

**TNG INVESTMENT AND TRADING
JOINT STOCK COMPANY**
No. 434/1 Bac Kan Street, Phan Dinh Phung Ward,
Thai Nguyen Province, Vietnam
Phone: 02083 85850508| Website: www.tng.vn

Financial Statements
For the third quarter of fiscal year 2025
Form B01a- DN
*(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of*

BALANCE SHEET

As at 31/12/25

Unit: VND

| ASSETS | Code | Notes | Closing balance | Opening balance |
|--|------------|-------|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 |
| A. SHORT-TERM ASSETS | 100 | | 3.385.881.370.762 | 2.637.646.921.136 |
| I. CASH AND CASH EQUIVALENT VALUE | 110 | | 317.238.236.802 | 444.562.511.913 |
| 1. Cash | 111 | | 317.238.236.802 | 250.634.962.282 |
| 2. Cash equivalents | 112 | | - | 193.927.549.631 |
| - Time deposits in banks | 112A | | - | 193.927.549.631 |
| - Other investments held to maturity | 112B | | - | - |
| II. SHORT-TERM FINANCIAL INVESTMENTS | 120 | | 466.556.929.750 | 260.000.000.000 |
| 1. Securities investment | 121 | | - | - |
| 2. Provision for diminution in value of Short-term investments (*) | 122 | | - | - |
| 3. Investments held to maturity | 123 | | 466.556.929.750 | 260.000.000.000 |
| III. SHORT-TERM RECEIVABLES | 130 | | 1.030.293.125.572 | 740.189.454.587 |
| 1. Trade accounts receivables | 131 | | 1.013.721.283.933 | 690.550.073.777 |
| 2. Advances to supplies | 132 | | 2.123.288.074 | 2.842.552.033 |
| 3. Short-term inter-company receivables | 133 | | - | - |
| 4. Receivables by the Scheduled Progress of Construction Contracts | 134 | | - | - |
| 5. Receivables of short-term loans | 135 | | - | - |
| 6. Other receivables | 136 | | 19.681.099.250 | 51.438.120.510 |
| 7. Provisions for short-term bad debts (*) | 137 | | (5.232.545.685) | (4.641.291.733) |
| 8. Pending assets | 139 | | - | - |
| IV. INVENTORIES | 140 | | 1.445.531.410.182 | 1.074.432.497.798 |
| 1. Inventories | 141 | | 1.503.042.294.252 | 1.093.845.497.083 |
| 2. Provisions for devaluation of inventories (*) | 149 | | (57.510.884.070) | (19.412.999.285) |
| V. OTHER SHORT-TERM ASSETS | 150 | | 126.261.668.456 | 118.462.456.838 |
| 1. Short-term prepaid expenses | 151 | | 27.469.285.696 | 30.613.389.083 |
| 2. Deductible VAT | 152 | | 98.792.382.760 | 70.269.714.819 |
| 3. Taxes and other receivables from State Budget | 153 | | - | 17.579.352.936 |
| 4. Exchange traded transaction of government bonds | 154 | | - | - |
| B. LONG-TERM ASSETS | 200 | | 3.540.736.390.294 | 3.179.228.308.272 |
| I. LONG-TERM RECEIVABLE | 210 | | 10.680.826.157 | 10.680.826.157 |
| 1. Long-term receivables from customers | 211 | | - | - |
| 2. Long-term advances to supplies | 212 | | - | - |
| 3. Working capital in subsidiaries | 213 | | - | - |
| 4. Long-term inter-company receivables | 214 | | - | - |
| 5. Receivables of long-term loans | 215 | | - | - |

