

Vietnam National Chemical Group
Industrial Gas And Welding Electrode Joint Stock Company

FINANCIAL SETTLEMENT

QUARTER 3

YEAR 2025

TAX CODE : 0300422482

RECIEVER :

FINANCIAL STATEMENTS

QUARTER 3 FISCAL YEAR 2025

Form No. B - 01 DN

(Issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance)

STATEMENT OF FINANCIAL POSITION

As at 30 Sep 2025

Unit: VN Dong

ASSETS	Code	Note	Quarter-end numbers	Beginning balance
1	2	3	4	5
A. CURRENT ASSETS (100 = 110+120+130+140+150)	100		145.863.327.444	122.268.869.445
Cash and cash equivalents	110		11.406.843.370	7.896.499.838
1. Cash	111	VI.01	11.406.843.370	7.896.499.838
2. Cash equivalents	112		-	-
II. Current financial investments	120		1.000.000.000	-
1. Trading securities	121		-	-
2. Provision for impairment of trading securities	122		-	-
3. Investments held to maturity	123		1.000.000.000	-
III. Short-term receivables	130		98.766.119.306	75.722.067.943
1. Short-term trade receivables	131	VI.02	67.582.696.117	54.914.063.796
2. Short-term prepayments to suppliers	132	VI.03	12.559.282.461	4.284.140.100
3. Current internal receivables	133		-	-
4. Receivable according to the progress of construction contracts	134		-	-
5. Receivables of short-term loans	135		-	-
6. Other short-term receivables	136	VI.04	21.616.987.297	19.263.563.808
7. Provisions for short-term doubtful debt	137	VI.05	(3.367.641.131)	(3.114.494.323)
8. Shortage of assets awaiting solution	139		374.794.562	374.794.562
IV. Inventories	140		33.664.790.705	37.848.342.666
1. Inventories	141	VI.06	33.664.790.705	37.848.342.666
2. Provision for inventory discount	149		-	-
V. Other current assets	150		1.025.574.063	801.958.998
1. Short-term prepaid expenses	151		-	163.056.000
2. Discounted VAT	152		-	-
3. Taxes and other receivables from the State budget	153		1.025.574.063	638.902.998
4. Government bond resell	154		-	-
5. Other short-term assets	155		-	-
B. NON-CURRENT ASSETS (200 = 210+220+240+250+260)	200		252.384.133.701	268.792.415.107
I. Non-current account receivables	210		581.774.688	779.825.442
1. Non-current receivables	211		-	-
2. Non-current sellers prepayments	212		-	-
3. Capital in units attached	213		-	-
4. Non-current internal receivables	214		-	-
5. Receivables of long-term loans	215		-	-
6. Other non-current receivables	216	VI.04	581.774.688	779.825.442
7. Provisions for long-term bad debts	219		-	-
II. Fixed assets	220		243.767.683.666	257.223.070.134
1. Tangible fixed assets	221	VI.08	204.997.879.827	217.301.487.497
- Original prices	222		657.041.784.120	653.798.253.627
- Accumulated depreciation	223		(452.043.904.293)	(436.496.766.130)
2. Fixed assets of financial leasing	224	VI.10	18.956.159.835	19.511.405.520
- Original prices	225		26.054.578.954	26.054.578.954
- Accumulated depreciation	226		(7.098.419.119)	(6.543.173.434)
3. Intangible fixed assets	227	VI.09	19.813.644.004	20.410.177.117
- Original prices	228		32.472.305.406	32.472.305.406
- Accumulated depreciation	229		(12.658.661.402)	(12.062.128.289)
III. Real-estate investment	230		-	-
- Original prices	231		-	-
- Accumulated depreciation	232		-	-
IV. Long-term assets in process	240		678.390.557	866.995.619
1. Costs of production, long-term work in progress	241		-	-
2. Cost of construction in progress	242	VI.07	678.390.557	866.995.619



ASSETS	Code	Note	Quarter-end numbers	Beginning balance
1	2	3	4	5
<i>V. Long-term financial investments</i>	250		-	-
1. Investments in subsidiaries	251		-	-
2. Investments in associated companies and joint ventures	252		-	-
3. Investments in other entities	253		-	-
4. Provisions for long-term financial investments	254		-	-
5. Investments held to maturity	255		-	-
VI. Other non-current assets	260		7.356.284.790	9.922.523.912
1. Long-term prepaid expenses	261	VI.12	7.356.284.790	9.922.523.912
2. Assets Deferred income tax	262		-	-
3. Equipment, supplies, long-term spare parts	263		-	-
4. Other non-current assets	268		-	-
TOTAL ASSETS (270 = 100 + 200)	270		398.247.461.145	391.061.284.552

ASSETS	Code	Note	Quarter-end numbers	Beginning balance
1	2	3	4	5
CAPITAL	Code	Note	Quarter-end numbers	Beginning balance
1	2	3	4	5
C. LIABILITIES] (300 = 310+330)	300		99.358.538.472	87.353.609.486
<i>I. Current liabilities</i>	<i>310</i>		<i>81.680.545.850</i>	<i>68.168.404.269</i>
1. Current account payables	311	VI.15	8.465.692.369	5.101.672.611
2. Current buyer prepayments	312		770.367.332	834.859.570
3. Taxes and amounts payable to the Government	313	VI.17	1.221.976.850	262.192.279
4. Labor payables	314		-	-
5. Short-term accrued expenses	315	VI.18	-	2.307.409.805
6. Current internal payables	316		-	-
7. Payable according to the progress of construction contracts	317		-	-
8. Short-term unrealized revenue	318		-	-
9. Other current payables	319	VI.19	256.633.697	87.903.900
10. Borrowings and short-term finance lease liabilities	320	VI.14	70.681.835.247	59.366.587.899
11. Provisions of current payables	321		-	-
12. Awards and welfare fund	322		284.040.355	207.778.205
13. Price Stabilization Fund	323		-	-
14. Resale purchases of government bonds	324		-	-
<i>II. Non-current liability</i>	<i>330</i>		<i>17.677.992.622</i>	<i>19.185.205.217</i>
1. Non-Current account payables	331	VI.15	998.311.313	998.311.313
2. Non-Current buyer prepayments	332		-	-
7. Other non-current account payables	337	VI.19	13.471.338.900	13.918.525.152
8. Non-current loans and financial lease liability	338	VI.14	3.208.342.409	4.268.368.752
9. Convertible bonds	339		-	-
D. OWNERS' EQUITY (400 = 410 +430)	400		298.888.922.673	303.707.675.066
<i>I. Owners' equity</i>	<i>410</i>		<i>298.888.922.673</i>	<i>303.707.675.066</i>
1. Capital contributed by owners	411	VI.25	293.500.000.000	293.500.000.000
- Ordinary shares with voting rights	411a		293.500.000.000	293.500.000.000
- Preferred shares	411b		-	-
2. Eequity surplus	412		-	-
8. Development and investment Fund	418		6.296.332.248	6.081.599.186
9. Assistance Fund for Restructuring Enterprises	419		-	-
10. Other funds belonging to owners' equity	420		-	-
11. Retained earnings	421	VI.25	(907.409.575)	4.126.075.880
- Retained earnings accumulated to the previous year	421a		3.777.080.668	3.410.299.008
- Retained earnings of the current year	421b		(4.684.490.243)	715.776.872
12. Capital construction investment	422		-	-
<i>II. Nguồn kinh phí và quỹ khác /Funding sources and other funds</i>	<i>430</i>		<i>-</i>	<i>-</i>
1. Funding sources	431		-	-
2. Funding sources forming fixed assets	432		-	-
TỔNG CỘNG NGUỒN VỐN (440 = 300 + 400)/TOTAL EQUITY	440		398.247.461.145	391.061.284.552

