TIN NGHIA CORPORATION
96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai City
Tax Code:3600283394

CONSOLIDATED FINANCIAL STATEMENTS

QUARTER 3 - 2026

October 2026

CÔNG TY CỔ PHẦN TỔNG CÔNG TY TÍN NGHĨA

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TIN NGHIA CORPORATION
Address: 96 Ha Huy Giap, Tran Bien Ward, Dong Nai

Form No. B 01 - DN
(Issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(Full form)

As at September 30, 2026

Unit: VND

ASSETS	Code	Notes	Closing balance	Opening balance
1	*2*	*3*	*4*	*5*
A. CURRENT ASSETS	**100**		**8.043.802.373.900**	**8.928.560.173.639**
I. Cash and cash equivalents	**110**	V.1	**1.139.500.735.547**	**2.814.095.017.140**
1. Cash	111		723.800.583.396	1.151.535.341.839
2. Cash equivalents	112		415.700.152.151	1.662.559.675.301
II. Short-term financial investments	**120**	V.2	**3.261.473.951.822**	**2.063.308.461.244**
1. Trading securities	121		49.885.991.800	6.616.661.800
2. Allowance for decline in trading securities (*)	122		(16.470.010.710)	-
3. Held-to-maturity investments	123		3.100.824.214.125	2.199.945.448.043
4. Allowance for held-to-maturity investments (*)	124		(148.166.243.393)	(143.253.648.599)
5. Other short-term investments	125		275.400.000.000	-
6. Allowance for impairment of other short-term investments (*)	126		-	-
III. Short-term receivables	**130**		**3.320.298.981.570**	**3.839.004.971.326**
1. Short-term trade receivables	131	V.3	1.400.859.582.559	2.158.282.991.174
2. Short-term prepayments to suppliers	132		192.998.258.734	118.607.136.892
3. Short-term intercompany receivables	133		-	-
4. Receivables under construction contract progress	134		-	-
5. Other short-term receivables	135	V.4	1.885.419.485.156	1.717.049.223.896
6. Allowance for doubtful short-term receivables (*)	136		(158.978.344.879)	(154.934.380.636)
7. Shortage of assets awaiting resolution	137	V.5	-	-
IV. Inventories	**140**	V.6	**187.195.959.604**	**186.968.002.422**
1. Inventories	141		195.536.852.269	195.438.469.366
2. Allowance for inventory write-down (*)	142		(8.340.892.665)	(8.470.466.944)
VI. Other short-term assets	**160**		**135.332.745.357**	**25.183.721.507**
1. Short-term prepaid expenses	161		12.596.767.976	6.294.976.985
2. Deductible value-added tax (VAT)	162		109.884.963.428	10.168.700.490
3. Taxes and receivables from the State budget	163		12.851.013.953	8.720.044.032
4. Government bond repurchase transactions	164		-	-
5. Other short-term assets	165		-	-

ASSETS (continued)	Code	Notes	Closing balance	Opening balance
B. NON-CURRENT ASSETS	200		**10.016.636.402.221**	**9.074.230.609.672**
I. Long-term receivables	210		**3.082.958.713**	**2.809.415.713**
1. Long-term receivables from customers	211	V.3	-	-
2. Long-term prepayments to suppliers	212		-	-
3. Business capital in dependent units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Other long-term receivables	215	V.4	3.082.958.713	2.809.415.713
6. Allowance for doubtful long-term receivables (*)	216		-	-
II. Fixed assets	**220**		**473.137.325.716**	**476.051.734.328**
1. Tangible fixed assets	221	V.8	394.722.032.166	397.849.754.958
- Historical cost	222		1.085.246.105.045	1.075.429.978.484
- Accumulated depreciation (*)	223		(690.524.072.879)	(677.580.223.526)
2. Finance leased fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.9	78.415.293.550	78.201.979.370
- Historical cost	228		90.932.194.453	90.366.394.453
- Accumulated amortization (*)	229		(12.516.900.903)	(12.164.415.083)
III. Investment property	**240**	V.10	**1.978.970.137.348**	**2.019.096.430.164**
- Historical cost	241		3.302.803.989.021	3.248.982.904.039
- Accumulated depreciation (*)	242		(1.323.833.851.673)	(1.229.886.473.875)
IV. Long-term assets in progress	**250**	V.7	**6.470.401.055.621**	**5.479.883.989.770**
1. Long-term work in progress	251		3.238.369.509.542	3.232.379.223.821
2. Construction in progress	252		3.232.031.546.079	2.247.504.765.949
VI. Long-term financial investments	**260**	V.2	**267.084.645.143**	**265.424.664.263**
1.Investments in subsidiaries	261		-	-
2.Investments in joint ventures and associates	262		138.341.485.617	135.332.357.662
3.Equity investments in other entities	263		130.222.430.065	130.222.430.065
4. Allowance for impairment of long-term investments in other entities (*)	264		(1.479.270.539)	(130.123.464)
5. Long-term held-to-maturity investments	265		-	-
6. Allowance for impairment of long-term held-to-maturity investments (*)	266		-	-
VII. Other long-term assets	**270**		**823.960.279.680**	**830.964.375.434**
1. Long-term prepaid expenses	271		806.039.563.844	802.938.959.380
2. Deferred tax assets	272		17.920.715.836	28.025.416.054
3.Long-term equipment, supplies and spare parts	273		-	-
4. Other long-term assets	274		-	-
5. Goodwill	279		-	-
TOTAL ASSETS (270=100+200)	**280**		**18.060.438.776.121**	**18.002.790.783.311**

RESOURCES	Code	Notes	Closing balance	Opening balance
C. LIABILITIES	**300**		**13.405.523.854.590**	**13.246.659.342.117**
I. Current liabilities	**310**		**4.252.783.982.430**	**4.620.636.940.007**
1. Short-term trade payables	311	V.12	120.693.621.498	185.550.543.667
2. Short-term advances from customers	312	V.13	831.006.444.434	201.582.901.270
3. Dividends and profits payable	313	V.14	31.012.134.063	41.443.800.428
4. Short-term taxes payable to the State	314	V.15	105.441.064.389	210.303.804.956
5. Payables to employees	315		7.238.413.776	18.662.545.341
6. Short-term accrued expenses	316	V.16	241.684.140.914	227.630.312.931
7. Short-term intercompany payables	317		-	-
8. Short-term construction progress payables	318		-	-
9. Short-term unearned revenue	319	V.18	193.628.805.027	184.676.205.098
10. Other short-term payables	320	V.17	318.087.576.807	517.992.700.280
11. Short-term borrowings and finance leases	321	V.11	2.361.801.255.034	2.999.444.844.580
12. Short-term provisions	322	V.19	-	-
13. Bonus and welfare funds	323		42.190.526.488	33.349.281.456
14. Price stabilization fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Non-current liabilities	**330**		**9.152.739.872.160**	**8.626.022.402.110**
1. Long-term trade payables	331	0	-	-
2. Long-term advances from customers	332	V.13	252.486.859.195	252.487.200.195
3. Long-term taxes and amounts payable to the State	333	V.15		
4. Long-term accrued expenses	334	V.16	590.744.908.414	590.744.908.414
5. Intercompany payables on business capital	335		-	-
6. Long-term intercompany payables	336		-	-
7. Long-term unearned revenue	337	V.18	7.201.941.685.728	6.554.108.109.209
8. Other long-term payables	338	V.17	189.761.027.380	167.716.514.791
9. Long-term borrowings and finance leases	339	V.11	913.465.341.463	1.056.621.719.521
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred tax liabilities	342		-	-
13. Long-term provisions	343	V.19	4.340.049.980	4.343.949.980
13. Science and technology development fund	344		-	-

RESOURCES (continued)	Code	Notes	Closing balance	Opening balance
D. OWNER'S EQUITY	400	V.20	**4.654.914.921.531**	**4.756.131.441.194**
1. Owner's contributed capital	411		2.000.000.000.000	2.000.000.000.000
- Ordinary shares with voting rights	411a		2.000.000.000.000	2.000.000.000.000
- Preference shares	411b		-	-
2. Share premium	412		5.634.952.321	5.634.952.321
3. Bond conversion options	413		-	-
4. Other owner's capital	414		83.029.718.628	83.029.718.628
5. Treasury shares (*)	415		-	-
6. Asset revaluation differences	416		(34.066.931.456)	(34.066.931.456)
7. Foreign exchange differences	417		(10.722.627.976)	(10.712.456.611)
8. Development investment fund	418		262.794.662.777	198.406.813.189
9. Other funds belonging to owner's equity	419		1.130.480.550	1.109.462.265
10. Undistributed profit after tax	420		629.417.892.181	825.291.619.779
- Undistributed PAT to prior period end	*420a*		*487.557.093.233*	*142.912.635.533*
- Undistributed PAT of the current period	*420b*		*141.860.798.948*	*682.378.984.246*
11.Non-controlling interests	429		1.717.696.774.506	1.687.438.263.079
TOTAL RESOURCES (430=300+400)	**440**		**18.060.438.776.121**	**18.002.790.783.311**

Approved, October 27, 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Dương Thị Minh Hồng	Nguyễn Thị Thùy Vân	Trần Trung Tuấn

M.S.D.N: 3600263394 - C.T.C.P. TỔNG CÔNG TY TÍN NGHĨA P. TRẤN BIÊN - TP. ĐỒNG NAI

TIN NGHIA CORPORATION

Address: 96 Ha Huy Giap, Tran Bien Ward, Dong Nai

Form No. B 02 - DN

(Issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

CONSOLIDATED INTERIM INCOME STATEMENT

(Full form)

Accounting period from 01/01/2026 to 30/09/2026

Unit: VND

ITEMS	Code	Notes	Quarter 3/2026		Year-to-date to the end of this period	
			Current year	Previous year	Current year	Previous year
1	*2*	*3*	*4*	*5*	*6*	*7*
1. Revenue from sales and services	**01**	VII.1	**3.144.347.541.637**	**2.723.540.182.445**	**10.128.498.263.464**	**10.229.560.984.971**
2. Revenue deductions	02	VII.2	841.322.311	69.885.538	1.553.040.774	1.692.048.521
3. Net revenue from sales and services (10=01-02)	**10**		**3.143.506.219.326**	**2.723.470.296.907**	**10.126.945.222.690**	**10.227.868.936.450**
4. Cost of goods sold	**11**	VII.3	**2.934.350.292.317**	**2.534.715.038.298**	**9.509.972.733.922**	**9.655.669.819.120**
5. Gross profit from sales and services (20=10-11)	**20**		**209.155.927.009**	**188.755.258.609**	**616.972.488.768**	**572.199.117.330**
6. Gain/loss from sale and disposal of investment property	**21**	VII.4	-	**37.125.800.000**	-	**255.581.453.434**
7. Financial income	22	VII.5	102.255.859.839	84.973.226.024	358.827.184.760	729.828.582.464
8. Financial expenses	**23**	VII.6	89.151.023.271	39.599.879.025	638.267.340.716	166.611.129.869
- Of which: Borrowing costs	*24*		*69.491.478.642*	*41.411.646.456*	*200.491.091.645*	*159.988.144.984*
9. Selling expenses	**25**	VII.9	28.577.913.016	35.498.329.361	83.030.461.145	112.469.845.085
10. General and administrative expenses	**26**	VII.9	48.280.525.532	37.944.882.379	140.786.031.417	148.966.108.201
11. Share of profit or loss in joint ventures and associates	**27**		5.741.732.307	1.352.961.892	8.022.762.954	6.139.934.957
12. Net operating profit	**30**		**151.144.057.336**	**199.164.155.760**	**121.738.603.204**	**1.135.702.005.030**

