

**TUAN ANH TRADING AND PRODUCTION INVESTMENT JOINT
STOCK COMPANY**

No 577 Truong Chinh Street-Kien An Ward- Hai Phong City, Viet Nam
Certificate No:0200460420



TUAN ANH
G R O U P

**CÔNG TY
CỔ PHẦN
ĐẦU TƯ
SẢN XUẤT
VÀ
THƯƠNG
MẠI TUẤN
ANH**

Digitally signed by CÔNG TY
CỔ PHẦN ĐẦU TƯ SẢN
XUẤT VÀ THƯƠNG MẠI
TUẤN ANH
DN: C=VN, CN=CÔNG TY
CỔ PHẦN ĐẦU TƯ SẢN
XUẤT VÀ THƯƠNG MẠI
TUẤN ANH, L=Số 577
Trường Chinh, Phường Kiến
An, Thành phố Hải Phòng,
Việt Nam, O=CÔNG TY CỔ
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**SEPARATE FINANCIAL STATEMENTS
QUARTER III OF 2026**

Include:

- 1.SEPARATE INTERIM BALANCE SHEET
- 2.INTERIM STATEMENT OF INCOME
- 3.INTERIM STATEMENT OF CASH FLOWS
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SEPARATE FINANCIAL STATEMENTS QUARTER III OF 2026

**TUAN ANH TRADING AND PRODUCTION
INVESTMENT JOINT STOCK COMPANY**



TUAN ANH TRADING AND PRODUCTION INVESTMENT JOINT STOCK COMPANY

Address: 577 Truong Chinh Street, Kien An Ward, Hai Phong City, Vietnam

SEPARATE INTERIM BALANCE SHEET

As of 30 September 2026

Form B 01a-DN

Currency unit: VND

ASSETS	Codes	Notes	Quarter-end balance	Opening balance
A. CURRENT ASSETS	100		520,689,499,858	387,141,223,113
I. Cash and cash equivalents	110	5.1	16,614,370,451	43,219,197,882
1. Cash	111		16,614,370,451	43,219,197,882
II. Short-term financial investments	120	5.2	129,271,353,928	-
1. Trading securities	121		44,471,353,928	-
2. Short-term held-to-maturity investments	123		84,800,000,000	-
III. Short-term receivables	130		264,957,755,127	136,144,551,916
1. Short-term trade receivables	131	5.3	225,965,235,489	136,258,402,861
2. Short-term advances to suppliers	132	5.4	27,637,839,095	826,667,530
3. Other short-term receivables	135	5.5	11,354,680,543	314,276,025
4. Provision for short-term doubtful debts (*)	136	5.6	-	(1,254,794,500)
IV. Inventories	140	5.7	107,945,456,112	205,681,662,951
1. Inventories	141		107,945,456,112	205,681,662,951
V. Short-term biological assets	150		-	-
VI. Other short-term assets	160		1,900,564,240	2,095,810,364
1. Short-term deferred expenses	161	5.8	1,900,564,240	1,242,323,645
2. Value added tax deductibles	162		-	853,486,719
B. NON-CURRENT ASSETS	200		397,308,769,128	402,623,753,648
I. Long-term receivables	210		2,794,531,567	1,624,719,353
1. Other long-term receivables	215	5.5	2,794,531,567	1,624,719,353
II. Fixed assets	220		288,873,181,469	294,940,092,515
1. Tangible fixed assets	221	5.9	252,687,595,788	269,628,992,036
- Cost	222		386,053,232,200	384,813,684,934
- Accumulated depreciation (*)	223		(133,365,636,412)	(115,184,692,898)
2. Finance Lease Assets	224	5.10	36,045,495,105	25,311,100,479
- Cost	225		40,324,345,589	27,106,387,069
- Accumulated depreciation (*)	226		(4,278,850,484)	(1,795,286,590)
3. Intangible Fixed Assets	227	5.11	140,090,576	-
- Cost	228		140,637,500	2,099,000,000
- Accumulated depreciation (*)	229		(546,924)	(2,099,000,000)
III. Long-term biological assets	230		-	-
IV. Investment property	240		-	-
V. Long-term assets in progress	250	5.12	41,023,010,000	41,000,000,000
1. Construction in progress	252		41,023,010,000	41,000,000,000
VI. Long-term financial investments	260	5.2	907,000,000	-
1. Equity investments in other entities	263		907,000,000	-
VII. Other long-term assets	270		63,711,046,092	65,058,941,780
1. Long-term deferred expenses	271	5.8	63,711,046,092	65,058,941,780
TOTAL ASSETS	280		917,998,268,986	789,764,976,761

SEPARATE INTERIM BALANCE SHEET (continued)

Form B 01a-DN

As of 30 September 2026

Currency unit: VND

RESOURCES	Codes	Notes	Quarter-end balance	Opening balance
C. LIABILITIES	300		565,956,588,905	456,277,366,869
I. Current liabilities	310		380,826,750,163	252,751,714,057
1. Short-term trade payable	311	5.13	59,430,845,880	48,176,483,808
2. Short-term advances from customers	312	5.14	25,020,364,835	3,423,325,361
3. Taxes and amounts payable to the State budget	314	5.15	16,768,133,937	2,766,093,750
4. Payable to employees	315		4,026,083,859	3,159,421,206
5. Short-term accrued expenses	316	5.16	575,731,555	1,000,454,841
6. Short-term unearned revenue	319		4,638,406,500	2,258,296,500
7. Other current payables	320	5.17	9,420,558	-
8. Short-term loans and obligations under financial leases	321	5.18	270,357,763,039	191,967,638,591
II. Non-current liabilities	330		185,129,838,742	203,525,652,812
1. Other long-term payables	338	5.17	11,815,376,000	11,388,296,000
2. Long-term loans and obligations under financial leases	339	5.18	173,314,462,742	192,137,356,812
D. EQUITY	400		352,041,680,081	333,487,609,892
I. Owner's equity	410	5.19	352,041,680,081	333,487,609,892
1. Owner's contributed capital	411		330,000,000,000	330,000,000,000
- Ordinary shares carrying voting rights	411a		330,000,000,000	330,000,000,000
2. Retained earnings	420		22,041,680,081	3,487,609,892
- Retained earnings accumulated to the end of the prior period	420a		3,487,609,892	(792,998,584)
- Retained earnings for the current period	420b		18,554,070,189	4,280,608,476
TOTAL RESOURCES	440		917,998,268,986	789,764,976,761