Preparer

Đỗ Bá Thông

Chief accountant

Mai Tú Phương

Date 17 Oct 2025

General manager



Trịnh Anh Phong

FINANCIAL STATEMENTS QUARTER 3 FISCAL YEAR 2025

Form No. B - 02 DN

(Issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance)

STATEMENT OF INCOME

Quarter 3 Year 2025

Unit: VND

ITEMS	Code	Note	Quarter 03		Accumulative from the beginning of the year	
			This year 2025	Previous year 2024	This year 2025	Previous year 2024
1	2	3	4	5	6	7
1. Revenue from sales of goods and rendering of services	01	VII.01	73.451.981.226	60.712.461.862	197.294.806.627	178.046.004.844
2. Revenue deductions	02		-	696.000	-	696.000
3. Net revenue from sales of goods and rendering of services (10= 01-02)	10		73.451.981.226	60.711.765.862	197.294.806.627	178.045.308.844
4. Cost of goods sold and services rendered	11	VII.03	69.195.763.543	52.503.454.207	179.750.368.086	154.723.983.936
5. Gross profit from sale of good and rendering of services (20= 10-11)	20		4.256.217.683	8.208.311.655	17.544.438.541	23.321.324.908
6. Financial income	21	VII.04	4.729.136	6.174.205	14.892.087	24.284.673
7. Financial expenses	22	VII.05	1.208.939.163	1.325.564.345	3.319.772.389	4.167.273.578
+ In which: Interest expense	23		1.208.939.163	1.325.564.345	3.319.772.389	4.167.273.578
8. Selling expenses	25	VII.8	2.576.840.038	2.305.122.775	6.691.622.194	6.427.704.290
9. General and administration expenses	26	VII.8	4.330.298.272	5.197.628.446	12.561.804.080	13.603.963.650
10. Net profit from operating activities (30= 20+(21-22)-(25+26))	30		(3.855.130.654)	(613.829.706)	(5.013.868.035)	(853.331.937)
11. Other incomes	31	VII.6	708.503.399	1.001.129.428	1.250.430.680	1.195.694.900
12. Other expenses	32	VII.7	739.453.361	72.300.536	906.873.132	242.594.064
13. Other profit (40= 31-32)	40		(30.949.962)	928.828.892	343.557.548	953.100.836
14. Total net profit before tax (50= 30+40)	50		(3.886.080.616)	314.999.186	(4.670.310.487)	99.768.899
15. Current corporate income tax expense	51	VII.10	-	62.999.837	-	62.999.837
16. Deferred corporate income tax expense	52		-	-	-	-
17. Profit after corporate tax (60= 50-51-52)	60		(3.886.080.616)	251.999.349	(4.670.310.487)	36.769.062
18. Basic earnings per share	70		(132,40)	8,59	(159,12)	1,25
19. Losses per share	71					

Preparer



Đỗ Bá Thông

Chief accountant



Mai Tứ Phương

Date 17 Oct 2025

General manager



Trịnh Anh Phong

FINANCIAL STATEMENTS
QUARTER 3 FISCAL YEAR 2025

Form No. B - 02 DN

(Issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the

CASH FLOWS STATEMENT

Quarter 3 Year 2025
(Indirect method)

Unit: Dong VN

Items	Code	Note	Accumulative from the beginning of the year to the end of this quarter	
			This year 2025	Previous year 2024
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	O1		(4.670.310.487)	99.768.899
2. Adjustments for:			-	-
- Depreciation and amortization of fixed assets and investment properties	O2		16.766.630.720	17.119.548.381
- Provisions	O3		-	-
- Gains / losses on exchange rate differences from revaluation of accounts derived from foreign currencies	O4		-	-
- Gains / losses on investing activities	O5		(14.892.087)	(24.284.673)
- Interest expenses	O6		1.208.939.163	1.325.564.345
- Other adjustments	O7		-	-
3. Operating profit before changes in working capital	O8		13.290.367.309	18.520.596.952
- Increase / decrease in receivables	O9		(12.668.632.321)	28.734.452
- Increase / decrease in inventories	10		(4.183.551.961)	2.490.136.013
- Increase / decrease in payables (exclusive of interest payables / corporate income tax payables)	11		963.146.861	(1.175.768.135)
- Increase / decrease in prepaid expenses	12		(1.126.641.187)	(1.070.059.946)
- Tăng, giảm chứng khoán kinh doanh / Increase (decrease) in trading securities	13		-	-
- Interest paid	14		(1.208.939.163)	(1.446.983.541)
- Corporate income tax paid	15		(168.089.873)	(28.365.296)
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		(855.487.626)	1.259.783.494
Net cash flows from operating activities	20		(5.957.827.961)	18.578.073.993
II. CASH FLOWS FROM INVESTING ACTIVITIES			-	-
1. Purchase or construction of fixed assets and other long-term assets	21		(3.311.244.252)	(6.059.712.963)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	-
7. Interest and dividend received	27		-	-
Net cash flows from investing activities	30		(3.311.244.252)	(6.059.712.963)
III. CASH FLOWS FROM FINANCIAL ACTIVITIES			-	-
3. Proceeds from borrowings	33		119.700.097.068	100.069.294.733
4. Repayment of principal	34		(105.860.654.980)	(112.625.530.628)
5. Repayment of financial principal	35		(1.060.026.343)	(2.234.919.688)
6. Cổ tức, lợi nhuận đã trả cho chủ sở hữu / Dividends or profits paid to owners	36		-	-

Items	Code	Note	Accumulative from the beginning of the year to the end of this quarter	
			This year 2025	Previous year 2024
1	2	3	4	5
Net cash flows from financial activities	40		12.779.415.745	(14.791.155.583)
Net cash flows during the fiscal year (20 + 30 + 40)	50		3.510.343.532	(2.272.794.553)
Cash and cash equivalents at the beginning of fiscal year	60		7.896.499.838	10.045.346.740
Anh hưởng của thay đổi tỷ giá hối đoái quy đổi ngoại tệ /Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at the end of fiscal year (70= 50 + 60 + 61)	70	VI.01	11.406.843.370	7.772.552.187

Date 17 Oct 2025

Preparer



Đỗ Bá Thông

Chief accountant



Mai Tứ Phương

General manager



Trình Anh Phong

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3 of Year 2025

I - Features of business activity

1. Form of equity ownership

INDUSTRIAL GAS AND WELDING ELECTRODE JOINT STOCK COMPANY, formerly Welding Rod Industrial Gas Company, was a state-owned enterprise under the Vietnam Chemical Corporation, established under Decision No. 265/QĐ - TCNS.DT dated May 22, 1993 of the Minister of Heavy Industry. On April 1, 2007, the Company was transformed into Welding Rod Industrial Gas Company Limited according to Decision No. 3328/QĐ-BCN (100% State capital). On January 28, 2015, it was transformed into INDUSTRIAL GAS AND WELDING ELECTRODE JOINT STOCK COMPANY.