ITEMS	Code	Notes	Quarter 3/2026		Year-to-date to the end of this period	
13. Other income	31	VII.7	9.967.026.155	4.601.426.795	321.314.672.795	13.073.233.602
14. Other expenses	32	VII.8	28.416.477.199	4.950.915.594	113.159.570.145	157.955.140.766
15. Other profit (40 = 31 - 32)	**40**		**(18.449.451.044)**	**(349.488.799)**	**208.155.102.650**	**(144.881.907.164)**
16. Total accounting profit before tax (50= 30 + 40)	**50**		**132.694.606.292**	**198.814.666.961**	**329.893.705.854**	**990.820.097.866**
17. Current corporate income tax expense	51	VII.10	30.112.688.709	96.104.733.354	85.401.707.129	334.065.593.908
18. Deferred corporate income tax expense	52		3.858.193.523	(56.365.864.496)	10.172.000.269	(103.576.576.767)
19. Profit after corporate income tax (60=50-51-52)	**60**		**98.723.724.060**	**159.075.798.103**	**234.319.998.456**	**760.331.080.725**
20. Profit after tax attributable to the parent company	**61**		**69.347.054.742**	**134.291.622.252**	**141.860.798.948**	**665.686.262.091**
21. Profit after tax of non-controlling shareholders	**62**		**29.376.669.318**	**24.784.175.851**	**92.459.199.508**	**94.644.818.634**
22. Basic earnings per share	70		347	671	709	3.328
23. Diluted earnings per share	71					

Approved, October 27, 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Dương Thị Minh Hồng	Nguyễn Thị Thùy Vân	Trần Trung Tuấn

M.S.D.N: 3600283393 C.T.C.P. TỔNG CÔNG TY TÍN NGHĨA P. TRẤN BIÊN - TP. ĐỒNG NAI

TIN NGHIA CORPORATION

Address: 96 Ha Huy Giap, Tran Bien Ward, Dong Nai

Form No. B 03 - DN

(Issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS

(Full form)

(Indirect method)

Accounting period from 01/01/2026 to 30/09/2026

Unit: VND

ITEMS	Code	Notes	Year-to-date to the end of this quarter	
			Current year	Previous year
1	*2*	*3*	*4*	*5*
I. Cash flows from operating activities				
1. Profit before tax	**1**		**329.893.705.854**	**990.820.097.866**
2. Adjustments for				
- Depreciation of fixed assets and investment property	2		122.982.959.913	122.865.043.503
- Provisions	3		26.907.898.640	11.546.722.724
- Exchange gains/losses from revaluation of foreign currency monetary items	4		(597.074.259)	(1.675.432.566)
- Gains/losses from investing and financing activities	5		(39.391.227.737)	(861.049.214.716)
- Borrowing costs	6		200.491.091.645	159.988.144.984
- Other adjustments	7		-	-
3. Operating profit before changes in working capital	**8**		**640.287.354.056**	**422.495.361.795**
- Increase/decrease in receivables	9		482.950.499.806	756.504.602.038
- Increase/decrease in inventories	10		(6.088.668.624)	(86.289.442.130)
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		39.009.864.756	1.171.719.642.682
- Increase/decrease in prepaid expenses	12		(9.402.395.455)	9.580.372.757
- Increase/decrease in trading securities	13		(43.269.330.000)	-
- Borrowing costs paid	14		(202.499.877.878)	(176.922.923.253)
- Corporate income tax paid	15		(209.282.657.574)	(195.898.604.922)
- Other cash inflows from operating activities	16		-	
- Other cash outflows for operating activities	17		(35.248.796.201)	(20.052.060.616)
Net cash flows from operating activities	***20***		**656.455.992.886**	**1.881.136.948.351**

ITEMS (continued)	Code	Notes	Current year	Previous year
II. Cash flows from investing activities				
1. Cash payments for purchase and construction of fixed assets and other long-term assets	21		(1.142.784.832.978)	(211.726.583.003)
1. Cash proceeds from disposal and liquidation of fixed assets and other long-term assets	22		909.916.214.061	271.613.959.870
3 .Cash payments for lending and purchase of debt instruments of other entities	23		(2.041.368.301.986)	(1.464.649.485.444)
4. Cash receipts from loan repayments and sale of debt instruments of other entities	24		1.198.609.150.206	895.290.000.000
5. Cash payments for investments in other entities	25		(1.722.200.000.000)	-
6. Cash receipts from recovery of investments in other entities	26		1.033.200.000.000	679.173.286.574
7. Cash receipts from loan interest, dividends and profits distributed	27		443.369.112.983	220.964.383.986
Net cash flows from investing activities	***30***		**(1.321.258.657.714)**	**390.665.561.983**
III. Cash flows from financing activities				
1. Cash receipts from issuance of shares and capital contributions from owners	31		-	-
2. Cash payments for return of capital contributions to owners and repurchase of issued shares	32		-	-
3. Cash receipts from borrowings	33		7.473.211.087.057	7.338.642.612.818
4. Cash repayments of borrowings (principal)	34		(8.254.011.054.661)	(8.681.982.349.760)
5. Cash repayments of finance lease liabilities (principal)	35		-	-
6. Dividends and profits paid to owners	36		(229.568.333.635)	(308.719.198.790)
Net cash flows from financing activities	***40***		**(1.010.368.301.239)**	**(1.652.058.935.732)**
Net cash flows during the year (50=20+30+40)	**50**		**(1.675.170.966.067)**	**619.743.574.602**
Cash and cash equivalents at the beginning of the year	**60**	**V.1**	**2.814.095.017.140**	**536.894.824.965**
Effect of foreign exchange rate changes	61		576.684.474	1.965.452.260
Cash and cash equivalents at the end of the year (70=50=60=61)	**70**		**1.139.500.735.547**	**1.158.603.851.827**

Approved, October 27, 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Dương Thị Minh Hồng	Nguyễn Thị Thùy Vân	Trần Trung Tuấn

TỔNG CÔNG TY TÍN NGHĨA

Tin Nghia Corporation

96 Ha Huy Giap Street, Quyet Thang Ward,
Bien Hoa, Dong Nai City

Form No, B 09 - DN

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

From January 01, 2026 to Sept 30, 2026

I Characteristics of the enterprise's operations

1. Form of capital ownership

Tin Nghia Corporation (hereinafter referred to as "the Corporation") is a large-scale public joint stock company. The Corporation's shares have been registered for trading at the Hanoi Stock Exchange with the stock code TID.

The current charter capital of the Corporation is VND 2.000 billion, equivalent to 200.000.000 shares. The par value per share is VND 10.000 per share.

The Corporation was granted Enterprise Registration Certificate No. 3600283394, with the 27th amendment on 11/5/2026 (First issuance on November 03, 2004).

2. Business sectors.

The Corporation operates in multiple industries and multiple sectors.

3. . Business lines.

Investment, construction, and trading of industrial park infrastructure; Production, processing, and export trading of coffee and other agricultural products; petroleum trading and logistics services trading.

4. Normal production and business cycle.

The production and business cycle of the Corporation does not exceed 12 months.

5. Characteristics of the enterprise's operations during the period that affect the Financial Statements.

Normal.

6. Structure of the Corporation

- List of subsidiaries:

Number of consolidated subsidiaries: 13 companies

At 30/9/2026, the Corporation has the following subsidiaries included in the consolidated financial statements :

No.	Company name	Place of incorporation	Ownership interest	Voting rights	Principal business activities
1	Tin Nghia Petrol Joint - Stock Company	Dong Nai City	58,98%	58,98%	Petroleum trading
2	ICD Bien Hoa - Tin Nghia Logistics Joint Stock Company	Dong Nai City	96,28%	96,28%	Logistics services
3	Tin Nghia Industrial Park Development Joint Stock	Dong Nai City	56,74%	56,74%	Industrial Park Infrastructure
4	Tin Nghia Joint Stock Company (Laos)	Lao People's Democratic Republic	100,00%	100,00%	Trade, cultivation, and coffee
5	Nhon Trach Investment Joint-Stock Company	Dong Nai City	51,76%	51,76%	Investment, real estate
6	Tin Nghia - Phuong Dong Industrial Park Joint	Ho Chi Minh City	94,12%	94,12%	Industrial Park Infrastructure
7	Japanese SMEs Development JSC	Dong Nai City	59,07%	59,07%	Industrial Park Infrastructure
8	Phuoc Tan Trading And Construction Joint - Stock Company [1]	Dong Nai City	62,70%	80,00%	Real estate trading
9	Tin Nghia Professional Security Services Corporation [2]	Dong Nai City	88,13%	100,00%	Security service
10	Dong Nai Import Export Processing Agricultural Products And Foods JSC	Dong Nai City	54,00%	54,00%	Processing, export, import
11	Phu Huu Depot Corporation	Dong Nai City	93,66%	93,66%	Petroleum Warehousing
12	Hiep Phu Corporation	Can Tho City	99,21%	99,21%	Production of livestock, poultry, and aquaculture feed
13	Toan Thinh Phat Architecture Investment Construction Joint Stock	Dong Nai City	60,77%	64,57%	Real estate trading

(1) At 30/09/2026, the voting rights include 40% direct voting rights of the Corporation and 40% indirect voting rights through its subsidiary, Tin Nghia Industrial Park Development Joint Stock Company.

(2) At 30/09/2026, the voting rights include 36% direct voting rights of the Corporation and 64% indirect voting rights through two subsidiaries: Tin Nghia Industrial Park Development Joint Stock Company and ICD Bien Hoa - Tin Nghia Logistics Joint Stock Company.

(3) (3) At 30/09/2026, the voting rights are indirect through the subsidiary Tin Nghia - Phuong Dong Industrial Park Joint Stock Company.

- List of joint ventures and associates:

The Corporation has 07 associates reflected in the consolidated financial statements using the equity method as at 30/9/2026. Including :

No.	Company name	Place of establishment	Benefit rate	Voting rate	Principal business activities
1	Thong Nhat Joint - Stock Company	Dong Nai City	29,52%	29,52%	Industrial Park Infrastructure
2	Tin Nghia Project Management Joint-Stock	Dong Nai City	29,00%	29,00%	Consulting, Design, and Project
3	Dongnai Inland Clearance Depot (1)	Dong Nai City	34,17%	35,49%	Port services
4	Tin Nghia Transport Joint Stock Company(2)	Dong Nai City	23,92%	40,56%	Petroleum trading
5	S.T.S Lubricant Joint Stock Company (2)	Dong Nai City	16,31%	27,65%	Lubricant trading
6	Dong Nai Valuation Corporation (3)	Dong Nai City	18,90%	35,00%	Valuation services
7	Nhon Trach New Industry City Company Limited (4)	Dong Nai City	10,35%	20,00%	Real estate trading

(1) The voting rights as 30/09/2026, held by the Corporation are indirect voting rights through its subsidiary ICD Bien Hoa - Tin Nghia Logistics Joint Stock Company.