Approved on 19 October 2026

PREPARER



Do Thi Huong

CHIEF ACCOUNTANT



Le Thi Giang

LEGAL REPRESENTATIVE



Luu Quoc Tri

TUAN ANH TRADING AND PRODUCTION INVESTMENT JOINT STOCK COMPANY
Address: 577 Truong Chinh Street, Kien An Ward, Hai Phong City, Vietnam

INTERIM STATEMENT OF INCOME

Accounting period from 1 January 2026 to 30 September 2026

Form B 02a-DN
Currency unit: VND

ITEMS	Code	Note	Quarter III		Accumulated from the beginning of the year to the end of this quarter	
			Current year	Prior year	Current year	Prior year
1. Revenue from goods sold and services rendered	01	6.1	259,850,433,813	105,533,853,912	532,226,624,182	324,336,509,623
2. Deductions	02		-	-	-	-
3. Net revenue from goods sold and services rendered	10		259,850,433,813	105,533,853,912	532,226,624,182	324,336,509,623
4. Cost of sales	11	6.2	226,301,842,956	92,915,839,367	460,617,079,229	288,938,252,997
5. Gross profit from goods sold and services rendered	20		33,548,590,857	12,618,014,545	71,609,544,953	35,398,256,626
6. Gain/(loss) from the sale and disposal of investment property	21		-	-	-	-
7. Financial income	22	6.3	1,684,508,811	41,632,696	1,985,805,022	282,966,582
8. Financial expenses	23	6.4	9,107,444,324	5,391,953,240	23,355,764,700	15,100,628,128
- In which: Interest expense	24		8,812,898,720	5,108,141,108	22,533,388,596	14,625,124,736
9. Selling expenses	25	6.5	6,596,631,361	4,581,427,929	18,163,168,740	12,915,781,873
10. General and administration expenses	26	6.5	2,013,043,188	2,092,293,767	7,952,924,926	5,805,858,226
11. Net profit from operating activities	30		17,515,980,795	593,972,305	24,123,491,609	1,858,954,981
12. Other income	31	6.6	51,268,142	7,993,128	1,043,704,072	941,854,343
13. Other expenses	32	6.7	50,000,002	10,281	1,129,414,685	212,923,241
14. Profit from other activities	40		1,268,140	7,982,847	(85,710,613)	728,931,102
15. Accounting profit before tax	50		17,517,248,935	601,955,152	24,037,780,996	2,587,886,083
16. Current corporate income tax expense	51	6.8	3,827,108,897	120,391,030	5,483,710,807	517,577,216
17. Deferred corporate income tax	52		-	-	-	-
18. Net profit after corporate income tax	60		13,690,140,038	481,564,122	18,554,070,189	2,070,308,867
19. Basic earnings per share (*)	70		415	15	562	63
20. Diluted earnings per share (*)	71		415	15	562	63

PREPARER

Do Thi Huong

CHIEF ACCOUNTANT

Le Thi Giang

Approved on 19 October 2026

LEGAL REPRESENTATIVE



These financial statements should be read in conjunction with the accompanying notes

INTERIM STATEMENT OF CASH FLOWS

Form B 03a-DN

Indirect method

Quarter III of 2026

Currency unit: VND

Year-to-date to the end of this quarter

ITEMS	Codes	Notes	Current period	Prior period
I. Cash flows from operating activities				
1. <i>Net profit before tax</i>	01		24,037,780,996	2,587,886,083
2. <i>Adjustments for:</i>				
- Depreciation of fixed assets and investment property	02		20,911,289,558	17,506,127,077
- Provisions	03		(1,254,794,500)	-
- (Gains)/losses from investing activities	05		(762,930,245)	(3,230,802)
- Interest expense	06		22,533,388,596	14,625,124,736
3. <i>Operating profit before movements in working capital</i>	08		65,464,734,405	34,715,907,094
- Increase/decrease in receivables	09		(126,817,297,525)	(27,217,527,390)
- Increase/decrease in inventories	10		97,736,206,839	10,880,423,970
- Increase/decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		48,188,531,984	(8,727,986,632)
- Increase/decrease in deferred expenses	12		689,655,093	4,725,704,979
- Increase/decrease in trading securities	13		(44,471,353,928)	-
- Interest paid	14		(22,919,572,804)	(14,625,124,736)
- Corporate income tax paid	15		(3,174,066,925)	(880,367,605)
Net cash generated by operating activities	20		14,696,837,139	(1,128,970,320)
II. Cash flows from investing activities				
1. Acquisition and construction of fixed assets and other long-term assets	21		(14,838,988,371)	(44,933,668,385)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		13,217,958,520	-
3. Cash outflow for lending, buying debt instruments of other entities	23		(84,800,000,000)	-
5. Equity investments in other entities	25		(907,000,000)	-
4. Interest earned, dividends and profits received	27		734,530,104	3,230,802
Net cash generated by investing activities	30		(86,593,499,747)	(44,930,437,583)

STATEMENT OF CASH FLOWS (Continued)

Form B 03a-DN

Indirect method

Quarter III of 2026

ITEMS	Codes Notes	Year-to-date to the end of this quarter	
		Current period	Prior period
III. Cash flow from financing activities			
1 Proceeds from borrowings	33	388,168,329,795	337,848,617,566
2 Repayment of borrowings	34	(333,550,457,881)	(292,890,388,057)
3 Repayment of finance lease liabilities	35	(9,326,036,737)	(2,294,259,426)
Net cash generated by financing activities	40	45,291,835,177	42,663,970,083
Net increase/decrease in cash	50	(26,604,827,431)	(3,395,437,820)
Cash and cash equivalents at the beginning of the period	60	43,219,197,882	6,568,225,913
Cash and cash equivalents at the end of the period	70	16,614,370,451	3,172,788,093

Approved on 19 October 2026

PREPARER



Do Thi Huong

CHIEF ACCOUNTANT



Le Thi Giang

LEGAL REPRESENTATIVE



Luu Quoc Tri

I. BUSINESS OPERATION CHARACTERISTICS

1. Structure of ownership

Tuan Anh Trading and Production Investment Joint Stock Company (hereinafter referred to as the "Company") was established under Enterprise Registration Certificate No. 0200460420, first issued on 11 April 2002 by the Department of Planning and Investment of Hai Phong City (now the Department of Finance of Hai Phong City). The latest amendment was made under the 12th amended Enterprise Registration Certificate dated 5 November 2025.