2. Business area:

Industrial gases, medical gases, electric welding rods, light powders and products processed from calcium carbide. Buying and selling all kinds of materials and spare parts used in the industrial gas industry. Installation, maintenance, inspection and repair of gas pipelines.

3. Businesses:

Joint Stock Company Business Registration Certificate No. 0300422482, issued by the Department of Planning and Investment of Ho Chi Minh City on January 28, 2015. Currently, the Company operates under the Joint Stock Company Business Registration Certificate, code 0300422482, changed for the 12th time on June 8, 2023.

Business lines: Production and trading of industrial gases, medical gases, electric welding rods, calcium carbide, light powders and products processed from calcium carbide (not produced at the headquarters). Trading of liquefied petroleum gas products. Trading of materials and spare parts for the industrial gas and electric welding rod industries. Installation and supply of equipment for industrial gas lines. Installation and supply of equipment for medical gas use. Installation, maintenance, inspection and repair of pipeline systems used in fire prevention and fighting.

Legal capital of the company based on business registration is 293,500,000 VND.

4. Business cycles typically produce: Normal

5. Characteristics of the business activities in the fiscal year that affect the financial statements: not affected.

6. Corporate operating model:

List of subsidiaries :

- Bien Hoa Industrial Steam Factory
- Can Tho Industrial Steam Factory
- Nha Trang Industrial Steam Factory
- Phan Rang Industrial Steam Factory
- Khanh Hoi Electric Welding Rod Factory
- Hai Phong Industrial Steam Factory
- Binh Duong Industrial Steam Factory
- Trang Kenh Calcium Carbonate and Chemical Factory

II - Accounting period, currency used in accounting

1. Business cycles typically produce: from 1 Jan 2025 to 31 Dec 2025

2. Currency used in accounting

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

III - Standards and applicable accounting regime.

1. Applicable accounting regime:

The Company applies the Vietnamese accounting regime issued under Decision No. 15/2006/QĐ/BTC dated March 20, 2006, which has been replaced by Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance.

2. Declaration on compliance with accounting standards and accounting regimes

Statement on compliance with Vietnamese Accounting Standards and Accounting Regime: Financial statements are prepared and presented in accordance with Vietnamese Accounting Standards.

IV - Applied accounting policies.

1. Principles for converting Financial Statements prepared in foreign currency into Vietnamese Dong.

(In case the accounting currency is different from Vietnamese Dong); the impact (if any) due to the conversion of Financial Statements from foreign currency to Vietnamese Dong (VND).

2. Types of exchange rates applied in accounting

Actual exchange rate differences arising during the period and exchange rate differences due to revaluation of balances of monetary items at the end of the year are transferred to revenue or expenses in the fiscal year.

3. The principle of determining the real interest rate (effective interest rate) used to discount cash flows.

4. Principles of recording cash and cash equivalents.

5. Principles of accounting for financial investments.

- a/ Trading securities
- b/ Maturity investments
- c/ Loans

- d/ Investment in subsidiaries; joint ventures, associates
- e/ Investment in equity instruments of other entities.
- f/ Accounting methods for other transactions involving financial investments.

6. Principles of accounting for receivables

Receivables are amounts that are recoverable from customers or other entities. Receivables include amounts due from customers and other receivables. Receivables are presented at book value less allowances for doubtful debts. Receivables are not recorded at a higher value than recoverable.

7. Principles of inventory recording:

Inventories are stated at cost. Where the net realizable value is lower than the cost, they shall be stated at the net realizable value. The cost of inventories comprises purchase price, processing cost and other directly attributable costs.

The company applies the perpetual inventory method to account for inventories.

The value of raw materials, tools and equipment at the end of the period is determined by the regular declaration method.

The value of finished goods at the end of the period is determined by the weighted average method.

The cost of purchased inventories includes the purchase price, non-refundable taxes, transportation, handling and storage costs incurred during the purchase process and other costs directly related to the purchase.

The original cost of finished goods inventory includes: Direct material costs, direct labor costs, fixed general production costs and variable general production costs incurred in the process of converting raw materials into finished products.

8. Principles of recording and depreciating fixed assets, financial lease fixed assets, investment real estate.

Fixed assets are recorded at original cost. During use, fixed assets are recorded at original cost, accumulated depreciation and residual value.

From June 2013, INDUSTRIAL GAS AND WELDING ELECTRODE JOINT STOCK COMPANY changed its accounting policy for fixed assets and fixed asset depreciation according to the guidance in Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance guiding the management, use and depreciation of fixed assets, accordingly the minimum original price of fixed assets increased from VND 10 million to VND 30 million, for fixed assets that previously did not satisfy this condition, the remaining value was adjusted to long-term prepaid expenses and allocated to production and business expenses within 3 years.

Depreciation is provided on a straight-line basis. Depreciation period applicable is estimated as follows:

- Houses	10-25 years
- Machines, equipments	5-25 years
- Vehicles, Transportations equipment	8-10 years
- Office equipments and Furniture	4-10 years
- Land use rights	50 years
- Management software	3 years

9. Accounting principles for business cooperation contracts.

10. Accounting principles for deferred corporate income tax.

11. Principles of accounting for prepaid expenses.

Prepaid expenses: Prepaid expenses allocated to investment activities in basic construction, renovation and upgrading of fixed assets during the period are capitalized into the fixed assets being invested in or renovated and upgraded.

Prepaid expense allocation method: Prepaid expenses that are only related to the current fiscal year are recorded as production and business expenses in the fiscal year.

12. Accounts Payable Principle.

13. Principles of recording loans and financial lease liabilities.

14. Nguyên tắc ghi nhận và vốn hóa các khoản chi phí đi vay./ Principles of recognition and capitalization of borrowing costs.

- Principle of prepaid expenses: Prepaid expenses allocated to investment activities in basic construction, renovation and upgrading of fixed assets during the period are capitalized into the fixed assets being invested in or renovated and upgraded.

- Principles for setting aside reserve funds from after-tax profits: According to Article 27 of Decree 199/2004/ND-CP dated December 3, 2004 of the Government.

15. Principle of recording payable expenses.

Payable expenses include interest expenses payable, commission expenses, land use rentals incurred during the year but not yet paid due to payment not being due or insufficient accounting records and documents.

16. Principles and methods of recording payable provisions.

17. Principles of recognizing unrealized revenue.

18. Principles of recognition of convertible bonds.

19. Principles of recording equity:

- Principles for recording owners' capital contributions, equity surplus, convertible bond options, and other owners' capital.
- Principles for recording differences in asset revaluation
- Principles of recording exchange rate differences
- Principles of recording undistributed profits.

