406**	**241.581.645.303**

20. OWNER'S EQUITY (CONTINUED)

b. Details of owner's investment

	As at 30/09/2026	*As at 01/01/2026*
- 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

	As at 30/09/2026	*As at 01/01/2026*
- 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

	As at 30/09/2026	*As at 01/01/2026*
- Authorised shares	79.839.886	79.839.886
- Issued shares	79.839.886	79.839.886
+ Ordinary shares	*79.839.886*	*79.839.886*
- Treasury shares	-	-
- 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.

21. NON-CONTROLLING INTEREST

	As at 30/09/2026	*As at 01/01/2026*
- Non-controlling shareholders' interests in capital contributions at the	25.568.897.406	31.269.603.812
- Non-controlling shareholders' interests in the net asset value of the	2.970.591.000	(5.700.706.406)
Total	**28.539.488.406**	**25.568.897.406**

22. OFF-BALANCE SHEET ITEMS

	As at 30/09/2026	*As at 01/01/2026*
a. Foreign currencies		
- US Dollar (USD)	71,40	74,70

VI. NOTES TO THE CONSOLIDATED INCOME STATEMENT

1. REVENUES FROM SALES AND SERVICES RENDERED

Đơn vị tính: VND

	Quarter 03/2026	*Quarter 3/2025*
a. Revenues		***7.790.804.669***
- Revenue from sales	-	3.024.675.181
- Revenue from services rendered	-	4.766.129.488
- Revenue from scrap sales, other	-	-
b. Revenue deductions	-	***69.259.386***
- Commercial discounts		69.259.386
- Sales rebates		
- Sales returns		
Net revenues from sales and services rendered		**7.721.545.283**

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	-	865.206.134
- Cost of services rendered	16.797.311.794	23.057.965.370
- Cost of selling scrap, other	-	-
Total	**16.797.311.794**	**23.923.171.504**

3. FINANCIAL INCOME

	Quarter 03/2026	*Quarter 3/2025*
- Interest income from deposits	344.494	179.192.066
- Interest income from shares and bonds investment		
- Dividend income and profit distribution		
- Realized foreign exchange rate differences gain	234.961.966	39.908.244
- Unrealized foreign exchange rate differences gain		
- Interest receivables from BCC		
- Others		
Total	**235.306.460**	**219.100.310**

4. FINANCIAL EXPENSES

	Quarter 03/2026	*Quarter 3/2025*
- Interest expenses on lending	20.861.623.235	20.664.059.865
- Loss from disposal from financial investments		
- Realized foreign exchange rate differences loss		
- Unrealized foreign exchange rate differences loss		
- (Reversal of provisions)/provisions of financial investments		
- Interest payables from BCC		
- Others		143.910.090
Total	**20.861.623.235**	**20.807.969.955**

5. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	Quarter 03/2026	*Quarter 3/2025*
a. Selling expenses incured during the year	404.066.985	406.531.110
- Others	404.066.985	406.531.110
b. General and administrative expenses incured during the year	***3.426.090.611***	***4.268.789.799***
- Labour costs	513.662.123	848.080.781
- Materials expenses		
- Office supplies	43.944.666	51.822.116
- Depreciation expenses	1.872.116.679	1.645.043.763
- Taxes, fees and duties	88.000	342.000
- Allowance for doubtful debts		212.784.248
- Long-term cost allocation (commercial advantage)	589.092.574	1.368.609.256
- Outside service expenses	407.142.569	139.106.046
- Others	44.000	3.001.589

6. OTHER INCOME

	Quarter 03/2026	*Quarter 3/2025*
- Others	230.370.615	2.925.000
Total	**230.370.615**	**2.925.000**

7. OTHER EXPENSES

	Quarter 03/2026	*Quarter 3/2025*
- Penalty for taxes, administrative violations		
- Others		10.792.718.605
Total		**10.792.718.605**

8. PRODUCTION AND BUSINESS COST BY ELEMENTS

	Quarter 03/2026	*Quarter 3/2025*
- Raw materials		3.554.592.082
- Labour costs	146.445.617	557.298.840
- Depreciation expenses	19.089.540.801	18.985.699.467
- Outside service expenses	99.275.153	4.170.694.778
- Others		
Total	**19.335.261.571**	**27.268.285.167**

9. CURRENT CORPORATE INCOME TAX EXPENSES

	Quarter 03/2026	*Quarter 3/2025*
- Corporate income tax expenses determined according to taxable income of the current year		
- Corporate income tax expenses of previous years transferred to corporate income tax expenses of the current year		
Total		

10. DEFERRED CORPORATE INCOME TAX EXPENSES

	Quarter 03/2026	*Quarter 3/2025*
- Deferred corporate income tax expenses incurred from taxable temporary differences		
- Deferred corporate income tax expenses incurred from reversion of deferred income tax assets		
- Revenues from deferred corporate income tax expenses come from reversion of deferred income tax assets	(131.010)	(881.818.672)
Total	**(131.010)**	**(881.818.672)**

11. BASIC EARNINGS PER SHARE

	From 01/01/2026 to 30/09/2026	*From 01/01/2025 to 30/09/2025*
Accounting profit after corporate income tax	(188.498.928.629)	(190.152.661.338)
Appropriation to bonus and welfare fund		
Profit or loss allocated to shareholders holding common shares	(188.498.928.629)	(190.152.661.338)
Weighted average number of ordinary shares during the period	79.839.886	79.839.886
Basic earnings per share	**(2.328)**	**(2.256)**

Notes:

The amount of the Bonus and welfare fund to determine the "Basic earnings per share" of this period is provisionally deducted at a rate of 10% of the Company's after-tax profit and may be changed when there is an official decision at the General Meeting of Shareholders according to regulations.

