ALTA COMPANY
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CONSOLIDATED FINANCIAL STATEMENTS

THIRD QUARTER OF 2026

CÔNG TY CỔ PHẦN VĂN HÓA TÂN BÌNH

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Form No. B01-DN
(Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 by the Minister of Finance)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(As at September 30, 2026)

Unit: VND

ASSETS	CODE	NOTE	September 30, 2026	January 1, 2026
(1)	(2)	(3)	(4)	(5)
A - CURRENT ASSETS	**100**		**213,895,847,755**	**210,048,355,449**
I. Cash and cash equivalents	**110**		**10,406,659,445**	**10,397,133,747**
1. Cash	111	V.01	10,406,659,445	10,397,133,747
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**	V.02	**84,560,350,763**	**76,911,058,181**
1. Trading securities	121		725,549,276	725,549,276
2. Allowance for diminution in value of trading securities	122		(72,757,285)	(107,552,575)
3. Short-term held-to-maturity investments	123		**83,907,558,772**	76,293,061,480
III. Short-term receivables	**130**		**67,457,907,997**	**83,903,994,100**
1. Short-term trade receivables	131		48,079,928,774	61,321,980,220
2. Short-term prepayments to suppliers	132		19,286,458,114	22,588,507,666
3. Short-term inter-company receivables	133		-	-
4. Receivables under construction contract progress billings	134		-	-
5. Other short-term receivables	135		312,817,454	214,802,559
6. Allowance for doubtful short-term receivables (*)	136		(221,296,345)	(221,296,345)
IV. Inventory	**140**	V.04	**49,390,926,791**	**37,108,254,193**
1. Inventories	141		49,390,926,791	37,108,254,193
2. Allowance for decline in value of inventories (*)	149		-	-
V. Other current assets	**160**		**2,080,002,759**	**1,727,915,228**
1. Short-term prepaid expenses	161		2,000,086,671	1,555,572,910
2. Deductible VAT	162		3,713,460	12,474,660
3. Taxes and other receivables from the State	163	V.05	76,202,628	159,867,658
5. Other current assets	165		-	-
			-	-
B - NON-CURRENT ASSETS	**200**		**149,657,022,915**	**142,918,153,216**
I- Long-term receivables	**210**		**1,640,836,293**	**1,618,588,815**
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Business capital in dependent units	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Other long-term receivables	215	V.07	1,640,836,293	1,618,588,815
6. Allowance for doubtful long-term receivables (*)	216		-	-

ASSETS	CODE	NOTE	September 30, 2026	January 1, 2026
(1)	(2)	(3)	(4)	(5)
II. Fixed assets	**220**		**80,876,439,206**	**78,478,572,611**
1. Tangible fixed assets	221	V.06	66,483,880,257	61,673,903,890
- Original price	222		261,984,058,352	239,699,563,144
- Accumulated depreciation (*)	223		(195,500,178,095)	(178,025,659,254)
2. Financial lease fixed assets	224		**11,089,092,626**	**13,331,994,586**
- Original price	225		15,963,390,074	15,963,390,074
- Accumulated depreciation (*)	226		(4,874,297,448)	(2,631,395,488)
3. Intangible fixed assets	227	V.07	**3,303,466,323**	**3,472,674,135**
- Original price	228		7,047,030,488	7,324,530,397
- Accumulated depreciation (*)	229		(3,743,564,165)	(3,851,856,262)
III. Investment properties	**240**	V.09	**20,583,287,507**	**23,749,678,431**
- Original price	241		49,378,485,441	51,544,546,189
- Accumulated depreciation (*)	242		(28,795,197,934)	(27,794,867,758)
IV. Long-term assets in progress	**250**	V.08	**7,756,163,667**	**1,937,220,037**
1. Long-term work in progress	251		7,756,163,667	1,937,220,037
2. Construction in progress	252		-	-
V. Long-term financial investments	**260**	V.10	**30,305,400,435**	**25,466,251,204**
1. Investment in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		**29,986,820,700**	25,147,671,469
3. Equity investments in other entities	263		159,699,200	159,699,200
4. Long-term held-to-maturity investments	265		158,880,535	158,880,535
VI. Other non-current assets	**270**	V.11	**8,494,895,807**	**11,667,842,118**
1. Long-term prepaid expenses	271		8,337,592,954	11,586,699,260
2. Deferred income tax assets	272		157,302,853	81,142,858
3. Other non-current assets	274			-
TOTAL ASSETS(280 = 100 + 200)	**280**		**363,552,870,670**	**352,966,508,665**
C - LIABILITIES	**300**		**122,690,498,164**	**130,239,485,693**
I. Current liabilities	**310**		**110,832,908,286**	**120,171,464,895**
1. Short-term trade payables	311		36,693,959,810	35,726,241,737
2. Short-term advances from customers	312		815,395,903	3,718,696,578
3. Payables for dividends and profits	313		-	-
4. Short-term taxes and other payables to the	314	V.05	4,011,503,006	3,375,773,695
5. Payables to employees	315		10,783,093,022	17,288,965,178
6. Short-term accrued expenses	316		-	-
7. Short-term deferred revenue	319		-	-
8. Other short-term payables	320	V.13	12,144,297,679	9,904,305,920
9. Short-term borrowings and finance lease	321	V.12	45,684,290,091	49,457,113,012
10. Short-term provisions	322		-	-
11. Bonus and welfare fund	323		700,368,775	700,368,775
II. Non-current liabilities	**330**		**11,857,589,878**	**10,068,020,798**
1. Long-term trade payables	331		-	-
2. Long-term prepayment by buyer	332		-	-
3. Other long-term payables	338		-	-
4. Long-term borrowings and finance lease	339	V.12	8,316,819,444	7,759,791,666
5. Deferred income tax payable	342		3,540,770,434	2,308,229,132
6. Long-term provisions	343		-	-
7. Science and technology development fund	344		-	-