20. Principles and methods of revenue recognition.

Sales revenue: Recognized when all of the following conditions are met:

- + The significant risks and rewards of ownership of the goods have been transferred to the buyer.
- + The company 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 relatively certainly;
- + The company has obtained or will obtain economic benefits from the sale transaction;
- + Identify costs associated with sales transactions.

Revenue from the provision of services: Recognized when the outcome of the transaction can be reliably determined. In case the provision of services involves many periods, revenue is recognized in the period according to the results of the work completed on the date of the Balance Sheet of that period. The result of the service provision transaction is determined when the following conditions are satisfied:

- + Revenue is determined relatively certainly;
- + Ability to obtain economic benefits from the transaction of providing that service;
- + Determine the completed work on the date of the Balance Sheet;

+ Determine the costs associated with the transaction to complete that service.

Financial revenue: Revenue arising from interest, royalties, dividends, and profits is included in financial revenue.

21. Accounting principles for revenue deductions
22. Principles of accounting for cost of goods sold
23. Principles of financial cost accounting
24. Principles of accounting for sales costs and business management costs
25. Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses.
26. Other accounting principles and methods

V. Applicable accounting policies (in case the enterprise does not meet the going concern assumption)

1. Should long-term assets and long-term liabilities be reclassified as short-term?
2. Principles for determining the value of each type of asset and liability (according to Net Realizable Value, Recoverable Value, Fair Value, Current Value, Current Price, etc.)
3. Principles of financial handling for:
 - Provisions
 - Asset revaluation difference and exchange rate difference (still reflected on the Balance Sheet - if any)

VI. Additional information for items presented in the Balance Sheet

Unit: VND

1. Cash and Equivalents

	EOQ	SOY
- Cash on hand	1.100.195.112	1.014.744.407
- Demand deposit	10.306.648.258	6.881.755.431
Total	11.406.843.370	7.896.499.838

Financial investments

- Short term cash deposit.	1.000.000.000	-
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2. Current receivables

a) Trade receivables

	EOQ	SOY
- Main Office	24.626.702.683	19.031.394.635
- Bien Hoa Industrial Steam Factory	12.725.224.106	10.214.384.722
- Can Tho Industrial Steam Factory	4.595.839.569	4.565.555.711
- Nha Trang Industrial Steam Factory	4.395.791.026	2.814.160.444
- Phan Rang Industrial Steam Factory	460.929.821	431.663.294
- Khanh Hoi Electric Welding Rod Factory	5.295.443.783	5.580.544.631
- Binh Duong Industrial Steam Factory	11.930.385.695	9.093.414.334
- Hai Phong Industrial Steam Factory	3.415.454.081	2.996.939.972
- Trang Kenh Calcium Carbonate and Chemical Factory	136.925.353	186.006.053
- Others	-	-
b) Long-term (similar to short-term) trade receivables	-	-
c) Receivables from customers who are related parties (details of each subject)	-	-
Total	67.582.696.117	54.914.063.796

3. Prepayment to suppliers

Short-term vendor advance

	EOQ	SOY
- Hoang Minh Construction Joint Stock Company	408.436.500	-
- Binh Dinh Minerals Joint Stock Company	-	725.000.000
- Quốc Thắng CORPORATION LTD	2.410.256.250	-
- NIKKISO CLEAN ENERGY AND INDUSTRIAL GASES (SEA)	8.377.581.720	2.298.816.720
- Others	1.363.007.991	1.260.323.380
Total	12.559.282.461	4.284.140.100

4. Other Receivables

	EOQ		SOY	
	Value	Provision	Value	Provision
a) Short term	21.616.987.297		19.263.563.808	
- Paid advance for employees	4.329.300.622		3.966.644.737	-
- Receivable from employees	14.247.065.304		12.326.013.985	
- Receivable from Equitization	-		94.740.000	-
- Contract security deposit receivable	2.691.544.328		1.970.665.318	-
- Receivable of input VAT on finances lease assets.	131.472.037		440.999.638	-
- Social insurance and union fees receivable	-		315.506.130	-
- Unemployment insurance receivable.	36.062.106		-	-
- Other Receivable	181.542.900		148.994.000	-

b) Long-term (similar to short-term items)	581.774.688	779.825.442	-
- Mortgages	581.774.688	779.825.442	-
Total	22.198.761.985	20.043.389.250	-

5. Doubtful Debt

	<u>EOQ</u>		<u>SOY</u>	
	Value	Provision	Value	Provision
- Total Value of receivables, loans that are overdue or not overdue but unlikely to be recovered;				
(including details of overdue time and Value of receivables and overdue loans by each subject if the receivables by each subject account for 10% or more of the total overdue debt);				
- France - Vietnam Sorbitol Joint Stock Company	204.570.500		204.570.500	
- Tieu Quoc An	203.397.774		203.397.774	
- LISESCO Joint Stock Company	601.720.624		601.720.624	
- LISESCO 5 Joint Stock Company	792.904.862		792.904.862	
- Vinashin - Ha Duc Joint Stock Company	133.801.900		133.801.900	
- Vietnam Haco Joint Stock Company	94.875.000		94.875.000	-
- Others	1.336.370.471		1.083.223.663	
Total	3.367.641.131	-	3.114.494.323	-

	<u>EOQ</u>		<u>EOQ</u>	
	Value	Provision	Value	Provision
6. Hàng tồn kho: / Inventories				
- On delivery	-		-	
- Raw material	21.629.042.749		22.076.278.242	
- Tools, supplies	934.871.844		680.569.292	
- In process manufacturing	-		-	
- Finish goods	9.052.685.805		13.941.594.703	
- Goods	2.048.190.307		1.149.900.429	
- Good for sale	-		-	
- Inventory goods taxable	-		-	
Total	33.664.790.705		37.848.342.666	

- Value of stagnant, poor, degraded inventory that cannot be sold at the end of the period; Causes and solutions for stagnant, poor, degraded inventory;
- Value of inventory used as collateral to secure payable debts at the end of the period;
- Reasons for additional provision or reversal of Inventory Valuation Provision

	<u>EOQ</u>		<u>SOY</u>	
	Value	Value recoverable	Value	Value recoverable
7. Long-term Asset in process				
a) Long-term unfinished production and business costs	-	-	-	-
Total	-	-	-	-
b) Unfinished basic construction (Details for projects accounting for 10% or more of the total Value/Value of basic construction)			EOQ	SOY
- Construction Acetylen machine fee at Nha Trang	-	-	5.092.593	
- Agron tank foundation	-	-	17.982.500	17.982.500
- Fire protection system	-	-	-	128.766.600
- Construction design	-	-	374.306.364	374.306.364
- Argon charging station	-	-	21.647.727	21.647.727
- Factory fence.	-	-	57.412.300	57.412.300
- Design survey fee	-	-	201.949.073	201.949.073
- CO2 tank	-	-	-	64.931.055
Total	-	-	678.390.557	866.995.619