The Company's headquarters is located at 577 Truong Chinh Street, Kien An Ward, Hai Phong City, Vietnam.

The charter capital under the 12th amended Enterprise Registration Certificate dated 5 November 2025 is VND 330,000,000,000 (In words: Three hundred thirty billion Vietnamese Dong). As at 30 September 2026, the Company's fully paid charter capital amounted to VND 330,000,000,000, equivalent to 33,000,000 ordinary shares with a par value of VND 10,000 per share.

The total number of employees of the Company as at 30 September 2026 was 429 (31 December 2025: 366).

2. Business sectors

The Company operates principally in the manufacturing and processing of mattresses.

3. Operating industry and principal activities

The Company's principal business activities include:

- Manufacturing of made-up textile articles (excluding apparel). Details: manufacturing of bed sheets and pillows;
- Manufacturing of carpets, rugs, blankets and mattresses;
- Other manufacturing activities not elsewhere classified. Details: manufacturing and processing of latex mattresses, foam mattresses, spring mattresses and compressed cotton mattresses;
- Wholesale of fabrics, garments and footwear. Details: wholesale of garments, carpets, mattresses, blankets, bedding, curtains, bed sheets, pillows and other textile products;
- Real estate business involving ownership, use or lease of land. Details: leasing of factories, offices and warehouses.

4. Normal production and business cycle:

The Company's normal production and business cycle is carried out within a period of no more than 12 months.

5. Significant events affecting interim financial statements: None.

6. Comparability statement: The interim financial statements for the accounting period from 1 April 2026 to 30 September 2026 are comparable.

II. ACCOUNTING PERIOD AND CURRENCY

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



NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Form No. B09a-DN

Quarter III of 2026

Quarter III accounting period: from 1 July to 30 September annually.

2. The accounting currency is Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING POLICIES APPLIED

1. Accounting regime

The Company applies Vietnamese Accounting Standards and the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 guiding the Enterprise Accounting Regime.

2. Compliance statement

The Company's Board of General Directors is committed to preparing and presenting the Company's separate financial statements for the accounting period ending 30 September 2026, in accordance with Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System.

IV. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND APPLICABLE LEGAL REGULATIONS

1. Cash and Cash Equivalents

Cash comprises cash on hand and bank deposits.

2. Receivables

Receivables are presented in the financial statements at the carrying amount of receivables from the Company's customers and other receivables plus the allowance for doubtful debts. At the reporting date, if:

- Receivables with a collection or payment period of less than 1 year (or within one business production cycle) are classified as current assets;
- Receivables with a collection or payment period of more than 1 year (or more than one business production cycle) are classified as long-term assets.

The allowance for doubtful debts represents the estimated loss due to non-payment of receivables arising from the balance of receivables at the end of the financial period.

Provision for doubtful debts is made for receivables that are overdue for six months or more or receivables that are unlikely to be paid by the debtor due to liquidation, bankruptcy or similar difficulties (excluding overdue customers who are making payments or have committed to making payments in the near future).

3. Inventories

Inventories are recognized at the lower of cost and net realizable value.

The cost of inventories includes purchase costs, processing costs, and other directly related costs incurred to bring the inventories to their present location and condition for their intended use.

The net realizable value of inventories is determined by the estimated selling price less the estimated costs necessary to make the sale.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
Quarter III of 2026

Form No. B09a-DN

The Company uses the perpetual inventory method to record inventories with the value determined as follows:

The value of inventories is determined using the monthly weighted average cost method.

4. Tangible fixed assets and depreciation

Fixed assets are recorded at their original cost and accumulated depreciation.

Tangible fixed assets

The original cost of tangible fixed assets includes the purchase price and any costs directly related to bringing the asset to a condition and location ready for use. The cost of tangible fixed assets by self-construction or self-production includes the construction cost, actual manufacturing cost incurred, plus installation and testing costs. Costs for upgrading tangible fixed assets are capitalized and added to the original cost of the asset, maintenance and repair costs are charged to the operating results for the period. When tangible fixed assets are sold or disposed of, the cost and accumulated depreciation are written off and any gains or losses arising from the disposal of tangible fixed assets are included in the income statement.

Depreciation of tangible fixed assets is calculated using the straight-line method, applied to all assets at rates determined to allocate the original cost over the estimated useful life, in accordance with legal regulations.

The depreciation periods for the Company's tangible fixed assets are as follows:

Buildings and structures	5 - 25 years
Machinery and equipment	03 - 20 years
Transportation vehicles	07 - 15 years
Office equipment	03 - 06 years
Other assets	03 - 10 years

5. Finance lease assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of the leased asset to the lessee. All other leases are classified as operating leases.

The Company recognises finance lease assets at the lower of the fair value of the leased assets at the inception of the lease or the present value of the minimum lease payments. The corresponding liability to the lessor is recognised in the balance sheet as a finance lease liability. Lease payments are apportioned between finance charges and the reduction of the outstanding lease liability so as to achieve a constant periodic rate of interest on the remaining balance of the liability. Finance charges are recognised in the statement of income unless they are directly attributable to the acquisition, construction or production of a qualifying asset, in which case they are capitalised in accordance with the Company's accounting policy on borrowing costs.

Finance lease assets are depreciated over their estimated useful lives on the same basis as owned assets. However, where there is no reasonable certainty that the lessee will obtain ownership of the leased assets by the end of the lease term, the assets are depreciated over the shorter of the lease term and their estimated useful lives:

	Years
Machinery and equipment	03 - 10 years



NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
Quarter III of 2026

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6. Intangible assets

Intangible assets are stated at cost less accumulated amortisation.

The cost of an intangible asset comprises all costs incurred by the Company to acquire the asset up to the time it is ready for its intended use. Expenditures incurred after the initial recognition of an intangible asset are recognised as production and business expenses in the period in which they are incurred, unless such expenditures are directly associated with a specific intangible asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal of an intangible asset, its cost and accumulated amortisation are derecognised, and any resulting gain or loss is recognised in the statement of income for the period.

The Company's intangible assets comprise: Computer software

Costs directly associated with computer software that is not an integral part of the related hardware are capitalised. The cost of computer software comprises all expenditures incurred by the Company up to the time the software is ready for use. Computer software is amortised using the straight-line method over a period of five (05) years.

7. Construction in progress

Assets under construction for production, rental, administrative or any other purposes are carried at cost. The accumulated cost includes construction costs, machinery and equipment installation costs, other directly attributable costs and, for qualifying assets, borrowing costs capitalised in accordance with the Company's accounting policy.