LIABILITIES AND OWNERS' EQUITY	CODE	NOTE	September 30, 2026	January 1, 2026
(1)	(2)	(3)	(4)	(5)
D - OWNER'S EQUITY	**400**		**240,862,372,506**	**222,727,022,972**
I. Equity	**410**	V.22	**240,862,372,506**	**222,727,022,972**
1. Owners' contributed capital	411		61,725,230,000	61,725,230,000
- Ordinary shares with voting rights	411a		*61,725,230,000*	*61,725,230,000*
- Preferred shares	411b		-	-
2. Share premium	412		**137,662,054,443**	137,662,054,443
3. Other owners' capital	414		2,140,945,047	2,140,945,047
4. Treasury shares (*)	415		(11,666,581,607)	(11,666,581,607)
5. Asset revaluation reserve	416		-	-
6. Foreign exchange differences	417		-	-
7. Investment and development fund	418		2,243,857,861	2,243,857,861
8. Undistributed profit after tax	420		48,756,866,762	30,621,517,228
- Undistributed profit after tax accumulated to the end of the prior period	*420a*		*30,440,633,114*	*19,335,184,621*
- Undistributed profit after tax for the current period	*420b*		*18,316,233,648*	*11,286,332,607*
TOTAL RESOURCES (440 = 300 + 400)	**440**		**363,552,870,670**	**352,966,508,665**

Ho Chi Minh city, Oct 30th, 2026

Preparer	Chief Accountant	General Director
Cao Thi Thu Ha	Nguyen Thi Ngoc Duyen	Hoang Minh Anh Tu

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Form No. B02-DN
(Issued under Circular No. 99/2025/TT-BTC
October 27, 2025 by the Minister of Finance)

CONSOLIDATED INCOME STATEMENT
QUARTER III - 2026

Unit : VND

ITEM	CODE	NOTE	QUARTER III		Accumulated to this quarter of 2026	Accumulated to this quarter of 2025
			2026	2025		
1	2		3	4	5	6
1. Sales and service revenue	1	15	**121,485,454,472**	**114,444,831,434**	**348,486,023,716**	**310,742,670,750**
2. Revenue deductions	2		1,195,383,913	3,174,070	1,361,014,613	54,510,945
3. Net revenue from sales and service provision (10 = 01 - 02)	10		**120,290,070,559**	**114,441,657,364**	**347,125,009,103**	**310,688,159,805**
4. Cost of goods sold	11	16	106,948,836,947	101,281,410,539	293,980,203,323	270,544,796,398
5. Gross profit from sales and service provision (20 = 10 - 11)	20		**13,341,233,612**	**13,160,246,825**	**53,144,805,780**	**40,143,363,407**
6. Gain/(loss) on disposal of investment properties	21		-	-	-	-
7. Financial income	22	17	2,523,560,211	1,417,546,879	5,452,093,516	3,137,294,373
8. Financial expenses	*23*	*18*	*1,544,710,662*	*1,016,043,816*	*4,549,911,983*	*2,800,537,505*
- In which: Interest expenses	*24*		1,302,197,200	845,816,183	3,747,862,538	1,960,065,070
9. Selling expenses	25		2,174,240,217	5,471,068,014	13,671,624,857	16,609,773,421
10. General and administrative expenses	26		8,497,518,653	6,958,039,123	23,448,676,860	20,649,991,294
11. Share of profit/(loss) of associates and joint ventures	27		1,254,579,704	781,942,163	4,200,070,356	1,427,640,618
12. Net profit from business activities {30 = 20 + 21 + 22 + 27 - (23 + 25 + 26)}	30		**4,902,903,995**	**1,914,584,914**	**21,126,755,952**	**4,647,996,178**
13. Other income	31		169,573,185	121,626,080	812,198,774	166,783,352
14. Other expenses	32		121,145,726	367,598,151	249,752,572	802,039,582
15. Other profit (40 = 31 - 32)	40		48,427,459	**(245,972,071)**	**562,446,202**	**(635,256,230)**
16. Total accounting profit before tax (50 = 30 + 40)	50		**4,951,331,454**	**1,668,612,843**	**21,689,202,154**	**4,012,739,948**
17. Current corporate income tax expense	51		508,534,232	354,765,694	3,257,683,755	657,528,302
18. Deferred corporate income tax expense	52		(70,154,035)	96,535,819	115,284,751	34,669,546
19. Profit after corporate income tax (60 = 50 - 51 - 52)	60		**4,512,951,257**	**1,217,311,330**	**18,316,233,648**	**3,320,542,100**
20. Profit after tax attributable to owners of the parent	61		4,512,951,257	1,217,311,330	18,316,233,648	3,320,542,100
21. Basic earnings per share (*)	70		**787**	**212**	**3,193**	**579**

Ho Chi Minh city, Oct 30th, 2026

Preparer	Chief Accountant	General Director
Cao Thi Thu Ha	Nguyen Thi Ngoc Duyen	Hoang Minh Anh Tu

CONSOLIDATED STATEMENT OF CASH FLOWS

for the period ended September 30, 2026

Unit : VND

ITEM	Code	Accumulated to this quarter of 2026	Accumulated to this quarter of 2025
1	*2*	*3*	*4*
I. Cash flow from operating activities			
1. Profit before tax	***1***	***21,689,202,154***	***4,012,739,948***
		-	-
2. Adjustments for the amounts		***23,962,209,185***	***16,703,045,720***
- Depreciation and amortization of fixed assets and investment properties	2	*19,187,876,006*	15,506,525,367
- Provisions	3	-	(81,014,775)
- Exchange rate difference gains and losses due to revaluation of foreign currency items	4	*584,940,919*	745,110,676
- Profit and loss from investment activities	5	*441,529,722*	(1,427,640,618)
- Interest expense	6	*3,747,862,538*	1,960,065,070
- Other adjustments	7	-	-
3. Operating profit before changes in working capital	***8***	***45,651,411,339***	***20,715,785,668***
- Increase, decrease in receivables	9	*16,218,808,515*	15,281,525,002
- Increase, decrease in inventories	10	*(12,282,672,598)*	15,711,074,156
- Increase, decrease in payables (excluding interest payable, corporate income tax payable)	11	*(30,222,710,866)*	(36,392,360,929)
- Increase, decrease in prepaid expenses	12	*2,804,592,545*	(1,204,212,458)
- Increase, decrease of trading securities	13	-	(81,014,775)
- Interest paid	14	*(3,747,862,538)*	(1,960,065,070)
- Corporate income tax paid	15	*(2,779,567,836)*	(646,437,109)
- Other cash receipts from operating activities	16	*812,198,774*	166,783,352
- Other cash payments for operating activities	17	*(249,752,572)*	(802,039,582)
Net cash flow from operating activities	**20**	*16,204,444,763*	**10,789,038,255**
		-	-
II. Cash flow from investing activities		-	-
1. Cash paid for acquisition and construction of fixed assets and other long-term assets	21	*(15,857,908,442)*	(12,659,473,786)
2. Cash received from disposals and sales of fixed assets and other long-term assets	22	-	23,636,364
3. Cash paid for lending and purchase of debt instruments of other entities	23	-	-
4. Cash recovered from lending and resale of debt instruments of other entities	24	-	-
5. Cash paid for equity investments in other entities	25	-	-
6. Cash recovered from equity investments in other entities	26	-	-
7. Cash received from loan interest, dividends and profit distributed	27	*8,378,784,520*	2,607,228,728
Net cash flow from investing activities	**30**	*(7,479,123,922)*	*(10,028,608,694)*
		-	-