8. Increase, decrease tangible fixed assets:

Items	Building, Structure	Machinery and equipment	Vehicles, transportation equipment	Fixed assets used in management	Others fixed assets	Total
History Cost						
<u>SOY</u>	115.997.033.532	484.133.231.389	52.948.518.623	719.470.083	-	653.798.253.627
- Assets Purchased in year	198.411.509	3.059.129.039	53.703.704		-	3.311.244.252
- Increase in finance leased fixed assets						-
- Switch from asset rental						-
- Switch to investment real estate						-
- Liquidation, disposal		67.713.759				67.713.759
<u>EOY</u>	116.195.445.041	487.124.646.669	53.002.222.327	719.470.083	-	657.041.784.120

Accumulated depreciation						-
SOY	72.328.119.184	320.517.091.809	43.022.080.054	629.475.083		436.496.766.130
- Depreciation in year	2.006.868.000	12.516.679.922	1.082.574.000	8.730.000	-	15.614.851.922
- Purchase of financial leased fixed				-		-
- Switch to investment real estate						-
- Liquidation		67.713.759				67.713.759
- Others						-
EOY	74.334.987.184	332.966.057.972	44.104.654.054	638.205.083	-	452.043.904.293
Residual value						
- SOY	43.668.914.348	163.616.139.580	9.926.438.569	89.995.000	-	217.301.487.497
- EOQ	41.860.457.857	154.158.588.697	8.897.568.273	81.265.000	-	204.997.879.827

- Remaining value at the end of the period of tangible fixed assets used as mortgage or pledge to secure the loan: VND
- Original price of fixed assets at the end of the year has been fully depreciated but is still in use;
- Original price of fixed assets at the end of the year awaiting liquidation;
- Commitments to purchase and sell tangible fixed assets of great value in the future;
- Other changes in tangible fixed assets.

09. Increase and decrease of intangible fixed assets:

Items	Land used right	Machinery and equipment	Copyright, patent	Software	Others	Total
History Cost						
SOY	31.703.828.206	-	-	768.477.200	-	32.472.305.406
- Assets Purchased in year						
EOY	31.703.828.206	-	-	768.477.200	-	32.472.305.406
Accumulation depreciation						
SOY	11.755.835.451			306.292.838		12.062.128.289
- Depreciation in year	360.000.000			236.533.113		596.533.113
EOY	12.115.835.451	-	-	542.825.951	-	12.658.661.402
Residual value						
- SOY	19.947.992.755	-	-	462.184.362	-	20.410.177.117
- EOQ	19.587.992.755	-	-	225.651.249	-	19.813.644.004

- Remaining value at the end of the period of intangible fixed assets used as mortgage or pledge to secure loans
- Original price of fully depreciated intangible assets still in use;
- Data explanation and other explanations;

10. Increase, decrease of financial leased fixed assets:

Items	Houses, buildings	Machinery and equipment	Vehicles, transportation equipment	Others	Total
History Cost						
SOY	-	17.054.805.846	8.999.773.108	-	-	26.054.578.954
- Financial Lease						-
- Purchase of financial leased fixed assets						-
- Others Increase						-
- Others Decrease						-
EOY	-	17.054.805.846	8.999.773.108	-	-	26.054.578.954
Accumulation depreciation						
SOY	-	4.093.660.582	2.449.512.852	-	-	6.543.173.434
- Depreciation in year	-	375.000.000	180.245.685	-	-	555.245.685
- Purchase of financial leased fixed						-
- Others Increase						-
- Others Decrease						-
EOY	-	4.468.660.582	2.629.758.537	-	-	7.098.419.119
Residual value						
- SOY	-	12.961.145.264	6.550.260.256	-	-	19.511.405.520
- EOQ	-	12.586.145.264	6.370.014.571	-	-	18.956.159.835

- * Additional rentals are recognized as expenses during the year;
- * Basis for determining additional rent;
- * Lease renewal terms or right to purchase the asset;

11. Increase and decrease in investment real estate:

Item	Value SOY	Increase	Decrease	Value EOY
a) Investment property for rent				
History Cost				
Accumulation Depreciation				
Residual value				

b) Real estate investment year hold waiting for price increase				
History Cost				
Loss due to impairment				
Residual value				

- The remaining value at the end of the period of the investment real estate used as mortgage or pledge to secure the loan;
- Original price of fully depreciated investment real estate but still rented out or held waiting for price increase;
- Data explanation and other explanations.

12. Prepaid Expense

	EOQ	SOY
a) Short term	-	-
- Factory Rental fee - PHAN RANG	-	-
- Others	-	-
b) Dài hạn / Long term	7.356.284.790	9.922.523.912
- Tools depreciation fee	1.848.928.950	2.535.982.353
- Huge assets fixed fee	4.919.964.678	7.108.598.457
- Insurance fee	112.286.343	171.157.826
- Land for lease - PHAN RANG	427.350.000	80.000.000
- Land for lease - CAN THO	47.754.819	26.785.276
- Car for lease - BINH DUONG	-	-
- Others (huge value)	-	-
Total	7.356.284.790	9.922.523.912

13. Others Asset

	EOQ	SOY
a) Short term	-	-
b) Long Term	-	-
- Financial leasing deposit		
- Others deposit		
Total	-	-

14. Borrowing and Finance lease liabilities

Items	EOQ		YEAR 2025		SOY	
	Value	Amount can be paid	Increase	Decrease	Value	Amount can be paid
a) Short term	70.681.835.247	70.681.835.247	120.760.123.411	109.444.876.063	59.366.587.899	59.366.587.899
- Bank loan	69.165.367.395	69.165.367.395	119.700.097.068	105.860.654.980	55.325.925.307	55.325.925.307
- Loan due	831.600.000	831.600.000	623.700.000	623.700.000	831.600.000	831.600.000
- Short-term financial lease debt	684.867.852	684.867.852	436.326.343	2.960.521.083	3.209.062.592	3.209.062.592
b) Long term	3.208.342.409	3.208.342.409	-	1.060.026.343	4.268.368.752	4.268.368.752
- Bank loan	2.286.900.000	2.286.900.000	-	623.700.000	2.910.600.000	2.910.600.000
- Financial loan	921.442.409	921.442.409		436.326.343	1.357.768.752	1.357.768.752
Total	73.890.177.656	73.890.177.656	120.760.123.411	110.504.902.406	63.634.956.651	63.634.956.651

c) Finance lease liabilities

Period	This year 2025			Previous Year 2024		
	Amount of payment	Repayment of original	Pay rental interest	Amount of payment	Repayment of original	Pay rental interest
Under 1 year						
1 year to 5 years	3.136.351.609	2.953.919.391	182.432.218	4.850.611.657	4.304.554.157	546.057.500
Over 5 years						

d) Overdue and unpaid loans and financial leases

Total	EOQ		SOY	
	Origin	Interest	Origin	Interest
	-	-	-	-

e) Detailed explanation of loans and finance leases to related parties

15. Trade payable

	EOQ		SOY	
	Value	Amount payable	Value	Amount payable
a) Short Term trade payable				
- Văn phòng công ty/ Main Office	2.613.583.166	2.613.583.166	2.279.396.197	2.279.396.197
- Bien Hoa Industrial Steam Factory	115.667.978	115.667.978	146.085.586	146.085.586
- Can Tho Industrial Steam Factory	143.451.307	143.451.307	120.576.156	120.576.156
- Nha Trang Industrial Steam Factory	280.065.340	280.065.340	35.243.984	35.243.984
- Phan Rang Industrial Steam Factory	53.183.892	53.183.892	-	-
- Khanh Hoi Electric Welding Rod Factory	106.474.193	106.474.193	-	-
- Binh Duong Industrial Steam Factory	4.571.695.178	4.571.695.178	1.931.035.894	1.931.035.894
- Hai Phong Industrial Steam Factory	581.571.315	581.571.315	426.983.193	426.983.193

- Trang Kenh Calcium Carbonate and Chemical Factory	-	-	162.351.601	162.351.601
- Others	-	-	-	-
Total	8.465.692.369	8.465.692.369	5.101.672.611	5.101.672.611

b) Long-term trade payables (similar details to short-term)

- Main office	998.311.313	998.311.313	998.311.313	998.311.313
Total	9.464.003.682	9.464.003.682	6.099.983.924	6.099.983.924

c) Số nợ quá hạn chưa thanh toán / Over-due payment

... ..