(2) The voting rights as 30/09/2026, held by the Corporation are indirect voting rights through its subsidiary - Tin Nghia Petrol Joint Stock Company.

(3) The voting rights as 30/09/2026, held by the Corporation are indirect voting rights through its subsidiary - Dong Nai Import Export Processing Agricultural Products And Foods Joint Stock Company (Donafoods).

(4) The voting rights as 30/09/2026, held by the Corporation are indirect voting rights through its subsidiary - Nhon Trach Investment Joint Stock Company.

- List of the following affiliated units

Tên đơn vị	Địa chỉ	Principal business activities
- Tan Phu Rest Stop	182A, QL 20, Xã Phú Lâm, Đồng Nai: 182A, National Highway 20, Phu Lam	Services
- Xuan Loc Rest Stop	National Highway 1A, Xuan Hoa Commune, Dong Nai Province	Services
- Tan Bien Market Management Board	Hanoi Highway, Quarter 5, Long Binh Ward, Dong Nai Province	an Bien market management
- Tin Nghia Corporation – Bao Loc Branch.	No. 345, National Highway 20, B'Lao Ward, Lam Dong Province	Production and trading of coffee

7. Number of employees

The total number of employees as of September 30, 2026 was 1,031 (As of January 1, 2026: 1,022).

8. Statement on information comparability in the Consolidated Financial Statements

Corresponding figures from the previous period are comparable with those of the current period.

II. Accounting period, currency unit used in accounting

1. Accounting period, currency unit used in accounting

1. Annual accounting period

Starts from January 01 and ends on December 31 every year.

2. Currency unit used in accounting.

The currency unit used in accounting is Vietnam Dong (VND).

III. Accounting Standards and System applied

1. Accounting System applied

The Corporation applies the Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Ministry of Finance and Circular No. 43/2026/TT-BTC guiding the method for preparation and presentation of consolidated financial statements.

2. Statement on compliance with Vietnamese Accounting Standards and Accounting System

The Corporation has applied Vietnamese Accounting Standards and guidance documents on Standards issued by the State. The Financial Statements are prepared and presented in accordance with all regulations of each Standard, implementation guidance Circulars, and the current Enterprise Accounting System being applied.

IV. Applied accounting policies, accounting estimates, and relevant legal regulations

1. Conversion of Financial Statements prepared in foreign currencies into Vietnam Dong

The application of exchange rates when converting Financial Statements strictly complies with the instructions in Point a, Clause 3, Article 6 of Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance.

2. Types of exchange rates applied in accounting

Transactions in foreign currencies during the accounting period are converted into Vietnam Dong at the actual exchange rate on the transaction date. This actual transaction exchange rate is determined according to the following principles:

- For foreign currency trading: The exchange rate specified in the foreign currency purchase and sale contract between the Corporation and the commercial bank.

- For capital contribution or receipt of capital contribution: The foreign currency buying rate of the bank where the Corporation opens its account to receive capital from investors on the date of capital contribution.

- For recognition of receivables: The buying rate of the commercial bank where the Corporation designates the customer to make payment at the time the transaction arises.

- For recognition of payables: The selling rate of the commercial bank where the Corporation intends to conduct the transaction at the time the transaction arises.

- For asset acquisitions or expenses paid immediately in foreign currency: The buying rate of the commercial bank where the Corporation makes the payment.

The actual transaction exchange rate when re-evaluating monetary items denominated in foreign currencies at the time of preparing the Consolidated Financial Statements is determined according to the following principles:

- For items classified as assets: Apply the foreign currency buying rate of the commercial bank where the Corporation frequently conducts transactions.

- For foreign currency deposits: Apply the buying rate of the exact bank where the Corporation opens its foreign currency account.

- For items classified as liabilities: Apply the foreign currency selling rate of the commercial bank where the Corporation frequently conducts transactions.

3. Cash and cash equivalents.

Cash includes cash on hand, demand deposits at banks, and cash in transit.

Cash equivalents are short-term investments with a recovery period not exceeding 03 months from the date of investment, which are highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value.

4. Financial investments

a) Trading securities;

Trading securities are initially recognized in the accounting books at cost, including: Purchase price plus purchase costs (if any) such as brokerage fees, transaction fees, information provision fees, taxes, levies, and bank charges. After initial recognition, trading securities are measured at cost less provision for diminution in value of trading securities. Upon liquidation or disposal, the cost of trading securities is determined using the weighted average method.

b) Held-to-maturity investments;

Held-to-maturity investments include: Term deposits at banks held to maturity for the purpose of earning periodic interest and other held-to-maturity investments.

c) Investments in subsidiaries; joint ventures, and associates;

Investments in subsidiaries, joint ventures, and associates purchased during the period have their acquisition date and investment cost determined by the acquirer, and accounting procedures are performed in accordance with the provisions of the Accounting Standards "Business Combinations" and "Investments in Associates and Joint Ventures". In the Consolidated Financial Statements, investments in associates are accounted for using the equity method.

d) Investments in other entities;

Investments in other entities include investments in equity instruments of other entities but where the Corporation does not have control, joint control, or significant influence over the investee. These investments are initially recognized at cost, including the purchase price and directly attributable transaction costs. After initial recognition, these investments are measured at cost less provision for diminution in value of the investment.

e) Provision for diminution in value of financial investments

For trading securities: The basis for making a provision is the difference between the cost of the investments recorded in the accounting books and their market value, where the cost is higher than the market value.

For long-term investments (not classified as trading securities) and without significant influence over the investee: If the investment is in listed shares or the fair value of the investment can be reliably determined, the provision is based on the market value of the shares; if the fair value of the investment cannot be determined at the reporting date, the provision is based on the financial statements of the investee at the time of making the provision.

For held-to-maturity investments: The provision is based on recoverability to establish a provision for doubtful debts in accordance with the provisions of the law.

5. Receivables

Receivables are tracked in detail by maturity, subject, type of original currency, and other factors according to the management requirements of the Corporation.

Provision for doubtful debts is made for: receivables that are overdue according to economic contracts, loan covenants, contractual commitments, or debt commitments; and receivables that are not yet due but are unlikely to be recovered. In which, the provision for overdue receivables is based on the original payment schedule under the initial purchase and sale contract, regardless of any debt extension between parties; and for receivables that are not yet due but the debtor has fallen into bankruptcy or is undergoing dissolution procedures, missing, or absconded.

6. Inventories

Inventories are initially recognized at cost, including: purchase costs, processing costs, and other directly related costs incurred to bring the inventories to their present location and

condition at the time of initial recognition. After initial recognition, at the time of preparing the Financial Statements, if the net realizable value of inventories is lower than the cost, the inventories are recognized at net realizable value.

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

Inventories are accounted for using the perpetual inventory system.

Method for determining the value of work-in-progress at the end of the period:

- For construction activities: Work-in-progress (WIP) costs are accumulated for each unfinished project or projects where revenue has not yet been recognized, corresponding to the volume of WIP at the end of the period.

- For manufacturing activities: Work-in-progress costs are accumulated based on actual costs incurred for each type of unfinished product.

Provision for devaluation of inventories is made at the end of the year based on the difference where the cost of inventories is higher than their net realizable value.

7. Depreciation of tangible fixed assets, intangible fixed assets, finance lease fixed assets, and investment properties.

Tangible fixed assets and intangible fixed assets are initially recognized at cost. During the period of use, tangible and intangible fixed assets are recorded at historical cost, accumulated depreciation, and carrying amount.

Finance lease fixed assets are recognized at historical cost, determined by the fair value or the present value of the minimum lease payments (in case the fair value is higher than the present value of the minimum lease payments) plus initial direct costs incurred in connection with the finance lease (excluding VAT). During the period of use, finance lease fixed assets are recorded at historical cost, accumulated depreciation, and carrying amount. Depreciation of finance lease fixed assets is charged based on the lease term under the contract and included in production and business costs to ensure full capital recovery.

Depreciation of fixed assets is calculated using the straight-line method with estimated useful lives as follows:

- Buildings and structures	06 – 25 years
- Machinery and equipment	06 – 12 years
- Transportation vehicles	06 – 10 years
- Office equipment	03 – 08 years
- Other fixed assets	03 – 08 years
- Perennial plants	06 – 15 years
- Definite land use rights	Based on land use term
- Indefinite land use rights	No depreciation
- Management software	03 – 08 years

8. Prepaid expenses.

Expenses incurred related to the production and business performance of multiple accounting periods are recorded as prepaid expenses to be gradually allocated to the business performance of subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses into production and business costs for each accounting period are based on the nature and extent of each type of expense to select appropriate methods and allocation criteria. Prepaid expenses are allocated gradually to production and business costs using the straight-line method.

9. Trade payables.

Payable liabilities are tracked by payment term, subject, type of original currency, and other factors based on the management requirements of the Corporation.

10. Dividends and profit payables.

The payment of dividends and profits is carried out when the Corporation operates at a profit and meets the financial conditions as prescribed by the Law on Enterprises 2020 and other relevant legal regulations.

11. Accrued expenses.

Payables for goods or services received from the seller or provided to the buyer during the reporting period but which have not yet been actually paid are recognized as production and business costs of the reporting period.

The recognition of accrued expenses into production and business costs during the year is carried out according to the principle of matching between revenue and expenses incurred during the year. Accrued expenses will be finalized against the actual expenses incurred. The difference between the accrued amount and the actual expense is reversed.

12. Deferred revenue.

Deferred revenue includes revenue received in advance, such as: amounts prepaid by customers for one or more accounting periods regarding asset leasing.

Deferred revenue is transferred to Revenue from sales of goods and provision of services based on the amount determined to be appropriate for each accounting period.

13. Provisions for payables.

Provisions for payables are only recognized when the following conditions are met:

- The Corporation has a present debt obligation (legal or constructive obligation) as a result of a past event.

- An outflow of economic benefits is likely to occur resulting in a requirement to settle the debt obligation.

- A reliable estimate can be made of the value of that debt obligation.

The value recognized for a provision for payables is the most reasonable estimated value of the amount that will be spent to settle the present debt obligation at the end of the fiscal year.

Only expenses related to the initially established provision for payables are offset by that provision for payables.

Provisions for payables are recognized in the production and business costs of the fiscal year. The difference between the balance of the provision for payables made in the previous reporting period that has not been fully used and the provision for payables made in the current reporting period is reversed as a reduction in production and business costs during the year, except for the positive difference of the provision for payables regarding construction and installation warranties, which is reversed into other income during the fiscal year.