ITEM	Code	Accumulated to this quarter of 2026	Accumulated to this quarter of 2025
1	*2*	*3*	*4*
III. Cash flow from financial activities		-	-
1. Proceeds from issuing shares and receiving capital contributions from owners	31	-	-
2. Cash paid for return of capital contributions to owners and repurchase of issued shares	32	-	-
3. Cash received from borrowings	33	*125,437,597,752*	100,433,030,593
4. Cash paid for repayment of finance lease principal	34	*(132,482,309,561)*	(92,593,380,006)
5. Cash paid for repayment of finance lease principal	35	*(1,671,083,334)*	-
6. Dividends and profits paid to owners	36	-	-
Net cash flow from financing activities	**40**	*(8,715,795,143)*	*7,839,650,587*
Net cash flow during the period (50 = 20+30+40)	**50**	*9,525,698*	**8,600,080,148**
Cash and cash equivalents at the beginning of the period	**60**	*10,397,133,747*	**14,026,780,968**
Effect of foreign exchange rate changes on cash and cash equivalents	61	-	-
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	**10,406,659,445**	**22,626,861,116**

Ho Chi Minh City, 6th, 30th, 2026

Preparer	Chief Accountant	General Director
Cao Thi Thu Ha	Nguyen Thi Ngoc Duyen	Hoang Minh Anh Tu

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Third quarter of 2026

1 . GENERAL INFORMATION

Form of ownership

Tan Binh Culture Joint Stock Company is a joint stock company converted from a State-owned enterprise under Decree No. 28/CP dated 7 May 1996 of the Government on the conversion of State-owned enterprises into joint stock companies, and Decision No. 3336/QĐ-UB-KT dated 26 June 1998 of the People's Committee of Ho Chi Minh City announcing the enterprise value of Tan Binh General Culture and Service Company and its conversion into Tan Binh Culture Joint Stock Company. The Company operates under the Enterprise Registration and Tax Registration Certificate No. 0301420079 issued by the Department of Finance of Ho Chi Minh City on 31 August 1998, as amended for the 39th time on 18 November 2025.

The Company's head office is located at: Lot II-3, Group CN2, Road No. 11, Tan Binh Industrial Park, Tay Thanh Ward, Ho Chi Minh City.

The Company's registered charter capital is VND 61,725,320,000; the actual contributed charter capital as at 31 December 2025 is VND 61,725,230,000, equivalent to 6,172,523 shares with a par value of VND 10,000 per share.

Business sector

The Company operates in the production, trading, import and export of packaging and the provision of information technology services.

Principal activities

The Company's principal business activities are:

- Printing, paper packaging, plastic packaging and tissue paper production;
- Production of plastic chemicals and color plastic granules;
- Software production and development of information technology products;
- Trading and services;
- Leasing of premises;
- Cargo handling;
- Warehousing and logistics services;
- Cultural and entertainment services.

Group structure

- **As at the reporting date, the subsidiaries consolidated into the financial statements of TAN BINH CULTURE JOINT STOCK COMPANY include:**

Company name	Address	Ownership interest	Voting rights	Principal activities
Au Lac Plastic Engineering Technology Application Company Limited	Ho Chi Minh City	100.00%	100.00%	Manufacturing and services
Au Lac Technology Application and Communication Company Limited	Ho Chi Minh City	100.00%	100.00%	Technology and communications
Au Lac Software Development Company Limited	Ho Chi Minh City	100.00%	100.00%	Information technology

Group structure (continued)

The Company has 01 associate accounted for using the equity method as at 31 December 2025:

Company name	Address	Ownership interest	Voting rights	Principal activities
Au Lac Printing Trading and Advertising Joint Stock Company	Ho Chi Minh City	37.60%	37.60%	Printing

2 . ACCOUNTING REGIME AND POLICIES APPLIED

2.1 . Accounting period and accounting currency

The Company's fiscal year follows the calendar year, beginning on 1 January and ending on 31 December.

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

2.2 . Accounting standards and regime applied

Accounting regime applied

The Company applies the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance.

Statement of compliance with Accounting Standards and the Accounting Regime

The Company has applied Vietnamese Accounting Standards and the guidance documents issued by the State. The financial statements are prepared and presented in accordance with all requirements of each standard, the circulars guiding the implementation of the standards, and the current Vietnamese Corporate Accounting System.

2.3 . Basis of preparation of the consolidated financial statements

The consolidated financial statements of the Company are prepared by consolidating the separate financial statements of the Company and the financial statements of the entities controlled by the Company (subsidiaries) for the same period. Control is achieved when the Company has the power to govern the financial and operating policies of an investee so as to obtain benefits from its activities.

The financial statements of subsidiaries are prepared using accounting policies consistent with those of the Company. Where necessary, the financial statements of subsidiaries are adjusted to ensure consistency of the accounting policies applied by the Company and its subsidiaries.

All significant intra-group balances, income and expenses, including unrealized profits or losses arising from intra-group transactions, are eliminated on consolidation.

2.4 . Financial instruments

Initial recognition

Financial assets

The Company's financial assets comprise cash and cash equivalents, trade and other receivables, loans, and short-term and long-term investments. At initial recognition, financial assets are measured at purchase price/issuance cost plus other costs directly attributable to the acquisition or issuance of those financial assets.

Financial liabilities

The Company's financial liabilities comprise borrowings, trade and other payables, and accrued expenses. At initial recognition, financial liabilities are measured at issuance price plus costs directly attributable to the issuance of those financial liabilities.

Subsequent measurement

Financial assets and financial liabilities have not been measured at fair value at the end of the reporting period, as Circular No. 210/2009/TT-BTC and current regulations require the presentation of financial statements and disclosures on financial instruments but do not provide equivalent guidance on the measurement and recognition of the fair value of financial assets and financial liabilities.