| ASSETS | Code | Notes | Closing balance | Opening balance |
|---|------------|-------|--------------------------|--------------------------|
| 6. Other long-term receivables | 216 | | 10.680.826.157 | 10.680.826.157 |
| 7. Provisions for long-term bad debts (*) | 219 | | - | - |
| I. FIXED ASSETS | 220 | | 2.716.056.424.953 | 2.117.164.741.739 |
| 1. Tangible fixed assets | 221 | | 2.456.309.125.830 | 1.960.839.540.584 |
| - Historical Cost | 222 | | 4.166.429.586.455 | 3.479.629.193.160 |
| - Accumulated depreciation (*) | 223 | | (1.710.120.460.625) | (1.518.789.652.576) |
| 2. Financial lease assets | 224 | | - | - |
| - Historical Cost | 225 | | - | - |
| - Accumulated depreciation (*) | 226 | | - | - |
| 3. Intangible assets | 227 | | 259.747.299.123 | 156.325.201.155 |
| - Historical Cost | 228 | | 308.862.833.939 | 197.885.252.625 |
| - Accumulated amortization (*) | 229 | | (49.115.534.816) | (41.560.051.470) |
| III. INVESTMENT PROPERTIES | 230 | | 304.148.590.213 | 300.198.896.460 |
| - Historical Cost | 231 | | 320.164.357.429 | 310.085.452.925 |
| - Accumulated amortization (*) | 232 | | (16.015.767.216) | (9.886.556.465) |
| IV . UNFINISHED LONG-TERM ASSETS | 240 | | 174.485.700.899 | 458.722.683.852 |
| 1. Long-term work in progress | 241 | | - | - |
| 2. Capital construction in progress | 242 | | 174.485.700.899 | 458.722.683.852 |
| V. LONG-TERM FINANCIAL INVESTMENTS | 250 | | 140.000.000.000 | 140.000.000.000 |
| 1. Investment in subsidiaries | 251 | | - | - |
| 2. Investments in joint venture, corporations | 252 | | 140.788.107.824 | 140.788.107.824 |
| 3. Other long-term investments | 253 | | - | - |
| 4. Provision for devaluation of long-term investments (*) | 254 | | (788.107.824) | (788.107.824) |
| 5. Investments held to maturity | 255 | | - | - |
| II. OTHER NON-CURRENT ASSETS | 260 | | 195.364.848.072 | 152.461.160.064 |
| 1. Long-term prepayment | 261 | | 173.099.122.779 | 134.524.649.168 |
| 2. Deferred tax assets | 262 | | 1.869.731.213 | 1.495.375.839 |
| 3. Long-term equipment, supplies and spare parts | 263 | | - | - |
| 4. Other non-current assets | 268 | | 20.395.994.080 | 16.441.135.057 |
| TOTAL ASSETS (270 = 100 + 200) | 270 | | 6.926.617.761.056 | 5.816.875.229.408 |

| RESOURCES | Code | Notes | Closing balance | Opening balance |
|---|------------|-------|--------------------------|--------------------------|
| 1 | 2 | 3 | 4 | 5 |
| C. LIABILITIES | 300 | | 4.925.351.177.742 | 3.924.453.768.402 |
| I. CURRENT LIABILITIES | 310 | | 3.818.455.269.699 | 2.750.974.126.747 |
| 1. Short-term trade accounts payable | 311 | | 862.124.919.682 | 776.663.187.507 |
| 2. Short-term advances from customers | 312 | | 3.646.840.244 | 7.329.382.265 |
| 3. Tax and other payables to Government | 313 | | 65.140.990.338 | 34.447.111.117 |
| 4. Payables to employees | 314 | | 418.541.245.101 | 256.936.183.698 |
| 5. Short-term accrued expenses | 315 | | 22.638.982.138 | 21.394.307.963 |
| 6. Short-term inter-company payables | 316 | | - | - |

60030
CÔNG
PHẦN
THU
TN
PHỤ

| ASSETS | Code | Notes | Closing balance | Opening balance |
|--|------------|-------|--------------------------|--------------------------|
| 7. Payables by Scheduled Progress of Construction Contracts | 317 | | - | - |
| 8. Short-term Unearned Revenue | 318 | | 7.839.286.321 | 1.947.125.578 |
| 9. Other short-term payables | 319 | | 17.536.404.718 | 16.034.547.821 |
| 10. Short-term borrowings and debts | 320 | | 2.371.043.890.671 | 1.606.743.225.427 |
| 11. Provision for short-term payables | 321 | | 473.400.000 | 360.325.000 |
| 12. Bonus and welfare fund | 322 | | 49.469.310.486 | 29.118.730.371 |
| 13. Price Stabilization Fund | 323 | | - | - |
| 14. Exchange traded transactions of government bonds | 324 | | - | - |
| II. LONG-TERM LIABILITIES | 330 | | 1.106.895.908.043 | 1.173.479.641.655 |
| 1. Long-term trade accounts payable | 331 | | - | - |
| 2. Long-term advances from customers | 332 | | - | - |
| 3. Long-term accrued expenses | 333 | | - | - |
| 4. Long-term inter-company payables of business capital. | 334 | | - | - |
| 5. Other Long-term inter-company payables. | 335 | | - | - |
| - Other long-term receivable (3387) | 336 | | 150.554.136.947 | 80.357.886.759 |
| 7. Other long-term payables | 337 | | - | - |
| 8. Long-term loans and borrowings | 338 | | 956.341.771.096 | 1.093.121.754.896 |
| 9. Convertible Bonds | 339 | | - | - |
| 10. Preference shares | 340 | | - | - |
| 11. Payable Deferred Income Tax | 341 | | - | - |
| 12. Provision for long-term payables | 342 | | - | - |
| 13. Science and Technology Development Fund | 343 | | - | - |
| D. OWNER'S EQUITY | 400 | | 2.001.266.583.314 | 1.892.421.461.006 |
| I. OWNER'S EQUITY | 410 | | 2.001.266.583.314 | 1.892.421.461.006 |
| 1. Working capital | 411 | | 1.287.312.660.000 | 1.226.012.060.000 |
| - Ordinary shares with voting rights | 411a | | 1.287.312.660.000 | 1.226.012.060.000 |
| - Preferred shares | 411b | | - | - |
| 2. Equity surplus | 412 | | 40.988.785.123 | 40.988.785.123 |
| 3. Bond conversion option | 413 | | - | - |
| 4. Other owner's funds | 414 | | 55.419.591 | 55.419.591 |
| 5. Share in fund | 415 | | - | - |
| 6. Differences from Asset Revaluation | 416 | | - | - |
| 7. Foreign exchange differences | 417 | | - | - |
| 8. Investment and development funds | 418 | | 290.776.332.224 | 290.776.332.224 |
| 9. Support fund and arrangements business | 419 | | - | - |
| 10. Other owner's funds | 420 | | 112.265.079.441 | 112.265.079.441 |
| 11. Undistributed profits after tax | 421 | | 269.868.306.935 | 222.323.784.627 |
| - Accumulated Undistributed Profit by The End of The Previous Period | 421a | | 3.565.606.546 | 222.323.784.627 |
| - Undistributed Profit of the Current Period | 421b | | 266.302.700.388 | - |
| 12. Capital construction sources | 422 | | - | - |
| II. ADMINISTRATIVE FUNDS & OTHERS | 430 | | - | - |
| 1. Administrative funds | 431 | | - | - |