14. Deferred corporate income tax.

Deferred income tax assets are determined based on the total deductible temporary differences and the deductible value carried forward to the following year of unused tax losses and tax credits. Deferred income tax liabilities are determined based on taxable temporary differences.

Deferred CIT assets and Deferred income tax liabilities are determined according to the current CIT rate, based on the tax rates and tax laws in effect at the end of the fiscal year.

Deferred income tax assets and deferred income tax liabilities are offset when preparing the Statement of Financial Position.

15. Borrowings and finance lease liabilities.

Borrowings are tracked by each lender, each loan agreement, and the repayment term of the loans. In cases of borrowings or debts in foreign currencies, they are tracked in detail by the original currency.

16. Borrowing costs.

Borrowing costs are recognized in production and business costs during the year when they are incurred, except for borrowing costs directly attributable to the investment, construction, or production of qualifying assets (assets in progress), which are included in the value of that asset (capitalized) when all conditions prescribed in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met. Additionally, for specific loans used for the construction of fixed assets or investment properties, interest expenses are capitalized even when the construction period is less than 12 months.

17. Owners' equity:

Owner's investment capital is recognized based on the amount of capital actually contributed by the owner.

Share premium reflects the difference between the par value, direct costs related to the issuance of shares, and the issue price of the shares (including cases of re-issuing treasury shares); it can be a positive surplus (if the issue price is higher than the par value and direct costs related to the share issuance) or a negative surplus (if the issue price is lower than the par value and direct costs related to the share issuance).

Other capital belonging to Owners' equity reflects business capital formed by supplements from business performance results or from gifts, donations, sponsorships, or asset revaluations (if permitted to record an increase or decrease in the Owner's investment capital).

Undistributed post-tax profit reflects the business performance (profit, loss) after corporate income tax and the situation of profit distribution or loss handling of the Corporation. The distribution of profit is carried out when the Corporation has undistributed post-tax profit that does not exceed the undistributed post-tax profit on the Consolidated Financial Statements after eliminating the impact of gains from bargain purchases. In case the dividends or profits paid to owners exceed the undistributed post-tax profit, it is recorded as a reduction in contributed capital. Undistributed post-tax profit can be distributed to investors based on their capital contribution ratio after approval by the General Meeting of Shareholders and after appropriation of funds in accordance with the Charter of the Corporation and the regulations of Vietnamese law.

Dividends payable to shareholders are recognized as a liability on the Statement of Financial Position after there is a notice of dividend distribution from the Board of Directors of the Corporation.

18. Revenue, other income:

Revenue from sales of goods is recognized when all of the following conditions are simultaneously met:

- The significant risks and rewards associated with the ownership of the products or goods have been transferred to the buyer.

- The Corporation no longer holds the right to manage the goods as the owner of the goods or the right to control the goods.

- Revenue is determined with reasonable certainty.

- The Corporation has received or will receive economic benefits from the sales transaction.

- The costs related to the sales transaction can be determined.

Revenue from the provision of services is recognized when all of the following conditions are simultaneously met:

- Revenue is determined with reasonable certainty.

- It is probable that economic benefits from the service provision transaction will be received.

- The portion of work completed as of the date of the Statement of Financial Position can be determined.

- The costs incurred for the transaction and the costs to complete the service provision transaction can be determined.

The completed portion of the service provision is determined using the percentage of completion method.

Revenue from real estate sales is recognized when all of the following conditions are simultaneously met:

- The real estate has been fully completed and handed over to the buyer; the Corporation has transferred the risks and rewards associated with real estate ownership to the buyer.

- The Corporation no longer holds the right to manage the real estate as the owner or the right to control the real estate.

- Revenue is determined with reasonable certainty.

- The Corporation has received or will receive economic benefits from the real estate sales transaction.

- Costs related to the real estate sales transaction can be determined.

For real estate involving subdivided land for sale where the land plots have been handed over to customers, the Corporation recognizes revenue for the sold land plots when all of the following conditions are simultaneously met:

- The risks and rewards associated with the land use rights have been transferred to the buyer.

- Revenue is determined with reasonable certainty.

- Costs related to the land plot sales transaction can be determined.

- The Corporation has received or is certain to receive economic benefits from the land plot sales transaction.

Revenue from construction contracts:

- In cases where the construction contract stipulates that the contractor is paid according to the value of the performed volume, when the results of the construction contract performance are determined reliably and confirmed by the customer, then revenue and costs related to the contract are recognized corresponding to the portion of work completed and confirmed by the customer during the year as reflected on the issued invoices.

Revenue from financial activities:

Revenue arising from interest, dividends, shared profits, and other financial activity revenue is recognized when both of the following two (2) conditions are met:

- It is probable that economic benefits from the transaction will be received.

- Revenue is determined with reasonable certainty.

Dividends and shared profits are recognized when the Corporation establishes the right to receive dividends or the right to receive profits from capital contribution.

19. Revenue deductions.

Revenue deductions from sales of goods and provision of services incurred include: Sales allowances, trade discounts, and sales returns.

Sales allowances, trade discounts, and sales returns incurred in the same year as the consumption of products, goods, and services are adjusted as a reduction in revenue of the year they arise. In cases where products, goods, and services were consumed in previous years but revenue deductions only arise in the following year, the Corporation records the reduction in revenue according to the principle: if incurred before the issuance of the Consolidated Financial Statements, the Corporation records the reduction in revenue on the Financial Statements of the reporting year (the previous year); and if incurred after the issuance of the Financial Statements, the Corporation records the reduction in revenue of the year they arise (the following year).

20. Cost of goods sold.

Cost of goods sold and services provided is the total cost of products, goods, and materials sold and services provided to customers during the year, recognized matching with the revenue arising during the year and ensuring compliance with the principle of prudence. Cases of material and inventory losses exceeding the limits, costs exceeding normal levels, labor costs and fixed general production costs not allocated into the value of products entered into inventory, provision for devaluation of inventories, inventory losses after deducting the responsibility of relevant groups or individuals... are fully and timely recorded into the cost of goods sold during the year, even when the products or goods have not been determined as consumed.

The accrual of costs to temporarily calculate the cost of real estate ensures the following principles:

- Only accrue costs that are already in the approved budget, have actually been incurred, but do not yet have sufficient dossiers and documents for volume acceptance.

- Only accrue costs to temporarily calculate the cost of goods sold for the real estate portion that has been completed and sold during the year and meets the conditions for revenue recognition.

- The total amount of accrued costs and actual costs recognized in the cost of goods sold must ensure consistency with the cost price norm calculated based on the total budgeted cost of the sold real estate goods (determined by area).

21. Financial expenses.

Expenses recorded as financial expenses include:

- Expenses or losses related to financial investment activities.

- Borrowing costs.

- Losses from the liquidation or transfer of short-term securities, and transaction costs for selling securities.

- Provision for diminution in value of trading securities, provision for loss of investments in other entities, foreign exchange losses...

The above items are recognized based on the total amount incurred during the year, without offsetting against financial activity revenue.

22. Selling expenses and general and administrative expenses.

Expenses recognized as selling expenses and general and administrative expenses, Include:

- Raw materials, materials, tools, and supplies expenses.

- Labor costs.

- Fixed asset depreciation expenses.

- Provision/reversal of provision expenses.

- Taxes, fees, and charges.

- External service expenses.

- Other expenses in cash.

23. Sale and disposal of fixed assets and investment properties.

Gains/losses from the sale and disposal of investment properties are recognized as separate revenue and expenses. Therein, the gain/loss is the difference between the revenue from the sale and disposal of investment properties (including investment properties held for lease and investment properties held for price appreciation for sale) and the carrying amount and expenses for the sale and disposal of investment properties during the period.

24. Current corporate income tax expense (including supplementary corporate income tax expense according to global minimum tax regulations) and deferred corporate income tax expense.

Current CIT expense is determined based on taxable income and the CIT rate.

Deferred CIT expense is determined based on deductible temporary differences, taxable temporary differences, and the CIT rate.

Current CIT expense and deferred CIT expense are not offset.

V. Additional information for items presented in the Statement of Financial Position

Unit: VND

1. Cash and cash equivalents.

	30/09/2026	01/01/2026
Cash on hand	5.305.419.586	4.588.550.048
Demand deposits	716.909.800.030	1.145.548.791.791
Cash in transit	1.585.363.780	1.398.000.000
Cash equivalents	415.700.152.151	1.662.559.675.301
	1.139.500.735.547	**2.814.095.017.140**

2. Financial investments

a) Trading securities

	30/09/2026			01/01/2026		
	Cost	Fair value	Provision	Cost	Fair value	Provision
- Nhon Trach Water Supply JSC (NTW)	49.885.991.800	33.415.981.090	(16.470.010.710)	6.616.661.800	7.305.081.500	-
	49.885.991.800	**33.415.981.090**	**(16.470.010.710)**	**6.616.661.800**	**7.305.081.500**	**-**

The fair value of shares is determined based on the average reference price of the 30 days closest to the date of preparing the financial statements on the Hanoi Stock Exchange.

b) Held-to-maturity investments

	30/09/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Short-term						
- Term deposits	1.864.824.260.837	1.864.824.260.837	-	661.915.973.196	661.915.973.196	-
- Loans (*)	1.101.884.180.429	1.000.084.180.429	(101.800.000.000)	1.381.037.144.861	1.279.237.144.861	(101.800.000.000)
- Accrued interest receivable	134.115.772.859	87.749.529.466	(46.366.243.393)	156.992.329.986	115.538.681.387	(41.453.648.599)
	3.100.824.214.125	**2.952.657.970.732**	**(148.166.243.393)**	**2.199.945.448.043**	**2.056.691.799.444**	**(143.253.648.599)**