2.5 . Foreign currency transactions

Transactions in foreign currencies during the fiscal year are translated into Vietnamese Dong at the actual exchange rate on the transaction date.

The actual exchange rate used to revalue monetary items denominated in foreign currencies at the date of the consolidated financial statements is determined as follows:

- For items classified as assets: the buying rate of the commercial bank with which the Company regularly transacts;
- For foreign currency deposits: the buying rate of the bank where the Company holds the foreign currency account;
- For items classified as liabilities: the selling rate of the commercial bank with which the Company regularly transacts.

All actual exchange differences arising during the period and differences arising from the revaluation of monetary items denominated in foreign currencies at the reporting date are recognized in the results of operations for the fiscal year.

2.6 . Cash and cash equivalents

Cash comprises cash on hand and demand deposits at banks.

Cash equivalents are short-term investments with a maturity of no more than 03 months from the investment date, which are highly liquid, readily convertible to known amounts of cash and subject to an insignificant risk of changes in value.

2.7 . Financial investments

Trading securities are initially recorded at cost, comprising the purchase price plus acquisition costs (if any) such as brokerage, transaction, information, tax, fee and bank charges. After initial recognition, trading securities are measured at cost less provision for diminution in value. On disposal, the cost of trading securities is determined using the weighted average method.

Held-to-maturity investments comprise term bank deposits held to maturity for periodic interest and other held-to-maturity investments.

For adjustments to the carrying amount of investments in associates from the investment date to the beginning of the reporting period, the Company proceeds as follows:

- For adjustments to the income statements of prior years, the Company adjusts undistributed profit after tax by the net cumulative amount adjusted up to the beginning of the reporting year.
- For adjustments arising from asset revaluation differences and foreign exchange differences recognized in the balance sheets of prior years, the Company adjusts the corresponding balance sheet items by the net cumulative amount adjusted.

For adjustments to the carrying amount of investments in associates arising during the year, the Company first excludes preferred dividends of other shareholders (if preferred shares are classified as equity), the expected appropriation to the bonus and welfare fund of the associate, and the profit relating to contributions or sales of assets by the associate to the Company, before determining the Company's share of the associate's profit or loss for the reporting year. The Company then adjusts the carrying amount of the investment by its share of the associate's profit or loss and recognizes it directly in the consolidated income statement.

The financial statements of the associate are prepared for the same year as the Group's consolidated financial statements using accounting policies consistent with those of the Group. Appropriate consolidation adjustments have been made, where necessary, to ensure consistency of accounting policies with the Group.

Provisions for diminution in value of investments are made at year-end as follows:

- For trading securities: the provision is the excess of the cost of the investments recorded in the accounting books over their market value at the date of the provision.
- For long-term investments (not classified as trading securities) without significant influence over the investee: if the investment is in listed shares or its fair value can be reliably determined, the provision is based on the market value of the shares; if the fair value cannot be determined at the reporting date, the provision is based on the investee's financial statements at the provisioning date.
- For held-to-maturity investments: a provision for doubtful debts is made based on recoverability in accordance with legal regulations.

2.8 . Receivables

Receivables are tracked in detail by maturity, counterparty, original currency and other factors as required by the Company's management. Receivables are classified as current or non-current in the consolidated financial statements based on their remaining term at the reporting date.

A provision for doubtful debts is made for receivables that are overdue under economic contracts, loan agreements, contractual commitments or debt commitments, and for receivables not yet due but unlikely to be recovered. The provision for overdue receivables is based on the principal repayment date under the original sales contract, disregarding any extension agreed between the parties, and for receivables not yet due where the debtor is bankrupt, undergoing dissolution, missing or has absconded, or where losses are expected.

2.9 . Inventories

Inventories are initially recognized at cost, comprising purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition. After initial recognition, if the net realizable value of inventories is lower than cost at the reporting date, inventories are stated at net realizable value.

Net realizable value is the estimated selling price of inventories less the estimated costs of completion and the estimated costs necessary to make the sale.

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

Inventories are accounted for using the perpetual method.

Method of determining work in progress at year-end: Work in progress is accumulated based on the cost of main raw materials for each type of unfinished product.

- Work in progress of service activities is accumulated by each contract that is incomplete or for which revenue has not been recognized, corresponding to the volume of work in progress at the end of the period.
- Work in progress of production activities is accumulated based on the cost of main raw materials for each type of unfinished product.

A provision for inventory devaluation is made at year-end for the excess of the cost of inventories over their net realizable value.

2.10 . Fixed assets and finance-leased fixed assets

Tangible and intangible fixed assets are initially recognized at cost. During use, tangible and intangible fixed assets are stated at cost, accumulated depreciation and carrying amount.

Subsequent measurement

Where these costs increase the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, they are capitalized as an addition to the cost of the tangible fixed assets.

Other costs incurred after fixed assets are put into operation, such as repairs, maintenance and overhaul costs, are recognized in the consolidated income statement in the year in which they are incurred.

Finance-leased fixed assets are recognized at cost equal to the fair value or the present value of the minimum lease payments (where the fair value is higher than the present value of the minimum lease payments) plus initial direct costs relating to the finance lease (excluding VAT). During use, finance-leased fixed assets are stated at cost, accumulated depreciation and carrying amount. Depreciation of finance-leased fixed assets is charged over the lease term under the contract and included in production and business costs to ensure full recovery of capital.

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

- Buildings and structures	05 - 30 years

- Machinery and equipment	05 - 10	years
- Motor vehicles and transmission equipment	06 - 10	years
- Office equipment and tools	03 - 05	years
- Other fixed assets	03 - 05	years
- Land use rights	20 - 50	years
- Management software	03 - 05	years

2.11 . Investment properties

Investment properties are initially recognized at cost.

Investment properties held for operating lease are stated at cost, accumulated depreciation and carrying amount. Depreciation is charged using the straight-line method over the estimated useful lives as follows:

- Buildings and structures	05 - 30	years

2.12 . Construction in progress

Construction in progress comprises fixed assets being purchased or constructed that have not been completed at the end of the fiscal year and is recorded at cost, including construction costs, machinery installation costs and other direct costs.

2.13 . Operating leases

An operating lease is a lease of fixed assets under which substantially all the risks and rewards of ownership remain with the lessor. Payments under operating leases are charged to the income statement on a straight-line basis over the lease term.