16. Prepayment from customers

Short term

- Nguyen Dinh Chieu Hospital	-	33.804.199
- Viet Commercial Real Estate Joint Stock Company	695.250.000	695.250.000
Others	75.117.332	105.805.371
Total	770.367.332	834.859.570

17. Taxes and other payments to the state budget

	SOY	Payable	Actual Paid	Adjustment	EOQ
a) Payable (detail by tax type)					
- VAT	262.192.279	2.791.901.426	3.355.369.034	-	(301.275.329)
- Corporate income tax	-	-	-	-	-
- Property tax	-	1.505.755.110	283.778.260	-	1.221.976.850
- Business tax	-	-	-	-	-
- Other tax	-	-	-	-	-
Total	262.192.279	4.297.656.536	3.639.147.294	-	920.701.521
b) Recievable (details by tax types)					
- Corporate income Tax	548.516.680	14.179.758	168.089.873	-	702.426.795
- Property tax	-	-	-	-	-
- Corporate income tax	90.386.318	151.028.861	82.514.482	-	21.871.939
- Import tax	-	-	-	-	-
Total	638.902.998	165.208.619	250.604.355	-	724.298.734

18. Accrued Expenses

a) Short term

- Interest Expense	-	2.307.409.805
- Electric System	-	71.250.680
- Others	-	2.160.118.843
	-	76.040.282

b) Long term

- Loan	-	-
Total	-	2.307.409.805

19. Other payables

a) Short term

- Surplus assets awaiting resolution;	-	-
- Union fees;	149.865.977	-
- Social insurance;	-	-
- Health insurance;	-	-
- Unemployment insurance;	-	-
- Dividend payable in 2024	-	-
- Must return equitization;	22.105.320	-
- Others Payable	84.662.400	87.903.900
Total	256.633.697	87.903.900

b) Long term (Details by each item):

- Deposit for bottle of Oxygen	200.000.000	200.000.000
- Bien Hoa Industrial Steam Factory Deposit for bottle	1.364.200.000	1.596.017.452
- Can Tho Industrial Steam Factory Deposit for bottle	3.075.155.509	3.007.955.509
- Nha Trang Industrial Steam Factory Deposit for bottle	2.113.290.492	2.272.059.292
- Phan Rang Industrial Steam Factory Deposit for bottle	370.300.000	385.300.000
- Khanh Hoi Electric Welding Rod Factory Deposit for bottle	1.107.600.000	1.148.600.000
- Binh Duong Industrial Steam Factory Deposit for bottle	5.086.292.899	5.187.292.899
- Hai Phong Industrial Steam Factory Deposit for bottle	154.500.000	114.600.000
- Trang Kenh Calcium Carbonate and Chemical Factory Deposit for bottle	-	6.700.000
- Others	-	-

c) Overdue debt not paid (details of each item, reasons for not paying overdue debt)

Total	13.471.338.900	13.918.525.152
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20. Unrealized revenue	EOQ	SOY
a) Short term	-	-
b) Long term (similar as short term)	-	-
c) Possibility of not being able to perform the contract with the customer (details of each item, reasons for inability to perform).	-	-

Total	EOQ	SOY
21. Bonds issued	Value	Period
21.1. Regular bond (Details by type)	Value	Period
a) Bonds issued		
- Face value	-	-
- Discount value	-	-
- Premium	-	-
Total	-	-
b) Detailed explanation of bonds held by related parties (by type of bond)	-	-
Total	-	-

21.2. Convertible bonds:

a. Convertible bonds at the beginning of the period:

- Issuance date, original term and remaining term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into shares of each type of convertible bond;
- Discount rate used to determine the principal value of each type of convertible bond;
- The value of the principal and stock option portion of each type of convertible bond.

b. Additional convertible bonds issued during the period:

- Time of issue, original maturity of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into shares of each type of convertible bond;
- Discount rate used to determine the principal value of each type of convertible bond;
- The value of the principal and stock option portion of each type of convertible bond.

c. Convertible bonds converted into shares during the period:

- Number of each type of bond converted into shares during the period; Number of additional shares issued during the period to convert bonds;
- The principal value of convertible bonds is recorded as an increase in equity.

d. Mature convertible bonds are not converted into shares during the period:

- Number of each type of matured bonds not converted into shares during the period;
- The principal value of the convertible bond is returned to the investor.

e. Convertible bonds at the end of the period:

- Original term and remaining term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into shares of each type of convertible bond;
- Discount rate used to determine the principal value of each type of convertible bond;
- The value of the principal and stock option portion of each type of convertible bond.

f. Detailed explanation of bonds held by related parties (by type of bond).

22. Preferred shares classified as liabilities

- Face value;
- Issued subjects (management, officers, employees, other subjects);
- Buyback Terms (Time, Buyback Price, Other Basic Terms in the Issue Agreement);
- Value repurchased during the period;
- Other explanations.

23. Provision	EOQ	SOY
a) Short term	-	-
- Product warranty reserve;	-	-
- Construction warranty reserve;	-	-
- Restructuring provisions;	-	-
- Other payable provisions (Periodic fixed asset repair costs, environmental restoration costs...)	-	-

b) Long term (Similar Short term)
Total

24. Deferred tax assets and deferred tax liabilities.

a. Deferred income tax assets:

- Corporate income tax rate used to determine the value of deferred income tax assets
- Deferred income tax assets related to deductible temporary differences
- Deferred income tax assets related to unused tax losses
- Deferred income tax assets related to unused tax incentives
- Amount offset against deferred income tax payable
- Deferred income tax assets

EOQ SOY

- -
- -
- -
- -
- -
- -

b- Deferred income tax payable

- Corporate income tax rate used to determine Deferred income tax payable
- Thuế thu nhập hoãn lại phải trả phát sinh từ các khoản chênh lệch tạm thời chịu thuế
- Amount offset against deferred income tax assets