8. Prepaid expenses

Prepaid expenses include tools and equipment, the value of assets that do not qualify for recognition as fixed assets, mining rights and other prepaid expenses. Prepaid expenses are amortised to production and business expenses over an appropriate period from the date they are incurred.

9. Payables

Payables are presented in the financial statements at the book value of amounts owed by the Company to customers and other payables, detailed by each creditor. At the reporting date, if:

- The payable is due within one year (or within one production cycle), it is classified as a current liability;
- The payable is due after one year (or more than one production cycle), it is classified as a non-current liability.

10. Borrowings and finance lease liabilities

Borrowings are monitored by lender, individual loan agreement and repayment term. Borrowings denominated in foreign currencies are monitored in detail by their original currencies.

11. Borrowing costs

Borrowing costs are recognised as production and business expenses in the year in which they are incurred, except where they are capitalised in accordance with Vietnamese Accounting Standard No. 16 – *Borrowing Costs*. Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that necessarily take a substantial

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
Quarter III of 2026

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period of time to get ready for their intended use or sale are capitalised as part of the cost of those assets until such assets are ready for their intended use or sale. Income earned from the temporary investment of specific borrowings is deducted from the borrowing costs eligible for capitalisation. For specific borrowings obtained for the construction of fixed assets or investment property, borrowing costs are capitalised even when the construction period is less than twelve (12) months.

12. Accrued expenses

Accrued expenses include the value of expenses that have been recognized in the business operating costs for the financial period but have not been actually paid by the end of the financial period, including auditing expenses and construction expenses. When these expenses are actually incurred, if there is any difference from the amount previously accrued, the accountant will record additional expenses or reduce the expenses corresponding to the difference.

13. Owners' equity

Principles for recognizing owners' capital contributions:

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

Undistributed profit after tax is the profit from the business's activities after deducting (-) adjustments due to retroactive application of changes in accounting policies and retroactive adjustment of material errors of previous years.

14. Revenue

Revenue is recognised when the outcome of a transaction can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company.

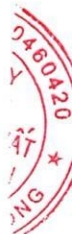
- (i) Revenue from the sale of goods is recognised when substantially all the risks and rewards of ownership of the goods have been transferred to the buyer, the goods have been delivered to the buyer, and acceptance has been obtained from the customer.
- (ii) Revenue from the rendering of services is recognised when substantially all the risks and rewards have been transferred to the customer, the services have been rendered and accepted by the customer.
- (iii) Financial income comprises interest income from bank deposits, interest on loans, foreign exchange gains and other financial income. Interest income is recognised on an accrual basis, taking into account the outstanding deposit or loan balance and the applicable interest rate.
- (iv) Income from investments is recognised when the Company's right to receive such income has been established.

15. Accounting principles for cost of goods sold

Cost of goods sold reflects the capitalized value of products, goods, or services sold during the period, ensuring the principle of matching with revenue recorded during the period.

16. Accounting principles for administrative expenses

Administrative expenses include the Company's overall management costs, such as salaries for the management team, social insurance, health insurance, trade union fees, unemployment insurance for administrative staff, office supplies, tools, depreciation of fixed assets used for



NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
Quarter III of 2026

Form No..B09a-DN

administrative purposes, land rental, business license tax, allowances for doubtful debts, outsourced services, and other cash expenses.

17. Taxation

Value added tax (VAT):

- The Company's VAT rates are 8% and 10%

Corporate income tax (CIT):

The Company must pay CIT at a rate of 20%

Current income tax is calculated based on taxable income for the period using the applicable tax rate for the financial period. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and financial accounting, as well as adjustments for income or expenses that are either non-taxable or non-deductible.

18. Related Parties

Parties are considered related parties if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered related parties if they are under common control or subject to common significant influence.

In considering the relationship between related parties, the substance of the relationship is given greater emphasis than its legal form.

The Company's related parties include:

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

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

Enterprises in which the individuals mentioned above directly or indirectly hold a significant portion of voting rights or over which such individuals have significant influence.

NOTES TO THE INTERIM FINANCIAL STATEMENT (Continued)
For the period ended 30 September 2026

Form B 09a-DN
Currency unit: VND

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

5.1 Cash and cash equivalents

Cash and cash equivalents held by the Company that are not subject to restrictions on use

	Quarter-end balance	Opening balance
Cash on hand	3,665,470,838	3,435,179,579
Cash in banks	12,948,899,613	39,784,018,303
<i>Vietnam Bank for Agriculture and Rural Development</i>	10,212,535,032	4,957,682,594
<i>Asia Commercial Joint Stock Bank</i>	454,191,743	53,944,204
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i>	1,232,418,371	12,956,822,841
<i>Bank for Investment and Development of Vietnam Joint Stock Company</i>	1,077,357	-
<i>Vietnam Maritime Commercial Joint Stock Bank</i>	114,219,534	-
<i>Military Commercial Joint Stock Bank</i>	906,792,219	21,751,161,221
<i>Petrolimex Group Commercial Joint Stock Bank</i>	27,665,357	64,407,443
Total	16,614,370,451	43,219,197,882



NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENT (Continued)

For the period ended 30 September 2026

5.2 Financial investments

a) Short-term financial investments

Form B 09a-DN

Unit: VND

Items	Quarter-end balance	Opening balance
Listed shares	44,471,353,928	-
Total	44,471,353,928	-

Held-to-maturity investments

Items	Quarter-end balance			Opening balance		
	Cost	Recoverable amount	Allowance	Cost	Recoverable amount	Allowance
Loans	20,000,000,000	20,000,000,000	-	-	-	-
- Mr Vu Van Hue	6,000,000,000	6,000,000,000	-	-	-	-
- Mr Pham Huu Binh	8,000,000,000	8,000,000,000	-	-	-	-
- Mr Le Van Quang	6,000,000,000	6,000,000,000	-	-	-	-
Term deposits	5,000,000,000	5,000,000,000	-	-	-	-
Bank for Investment and Development of Vietnam (BIDV)	5,000,000,000	5,000,000,000	-	-	-	-
Other	59,800,000,000	59,800,000,000	-	-	-	-
Certificates of Deposit issued by Military Commercial Joint Stock Bank (MB Bank)	59,800,000,000	59,800,000,000	-	-	-	-
Total	84,800,000,000	84,800,000,000	-	-	-	-

b) Long-term financial investments

Items	Quarter-end balance			Opening balance		
	Cost	Allowance	Fair value	Cost	Allowance	Fair value
Equity investments in other entities						
Quang Minh Trading, Services and Transportation Company Limited – Ownership interest: 15.12%	907,000,000	-	(i)	-	-	-
Total	907,000,000	-	-	-	-	-

(i) The Company has not determined the fair value of these financial investments because the Vietnamese Accounting Standards and the Vietnamese Accounting Regime for Enterprises do not provide specific guidance on fair value measurement.