| ASSETS | Code | Notes | Closing balance | Opening balance |
|---|------------|-------|--------------------------|--------------------------|
| 2. Fixed assets invested form administrative fund | 432 | | - | - |
| TOTAL RESOURCES | 440 | | 6.926.617.761.056 | 5.816.875.229.408 |

January 15th, 2026

Prepared by
(sign, fullname)


Trần Thị Hiệp

Chief accountant
(sign, fullname)



Director
(sign, fullname, stamp)



KẾ TOÁN TRƯỞNG
Trần Thị Thu Hà

CHỦ TỊCH
NGUYỄN VĂN THỜI



**TNG INVESTMENT AND TRADING
JOINT STOCK COMPANY**

No. 434/1 Bac Kan Street, Phan Dinh

Thai Nguyen Province, Vietnam

Phone: 02083 85850508| Website: www.tng.vn

**Financial Statements
For the third quarter of fiscal year 2025**

Form B02a- DN

(Issued under Circular No. 200/2014/TT-BTC

dated 22 December 2014 of the Ministry of Finance)

INCOME STATEMENT

Quarter 4 of year 2025

Unit: VND

| Description | Code | Note | This period | | Accumulated from the beginning of the year to the end of this period | |
|--|------|------|-------------------|-------------------|--|-------------------|
| | | | This year | Pervious year | This year | Pervious year |
| 1. Gross revenue | 01 | | 2.027.399.243.409 | 1.851.566.066.018 | 8.698.517.195.395 | 7.736.065.477.143 |
| 2. Deductions | 02 | | | | | |
| 3. Net revenue (10 = 01 - 02) | 10 | | 2.027.399.243.409 | 1.851.566.066.018 | 8.698.517.195.395 | 7.736.065.477.143 |
| 4. Cost of goods sold | 11 | | 1.718.628.274.295 | 1.575.785.170.462 | 7.430.127.467.276 | 6.558.507.020.148 |
| 5. Gross profit from goods sold and services rendered (20=10-11) | 20 | | 308.770.969.114 | 275.780.895.556 | 1.268.389.728.119 | 1.177.558.456.995 |
| 6. Financial income | 21 | | 28.111.702.426 | 35.066.052.268 | 116.651.033.415 | 127.857.182.912 |
| 7. Financial expenses | 22 | | 72.751.905.031 | 89.252.609.700 | 321.654.297.786 | 372.766.381.541 |
| - In which: Interest expense | 23 | | 67.411.434.358 | 55.018.858.343 | 241.494.545.197 | 216.014.797.725 |
| 8. Selling expenses | 25 | | 23.330.075.164 | 21.693.704.260 | 101.673.806.159 | 108.310.170.110 |
| 9. General and administration expenses | 26 | | 87.896.032.167 | 104.339.485.693 | 454.412.233.117 | 420.815.936.062 |
| 10. Operating profit {30 = 20 + (21 - 22) - (25 + 26)} | 30 | | 152.904.659.178 | 95.561.148.171 | 507.300.424.472 | 403.523.152.194 |
| 11. Other income | 31 | | 16.150.344.853 | 2.429.053.476 | 22.680.993.773 | 1.530.765.496 |
| 12. Other expenses | 32 | | 34.692.124.103 | 7.588.389.573 | 45.838.154.023 | 16.188.975.788 |
| 13. Profits/ (Losses) from other activities (40=31-32) | 40 | | (18.541.779.250) | (5.159.336.097) | (23.157.160.250) | (14.658.210.292) |
| 14. Accounting profit before tax (50=30+40) | 50 | | 134.362.879.928 | 90.401.812.074 | 484.143.264.222 | 388.864.941.902 |
| 15. Current corporate income tax expense | 51 | | 22.772.764.188 | 15.834.642.641 | 92.548.683.208 | 73.507.893.333 |
| 16. Deferred tax expense | 52 | | | | (374.355.374) | (372.309.716) |
| 17. Net profit after corporate income tax (60=50-51-52) | 60 | | 111.590.115.740 | 74.567.169.433 | 391.968.936.388 | 315.729.358.285 |
| 18. Basic earning per share | 70 | | 867 | 608 | 3.045 | 2.575 |
| 19. Shares | 90 | | 128.731.266 | 122.601.206 | 128.731.266 | 122.601.206 |