EOQ SOY

- -
- -
- -

25. Owner's equity

a) Equity fluctuation comparison table

	Items of equity						
	TP Conversion Option	Surplus share capital	Other owners' equity	Development and investment funds	Asset revaluation difference	Undistributed taxable profit from funds	Others
A	1	2	3	4	5	7	8
SOY backward Y2024		-	-	293.500.000.000	-	3.410.299.008	-
- Interest in year backward						715.776.872	
- Other increase							
- Paid dividend							
- Deducting investment fund							
- Other deposit							
SOY 2025		-	-	293.500.000.000	-	4.126.075.880	-
- Interest in current year						(4.684.490.243)	
- Other increase							
- Deducting investment fund							
- Other deposit						(348.995.212)	
- Distribution of funds						(907.409.575)	
EOY 2025		-	-	293.500.000.000	-		

b) Details of owner's capital contribution

- Contributed capital of parent company (if it is a subsidiary)
- Capital contributions of other entities

Total

EOQ SOY

288.098.000.000 288.098.000.000
5.402.000.000 5.402.000.000
293.500.000.000 293.500.000.000

c) Capital transactions with owners and dividend and profit distribution

- + Owner's contributed capital
- + Contributed capital at the beginning of the year
- + Capital increase during the year
- + Capital contribution decreased during the year
- + Year-end capital contribution
- Dividends, distributed profits

EOQ SOY

293.500.000.000 293.500.000.000
- -
- -
293.500.000.000 293.500.000.000
- -

d) Stock

- Number of shares registered for issuance
- Number of shares sold to the public
- + Common stock
- Number of shares repurchased (treasury shares)
- + Common stock
- Number of shares outstanding
- + Common stock
- * Par value of outstanding shares: 10,000 VND/share

EOQ SOY

29.350.000 29.350.000
29.350.000 29.350.000
29.350.000 29.350.000
- -
- -
29.350.000 29.350.000
29.350.000 29.350.000
- -

f) Dividends

g) Enterprise funds:

- Development investment fund;
- Business arrangement support fund;
- Other funds of equity.

6.296.332.248 6.081.599.186
- -
- -

h) Income and expenses, gains or losses are recognized directly in equity in accordance with the provisions of specific accounting standards.

26. Asset revaluation difference	EOQ	SOY
Reasons for changes between Beginning of Year / SOY and End of Year numbers (in what cases is the revaluation, which assets are revalued, according to which decision?...).	-	-
27. Exchange rate difference	EOQ	SOY
- Exchange rate difference due to conversion of financial statements prepared in foreign currency into VND	-	-
- Exchange rate differences arise due to other reasons (specify the reason)	-	-
28. Nguồn kinh phí / Funding sources	EOQ	SOY
- Funding provided during the year	-	-
- Career expenses	-	-
- Remaining funds at the end of the year	-	-
29. Các khoản mục ngoài Bảng Cân đối kế toán / Items off the Balance Sheet	EOQ	SOY
a) Leased assets: The total future minimum lease payments of non-cancelable operating leases over the terms.		
- Under 1 year		
- Over 1 year under 5 years		
- Over 5 years		
b) Assets held in custody: Enterprises must explain in detail the quantity, type, specifications, and quality of each type of asset at the end of the period.		
- Goods and materials received for safekeeping, processing, or consignment: Enterprises must explain in detail the quantity, type, specifications, and quality at the end of the period.		
- Goods accepted for sale, consignment, pledge, or mortgage: Enterprises must explain in detail the quantity, type, specifications, and quality of each type of goods;		
c) Foreign currencies of all kinds: Enterprises must explain in detail the quantity of each type of foreign currency calculated in original currency. Monetary gold must present the volume in domestic and international units of Ounce, and explain the value calculated in USD.		
d) High value metals and gemstones: Enterprises must explain in detail the original price, quantity (in international units) and types of precious metals and gemstones.		
f) Doubtful debts written-off	EOQ	SOY
- Hau Giang Shipbuilding Industry Development Investment Company Limited	241.859.021	241.859.021
- Phu Yen Agricultural and Aquatic Industry Joint Stock Company	164.511.966	164.511.966
- Installation and Construction Company 473 - Team 7 (Da Rang Bridge Project)	14.550.288	14.550.288
- Phan Thanh Construction Materials Trading Company Limited	164.508.000	164.508.000
- Long Hau 3D Trading Company Limited	10.000.000	10.000.000
- Hong Phat Mechanical Construction Company Limited	69.894.000	69.894.000
- Bien Ngoc Shipbuilding Company Limited	11.609.000	11.609.000
- Hoang Lam Company Limited	7.541.002	7.541.002
- Thien Son Company Limited	134.928.675	134.928.675
- Shinec Construction Joint Stock Company	6.840.054	6.840.054
- Can Tho Fertilizer and Chemical Company	24.724.100	24.724.100
- My Trung My Van Cooperative limited	7.153.000	7.153.000
- Hanoi Gas Industry Company	3.350.000	3.350.000
- Ha Tu Trading Store	550.000	550.000
- Tam Bac Shipyard	645.000	645.000
- Ông Hưng - Hải Phòng./ Mr Hưng - Hai Phong	937.450	937.450
- Mr Cong - Hon Gai	936.600	936.600
- Mr Nong - Can Tho	521.000	521.000
- Huong Thuy Trading Company Limited	84.897.500	84.897.500
- GLORY INTERNATIONAL Company	58.360.000	58.360.000
- Thuan Thanh Paper Company	6.457.500	6.457.500
- Hang - No.7 - Hai Phong	6.840.000	6.840.000
- Bach Dang Private Enterprise	111.000.989	111.000.989
- Dung Dat Company Limited	7.671.592	7.671.592
- Hanoi Post Office Construction Company	12.190.000	12.190.000
- CLIMA Joint Stock Company	20.600.000	20.600.000
- TOTO Paint Joint Stock Company	19.000.000	19.000.000
- Tien Binh Company Limited	25.588.497	25.588.497
- Ha Binh HCM Company Limited	17.470.000	17.470.000
- Quyet Thang Packaging Company	14.140.000	14.140.000
- Anh Duc Quang Ninh Private Enterprise	9.650.000	9.650.000
- Hoai Bac Joint Stock Company	25.023.300	25.023.300
- Tuan Cuong Company Limited	25.100.000	25.100.000
Cộng - Total	1.309.048.534	1.309.048.534