TUAN ANH TRADING AND PRODUCTION INVESTMENT JOINT STOCK COMPANY

Address: 577 Truong Chinh Street, Kien An Ward, Hai Phong City, Vietnam

NOTES TO THE INTERIM FINANCIAL STATEMENT (Continued)

Form B 09a-DN

For the period ended 30 September 2026

5.3 Trade receivables

Currency unit: VND

Item	Quarter-end balance		Opening balance	
	Value	Provision	Value	Provision
- Short-term trade receivables	225,965,235,489	-	136,258,402,861	(1,254,794,500)
Diamond Mattress Investment Joint Stock Company	79,641,104,015	-	27,464,555,687	-
Phu Lam Trading Company Limited	13,176,455,000	-	-	-
Phu Lam Import-Export Company Limited	7,522,960,000	-	3,726,000,000	-
Song Hong Nam Dinh Trading Joint Stock Company	2,061,960,023	-	156,240,179	-
Minh Phong Investment and Produce Company Limited	1,951,271,044	-	900,595,084	-
Hoang Nguyen Health Services Equipment Manufacture and Trading Company Limited	4,417,443,161	-	4,092,263,161	-
Jehil Vina Company Limited	835,507,548	-	1,130,559,371	-
Thinh Hieu Company Limited	561,140,000	-	1,121,140,000	-
Phu Gia Trade and Manufacturing Investment Company Limited	-	-	1,462,254,530	-
Truc Lam Heritage Construction Joint Stock Company	-	-	1,254,794,500	(1,254,794,500)
Other receivables	115,797,394,698	-	94,950,000,349	-
Total	225,965,235,489	-	136,258,402,861	(1,254,794,500)
- Trade receivables from related parties				
Diamond Mattress Investment Joint Stock Company			27,464,555,687	-
Total			27,464,555,687	-

As from 1 January 2026, these companies were no longer related parties of Tuan Anh Trading and Production Investment Joint Stock Company. Accordingly, no current-period figures are presented.

5.4 Short-term advances to suppliers

Item	Quarter-end balance		Opening balance	
	Value	Provision	Value	Provision
Hop Phat Steel Structure Manufacturing and Construction Company Limited	7,500,000,000	-	-	-
GM Construction Joint Stock Company	5,857,400,000	-	-	-
Steel Buildings and Equipment Industries Joint Stock Company	5,000,000,000	-	-	-
Tuan Phuong Fire Protection and Fire Technology Development Investment Company Limited	4,360,388,300	-	-	-
Vuong Minh Tuan Joint Stock Company	2,953,860,000	-	-	-
2T Technology Company Limited	37,342,800	-	79,307,000	-
Allian Fiber (Yizheng) Co., Ltd	-	-	627,386,500	-
Others	1,928,847,995	-	119,974,030	-
Total	27,637,839,095	-	826,667,530	-



TUAN ANH TRADING AND PRODUCTION INVESTMENT JOINT STOCK COMPANY

Address: 577 Truong Chinh Street, Kien An Ward, Hai Phong City, Vietnam

NOTES TO THE INTERIM FINANCIAL STATEMENT (Continued)

For the period ended 30 September 2026

Form B 09a-DN

Currency unit: VND

5.5 Other receivables

	Quarter-end balance		Opening balance	
	Value	Allowance	Value	Allowance
a) Short-term	11,354,680,543	-	314,276,025	-
Others	844,120,543	-	314,276,025	-
Advance payment for the purchase of raw materials	10,510,560,000	-	-	-
b) Long-term	2,794,531,567	-	1,624,719,353	-
- Finance lease deposit	2,551,531,567	-	1,355,319,353	-
- Warehouse rental deposit	243,000,000	-	269,400,000	-
Total	14,149,212,110	-	1,938,995,378	-

5.6 Bad debt

	Quarter-end balance		Số đầu năm	
	Cost	Recoverable amount	Cost	Recoverable amount
Truc Lam Heritage Construction Joint Stock Company	-	-	1,254,794,500	-
Total			1,254,794,500	-

5.7 Inventories

	Quarter-end balance		Opening balance	
	Value	Allowance	Value	Allowance
Goods in transit	-	-	1,069,868,508	-
Raw materials	87,389,098,512	-	190,598,194,910	-
Finished goods	251,399,768	-	4,310,681,697	-
Merchandise	20,304,957,832	-	9,702,917,836	-
Total	107,945,456,112	-	205,681,662,951	-

5.8 Deferred expenses

	Quarter-end balance	Opening balance
a) Short-term	1,900,564,240	1,242,323,645
- Insurance expenses	436,553,191	223,477,700
- Tools and supplies issued for use	566,448,564	995,088,950
- Other short-term deferred expenses	897,562,485	23,756,995
b) Long-term	63,711,046,092	65,058,941,780
- Land lease and land clearance compensation expenses	59,531,202,655	60,529,440,652
- Tools and supplies issued for use	2,054,443,336	2,898,877,082
- Other long-term deferred expenses	2,125,400,101	1,630,624,046
Total	65,611,610,332	66,301,265,425

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENT (Continued)