2.14 . Business cooperation contracts (BCC)

A business cooperation contract (BCC) is a contractual arrangement between two or more parties to jointly carry out an economic activity without establishing a separate legal entity. The activity may be jointly controlled by the parties under the joint venture agreement or controlled by one of the participants.

Each venturer maintains detailed accounting records within its own accounting system to record and present in its financial statements:

- Its share of jointly controlled assets, classified according to their nature;
- Liabilities incurred separately by each venturer;
- Its share of liabilities incurred jointly with other venturers in relation to the joint venture;
- Income from the sale or use of its share of the output of the joint venture, together with its share of the expenses incurred by the joint venture;
- Expenses incurred in respect of its interest in the joint venture.

When the jointly controlled assets are put into operation, the BCC becomes a jointly controlled operation; each venturer receives products or revenue from the use and exploitation of the jointly controlled assets and bears a share of the costs as agreed in the contract.

Details of the business cooperation contract (BCC)

Business cooperation contract No. 098/HĐHTKD dated 22 July 2020 between Au Lac Technology Application and Communication Services Company Limited and Phu Tho Tourist Service Joint Stock Company, with the following terms:

+ Cooperation assets: a water screen show system, laser projection system, sound system, water screen content, musical fountain system, and photobooth lighting systems together with operating staff, for performances serving visitors at Dam Sen Cultural Park.
+ Scope of cooperation: the Parties jointly cooperate in business, operation and management of business activities and product advertising at Dam Sen Cultural Park to increase visitor numbers, generate revenue and share the revenue earned;
+ Cooperation term: 7 years from the date the System is accepted and put into official operation;

+ Form of cooperation: jointly controlled assets.

2.15 . Prepaid expenses

Expenses incurred that relate to the results of operations of multiple fiscal years are recorded as prepaid expenses and allocated gradually to the results of operations in subsequent fiscal years.

The calculation and allocation of long-term prepaid expenses to production and business costs in each fiscal year is based on the nature and extent of each type of expense, using an appropriate allocation method and basis.

The Company's prepaid expenses include:

- Tools and supplies comprise assets held by the Company for use in the ordinary course of business, each with a cost below VND 30 million and therefore not qualifying for recognition as fixed assets under current regulations. The cost of tools and supplies is allocated on a straight-line basis over 03 to 36 months;

- Asset repair costs and costs of high-value materials used for LED screen rental are recorded at actual cost incurred and allocated on a straight-line basis over 12 to 36 months;

- Other prepaid expenses are recorded at cost and allocated on a straight-line basis over their useful lives of 03 to 36 months.

2.16 . Payables

Payables are tracked by maturity, counterparty, original currency and other factors as required by the Company's management. Payables are classified as current or non-current in the consolidated financial statements based on their remaining term at the reporting date.

2.17 . Borrowings and finance lease liabilities

Finance lease liabilities are the total amount payable, measured at the present value of the minimum lease payments or the fair value of the leased asset.

Borrowings and finance lease liabilities are tracked by lender, loan agreement and maturity. Borrowings denominated in foreign currencies are tracked in detail by original currency.

2.18 . Borrowing costs

Borrowing costs are recognized in production and business costs in the year in which they are incurred, except for borrowing costs directly attributable to the construction or production of qualifying assets, which are capitalized into the cost of those assets when the conditions of Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met. In addition, for specific borrowings for the construction of fixed assets and investment properties, interest is capitalized even when the construction period is less than 12 months.

2.19 . Accrued expenses

Payables are tracked by maturity, counterparty, original currency and other factors as required by the Company's management. Payables are classified as current or non-current in the consolidated financial statements based on their remaining term at the reporting date.

2.20 . Owners' equity

Owners' contributed capital is recognized at the amount actually contributed by the owners.

Share premium reflects the difference between the par value, the direct costs of issuing shares and the issue price (including the reissue of treasury shares). It may be positive (if the issue price exceeds the par value and direct issuance costs) or negative (if the issue price is lower than the par value and direct issuance costs).

Other owners' capital reflects business capital formed from additions out of business results, or from gifts, donations, sponsorships or asset revaluations (where permitted to increase or decrease owners' contributed capital).

Treasury shares are shares repurchased by the Company before the effective date of the Law on Securities 2019 (1 January 2021) that have not been cancelled and will be reissued within the period prescribed by securities regulations. Treasury shares repurchased after 1 January 2021 are cancelled and deducted from owners' equity.

Undistributed profit after tax reflects the Company's business results (profit or loss) after corporate income tax and the distribution of profit or handling of losses.

Dividends payable to shareholders are recognized as a liability in the Company's balance sheet after the Board of Directors announces the dividend and the Vietnam Securities Depository and Clearing Corporation announces the record date.

2.21 . Revenue

Revenue is recognized when it is probable that the economic benefits will flow to the Company and can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts, sales allowances and sales returns. The following specific recognition criteria must also be met:

Revenue from sale of goods

- Substantially all the risks and rewards of ownership of the products or goods have been transferred to the buyer;
- The Company no longer retains managerial involvement as owner or effective control over the goods.

Revenue from services rendered

- The stage of completion of the work can be determined at the balance sheet date.

Financial income

Revenue from interest, dividends, profit distributions and other financial income is recognized when both of the following (2) conditions are satisfied:

- It is probable that the economic benefits from the transaction will flow to the Company;
- The amount of revenue can be measured reliably.

2.22 . Revenue deductions

Deductions from revenue from sales and services during the year comprise sales allowances and sales returns.

Sales allowances and sales returns arising in the same year as the sale of products, goods or services are deducted from revenue of that year. Where products, goods or services were sold in prior years and the deductions arise in a subsequent year, revenue is reduced as follows: if the deductions arise before the issuance of the consolidated financial statements, they reduce revenue in the consolidated financial statements of the reporting (prior) year; if they arise after the issuance, they reduce revenue of the year in which they arise (subsequent year).

2.23 . Cost of goods sold and services rendered

Cost of goods sold for the period is recognized in line with revenue for the year and in compliance with the prudence principle. Losses of materials and goods in excess of norms, costs exceeding normal levels, and inventory losses after deducting the liability of the related parties are recognized fully and promptly in cost of goods sold for the year, even when the products or goods have not yet been sold.