	30/09/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
(*) Details by counterparty						
- Olympic Coffee Joint Stock Company	101.800.000.000	-	(101.800.000.000)	101.800.000.000	-	(101.800.000.000)
- Nhon Trach 6A Industrial Park Construction Investment One Member Company Limited	-	-	-	50.000.000.000	50.000.000.000	-
- Nhon Trach New Industrial City Company Limited	262.215.967.736	262.215.967.736	-	286.730.733.736	286.730.733.736	-
- PetroVietnam Phuoc An Port Investment and Operation Joint Stock Company	50.000.000.000	50.000.000.000	-	250.000.000.000	250.000.000.000	-
- Saigon Construction and Building Materials JSC	66.158.630.139	66.158.630.139	-	63.000.000.000	63.000.000.000	-
- Tin Nghia A Chau JSC (From 1/3/25)	596.475.544.166	596.475.544.166	-	515.479.372.737	515.479.372.737	-
- Dai A Land Joint Stock Company	3.570.000.000	3.570.000.000	-	4.620.000.000	4.620.000.000	-
- Ky Lan Commodities JSC	-	-	-	74.000.000.000	74.000.000.000	-
- HCMC College of Economics and Technology	268.992.461	268.992.461	-	268.992.461	268.992.461	-
- Thao Kien Phat	5.213.045.927	5.213.045.927	-	5.213.045.927	5.213.045.927	-
- Other individuals	16.182.000.000	16.182.000.000	-	29.925.000.000	29.925.000.000	-
	1.101.884.180.429	**1.000.084.180.429**	**(101.800.000.000)**	**1.381.037.144.861**	**1.279.237.144.861**	**(101.800.000.000)**

c) **Equity investments in other entities**

	30/09/2026			01/01/2026		
	Carrying amount under the equity	Recoverable amount	Provision	Carrying amount under the equity	Recoverable amount	Provision
Investments in joint ventures and associates						
- Thong Nhat Joint Stock Company	79.030.456.070	79.030.456.070	-	69.969.564.606	69.969.564.606	-
- Dinh Quang Construction Investment JSC	351.696.269	351.696.269	-	744.151.355	744.151.355	-
- Dong Nai Container Port Joint Stock Company	42.164.264.509	42.164.264.509	-	38.464.615.690	38.464.615.690	-
- Tin Nghia Petroleum Transport JSC	6.393.840.327	6.393.840.327	-	5.611.144.651	5.611.144.651	-
- STS Lubricant Joint Stock Company	6.921.723.866	6.921.723.866	-	7.251.330.338	7.251.330.338	-
- Dong Nai Valuation Joint Stock Company	3.479.504.576	3.479.504.576	-	3.397.384.057	3.397.384.057	-
- Nhon Trach New Industrial City Company Limited	-	-	-	9.894.166.965	9.894.166.965	-
	138.341.485.617	**138.341.485.617**	**-**	**135.332.357.662**	**135.332.357.662**	

	30/09/2026			01/01/2026		
	Carrying amount	Recoverable amount	Provision	Carrying amount	Recoverable amount	Provision
Investments in other entities						
- Long Khanh Industrial Park Joint Stock Company	23.232.800.000	23.232.800.000	-	23.232.800.000	23.232.800.000	-
- Long Duc Investment Joint Stock Company	61.526.695.803	61.526.695.803	-	61.526.695.803	61.526.695.803	-
- Tien Phat Garment Joint Stock Company	39.780.000.000	39.780.000.000	-	39.780.000.000	39.780.000.000	-
- Olympic Coffee Joint Stock Company	5.682.934.262	4.203.663.723	(1.479.270.539)	5.682.934.262	5.552.810.798	(130.123.464)
	130.222.430.065	**128.743.159.526**	**(1.479.270.539)**	**130.222.430.065**	**130.092.306.601**	**(130.123.464)**

3. Trade receivables

	30/09/2026		01/01/2026	
	Carrying amount	Provision	Carrying amount	Provision
- Thanh Trung Food Trading Company Limited	116.969.700.000		442.381.555.280	
- Hiep Quang Agro Joint Stock Company	44.335.787.996	(44.335.787.996)	44.335.787.996	(44.335.787.996)
- Mien Nam Dong Sai Gon Development Investment Joint Stock Company	106.858.640.000		156.720.150.000	
- Tin Nghia - A Chau Investment JSC	3.779.859.037		3.777.187.517	
- Ky Lan Commodities JSC	270.827.694.113		403.785.127.100	
- An Binh Thinh Phat Company Limited	201.604.440.000		343.519.476.000	
- Dai Loc Phat 68 Trading Service Company Limited	193.360.847.504		275.029.483.580	
- Olympic Coffee Joint Stock Company	122.883.865.222	(3.655.754.401)	128.752.034.771	(2.829.440.801)
- PetroVietnam Phuoc An Port Investment	11.958.768.843	-	6.144.202.066	-
- Other customers	328.279.979.844	(19.315.104.879)	353.837.986.864	(18.556.599.680)
	1.400.859.582.559	**(67.306.647.276)**	**2.158.282.991.174**	**(65.721.828.477)**

4. Other receivables

a) Short-term

Details by content

	30/09/2026		01/01/2026	
	Carrying amount	Provision	Carrying amount	Provision
- Advance receivables	42.400.806.170		36.769.463.427	
- Deposits, collaterals	1.690.562.182.795		1.490.596.345.025	
- Land use fees - Long Khanh Wedding Restaurant Project	21.354.806.257	(21.354.806.257)	21.354.806.257	(21.354.806.257)
- Dividends and profits receivable	151.851.000		15.252.651.000	
- Deposit interest and loan interest	0	-	0	-
- Investment cooperation interest	0		27.853.939.726	
- Other receivables	130.949.838.934	(68.847.191.151)	125.222.018.461	(66.330.545.707)
	1.885.419.485.156	**(90.201.997.408)**	**1.717.049.223.896**	**(87.685.351.964)**
Details by counterparty				
- Long Khang Import Export Trading and Service Company Limited	27.920.292.255	(27.920.292.255)	27.920.292.255	(27.920.292.255)
- Land use fees - Long Khanh Wedding Restaurant Project	21.354.806.257	(21.354.806.257)	21.354.806.257	(21.354.806.257)
- PetroVietnam Phuoc An Port Investment and Operation Joint Stock	1.690.000.000.000	-	1.517.853.939.726	
- Olympic Coffee Joint Stock Company	41.821.725.755	(23.547.277.360)	36.816.719.445	(21.030.631.916)
- New Industrial City Company Limited	62.984.776	-	28.805.551.453	
- Saigon Construction Materials	-	-	2.741.917.809	
- Thong Nhat Joint Stock Company	-	-	4.840.800.000	
- Others	104.259.676.113	(17.379.621.536)	76.715.196.951	(17.379.621.536)
	1.885.419.485.156	**(90.201.997.408)**	**1.717.049.223.896**	**(87.685.351.964)**

5. Shortages of assets awaiting resolution

	30/09/2026	01/01/2026
	VND	VND
Inventories	-	-
	-	-

6. Inventories

	30/09/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Goods in transit	-	-	-	-
Raw materials and materials	36.392.360.751	(7.382.692.010)	36.677.835.941	(7.382.692.010)
Tools and instruments	2.424.661.679	(736.278.636)	1.982.646.743	(736.278.636)
Work in progress	70.219.051.671	-	69.795.653.744	-
Finished goods	17.974.863.574	(24.066.991)	15.521.607.322	(153.641.270)
Merchandise	65.379.566.826	(197.855.028)	68.411.766.273	(197.855.028)
Goods sent for sale	1.311.331.610	-	1.213.943.185	-
Real estate merchandise	1.835.016.158	-	1.835.016.158	-
Provision for inventory devaluatior	-	-		-
	195.536.852.269	**(8.340.892.665)**	**195.438.469.366**	**(8.470.466.944)**

7. Long-term assets in progress

a) Long-term work in progress

	30/09/2026		01/01/2026	
	Cost	Recoverable amount	Cost	Recoverable amount
- Construction of Phu Thanh - Long Tan Residential Area Project	1.786.829.706.768	1.786.829.706.768	1.781.454.926.047	1.781.454.926.047
- Dong Dai Mountain Project	530.777.923.110	530.777.923.110	530.162.418.110	530.162.418.110
- Riverside Project	920.761.879.664	920.761.879.664	920.761.879.664	920.761.879.664
	3.238.369.509.542	**3.238.369.509.542**	**3.232.379.223.821**	**3.232.379.223.821**

b) Construction in progress

	30/09/2026		01/01/2026	
	Cost	Recoverable amount	Cost	Recoverable amount
- Ong Keo Industrial Park	1.055.831.240.885	1.055.831.240.885	1.026.292.491.885	1.026.292.491.885
- Dat Do Project, Ba Ria - Vung Tau	893.374.827.788	893.374.827.788	863.601.873.873	863.601.873.873
- An Phuoc Industrial Park	1.081.640.270	1.081.640.270	1.081.640.270	1.081.640.270
- Dai Phuoc - Nhon Trach Eco-tourism Area	45.641.987.216	45.641.987.216	45.641.987.216	45.641.987.216
- Hiep Hoa Resettlement Area	-	-	77.245.446.827	77.245.446.827
- Hiep Phuoc Commercial Center	33.949.317.040	33.949.317.040	34.192.508.158	34.192.508.158
- Phu Huu General Port	40.361.198.211	40.361.198.211	40.528.598.211	40.528.598.211
- 18 ha Tam Phuoc Residential Area	43.082.803.690	43.082.803.690	43.082.803.690	43.082.803.690
- Petrol station construction works	18.384.394.052	18.384.394.052	18.114.175.102	18.114.175.102
- Tam Phuoc Industrial Park	22.008.181.818	22.008.181.818	22.008.181.818	22.008.181.818
- Kiosk works - IP main connecting road	1.623.906.393	1.623.906.393	552.218.236	552.218.236
- Cay Gao Quarry (expansion)	12.914.289.806	12.914.289.806	12.914.289.806	12.914.289.806
- Other works	1.063.777.758.910	1.063.777.758.910	62.248.550.857	62.248.550.857
	3.232.031.546.079	**3.232.031.546.079**	**2.247.504.765.949**	**2.247.504.765.949**

8. Increases and decreases in tangible fixed assets

	Buildings and structures	Machinery and equipment	Means of transport and transmission	Office equipment and tools	Other fixed assets	Perennial plantations	Total
Historical cost							
Balance at the beginning of the year	735.234.519.684	173.500.460.339	96.270.317.949	24.980.849.031	14.386.559.508	31.057.271.973	1.075.429.978.484
- Purchases during the year	441.806.682	3.166.637.616	19.610.026.824	288.004.510	532.000.000	-	24.038.475.632
- Completed capital construction investment	4.516.604.580	-	-	-	1.697.266.200	-	6.213.870.780
- Capital contribution	-	-	-	-	-	-	-
- Translation exchange differences	-	-	-	-	-	-	-
- Capital contributions received	-	-	-	-	-	-	-
- Increase due to additional subsidiaries	-	-	-	-	-	-	-
- Liquidation, disposal and transfer	(4.818.992.317)	(137.250.000)	(1.946.772.727)	(202.123.183)	-	-	(7.105.138.227)
- Business combinations	-	-	-	-	-	-	-
- Reclassification	(11.565.728.743)	-	(853.925.225)	-	(920.686.915)	-	(13.340.340.883)
- Other increases/decreases	-	-	-	-	9.259.259	-	9.259.259
Balance at the end of the year	**723.808.209.886**	**176.529.847.955**	**113.079.646.821**	**25.066.730.358**	**15.704.398.052**	**31.057.271.973**	**1.085.246.105.045**
Accumulated depreciation							
Balance at the beginning of the year	415.252.832.143	146.870.200.754	69.417.599.035	15.337.213.635	4.682.915.513	26.019.462.446	677.580.223.526
- Depreciation during the year	17.663.368.413	4.981.777.849	4.798.349.916	1.822.959.791	561.634.862	1.099.954.317	30.928.045.148
- Translation exchange differences	(89.806)	(195.239)	-	-	-	(9.863.271)	(10.148.316)
- Capital contributions received	-	-	-	-	-	-	-
- Increase due to additional subsidiaries	-	-	-	-	-	-	-
- Liquidation, disposal and transfer	(4.525.845.492)	(173.750.000)	(1.910.272.727)	(202.123.183)	-	-	(6.811.991.402)
- Capital contribution	-	-	-	-	-	-	-
- Business combinations	204.612.186	-	-	-	-	-	204.612.186
- Other increases/decreases	-	-	-	-	-	-	-
- Reclassification	(9.592.056.123)	-	(853.925.225)	-	(920.686.915)	-	(11.366.668.263)
Balance at the end of the year	**419.002.821.321**	**151.678.033.364**	**71.451.750.999**	**16.958.050.243**	**4.323.863.460**	**27.109.553.492**	**690.524.072.879**
Net book value							
At the beginning of the year	319.981.687.541	26.630.259.585	26.852.718.914	9.643.635.396	9.703.643.995	5.037.809.527	397.849.754.958
At the end of the year	**304.805.388.565**	**24.851.814.591**	**41.627.895.822**	**8.108.680.115**	**11.380.534.592**	**3.947.718.481**	**394.722.032.166**