For the period ended 30 September 2026

Form B 09a-DN

5.9 INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

Unit: VND

Items	Building and structure	Machinery and equipment	Motor vehicles	Office equipments	Others	Total
I. Cost						
Opening balance	174,752,053,396	161,479,924,174	41,720,619,653	1,007,120,000	5,853,967,711	384,813,684,934
Increase during the period	-	14,348,326,938	146,057,200	180,956,733	-	14,675,340,871
- <i>Acquisitions during the period</i>	-	14,348,326,938	146,057,200	180,956,733	-	14,675,340,871
Decrease during the period	-	(13,435,793,605)	-	-	-	(13,435,793,605)
- <i>Liquidation, disposal</i>	-	(13,435,793,605)	-	-	-	(13,435,793,605)
Ending balance	174,752,053,396	162,392,457,507	41,866,676,853	1,188,076,733	5,853,967,711	386,053,232,200
II. Accumulated depreciation						
Opening balance	15,340,107,209	80,470,963,345	15,269,371,339	450,459,155	3,653,791,850	115,184,692,898
Increase during the period	5,867,613,747	9,231,378,762	2,862,996,325	136,718,472	328,471,434	18,427,178,740
- <i>Depreciation</i>	5,867,613,747	9,231,378,762	2,862,996,325	136,718,472	328,471,434	18,427,178,740
Decrease during the period	-	(246,235,226)	-	-	-	(246,235,226)
- <i>Liquidation, disposal</i>	-	(246,235,226)	-	-	-	(246,235,226)
Ending balance	21,207,720,956	89,456,106,881	18,132,367,664	587,177,627	3,982,263,284	133,365,636,412
III. Net book value						
1. Opening balance	159,411,946,187	81,008,960,829	26,451,248,314	556,660,845	2,200,175,861	269,628,992,036
2. Ending balance	153,544,332,440	72,936,350,626	23,734,309,189	600,899,106	1,871,704,427	252,687,595,788

TUAN ANH TRADING AND PRODUCTION INVESTMENT JOINT STOCK COMPANY

Address: 577 Truong Chinh Street, Kien An Ward, Hai Phong City, Vietnam

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENT (Continued)

Form B 09a-DN

For the period ended 30 September 2026

5.10 INCREASE, DECREASE IN FINANCE LEASE ASSETS

Items	Machinery and equipment	Total
I. Cost		
Opening balance	27,106,387,069	27,106,387,069
Increase during the period	13,217,958,520	13,217,958,520
- <i>Acquisitions during the period</i>	13,217,958,520	13,217,958,520
Ending balance	40,324,345,589	40,324,345,589
II. Accumulated depreciation		
Opening balance	1,795,286,590	1,795,286,590
Increase during the period	2,483,563,894	2,483,563,894
- <i>Depreciation</i>	2,483,563,894	2,483,563,894
Ending balance	4,278,850,484	4,278,850,484
III. Net book value		
1. Opening balance	38,529,058,999	25,311,100,479
2. Ending balance	36,045,495,105	36,045,495,105

5.11 INCREASE, DECREASE IN INTANGIBLE FIXED ASSETS

Items	Computer software	Total
I. Cost		
Opening balance	2,099,000,000	2,099,000,000
Increase during the period	140,637,500	140,637,500
- <i>Acquisitions during the period</i>	140,637,500	140,637,500
Decrease during the period	(2,099,000,000)	(2,099,000,000)
- <i>Liquidation, disposal</i>	(2,099,000,000)	(2,099,000,000)
Ending balance	140,637,500	140,637,500
II. Accumulated depreciation		
Opening balance	2,099,000,000	2,099,000,000
Increase during the period	546,924	546,924
- <i>Depreciation</i>	546,924	546,924
Decrease during the period	(2,099,000,000)	(2,099,000,000)
- <i>Liquidation, disposal</i>	(2,099,000,000)	(2,099,000,000)
Ending balance	546,924	546,924
III. Net book value		
1. Opening balance	-	-
2. Ending balance	140,090,576	140,090,576

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TUAN ANH TRADING AND PRODUCTION INVESTMENT JOINT STOCK COMPANY

Address: 577 Truong Chinh Street, Kien An Ward, Hai Phong City, Vietnam

NOTES TO THE INTERIM FINANCIAL STATEMENT (Continued)

For the period ended 30 September 2026

Form B 09a-DN

Currency unit: VND

5.12 Long-term work in progress

Item	Quarter-end balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
Construction in progress	41,023,010,000	41,023,010,000	41,000,000,000	41,000,000,000
+ Acquisition of real estate (i)	41,000,000,000	41,000,000,000	41,000,000,000	41,000,000,000
+ Acquisition of other assets	23,010,000	23,010,000	-	-
Total	41,023,010,000	41,023,010,000	41,000,000,000	41,000,000,000

(i) Real estate was acquired under the Land Use Rights and Assets Attached to Land Transfer Agreement dated 3 December 2025. The Company is currently carrying out repair works to bring the asset into use.

5.13 Trade payables

	Quarter-end balance	Opening balance
a) Short-term trade payables	59,430,845,880	48,176,483,808
Payables to suppliers accounting for 10% or more of total trade payables	46,398,325,117	43,024,473,766
- Sunshine (GuangZhou) LTD	13,968,953,159	12,685,037,453
- Elite Color Environmental Resources Science & Technology Co., Ltd	10,165,896,576	19,348,479,072
- Chailease International Financial Leasing Co., Ltd.	9,029,973,781	-
- Chiyowa Tsusho Corp., LTD	7,520,209,601	8,565,835,793
- Vinafiber Trading and Manufacturing Joint Stock Company	5,713,292,000	-
- Vuong Minh Tuan Joint Stock Company	-	2,425,121,448
Other trade payables	13,032,520,763	5,152,010,042
Total	59,430,845,880	48,176,483,808
b) Trade payables to related parties		
- Vuong Minh Tuan Joint Stock Company (*)		2,425,121,448
Cộng		2,425,121,448

(*) As from 1 January 2026, these companies were no longer related parties of Tuan Anh Trading and Production Investment Joint Stock Company. Accordingly, no current-period figures are presented.

5.14 Advances from customers

	Quarter-end balance	Opening balance
a) Short-term advances from customers		
- Nguyen Tien Hong	3,419,316,924	-
- Nguyen Van Kien	2,217,317,680	-
- Hoa Dai Investment and Trading Services Company Limited	1,474,799,240	-
- Ha Thi Tuyet Mai	1,063,993,920	-
- Nguyen Phong Trading Company Limited	833,875,003	-
- Nhat Trung XNK - TM - Construction Company Limited	-	1,174,027,320
- DTLT Interior Company Limited	-	500,000,000
- Canh Tinh Trading And Production Company Limited	-	450,000,000
- Vinh Phuong Nguyen One Member Company Limited	-	369,220,000
- Other advances from customers	16,011,062,068	930,078,041
Total	25,020,364,835	3,423,325,361
b) Advance payments from related parties.		