2.24 . Financial expenses

Financial expenses comprise:

- Expenses or losses relating to financial investment activities;

- Borrowing costs;
- Losses on disposal or transfer of short-term securities and securities selling transaction costs;

- Provisions for diminution in value of trading securities, provisions for losses on investments in other entities, losses on sale of foreign currencies, foreign exchange losses, etc.

The above items are recognized at the total amount incurred during the year and are not offset against financial income.

2.25 . Corporate income tax

a) Current and deferred corporate income tax expense

Current corporate income tax expense is determined based on taxable income for the year and the corporate income tax rate for the current fiscal year.

Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences and the corporate income tax rate.

Current corporate income tax expense is not offset against deferred corporate income tax expense.

b) Current corporate income tax rate

During the period, the Company applies a corporate income tax rate of 20% to production and business activities generating taxable income.

2.26 . Earnings per share

Basic earnings per share is calculated by dividing the profit or loss after tax attributable to ordinary shareholders of the Company (after adjusting for appropriations to the Bonus and Welfare Fund and the Executive Board Bonus Fund) by the weighted average number of ordinary shares outstanding during the year.

2.27 . Related parties

Parties are considered related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. The Company's related parties include:

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

- Individuals who directly or indirectly hold voting power in the Company that gives them significant influence over the Company, key management personnel of the Company, and close members of the families of these individuals;

- Enterprises in which the individuals above directly or indirectly hold a significant portion of the voting power or over which they have significant influence.

In considering each related party relationship for the preparation and presentation of the consolidated financial statements, the Company focuses on the substance of the relationship rather than its legal form.

V- Additional information for items presented in the Balance Sheet and Income Statement:

1- Cash and cash equivalents:

Item	September 30, 2026	January 1, 2026
- Cash	342,993,996	1,183,246,091
- Demand deposits	10,063,665,449	9,213,887,656
- Cash equivalents	0	
Total	**10,406,659,445**	**10,397,133,747**

2- Financial investments

Item	September 30, 2026	January 1, 2026
- Trading securities	725,549,276	725,549,276
- Provision for short-term investment depreciation	(72,757,285)	(107,552,575)
- Savings deposits from 3 months to 12 months	83,907,558,772	76,293,061,480
- Savings deposits from 12 months to 36 months	158,880,535	158,880,535
Total	**84,719,231,298**	**77,069,938,716**

3- Other receivables

Item	September 30, 2026	January 1, 2026
- Advances to employees	25,000,000	25,000,000
- Social, health and unemployment insurance collected on behalf	32,840,880	58,110,885
- Short-term deposits and collateral	72,537,436	67,537,436
- Long-term deposits and collateral	1,568,298,857	1,618,588,815
- Other receivables	254,976,574	64,154,238
Total	**1,953,653,747**	**1,833,391,374**

4- Inventory:

Item	September 30, 2026	January 1, 2026
- Raw materials	17,292,603,425	16,771,973,347
- Tools, equipment	3,509,954,923	3,975,701,392
- Cost of unfinished production and business	11,378,937,224	2,428,291,913
- Finished products	12,521,217,281	11,104,546,860
- Goods	4,688,213,938	2,827,740,681
Total	**49,390,926,791**	**37,108,254,193**

05 - Taxes and other payments to the state:

Item	Beginning of year receivables	Amount payable at the beginning of the year	Amount payable during the period	Amount actually paid during the period	Ending receivables	Amount payable at the end of the period
Value Added Tax	67,926,342	1,272,030,044	16,080,785,030	16,033,254,829	58,505,076	1,310,138,979
Export and Import Tax	-	-	508,154,141	508,154,141	-	-
Corporate Income Tax	-	1,844,918,659	3,257,683,755	2,779,567,836	-	2,323,034,578
Personal Income Tax	17,697,552	202,992,177	1,043,662,346	870,445,507	17,697,552	376,209,016
Land and housing tax, land rental	-	-	32,078,677	32,078,677	-	-
Contractor Tax	-	1,183,935	33,880,559	32,944,061	-	2,120,433
Fees, charges and other amounts p	-	-	45,578,610	45,578,610	-	-
Total	**85,623,894**	**3,321,124,815**	**21,001,823,118**	**20,302,023,661**	**76,202,628**	**4,011,503,006**

06 - Increase and decrease of tangible fixed assets:

Item	Houses and structures	Machinery and equipment	Management equipment and tools	Means of transport and transmission	Other fixed assets	Total
Beginning balance	47,618,098,545	167,473,739,650	7,986,454,442	16,162,659,336	458,611,171	**239,699,563,144**
- Purchase during the period	-	15,857,908,442	-	-	-	15,857,908,442
- Self-constructed during the period	-	2,864,466,129	-	-	-	2,864,466,129
- Reclassification	17,220,704,808	70,491,973	425,820,933	(13,696,285,906)	(458,611,171)	3,562,120,637
						-
Ending balance	**64,838,803,353**	**186,266,606,194**	**8,412,275,375**	**2,466,373,430**	-	**261,984,058,352**
Accumulated depreciation						
Beginning balance	44,031,137,907	118,381,257,063	5,521,792,308	10,117,112,701	(431,355,009)	**177,619,944,970**
Depreciation during the period	2,444,958,777	14,790,819,289	390,129,512	660,884,009	-	18,286,791,587
- Disposals						-
- Reclassification	10,315,707,046	(440,889,199)	916,611,410	(11,629,342,728)	431,355,009	(406,558,462)
Ending balance	**56,791,803,730**	**132,731,187,153**	**6,828,533,230**	**(851,346,018)**	-	**195,500,178,095**
Residual value of tangible fixed assets						
- At the beginning of the period	3,586,960,638	49,092,482,587	2,464,662,134	6,045,546,635	889,966,180	62,079,618,174
- At the end of the period	8,046,999,624	53,535,419,041	1,583,742,145	3,317,719,448	-	**66,483,880,257**

07- Increase and decrease of intangible fixed assets:

Item	Land use rights	Computer software	Total
Original price of intangible fixed assets			
Beginning balance	**6,237,885,093**	**1,086,645,304**	**7,324,530,397**
- Purchase during the period			-
Ending balance	**6,237,885,093**	**809,145,395**	**7,047,030,488**
Accumulated depreciation			
Beginning balance	**3,025,560,958**	**826,295,304**	**3,851,856,262**
Depreciation during the period	112,057,812	57,150,000	169,207,812
Ending balance	**3,137,618,770**	**605,945,395**	**3,743,564,165**
Net carrying amount			
- Beginning balance	3,212,324,135	260,350,000	3,472,674,135
- Ending balance	3,100,266,323	203,200,000	**3,303,466,323**