9. Increases and decreases in intangible fixed assets

	Land use rights	Water surface use rights	Accounting software	Other intangible fixed assets	Total
Historical cost					
Balance at the beginning of the year	82.887.745.869	-	7.183.740.804	294.907.780	90.366.394.453
- Purchases during the year	-	-	565.800.000	-	565.800.000
- Increase due to additional subsidiaries	-	-	-	-	-
- Reclassification	-	-	-	-	-
- Liquidation and disposal	-	-	-	-	-
- Business combinations	-				-
- Translation exchange differences	-	-	-	-	-
- Other increases/decreases	-	-	-	-	-
Balance at the end of the year	**82.887.745.869**	**-**	**7.749.540.804**	**294.907.780**	**90.932.194.453**
Accumulated depreciation					
Balance at the beginning of the year	5.602.949.740	-	6.266.557.563	294.907.780	12.164.415.083
- Depreciation during the year	167.833.933	-	184.721.991	-	352.555.924
- Increase due to additional subsidiaries	-	-	-	-	-
- Translation exchange differences	(70.104)	-	-	-	(70.104)
- Liquidation and disposal	-	-	-	-	-
- Business combinations	-				-
- Reclassification	-	-	-	-	-
- Other increases/decreases	-	-	-	-	-
Balance at the end of the year	**5.770.713.569**	**-**	**6.451.279.554**	**294.907.780**	**12.516.900.903**
Net book value					
At the beginning of the year	77.284.796.129	-	917.183.241	-	78.201.979.370
At the end of the year	**77.117.032.300**	**-**	**1.298.261.250**	**-**	**78.415.293.550**

10. Increases and decreases in investment properties

	Buildings and structures	Industrial park infrastructure	Others	Total
Historical cost				
Balance at the beginning of the yea	1.756.232.845.399	1.492.750.058.640	-	3.248.982.904.039
- Adjustment to opening balance	-	-	-	-
- Purchases during the year	-	-	-	-
- Increase due to acquisition of subsidiaries	-	-	-	-
- Completed construction investment	1.736.071.002	51.855.840.865	-	53.591.911.867
- Reclassification	10.117.462.666	3.222.878.217	-	13.340.340.883
- Business combinations	-	-	-	-
- Liquidation/disposal	(13.045.717.768)	-	-	(13.045.717.768)
- Other increases/decreases	(65.450.000)	-	-	(65.450.000)
Balance at the end of the year	**1.754.975.211.299**	**1.547.828.777.722**	**-**	**3.302.803.989.021**
Accumulated depreciation				
Balance at the beginning of the yea	453.130.784.796	776.755.689.079	-	1.229.886.473.875
- Adjustment to opening balance	-	-	-	-
- Depreciation for the year	36.272.842.601	51.205.445.107	-	87.478.287.708
- Business combinations	4.019.458.947	-	-	4.019.458.947
- Increase due to acquisition of sub	-	-	-	-
- Liquidation/disposal	(8.900.589.535)	-	-	(8.900.589.535)
- Capital contributions received	-	-	-	-
- Other increases/decreases	8.127.342.461	3.222.878.217	-	11.350.220.678
Balance at the end of the year	**492.649.839.270**	**831.184.012.403**	**-**	**1.323.833.851.673**
Net book value				
At the beginning of the year	1.303.102.060.603	715.994.369.561	-	2.019.096.430.164
At the end of the year	**1.262.325.372.029**	**716.644.765.319**	**-**	**1.978.970.137.348**

11. Loans

	01/01/2026		Quarter 3		Year-to-date		30/09/2026	
	Value	Repayable amount	Increase	Decrease	Increase	Decrease	Closing value	Repayable at closing
a) Short-term borrowings	**2.999.444.844.580**	**2.999.444.844.580**	**2.490.432.207.574**	**2.948.949.813.108**	**7.616.887.465.115**	**8.254.531.054.661**	**2.361.801.255.034**	**2.361.801.255.034**
Short-term borrowings	*2.742.234.889.163*	*2.742.234.889.163*	*2.443.916.835.574*	*2.890.356.643.171*	*7.473.351.087.057*	*8.103.136.916.850*	*2.112.449.059.370*	*2.112.449.059.370*
· Vietnam Bank for Agriculture and Rural Development	738.944.512.737	738.944.512.737	813.626.131.185	591.367.839.470	2.560.810.804.998	2.462.815.053.417	836.940.264.318	836.940.264.318
· Vietnam JSC Bank for Industry and Trade	332.115.932.464	332.115.932.464	155.847.095.876	173.050.654.455	817.919.827.050	1.015.392.099.514	134.643.660.000	134.643.660.000
· Vietnam International Bank (VIB)	209.244.655.000	209.244.655.000	438.299.520.000	314.950.438.555	929.294.803.314	690.465.272.622	448.074.185.692	448.074.185.692
· Bank SinoPac - Ho Chi Minh City Branch	12.448.800.000	12.448.800.000	-	162.936.456.691	249.273.435.920	261.722.235.920	-	-
· China Construction Bank	-	-	-	159.360.460.000	159.360.460.000	159.360.460.000	-	-
· Vietnam Prosperity Joint Stock Commercial	289.389.660.000	289.389.660.000	72.368.700.000	251.938.000.000	613.205.111.627	830.226.071.627	72.368.700.000	72.368.700.000
· JSC Bank for Foreign Trade of Vietnam	140.376.000.000	140.376.000.000	804.186.700.000	836.674.200.000	1.289.054.460.000	1.364.057.860.000	65.372.600.000	65.372.600.000
· Bank for Investment and Development of Vietnam	333.137.116.000	333.137.116.000	45.787.920.000	79.929.000.000	277.425.235.750	564.774.431.750	45.787.920.000	45.787.920.000
· Military Commercial Joint Stock Bank	145.522.350.000	145.522.350.000	-	-	139.903.484.700	145.522.350.000	139.903.484.700	139.903.484.700
· E.Sun Bank	143.194.158.000	143.194.158.000	112.496.100.000	260.999.594.000	373.495.694.000	404.193.752.000	112.496.100.000	112.496.100.000
· Ho Chi Minh City Development JSC Bank	145.457.330.000	145.457.330.000	-	59.000.000.000	59.673.720.000	204.457.330.000	673.720.000	673.720.000
· **Other organizations and individuals**	**252.404.374.962**	**252.404.374.962**	**1.304.668.513**	**150.000.000**	**3.934.049.698**	**150.000.000**	**256.188.424.660**	**256.188.424.660**

Long-term debts due	***257.209.955.417***	***257.209.955.417***	***46.515.372.000***	***58.593.169.937***	***143.536.378.058***	***151.394.137.811***	***249.352.195.664***	***249.352.195.664***
Vietnam JSC Bank for Industry and Trade	83.770.744.000	83.770.744.000	26.885.372.000	26.885.372.000	68.770.744.000	68.770.744.000	83.770.744.000	83.770.744.000
Bank for Investment and Development of Vietnam	29.260.000.000	29.260.000.000	7.130.000.000	6.770.000.000	20.130.000.000	20.310.000.000	29.080.000.000	29.080.000.000
Ho Chi Minh City Development JSC Bank - Dong Nai Branch	46.044.227.853	46.044.227.853	-	-	-	-	46.044.227.853	46.044.227.853
Prosperity and Growth Commercial Joint Stock Bank	67.324.000.000	67.324.000.000	12.500.000.000	19.956.000.000	43.188.000.000	47.368.000.000	63.144.000.000	63.144.000.000
Other organizations and	11.987.830.000	11.987.830.000	-	-	380.000.000	-	12.367.830.000	12.367.830.000
JSC Bank for Foreign Trade of Vietnam	18.823.153.564	18.823.153.564	-	4.981.797.937	11.067.634.058	14.945.393.811	14.945.393.811	14.945.393.811
Long-term borrowings	**1.056.621.719.521**	**1.056.621.719.521**	**-**	**46.515.372.000**	**380.000.000**	**143.536.378.058**	**913.465.341.463**	**913.465.341.463**
Vietnam JSC Bank for Industry and Trade	507.082.976.000	507.082.976.000	-	26.885.372.000	-	68.770.744.000	438.312.232.000	438.312.232.000
Prosperity and Growth Commercial Joint Stock Bank	268.868.000.000	268.868.000.000	-	12.500.000.000	-	43.188.000.000	225.680.000.000	225.680.000.000
Other organizations and individuals	-	-	-	-	380.000.000	380.000.000	-	-
Bank for Investment and Development of Vietnam	169.967.150.720	169.967.150.720	-	7.130.000.000	-	20.130.000.000	149.837.150.720	149.837.150.720
JSC Bank for Foreign Trade of Vietnam	110.703.592.801	110.703.592.801	-	-	-	11.067.634.058	99.635.958.743	99.635.958.743
					-	-		
Total	**4.056.066.564.101**	**4.056.066.564.101**	**2.490.432.207.574**	**2.995.465.185.108**	**7.617.267.465.115**	**8.398.067.432.719**	**3.275.266.596.497**	**3.275.266.596.497**

12. Accounts payable

	30/09/2026		01/01/2026	
	Value	Repayable amount	Value	Repayable amount
- Hai An Infrastructure Construction Joint Stock	951.214.452	951.214.452		
- Payables to other parties	119.742.407.046	119.742.407.046	185.550.543.667	185.550.543.667
	120.693.621.498	**120.693.621.498**	**185.550.543.667**	**185.550.543.667**