12. DILUTED EARNINGS PER SHARE

	From 01/01/2026 to 30/09/2026	*From 01/01/2025 to 30/09/2025*
Accounting profit after corporate income tax	(188.498.928.629)	(190.152.661.338)
Appropriation to bonus and welfare fund		
Profit or loss allocated to shareholders holding common shares	(188.498.928.629)	(190.152.661.338)
Weighted average number of ordinary shares during the period	79.839.886	79.839.886
Diluted earnings per share	**(2.328)**	**(2.256)**

Notes:

The amount of the Bonus and welfare fund to determine the "Diluted earnings per share" of this period is provisionally deducted at a rate of 10% of the Company's after-tax profit and may be changed when there is an official decision at the General Meeting of Shareholders according to regulations.

VII. NOTES TO THE CONSOLIDATED 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:**

The entire balance of the deposit in current account No. 1020883498, amounting to VND 200,228,470 as at 31 December 2025, has been pledged to the Bank as collateral for the Company's loan (Note V.01).

3. Borrowing amount actually collected during the year

	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 common bonds		
- Proceeds from issuance of convertible bonds		
- Proceeds from issuance of preference shares classified as liabilities		
- Proceeds from government bond repo and security repo		
- Proceeds from borrowings under other from		
Total		

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

	From 01/01/2026 to 30/09/2026	*From 01/01/2025 to 30/09/2025*
- Paid for borrowing under the loan contract	19.285.016.554	26.114.800.325
Total	**19.285.016.554**	**26.114.800.325**

VIII. OTHER INFORMATION

1. INFORMATION ABOUT THE RELATED PARTIES

a. Related parties

Related parties	Relationship
Nguyen Manh Hieu	Chairman
Nguyen Thanh Quang	
Tran Kim Sa	Member cum General Director
Tran Kim Cuong	Member cum Deputy General Director
Yang Tuan An	Company governance officer
Tran Cuu Long	Related person of the key management personnel
Tran Thi Hong	Related person of the key management personnel
Tran Ngoc Phung	Related person of the key management personnel
Yang Hy An	Related person of the key management personnel
CL Joint Stock Company	Subsidiary
New Energy Development and Infrastructure Investment Joint Stock Company (Former name: Kim Minh Phu Technical Service Trading Company Limited)	Associates
Minh Phuong Technical Services Company Limited	Associates
Khai Nguyen Trading and Investment Company Limited	The company is controlled by related parties of the key management personnel
Sao Viet Technology Production and Development Joint Stock Company	The company is controlled by related parties of the key management personnel
The Board of Directors, Management, Supervisors, Chief Accountant and Disclosure Person	Executive board

b. Significant transactions with related parties

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

	As at 30/09/2026	*As at 01/01/2026*
b.1 Renderring goods and services		

New Energy Development and Infrastructure Investment Joint Stock Company	14.932.565.680	14.932.565.680
Sao Viet Technology Production and Development Joint Stock Company	47.860.343.828	47.860.343.828
Khai Nguyen Trading and Investment Company Limited	526.500.000	526.500.000
b.2 Advance payment to supplier		
Minh Phuong Technical Services Company Limited	45.929.190.000	45.929.190.000
b.3 Other receivables		
Tran Kim Sa	34.272.442.892	34.272.442.892
Tran Cuu Long	14.384.480.000	14.384.480.000
Yang Tuan An	4.704.800.000	4.704.800.000
b. Significant transactions with related parties (Continued)		
b.4 Repayment of cash borrowings and offsetting of receivables and		
Nguyen Thanh Quang	-	-
Tran Kim Sa	-	-
Tran Kim Cuong	-	-
Yang Hy An	-	-
Tran Kim Cuong	-	-
b.5 Advances		
Tran Kim Sa	-	27.384.889.355
b.6 Recovery of cash advances and offsetting of receivables and payables		
Tran Kim Sa	22.948.800.000	2.477.000.000
b.7 Refund of cash deposits and offsetting of receivables and payables		
Tran Kim Sa	-	-
b.8 Compensation paid in cash in respect of the forced sale of pledged shares borrowed by the Company as collateral for a borrowing		
Tran Kim Sa		

Remuneration of The Board of Directors, Management, Supervisors and salary of other managers:

	Position	As at 30/09/2026	As at 01/01/2026
Nguyen Manh Hieu	Chairman		160.322.769
Nguyen Thanh Quang	Independent member	247.500.000	153.561.730
Tran Kim Sa	Member cum General Director	-	-
Nguyen Minh Tuan	Independent member	136.399.231	135.415.232
Nguyen Tri Hue	Independent member cum Deputy General	-	-
Truong The Vinh	Independent member	195.923.077	129.956.162
Tran Kim Cuong	Deputy General Director cum Authorized	-	-
Ngo Hoang Yen	Deputy Director	-	-
Yang Tuan An	Corporate Governance Officer	153.430.769	56.597.470
Tran Thanh Dang	Chief Accountant	-	-
Le Viet Duy	Head of Supervisiors	-	-
Lam Van Cuong	Member of Supervisors (Appointed on 22/07/2025)	-	-
Dang Van Hau	Member of Supervisors (Appointed on 22/07/2025)		
Total		**733.253.077**	**635.853.363**

Prepared, 30 September 2026

Preparer	Chief Accountant	General Director
Tran Thanh Dang	Tran Thanh Dang	Tran Kim Sa