08- Cost of unfinished basic construction:

Item	September 30, 2026	January 1, 2026
Purchase of fixed assets	**925,624,000**	**225,624,000**
+ Fast Business software design cost	225,624,000	225,624,000
Major repairs to fixed assets	**6,830,539,667**	**1,711,596,037**
+ Equipment, material and construction management fees for fire protection system at 91B2 Pham Van Hai	5,934,628,815	815,685,185
+ Equipment, material and construction management fees for the fire protection system of the Solar Power System (Phase 1)	895,910,852	895,910,852
Total	**7,756,163,667**	**1,937,220,037**

09- Investment properties

Item	Houses, buildings	Infrastructure	Total
Original cost of investment real estate			
- Beginning balance	36,177,605,577	15,366,940,612	51,544,546,189
- Reclassification	(5,354,798,225)	3,188,737,477	
- Decrease in period			-
- Ending balance	**30,822,807,352**	**18,555,678,089**	**49,378,485,441**
Accumulated depreciation			
- Beginning balance	12,427,927,146	15,366,940,612	27,794,867,758
- Increase in period	465,323,616	266,552,991	731,876,607
- Depreciation amount	*465,323,616*	*266,552,991*	*731,876,607*
- Reclassification	(2,010,456,645)	2,278,910,214	268,453,569
- Ending balance	**10,882,794,117**	**17,912,403,817**	**28,795,197,934**
Residual value of investment property			
- Beginning balance	23,749,678,431	-	23,749,678,431
- Ending balance	**19,940,013,235**	**643,274,272**	**20,583,287,507**

10- Long-term financial investments

Item	Original cost of investment	Accumulated Profit (Loss) up to September 30, 2026	Total
- Investment in associated companies and joint ventures			
+ Au Lac Advertising Printing Trading Joint Stock Company	7,520,000,000	22,466,820,700	**29,986,820,700**

Details of the Company's associates as at September 30, 2026 are as follows

Item	Place of establishment and operation	Rate of benefit	Voting rights ratio	Main business activities
+ Au Lac Advertising Printing Trading Joint Stock Company	Ho Chi Minh City	37,6%	37,6%	Printing, advertising

Item	September 30, 2026		January 1, 2026	
	Quantity	Value	Quantity	Value
- Other long-term investments				
+ Buy shares of Dong Nai Pharmaceutical Company	*11,052*	*100,199,200*	*11,052*	*100,199,200*
+ Buy shares of Le Hoa Paper Joint Stock Company	*5,450*	*59,500,000*	*5,450*	*59,500,000*
Total	**16,502**	**159,699,200**	**16,502**	**159,699,200**

11- Prepaid expenses

Item	September 30, 2026	January 1, 2026
Short term	**2,000,086,671**	**1,555,572,910**
- Tools and supplies used	1,929,668,873	250,565,846
- Other short-term prepaid expenses	70,417,798	1,305,007,064
Long term	**8,494,895,807**	**11,586,699,260**
- Asset repair costs awaiting allocation		76,782,369
- Tools and supplies used	8,439,622,510	10,802,704,869
- Other long-term prepaid expenses	55,273,297	707,212,022
Total	**10,494,982,478**	**13,142,272,170**

12- Loans and debts

Item	September 30, 2026	January 1, 2026
- Short-term loans (VND)		
+ VCB Foreign Trade Bank	45,684,290,091	47,229,001,900
- Long-term loans		
- Financial leasing debt	**8,316,819,444**	**2,228,111,112**
Total	**54,001,109,535**	**49,457,113,012**

13- Other short-term payables and receivables

Item	September 30, 2026	January 1, 2026
- Union fees	108,508,451	207,425,809
- Social insurance, health insurance,	61,775,820	
- Deposits and collateral	9,817,681,766	7,524,182,872
- Fund arrangement upon equitization	1,016,597,442	1,016,597,442
- Other payables	1,139,734,200	1,084,228,567
Total	**12,144,297,679**	**9,832,434,690**

14- Owner's Equity

a- Equity fluctuation comparison table

Item	Owner's equity	Other owners' equity	Share capital surplus	Treasury stock	Development investment fund	Undistributed earnings after tax	Total
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*
Last year's opening balance	**61,725,230,000**	**2,140,945,047**	**137,662,054,443**	**(11,666,581,607)**	**2,243,857,861**	**22,451,352,335**	**214,556,858,079**
Profit in the previous year						11,431,306,179	11,431,306,179
- Profit distribution						(3,442,025,400)	(3,442,025,400)
- Adjusting consolidation errors of previous periods							-
Last year ending balance This year beginning balance	**61,725,230,000**	**2,140,945,047**	**137,662,054,443**	**(11,666,581,607)**	**2,243,857,861**	**30,440,633,114**	**222,546,138,858**
- Profit / Loss this year						18,316,233,648	18,316,233,648
- Profit distribution							-
Ending balance	**61,725,230,000**	**2,140,945,047**	**137,662,054,443**	**(11,666,581,607)**	**2,243,857,861**	**48,756,866,762**	**240,862,372,506**

b- Details of owner's investment capital

Item	September 30, 2026	January 1, 2026
- State capital contribution	7,602,110,000	7,602,110,000
- Capital contributions of other entities	54,123,120,000	54,123,120,000
Total	**61,725,230,000**	**61,725,230,000**

* Value of bonds converted into shares during the year
* Number of treasury shares: 435,814 shares

c- Capital transactions with owners and dividend distribution, profit sharing

Item	September 30, 2026	January 1, 2026
* Owner's equity		
+ Beginning capital contribution	**61,725,230,000**	**61,725,230,000**
+ Capital contribution increased during the year		
+ Capital contribution decreased during the year		
+ Year-end capital contribution	**61,725,230,000**	**61,725,230,000**
- Dividends, distributed profits		

d- Stocks

Item	September 30, 2026	January 1, 2026
Number of shares registered for issuance	6,172,523	6,172,523
- Number of shares sold to the public	6,172,523	6,172,523
+ Common stock	6,172,523	6,172,523
+ Preferred shares		
- Number of additional shares issued		
+ Common stock		
+ Preferred shares		
- Number of shares bought back	435,814	435,814
+ Common stock	435,814	435,814
+ Preferred shares		
Number of shares outstanding	5,736,709	5,736,709
+ Common stock	5,736,709	5,736,709
+ Preferred shares		
Par value of outstanding shares	10,000	10,000

e- Corporate funds:

Item	September 30, 2026	January 1, 2026
- Development investment fund	2,243,857,861	2,243,857,861
Total	**2,243,857,861**	**2,243,857,861**

15- Total revenue from Sales of goods and rendering of services:

Item	September 30, 2026	September 30, 2025
- Sales revenue and service provision	**348,486,023,716**	**310,742,670,750**
+ Sales revenue	271,964,128,211	230,215,245,668
+ Service revenue	76,521,895,505	80,527,425,082
- Revenue deductions	**1,361,014,613**	**54,460,945**
+ Trade discounts	-	42,544,375
+ Returned goods	937,050,709	10,819,070
+ Discount on sales	27,902,000	1,097,500
+ Sales price adjustments	396,061,904	
- Net revenue	**347,125,009,103**	**310,688,209,805**
In which: + Net revenue from goods exchange	270,603,113,598	230,160,784,723
+ Net revenue from service exchange	76,521,895,505	80,527,425,082

16- Cost of goods sold:

Item	September 30, 2026	September 30, 2025
- Cost of finished products and goods supplied	274,683,067,611	206,728,953,455
- Cost of services provided	19,297,135,712	63,815,842,943
Total	**293,980,203,323**	**270,544,796,398**

17- Financial revenue:

Item	September 30, 2026	September 30, 2025
- Deposit interest, loan interest	4,189,392,260	2,607,228,728
- Dividends and profits shared	1,242,040,100	494,338,016
- Exchange rate difference profit arising during the period	20,661,156	35,727,629
Total	**5,452,093,516**	**3,137,294,373**

18- Financial expenses:

Item	September 30, 2026	September 30, 2025
- Loan interest	3,747,862,538	2,033,609,860
- Payment discount, interest on installment purchases	251,903,816	11,011,000
- Exchange rate difference loss arising during the period	584,940,919	745,110,676
Provision for devaluation of trading securities and investment losses	(34,795,290)	7,953,001
Total	**4,549,911,983**	**2,800,537,505**

19- Selling expenses:

Item	September 30, 2026	September 30, 2025
- Cost of raw materials and supplies		179,939,664
- Labor costs	6,845,021,993	4,103,715,960
- Depreciation of fixed assets	254,015,581	402,295,454
- Outsourced service costs	4,444,188,707	2,522,206,872
- Other cash expenses	2,128,398,576	3,930,547,457
Total	**13,671,624,857**	**11,138,705,407**

20- General and administration expenses:

Item	September 30, 2026	September 30, 2025
- Cost of raw materials and supplies	587,378,610	331,199,148
- Labor costs	13,225,385,771	6,891,343,956
- Depreciation of fixed assets	1,471,126,526	2,858,242,753
- Taxes, fees and charges	59,620,660	28,059,382
- Outsourced service costs	6,846,149,173	1,247,626,157
- Other cash expenses	1,259,016,120	2,335,480,775
Total	**23,448,676,860**	**13,691,952,171**

21- Other income:

Item	September 30, 2026	September 30, 2025
- Other income	812,198,774	45,157,272
Total	**812,198,774**	**45,157,272**

22- Other expenses:

Item	September 30, 2026	September 30, 2025
- Net carrying amount and expenses from sale and liquidation		30,530,306
- Penalties		218,763,494
- Other expenses	252,016,426	185,147,631
Total	**252,016,426**	**434,441,431**

23- Production and business costs by element:

Item	September 30, 2026	September 30, 2025
- Cost of raw materials and supplies	194,662,336,008	103,549,386,288
- Labor costs	33,529,349,700	54,421,237,036
- Depreciation of fixed assets	18,286,791,587	14,793,311,187
- Outsourced service costs	9,843,517,706	15,143,873,394
- Other cash expenses	7,767,809,404	14,151,593,012
Total	**264,089,804,405**	**202,059,400,917**

24- Related party transactions and balances:

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

Related parties	Mối quan hệ	September 30, 2026	September 30, 2025
Sales revenue			
Au Lac Printing Trading Advertising Joint Stock Company	*Associate*	*15,840,000*	*480,000*
Financial income			
Au Lac Printing Trading Advertising Joint Stock Company	*Associate*	*1,203,200,000*	*451,200,000*

DEPARTMENT REPORT INFORMATION

a). Thông tin báo cáo bộ phận theo lĩnh vực kinh doanh

	Item	Production and business activities of foam and plastic bags	3D+4D movie screening, games, water fountain show	Software development activities	Media Services	Other activities	Total
		VND	VND	VND	VND	VND	VND
	For the accounting period from January 1, 2026 to Sept 30, 2026						
1	Net direct revenue from outside	233,854,989,712	1,231,743,938	935,500,000	64,454,368,857	46,648,406,596	226,962,334,544
2	Direct net revenue to other segments			2,940,790,000			
3	Depreciation and amortization costs	6,753,812,970	908,711,862	129,753,785	17,643,280,981	12,887,582,015	33,413,074,160
4	Pre-tax operating profit	14,905,534,643	323,032,076	(1,487,624,013)	252,153,102	7,696,106,346	8,646,540,094
5	Total cost incurred to purchase long-term assets	16,576,298,703			3,680,240,650		13,025,827,281
	As at September 30, 2026						
1	Departmental assets	135,575,527,887	15,448,948,275	444,858,546	60,647,854,501	113,331,421,359	353,757,372,755
2	Unallocated assets						20,905,778,542
	Total assets	**135,575,527,887**	**15,448,948,275**	**444,858,546**	**60,647,854,501**	**113,331,421,359**	**374,663,151,297**
1	Departmental liabilities	45,412,470,577		855,392,805	59,310,704,875	17,111,929,907	144,444,166,403
2	Unallocated liabilities						
	Total liabilities	**45,412,470,577**	-	**855,392,805**	**59,310,704,875**	**17,111,929,907**	**144,444,166,403**

Segment reporting information by geographic area

All of the Company's activities take place mainly in Ho Chi Minh City.

Ho Chi Minh city, Oct 20th, 2026

Preparer	Chief Accountant	General Director
Cao Thi Thu Ha	Nguyen Thi Ngoc Duyen	Hoang Minh Anh Tu