g) Other information on items outside the Balance Sheet

30. Other information is explained by the enterprise itself.

VII. Additional information for items presented in the Income Statement

	Unit: VN Dong	
	<u>Quarter 3 This</u> <u>Current Year</u>	<u>Quarter 3</u> <u>Pre. Year</u>
1. Total sales and service revenue		
a) Sale Revenue		
+ Revenue from sale of goods	68.728.393.936	56.039.863.550
+ Revenue from rendering of services	4.723.587.290	4.671.902.312
+ Construction Revenue	-	-
+ Revenue from construction contracts is recognized in the period;	-	-
+ Total accumulated revenue of construction contracts recorded up to the date of preparing the Financial Statements.	-	-
Total	73.451.981.226	60.711.765.862
b) Revenue to related parties (details for each subject).		
c) In case of recording revenue from asset leasing as the total amount received in advance, the enterprise must further explain to compare the difference between recording revenue by the method of gradually allocating over the lease term; the possibility of decline in future profits and cash flows due to recording revenue for the entire amount received in advance.		
2. Revenue deductions	<u>Quarter 3 This</u> <u>Current Year</u>	<u>Quarter 3</u> <u>Pre. Year</u>
- Sale Discount	-	-
- Goods Returned	-	-
3. Cost of goods sold	<u>Quarter 3 This</u> <u>Current Year</u>	<u>Quarter 3</u> <u>Pre. Year</u>
- Cost of finished products and goods sold;	63.388.032.832	47.568.917.955
- Cost of services provided	5.807.730.711	4.934.536.252
- Amounts recorded to reduce cost of goods sold.	-	-
Total	69.195.763.543	52.503.454.207
4. Financial income	<u>Quarter 3 This</u> <u>Current Year</u>	<u>Quarter 3</u> <u>Pre. Year</u>
- Interest on deposits and loans	4.729.136	6.174.205
- Profit from sale of investments;	-	-
- Dividends, profits distributed;	-	-
- Exchange rate difference profit	-	-
- Interest on deferred sales, payment discounts;	-	-
- Other financial revenue.	-	-
Total	4.729.136	6.174.205
5. Financial Expense	<u>Quarter 3 This</u> <u>Current Year</u>	<u>Quarter 3</u> <u>Pre. Year</u>
- Loan interest	1.208.939.163	1.325.564.345
- Payment discounts, deferred sales interest;	-	-
- Losses from liquidation of financial investments	-	-
- Exchange rate difference loss;	-	-
- Provision for impairment of trading securities and investment losses;	-	-
- Other financial costs;	-	-
- Financial expense deductions.	-	-
Total	1.208.939.163	1.325.564.345
6. Other Income	<u>Quarter 3 This</u> <u>Current Year</u>	<u>Quarter 3</u> <u>Pre. Year</u>
- Liquidation and sale of fixed assets;	-	-
- Income from selling materials, bottle compensation	708.503.399	1.001.129.428
- Collect compensation for part of the land	-	-
- Tax reduction;	-	-
- Others	-	-
Total	708.503.399	1.001.129.428

7. Other Expenses

	<u>Quarter 3 This Current Year</u>	<u>Quarter 3 Pre. Year</u>
- Residual value of fixed assets and liquidation costs of asset sale	739,453.361	72,300.536
- Loss due to asset revaluation;	-	-
- Fines;	-	-
- Others	-	-
Total	739,453.361	72,300.536

8. Selling expenses and business management expenses

	<u>Quarter 3 This Current Year</u>	<u>Quarter 3 Pre. Year</u>
a) Business management expenses incurred during the period		
- Management staff costs	2,359,868.575	3,142,756.222
- Cost of packaging materials	38,202.034	99,134.092
- Fixed asset depreciation costs	-	-
- Taxes, fees and charges	200,000.000	564,000.000
- Outsourcing service costs	979,080.709	663,274.500
- Other monetary expenses	753,146.954	728,463.632
Total	4,330,298.272	5,197,628.446
b) Selling expenses incurred during the period		
- Sales staff costs	97,399.711	-
- Cost of packaging materials	137,351.686	141,030.951
- Fixed asset depreciation costs	959,083.068	779,083.068
- Outsourcing service costs	1,200,206.291	1,162,893.627
- Others	182,799.282	222,115.129
Total	2,576,840.038	2,305,122.775
c) Amounts recorded to reduce selling expenses and business management expenses		
- Refund of product and goods warranty provision/provision;	-	-
- Reversal of Restructuring Provision/Provision, Other Provision/Provision;	-	-
- Others	-	-

9. Production and business costs by factor

	<u>Quarter 3 This Current Year</u>	<u>Quarter 3 Pre. Year</u>
- Cost of raw materials;	8,429,248.897	8,653,820.343
- Labor costs;	9,528,519.850	8,571,575.807
+ Salary	8,587,174.132	7,541,707.952
+ Insurance & Union fee	941,345.718	1,029,867.855
- Fixed asset depreciation costs;	5,791,727.864	5,732,092.614
- Cost of outsourced services;	27,432,398.123	25,478,628.532
- Other cost by cash	2,568,191.089	2,282,791.901
Total	53,750,085.823	50,718,909.197

Note: The indicator "Production and business costs by element" is the costs incurred during the period reflected in the Balance Sheet and Business Results Report.

- For manufacturing enterprises, the explanation of costs by element is based on the number arising in the following accounts:

- + Account 621 – Direct material costs;
- + Account 622 – Direct labor costs;
- + Account 623 – Cost of using construction machinery;
- + Account 627 – General production costs;
- + Account 641 – Selling expenses;
- + Account 642 – Business management expenses.

- For commercial enterprises, the explanation of costs by element is based on the amounts arising in the following accounts (excluding the purchase price of goods):

- + Account 156 – Goods;
- + Account 632 – Cost of goods sold;
- + Account 641 – Selling expenses;
- + Account 642 – Business management expenses.

- Enterprises have the right to choose other bases but must ensure full explanation of costs by element.

10. Current corporate income tax expense**Quarter 3 This
Current Year****Quarter 3
Pre. Year**

- Corporate income tax expense calculated on current year taxable income
- Adjust corporate income tax expenses of previous years into current income tax expenses of this year
- Total current corporate income tax expense

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11. Deferred corporate income tax expense**Quarter 3 This
Current Year****Quarter 3
Pre. Year**

- Deferred corporate income tax expense arising from taxable temporary differences;
- Deferred corporate income tax expense arising from the reversal of deferred income tax assets;
- Deferred corporate income tax income arising from deductible temporary differences;
- Deferred corporate income tax income arising from unused tax losses and tax incentives;

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Total**VIII. Additional information for items presented in the Cash Flow Statement****Quarter 3 This
Current Year****Quarter 3
Pre. Year****1. Non-cash transactions affect future cash flow statements**

- Purchase of assets by assuming directly related liabilities or through financial leasing transactions;
- Buying businesses through issuing shares;
- Convert debt into equity;
- Other non-monetary transactions

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2. Amounts of cash held by the enterprise but not used: Present the value and reasons for large amounts of cash and cash equivalents held by the enterprise but not used due to legal restrictions or other constraints that the enterprise must fulfill.

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3. Actual loan amount collected during the period:

- Proceeds from borrowing under conventional contracts;
- Proceeds from issuance of regular bonds;
- Proceeds from issuance of convertible bonds;
- Proceeds from issuance of preferred shares are classified as liabilities;
- Proceeds from repurchase transactions of government bonds and securities REPO;
- Proceeds from borrowing in other forms.

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4. Amount actually paid back in principal during the period:

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IX. Other information**1. Contingent liabilities, commitments and other financial information:****2. Events occurring after the end of the accounting period:.....****3. Information about related parties (in addition to the information explained in the above sections).****4. Present assets, revenue, and business results by segment (by business sector or geographical area) in accordance with Accounting Standard No. 28 "Segment reporting" (1):.****5. Comparative information (changes in information in the Financial Statements of previous accounting years):**

.....

6. Information on continuing operations:**7. Other information.****Preparer****Chief accountant**

Date 17 Oct 2025

General manager

Đỗ Bá Thông

Mai Tứ Phương**Trịnh Anh Phong**