13. ADVANCES FROM CUSTOMERS

	30/09/2026	01/01/2026
a) Short-term		
- PetroVietnam Power Corporation - Joint Stock Company	74.000.000.000	74.000.000.000
- Khai Hoan International Joint Stock Company	8.001.584.626	8.231.555.729
- Phuoc Long Real Estate Service and Investment Company Limited	25.300.000.000	-
- Dai Phuoc Trading Development and Investment Company Limited	235.950.000.000	-
- Hung Long Investment Service Company Limited	350.000.000.000	
- Riverside Project, Pegasus Apartment, Long Binh Tan	48.055.241.192	48.055.241.192
- Dong Dai Mountain Residential Area Project	62.906.100.597	62.897.918.779
- Other customers	26.793.518.019	8.398.185.570
	831.006.444.434	**201.582.901.270**
b) Long-term		
- PetroVietnam Power Corporation - Joint Stock Company	80.000.000.000	80.000.000.000
- Other customers	172.486.859.195	172.487.200.195
	252.486.859.195	**252.487.200.195**

14. Dividends and profits payable

	30/09/2026	01/01/2026
- Dividends payable to shareholders	31.012.134.063	41.443.800.428
	31.012.134.063	**41.443.800.428**

15. Taxes and statutory payables

Short-term taxes payable to the State

	Opening receivables	Opening payables	Amount payable during the year	Amount actually paid during the year	Closing receivables	Closing payables
Value added tax	15.239.236	42.136.006.896	165.862.660.176	155.705.991.657	602.209.194	52.879.645.373
Special consumption tax	-	-	-	-	-	-
Export and import duties	-	-	52.904.962	52.904.962	-	-
Corporate income tax	6.005.469.195	167.095.863.911	85.299.326.594	209.282.657.574	9.562.824.560	46.771.905.194
Personal income tax	21.802.172	877.828.418	13.191.352.094	11.692.407.322	64.720.791	2.419.691.809
Natural resource tax	30.643.350	268.240	2.418.080	2.420.880	30.643.350	265.440
Property tax and land rental	201.262.561	-	41.815.125.338	38.490.922.818	144.988.540	3.267.928.499
Environmental protection tax	-	3.081.010	-	3.081.010	-	-
Other taxes	2.445.627.518	190.756.481	523.118.991	612.247.398	2.445.627.518	101.628.074
Fees, charges and other amounts payable	-	-	-	-	-	-
Other increases/decreases	-	-	-	-	-	-
	8.720.044.032	**210.303.804.956**	**306.746.906.235**	**415.842.633.621**	**12.851.013.953**	**105.441.064.389**

16. Accrued expenses

a) Short-term

	30/09/2026	01/01/2026
	VND	VND
- Accrued loan interest and bond interest	60.112.898.247	55.180.416.560
- Accrued costs to provisionally determine the cost of industrial park in	125.623.636.689	109.105.248.878
- Accrued construction costs	22.210.440.315	22.210.440.315
- Other accrued expenses	33.737.165.663	41.134.207.178
	241.684.140.914	**227.630.312.931**

b) Long-term

	30/09/2026	01/01/2026
	VND	VND
- Accrued costs to provisionally determine the cost of real estate sold	590.744.908.414	590.744.908.414
	590.744.908.414	**590.744.908.414**

17. Other payables

	30/09/2026	01/01/2026
	VND	VND
a) Short-term		
- Short-term deposits received	174.843.460.669	135.870.951.522
- Interest payable	112.309.264.583	119.250.532.503
- Industrial park land lease deposits payable	-	46.840.460.159
- Dividends payable to shareholders	-	-
- Payable to the Dong Nai Provincial Party Committee under Judgment No. 09/2026/HS-ST dated 20/01/2026 of the People's Court of Dong Nai Province	-	125.241.387.809
- VAT payable under the conclusion of the Government Inspectorate	-	53.500.000.000
- Other payables and amounts payable	30.934.851.555	37.289.368.287
	318.087.576.807	**517.992.700.280**
b) Long-term		
- Long-term land rental payable	12.445.518.174	12.445.518.174
- Interest payable	1.738.217.890	-
- Long-term deposits and collaterals received	117.264.417.416	96.230.199.292
- Payable to the Long Thanh District Compensation Council for compensation for the Tam Phuoc Industrial Park project	26.674.087.676	26.674.087.676
- Dividends payable to shareholders	16.885.000.000	16.885.000.000
- Payable to Kim Oanh Real Estate Trading Construction Service Joint Stock Company	13.378.186.225	13.378.186.225
- Other payables and amounts payable	1.375.599.999	2.103.523.424
	189.761.027.380	**167.716.514.791**

18. Unearned Revenue

	30/09/2026	01/01/2026
	VND	VND
a) Short-term		
- Revenue received in advance from industrial park infrastructure leasing	190.789.717.210	181.633.412.348
- Other unearned revenue	2.839.087.817	3.042.792.750
	193.628.805.027	**184.676.205.098**
b) Long-term		
- Revenue received in advance from industrial park infrastructure activit	7.189.832.116.360	6.541.612.385.991
- Unearned revenue from capital contributions in kind to associates	6.442.133.430	6.442.133.430
- Other unearned revenue	5.667.435.938	6.053.589.788
	7.201.941.685.728	**6.554.108.109.209**

19. Provisions

Long-term provisions

	Opening balance	Increase in provision during	Decrease in provision during the	Closing balance
- Provision for severance allowance	4,343,949,980	-	3,900,000	4,340,049,980
	4,343,949,980	**-**	**3,900,000**	**4,340,049,980**

20. Owner's equity

a) **Reconciliation of changes in owner's equity**

	Owners' invested capital	Share premium	Other capital of owners	Asset revaluation differences	Foreign exchange differences	Development investment fund	Other funds under owners' equity	Undistributed profit	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
Opening balance, prior yea	2.000.000.000.000	**5.634.952.321**	**83.029.718.628**	**(216.747.758.176)**	**(11.217.792.404)**	**174.005.490.476**	**1.058.573.962**	**288.645.871.647**	**1.892.382.822.581**	**4.216.791.879.035**
Capital increase in the year									9.943.881.740	9.943.881.740
Profit for the year								682.378.984.246	150.913.517.278	833.292.501.524
Appropriation to funds						24.401.322.713	51.736.349	(24.453.059.062)		-
Dividend distribution								(220.000.000.000)	(92.724.105.600)	(312.724.105.600)
Exchange differences on FS translation					505.335.793					505.335.793
Treasury share repurchase									(1.100.000.000)	(1.100.000.000)
Appropriation to bonus and welfare funds								(16.390.370.084)	(5.272.691.378)	(21.663.061.462)
Other increases/decreases				182.680.826.720		-	(848.046)	115.110.193.032	(266.705.161.541)	31.085.010.165
Opening balance, this year	2.000.000.000.000	**5.634.952.321**	**83.029.718.628**	**(34.066.931.456)**	**(10.712.456.611)**	**198.406.813.189**	**1.109.462.265**	**825.291.619.779**	**1.687.438.263.079**	**4.756.131.441.194**
Capital increase in the year									-	-
Profit for the year								141.860.798.948	92.459.199.508	234.319.998.456
Appropriation to funds			-			64.387.858.977	44.249.457	(64.432.108.434)	-	-
Dividend distribution								(240.000.000.000)	(50.912.152.900)	(290.912.152.900)
Exchange differences on FS translation					(10.171.365)			-	-	(10.171.365)
Treasury share repurchase								-	-	-
Appropriation to bonus and welfare funds								(33.397.882.484)	(10.692.158.749)	(44.090.041.233)
Other increases/decreases				-		(9.389)	(23.231.172)	95.464.372	(596.376.432)	(524.152.621)
Closing balance	**2.000.000.000.000**	**5.634.952.321**	**83.029.718.628**	**(34.066.931.456)**	**(10.722.627.976)**	**262.794.662.777**	**1.130.480.550**	**629.417.892.181**	**1.717.696.774.506**	**4.654.914.921.531**

b) Details of owner's invested capital

	Ratio	End of the period	Ratio	Beginning of year
	%	VND	%	VND
Dong Nai City Party Committee	48,06	961.250.000.000	48,06	961.250.000.000
Saigon Construction Investment and Building Materials Joint	-	-	24,96	499.139.390.000
Other shareholders	51,94	1.038.750.000.000	26,98	539.610.610.000
	100	**2.000.000.000.000**	**100**	**2.000.000.000.000**

c) Shares

	30/09/2026	01/01/2026
Number of shares registered for issuance	200.000.000	155.800.000
Number of shares sold to the public		
- *Ordinary shares*	*200.000.000*	*200.000.000*
Number of outstanding shares		
- *Ordinary shares*	*200.000.000*	*200.000.000*
Par value of outstanding shares: VND 10,000/share.	10.000	10.000

VII. Additional information for items presented in the Income Statement

Unit: VND

1. Gross revenue from sales and services

a) Revenue

	Quarter 3/2026	Quarter 3 of 2025
Revenue from sales of merchandise and finished goods	2.836.551.355.310	2.461.687.396.266
Revenue from real estate business	11.088.117.083	17.081.901.744
Revenue from provision of services	72.833.237.442	70.013.513.851
Revenue from industrial park infrastructure business	223.874.831.802	174.757.370.584
	3.144.347.541.637	**2.723.540.182.445**

b) Revenue from related parties

	34.476.319.193	**197.121.365.321**
Thong Nhat Joint Stock Company	1.591.094.633	772.073.039
Tin Nghia Petroleum Transport Joint Stock Company	3.080.379.152	1.094.671.707
Dong Nai Valuation Joint Stock Company	114.640.156	48.157.406
Nhon Trach New Industrial City Company Limited	3.170.257.560	858.623.475
Dong Nai Container Port Joint Stock Company	540.055.915	262.334.906
Olympic Coffee Joint Stock Company	1.340.009.055	3.913.132.876
Nhon Trach 6A IP Construction Investment One Member Co., Ltd.	349.557.255	137.520.348
Tuan Loc Commodities Company Limited	10.852.934.278	188.925.743.658
PetroVietnam Phuoc An Port Investment and Operation Joint	10.908.783.208	1.109.107.906
Dinh Quang Construction Investment Joint Stock Company	2.528.607.981	-

2. Deductions from revenue

	Quarter 3/2026	Quarter 3 of 2025
Trade discounts	307.800	419.146
Sales allowances	(62.561.283)	58.266.392
Sales returns	903.575.794	11.200.000
	841.322.311	**69.885.538**

3. Cost of goods sold

	Quarter 3/2026	Quarter 3 of 2025
Cost of finished goods and merchandise sold	2.797.809.672.455	2.419.309.448.307
Cost of real estate business	8.493.681.207	3.215.391.849
Cost of services rendered	55.053.590.551	48.026.415.920
Cost of industrial park infrastructure business	72.993.348.104	64.163.867.222
Provision for inventory devaluation	-	(85.000)
	2.934.350.292.317	**2.534.715.038.298**

4. Gains/losses from disposal of investment properties

	Quarter 3/2026	Quarter 3 of 2025
Revenue from sale and disposal of investment property	-	37.547.800.000
Remaining value of investment property	-	422.000.000
Expenses for sale and disposal of investment property	-	-
Gain/loss from sale and disposal of investment property	-	37.125.800.000