TUAN ANH TRADING AND PRODUCTION INVESTMENT JOINT STOCK COMPANY

Address: 577 Truong Chinh Street, Kien An Ward, Hai Phong City, Vietnam

NOTES TO THE INTERIM FINANCIAL STATEMENT (Continued)

For the period ended 30 September 2026

Form B 09a-DN

Currency unit: VND

5.15 Taxes and other payables to the State budget

Payables	Opening balance	Amount payable for the period	Amount actually paid during the period	Quarter-end balance
- Value added tax	1,003,039,421	37,545,806,866	25,853,410,561	12,695,435,726
- Corporate income tax	1,763,054,329	5,483,710,807	3,174,066,925	4,072,698,211
- Personal Income Tax	-	16,140,000	16,140,000	-
- Import and export duties	-	1,239,397,929	1,239,397,929	-
- Fees, charges and other taxes	-	986,733,729	986,733,729	-
Total	2,766,093,750	45,287,929,331	31,285,889,144	16,768,133,937

5.16 Accrued expenses

	Quarter-end balance	Opening balance
a) Short-term	575,731,555	1,000,454,841
Electricity expenses	572,981,555	448,582,100
Interest expenses	-	538,574,037
Other accrued expenses	2,750,000	13,298,704
b) Dài hạn	-	-
Total	575,731,555	1,000,454,841

5.17 Other payables

	Quarter-end balance	Opening balance
a) Short-term	9,420,558	-
- Other payables	9,420,558	-
Total	9,420,558	-
b) Long-term		
Factory lease deposit	11,815,376,000	11,388,296,000
- Voion Packaging Company Limited	7,953,746,000	7,526,666,000
- Vietnam Honor High Tech Company Limited	3,000,000,000	3,000,000,000
- Vi Nghiep Trading and Packing Limited Company	-	861,630,000
- Hong Nguyen Packaging Company Limited	861,630,000	-
Total	11,815,376,000	11,388,296,000

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENT (Continued)

For the period ended 30 September 2026

5.18 Loans and obligations under financial leases

Form B 09a-DN

Unit: VND

	Quarter-end balance				Opening balance	
	Amount	Amount able to be paid off	Increases	Decreases	Amount	Amount able to be paid off
Short-term loans	270,357,763,039	270,357,763,039	418,563,312,775	340,173,188,327	191,967,638,591	191,967,638,591
Bank loans VND	240,554,910,887	240,554,910,887	388,168,329,795	310,603,457,881	162,990,038,973	162,990,038,973
Vietnam Bank for Agriculture and Rural Development - Bac Hai Phong Branch	68,468,859,798	68,468,859,798	113,844,562,910	142,832,945,892	97,457,242,780	97,457,242,780
Vietnam Joint Stock Commercial Bank for Industry and Trade - Le Chan Branch	16,945,303,548	16,945,303,548	29,163,615,136	38,415,822,363	26,197,510,775	26,197,510,775
Military Commercial Joint Stock Bank (MB) - Hai Phong Branch	129,355,104,442	129,355,104,442	176,833,716,571	86,813,897,547	39,335,285,418	39,335,285,418
Vietnam Maritime Commercial Joint Stock Bank (MSB)	14,752,443,194	14,752,443,194	29,394,677,854	14,642,234,660	-	-
Mirae Asset Securities (Viet Nam) JSC	6,292,693,705	6,292,693,705	34,191,251,124	27,898,557,419	-	-
Maybank Securities Limited	4,740,506,200	4,740,506,200	4,740,506,200	-	-	-
Current maturity of long-term loans	29,802,852,152	29,802,852,152	30,394,982,980	29,569,730,446	28,977,599,618	28,977,599,618
Vietnam Bank for Agriculture and Rural Development - Bac Hai Phong Branch	16,861,946,243	16,861,946,243	15,926,946,243	15,101,693,709	16,036,693,709	16,036,693,709
Vietnam Joint Stock Commercial Bank for Industry and Trade - Le Chan Branch	6,856,000,000	6,856,000,000	5,142,000,000	5,142,000,000	6,856,000,000	6,856,000,000
Chaillease International Financial Leasing Co., Ltd.	6,084,905,909	6,084,905,909	9,326,036,737	9,326,036,737	6,084,905,909	6,084,905,909
	270,357,763,039	270,357,763,039	418,563,312,775	340,173,188,327	191,967,638,591	191,967,638,591
Long-term loans	159,247,129,656	159,247,129,656	-	23,772,252,534	183,019,382,190	183,019,382,190
Vietnam Bank for Agriculture and Rural Development - Bac Hai Phong Branch	132,765,129,656	132,765,129,656	-	18,630,252,534	151,395,382,190	151,395,382,190
Vietnam Joint Stock Commercial Bank for Industry and Trade - Le Chan Branch	26,482,000,000	26,482,000,000	-	5,142,000,000	31,624,000,000	31,624,000,000
Long-term lease liabilities	14,067,333,086	14,067,333,086	14,275,395,201	9,326,036,737	9,117,974,622	9,117,974,622
Chaillease International Financial Leasing Co., Ltd.	14,067,333,086	14,067,333,086	14,275,395,201	9,326,036,737	9,117,974,622	9,117,974,622
Total	173,314,462,742	173,314,462,742	14,275,395,201	33,098,289,271	192,137,356,812	192,137,356,812

The notes to the financial statements are an integral part of these financial statements



NOTES TO THE INTERIM FINANCIAL STATEMENT (Continued)
For the period ended 30 September 2026

Form B 09a-DN
Currency unit: VND

5.19 Owners' equity

a) Movement in owner's equity contributed

	Owner's investment capital	Retained earnings	Total
Prior year's opening balance as previously reported	330,000,000,000	(792,998,584)	329,207,001,416
Increase in previous period	-	-	-
Profit in the previous period	-	4,280,608,476	4,280,608,476
Profit distribution	-	-	-
Current year's opening balance	330,000,000,000	3,487,609,892	333,487,609,892
Profit in the period	-	18,554,070,189	18,554,070,189
Current period's closing balance	330,000,000,000	22,041,680,081	352,041,680,081
Details of owner's capital contribution	Ownership ratio 30/09/2026	Quarter-end balance	Opening balance
Capital contributions from other parties			
- Mr. Nguyen Tuan Anh	74.17%	244,756,000,000	244,756,000,000
- Others	25.83%	85,244,000,000	85,244,000,000
Total	100.00%	330,000,000,000	330,000,000,000

b) Capital transactions with owners and dividend distribution, profit sharing

Owner's investment capital	Current period	Prior period
- Opening capital	330,000,000,000	330,000,000,000
- Capital increase during the period	-	-
- Capital decrease during the period	-	-
- Closing capital	330,000,000,000	330,000,000,000
Shares	Quarter-end balance	Opening balance
Number of shares registered for issuance	33,000,000	33,000,000
Number of shares issued to the public	33,000,000	33,000,000
- Ordinary shares	33,000,000	33,000,000
Number of outstanding shares in circulation	33,000,000	33,000,000
- Ordinary shares	33,000,000	33,000,000
* Par value of an outstanding share: VND 10,000 per share		
Total	-	-

6. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE SEPARATE INTERIM STATEMENT OF INCOME

6.1 Total revenue from sales and service provisions	Current period	Prior period
- Revenue from sale of goods	10,048,234,500	21,215,356,000
- Revenue from sale of finished goods	237,573,046,501	75,693,730,309
- Revenue from rendering of services	12,229,152,812	8,624,767,603
Total	259,850,433,813	105,533,853,912
6.2 Cost of sales and service rendered	Current period	Prior period
- Cost of goods sold	7,922,122,690	20,178,068,184
- Cost of finished goods sold	217,230,326,358	72,104,723,037
- Cost of services rendered	1,149,393,908	633,048,146
Total	226,301,842,956	92,915,839,367

TUAN ANH TRADING AND PRODUCTION INVESTMENT JOINT STOCK COMPANY

Address: 577 Truong Chinh Street, Kien An Ward, Hai Phong City, Vietnam

NOTES TO THE INTERIM FINANCIAL STATEMENT (Continued)

For the period ended 30 September 2026

Form B 09a-DN

Currency unit: VND

6.3 Financial Income	Current period	Prior period
Interest income from bank deposits and loans	729,362,292	1,116,498
Gain on sale of securities	664,218,583	-
Foreign exchange gains	290,927,936	40,516,198
Total	1,684,508,811	41,632,696
6.4 Financial expenses	Current period	Prior period
Interest expenses	8,812,898,720	5,108,141,108
Loss on sale of securities	154,324,908	-
Other financial expenses	62,446,557	-
Foreign exchange losses	77,774,139	283,812,132
Total	8,890,672,859	5,391,953,240
6.5 Selling expenses and General and administration expenses	Current period	Prior period
Selling expenses	6,596,631,361	4,581,427,929
Labor costs	2,968,167,090	2,942,020,258
Material and packaging expenses	-	265,291,000
Tools and supplies expenses	10,941,713	17,571,778
Depreciation of fixed assets	283,734,460	387,676,161
Outsourced service expenses	2,720,954,664	895,393,563
Other cash expenses	612,833,434	73,475,169
General and administration expenses	2,013,043,188	2,092,293,767
Labor costs	1,535,440,409	1,126,770,698
Office supplies expenses	138,482,212	70,611,229
Depreciation of fixed assets	440,021,610	194,977,321
Taxes, fees and charges	258,009,895	165,745,586
Outsourced service expenses	845,883,562	534,188,933
Reversal of provision	(1,204,794,500)	-
Total	8,609,674,549	6,673,721,696
6.6 Other income	Current period	Prior period
Gain from asset disposal	28,400,141	-
Others	22,868,001	7,993,128
Total	51,268,142	7,993,128
6.7 Other expenses	Current period	Prior period
Administrative penalties	50,000,000	-
Others	2	10,281
Total	50,000,002	10,281
6.8 Current corporate income tax expense	Current period	Prior period
Profit before tax	17,517,248,935	601,955,152
+ Non-deductible expenses	1,618,295,550	-
Taxable income	19,135,544,485	601,955,152
Corporate income tax rate	20%	20%
Corporate income tax expense based on taxable profit in the current period	3,827,108,897	120,391,030
7. OTHER INFORMATION		
7.1 Contingent liabilities, commitments and other financial information		
7.2 Events after the reporting period		
7.3 Segment report		
7.4 Significant events occurring during the financial period		
7.5 Information about related parties		

NOTES TO THE INTERIM FINANCIAL STATEMENT (Continued)
For the period ended 30 September 2026

Form B 09a-DN
Currency unit: VND

7.6 Comparative information

The comparative figures are based on the separate financial statements for the fiscal year ended 31 December 2025 of Tuan Anh Trading and Production Investment Joint Stock Company, which were audited by International Auditing and Valuation Co., Ltd - Hanoi Branch. Such comparative figures have been adjusted to reflect certain changes in captions and line item codes in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025, replacing Circular No. 200/2014/TT-BTC. The comparative figures for the corresponding interim period are derived from the Company's self-prepared financial statements for the third quarter of 2025, which have not been reviewed. These figures have also been adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance and retrospectively restated for certain line items compared with the financial statements for the year ended 31 December 2025 pursuant to Decision No. 2154/QĐ-XPHC dated 10 June 2026 issued by the Tax Department of Hai Phong City, as follows:

1. BALANCE SHEET

Items	Code	Opening balance per Quarter III 2026 financial statements	Closing balance per the audited financial statements for the year ended 31 December 2025	Difference
A. CURRENT ASSETS	100	387,141,223,113	387,673,719,241	(532,496,128)
VI. Other short-term assets	130	2,095,810,364	2,628,306,492	(532,496,128)
2. Value added tax deductibles	136	853,486,719	1,385,982,847	(532,496,128)
TOTAL ASSETS	270	789,764,976,761	790,297,472,889	(532,496,128)
C. LIABILITIES	300	456,277,366,869	454,420,070,484	1,857,296,385
I. Current liabilities	310	252,751,714,057	250,894,417,672	1,857,296,385
3. Taxes and amounts payable to the State budget	313	2,766,093,750	908,797,365	1,857,296,385
D. EQUITY	400	333,487,609,892	335,877,402,405	(2,389,792,513)
I. Owner's equity	410	333,487,609,892	335,877,402,405	(2,389,792,513)
2. Retained earnings	420	3,487,609,892	5,877,402,405	(2,389,792,513)
- Retained earnings for the current period	420b	(792,998,584)	1,596,793,929	(2,389,792,513)
TOTAL RESOURCES	440	789,764,976,761	790,297,472,889	(532,496,128)

7.7 Going concern information

These separate interim financial statements are prepared on a going concern basis.

7.8 Other information

Apart from the information already presented, there were no significant events during the year that require disclosure or presentation in the separate interim financial statements.

PREPARER

Do Thi Huong

CHIEF ACCOUNTANT

Le Thi Giang

LEGAL REPRESENTATIVE

Luu Quoc Tri