5. Financial income

	Quarter 3/2026	Quarter 3 of 2025
Interest on deposits and loans	61.544.758.489	47.672.769.701
Interest on deferred payment sales	32.682.840.689	32.458.234.913
Dividends and profits received	2.046.670.000	573.697.500
Foreign exchange gains from revaluation of closing balances	782.769.887	872.965.212
Foreign exchange gains arising during the period	1.785.268.136	3.392.604.098
Gains from investment cooperation and share transfers	-	2.954.600
Other financial income	3.413.552.638	-
	102.255.859.839	**84.973.226.024**

6. Financial expenses

	Quarter 3/2026	Quarter 3 of 2025
Borrowing costs	69.491.478.642	41.411.646.456
Provision for diminution in value of investments	16.470.010.710	(2.591.414.953)
Foreign exchange losses arising during the period	78.946.938	573.415.558
Foreign exchange losses from revaluation of closing balances	122.704.104	63.694.978
Other financial expenses	2.987.882.877	142.536.986
	89.151.023.271	**39.599.879.025**

7. Other income

	Quarter 3/2026	Quarter 3 of 2025
Income from liquidation of assets	-	85.000.000
Income from contract penalties	-	-
Income from transfer of project investment costs	-	-
Other income	9.967.026.155	4.516.426.795
	9.967.026.155	**4.601.426.795**

8. Other expenses

	Quarter 3/2026	Quarter 3 of 2025
Liquidation of assets	175.930.613	2.383.066.664
Fines, late tax payment penalties and tax arrears	274.632.490	-
Depreciation of fixed assets during the production suspension period	820.966.368	941.471.777
Other expenses	27.144.947.728	1.626.377.153
	28.416.477.199	**4.950.915.594**

9. Selling expenses and general and administrative expenses

a) **General and administrative expenses incurred during the period**

	Quarter 3/2026	Quarter 3 of 2025
Raw materials, materials, tools and supplies expenses	1.139.297.719	1.138.515.922
Labor costs	27.885.976.178	27.499.126.730
Depreciation of fixed assets	2.681.071.089	2.824.619.882
Provision expenses/ reversal of provisions	181.818	(4.805.972.000)
Taxes, fees and charges	4.533.116.227	727.340.546
Outside services expenses	4.867.083.792	3.700.652.961
Other cash expenses	7.173.798.709	6.860.598.338
	48.280.525.532	**37.944.882.379**

b) **Selling expenses incurred during the period**

Raw materials, materials, tools and supplies expenses	873.785.420	1.029.129.908
Labor costs	15.173.897.817	17.341.422.503
Depreciation of fixed assets	2.016.391.195	1.809.284.079
Taxes, fees and charges	-	-
Outside services expenses	8.430.629.461	13.870.003.477
Other cash expenses	2.083.209.123	1.448.489.394
	28.577.913.016	**35.498.329.361**

10. Current corporate income tax expense

	Quarter 3/2026	Quarter 3 of 2025
Corporate income tax expense at the Parent Company	6.846.915.204	42.136.594.425
Corporate income tax expense at the Subsidiaries	23.265.773.505	53.968.138.929
Current corporate income tax expense	**30.112.688.709**	**96.104.733.354**

VIII. Other information

1. Subsequent events

There have been no material events occurring after the end of the Q3 2026 accounting period that require adjustments or disclosures in these consolidated financial statements.

2. Transactions and balances with related parties

During the period, the Corporation had the following transactions and balances at the end of the financial year with related parties as follows:

- Transactions during the period:

	Relationship	Quarter 3/2026	Quarter 3 of 2025
Revenue from sales of goods and provision of services		**11.877.640.430**	**197.121.365.321**
- Thong Nhat Joint Stock Company	Associate	795.125.738	772.073.039
- Tin Nghia Petroleum Transport Joint Stock Company	Associate	1.679.124.454	1.094.671.707
- Dong Nai Valuation Joint Stock Company	Associate	66.230.600	48.157.406
- Nhon Trach New Industrial City Company Limited	Associate	1.513.036.207	858.623.475
- Dong Nai Container Port Joint Stock Company	Associate	271.139.160	262.334.906
- Olympic Coffee Joint Stock Company	Associate	668.580.290	3.913.132.876
- Nhon Trach 6A IP Construction Investment One Member Co., Ltd.	Other related parties	145.351.982	137.520.348
- Tuan Loc Commodities Company Limited	Other related parties	942.769.635	188.925.743.658
- PetroVietnam Phuoc An Port Investment and Operation Joint Stock Company	Other related parties	5.796.282.364	1.109.107.906
Purchases of materials, goods and services		**9.686.853.582**	**5.634.789.639**
- Dinh Quang Construction Investment Joint Stock Company	Associate	72.457.407	181.481.481
- Dong Nai Valuation Joint Stock Company	Associate	-	6.018.519
- Tin Nghia Petroleum Transport Joint Stock Company	Associate	6.854.769.715	4.771.407.197
- Thong Nhat Joint Stock Company	Associate	51.546.690	57.116.616
- Nhon Trach New Industrial City Company Limited	Associate	34.713.008	
- PetroVietnam Phuoc An Port Investment and Operation Joint Stock Company	Other related parties	2.673.366.762	618.765.826
Loan interest		**22.674.211.786**	**26.855.927.094**
- Nhon Trach New Industrial City Company Limited	Associate	6.323.801.952	6.906.242.281
- Nhon Trach 6A IP Construction Investment One Member Co., Ltd.	Other related parties	-	1.260.273.972
- Olympic Coffee Joint Stock Company	Associate	3.093.908.884	12.362.198.986
- Tin Nghia - A Chau Investment Joint Stock Company	Other related parties	2.604.884.512	3.428.619.265
- Tuan Loc Commodities Company Limited	Other related parties	-	706.811.768
- PetroVietnam Phuoc An Port Investment and Operation Joint Stock Company	Other related parties	10.651.616.438	2.191.780.822
Interest on borrowings		**64.163.068**	**13.006.028**
- Dong Nai Container Port Joint Stock Company	Associate	64.163.068	13.006.028
Short-term loans		**25.871.726.942**	**303.101.145.011**
- Nhon Trach New Industrial City Company Limited	Associate	7.192.515.055	3.101.145.011
- PetroVietnam Phuoc An Port Investment and Operation Joint Stock Company	Other related parties	1.008.219.178	300.000.000.000
- Tin Nghia - A Chau Investment Joint Stock Company	Other related parties	15.919.854.798	
- Saigon Construction Investment and Building Materials Joint Stock Company	Other related parties	1.751.137.911	

- Balances as of Sept 30, 2026:

	Relationship	30/09/2026	01/1/2026
		VND	VND
Short-term trade receivables		**139.626.195.194**	**136.487.868.227**
- Thong Nhat Joint Stock Company	Associate	115.155.887	15.148.450
- Nhon Trach New Industrial City Company Limited	Associate	429.130.975	743.024.713
- Dong Nai Container Port Joint Stock Company	Associate	97.605.060	6.614.550
- Olympic Coffee Joint Stock Company	Associate	122.883.865.222	128.763.160.748
- Nhon Trach 6A IP Construction Investment One M	Other related parties	44.839.310	42.160.440
- Tuan Loc Commodities Company Limited	Other related parties	330.602.577	773.557.260
- PetroVietnam Phuoc An Port Investment and Operation Joint Stock Company	Other related parties	11.945.137.126	6.144.202.066
- Tin Nghia - A Chau Investment Joint Stock Compa	Other related parties	3.779.859.037	
Short-term advances from customers		**624.102.076**	**22.588.000**
- Olympic Coffee Joint Stock Company	Associate	974.803	-
- Tuan Loc Commodities Company Limited	Other related parties		22.588.000
- Dinh Quang Construction Investment Joint Stock (	Associate	623.127.273	
Short-term loans receivable		**533.510.587.179**	**688.530.733.736**
- Olympic Coffee Joint Stock Company	Associate	101.800.000.000	101.800.000.000
- Nhon Trach New Industrial City Company Limited	Associate	267.362.180.619	286.730.733.736
- Nhon Trach 6A IP Construction Investment One Member Co., Ltd.	Other related parties	50.000.000.000	50.000.000.000
- PetroVietnam Phuoc An Port Investment and Operation Joint Stock Company	Other related parties		250.000.000.000
- Tin Nghia - A Chau Investment Joint Stock Compa	Other related parties	114.348.406.560	
Short-term advances to suppliers		**54.300.000**	**134.300.000**
- Dinh Quang Construction Investment Joint Stock	Associate	30.000.000	90.000.000
- Dong Nai Valuation Joint Stock Company	Associate	24.300.000	44.300.000
Other short-term receivables		**1.732.378.453.274**	**1.559.511.459.171**
- Olympic Coffee Joint Stock Company	Associate	41.821.725.755	36.816.719.445
- Thong Nhat Joint Stock Company	Associate		4.840.800.000
- Nhon Trach 6A IP Construction Investment One Member Co., Ltd.	Other related parties		-
- PetroVietnam Phuoc An Port Investment and Operation Joint Stock Company	Other related parties	1.690.000.000.000	1.517.853.939.726
- Nhon Trach New Industrial City Company Limited	Associate	77.442.926	-
- Tin Nghia - A Chau Investment Joint Stock Compa	Other related parties	479.284.593	
Short-term trade payables		**3.463.582.406**	**1.866.943.573**
- PetroVietnam Phuoc An Port Investment and Operation Joint Stock Company	Other related parties	1.204.996.383	218.877.403
- Thong Nhat Joint Stock Company	Associate	16.911.141	-
- Dong Nai Valuation Joint Stock Company	Associate		
- Nhon Trach New Industrial City Company Limited	Subsidiary	9.775.203	
- STS Lubricant Joint Stock Company	Associate	360.000.000	360.000.000
- Tin Nghia Petroleum Transport Joint Stock	Associate	1.871.899.679	1.288.066.170

Other short-term payables			**1.290.000.000**	**137.556.905.617**
-	Dong Nai Container Port Joint Stock Company	Associate	1.290.000.000	1.290.000.000
-	PetroVietnam Phuoc An Port Investment and Operation Joint Stock Company	Other related parties		11.025.517.808
-	Dong Nai City Party Committee	Shareholder		125.241.387.809
Other long-term payables			**3.843.796.384**	**288.400.000**
-	Dong Nai Container Port Joint Stock Company	Associate	3.535.396.384	-
-	Tin Nghia - A Chau Investment Joint Stock Compa	Other related parties	20.000.000	
-	Tuan Loc Commodities Company Limited	Other related parties	248.400.000	248.400.000
-	Nhon Trach 6A IP Construction Investment One Member Co., Ltd.	Other related parties	40.000.000	40.000.000
Dividends payable				
-	Dong Nai Container Port Joint Stock Company	Associate	1.290.000.000	1.290.000.000

Approved on October 27, 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
DƯƠNG THỊ MINH HỒNG	NGUYỄN THỊ THÙY VÂN	Trần Trung Tuấn

M.S.D.N: 3600283394 - C.T.C.P
TỔNG CÔNG TY TÍN NGHĨA
P. TRẤN BIÊN - TP. ĐỒNG NAI