Prepared by
(Sign, fullname)


Trần Thị Hiệp

Chief accountant
(Sign, fullname)





January 15th, 2026

Director

(Sign, fullname, stamp)

KẾ TOÁN TRƯỞNG
Trần Thị Thu Hà

CHỦ TỊCH
NGUYỄN VĂN THỜI

**TNG INVESTMENT AND TRADING
JOINT STOCK COMPANY**

No. 434/1 Bac Kan Street, Phan Dinh Phung Ward,
Thai Nguyen Province, Vietnam
Phone: 02083 85850508 | Website: www.tng.vn

Financial Statements
For the third quarter of fiscal year 2025
Form B03a- DN
(Issued under Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance)

STATEMENT OF CASH FLOWS

(Under direct method)

Year 2025

Unit: VND

| Description | No | Explanation | This year | Previous year |
|---|-----------|-------------|--------------------------|--------------------------|
| I. Cash flows from operating activities | | | | |
| 1. Sales from operating activities | 01 | | 8.453.191.282.134 | 7.611.510.743.384 |
| 2. Cash paid to suppliers | 02 | | (5.945.736.762.866) | (4.763.727.943.494) |
| 3. Cash paid to employees | 03 | | (2.645.888.113.889) | (2.215.487.118.135) |
| 4. Interest paid | 04 | | (241.494.545.197) | (216.014.797.725) |
| 5. Corporation income tax paid | 05 | | (61.799.547.160) | (65.666.325.002) |
| 6. Revenue from other operating activities | 06 | | 414.315.145.393 | 1.146.443.087.645 |
| 7. Expenses from other operating activities | 07 | | (232.073.737.202) | (475.706.628.821) |
| Net cash flows from operating activities | 20 | | (259.486.278.787) | 1.021.351.017.852 |
| II. Cash flows from investing activities | | | | |
| 1. Acquisition of fixed assets and other long-term assets | 21 | | (79.565.962.252) | (20.079.047.320) |
| 2. Proceeds from sale of fixed assets | 22 | | - | 2.025.000.000 |
| 3. Payments for borrowings | 23 | | (205.000.000.000) | (245.000.000.000) |
| 4. Recovery from borrowings | 24 | | 194.004.086.844 | 30.426.721.874 |
| 5. Payments for investment in other entities | 25 | | (29.400.000) | - |
| 6. Recovery of investment in other entities | 26 | | - | 400.800.000 |
| 7. Proceeds from investments | 27 | | - | - |
| Net cash flows from investing activities | 30 | | (90.591.275.408) | (232.226.525.446) |
| III. Cash flows from financing activities | | | | |
| 1. Receipts from capital contribution | 31 | | 61.300.600.000 | - |
| 2. Fund returned to equity owners | 32 | | - | - |
| 3. Proceeds from borrowings | 33 | | 7.781.025.782.200 | 6.364.785.128.138 |
| 4. Debt payments | 34 | | (7.138.429.494.239) | (6.440.250.731.351) |
| 5. Payments for debt from finance leasing | 35 | | (209.276.952.895) | (224.253.960.000) |
| 6. Share income paid to investors | 36 | | (272.809.055.919) | (143.490.165.600) |
| Net cash flows from financing activities | 40 | | 221.810.879.147 | (443.209.728.813) |
| Net cash flows in the period (50=20+30+40) | 50 | | (128.266.675.048) | 345.914.763.593 |
| Cash at the beginning of the period | 60 | | 444.562.511.913 | 298.312.907.758 |
| Effect of foreign exchange difference on cash | 61 | | 942.399.937 | 334.840.562 |
| Cash at the end of the period (70=50+60+61) | 70 | | 317.238.236.802 | 644.562.511.913 |

Prepared by
(sign, fullname)

Trần Thị Hiệp

Chief accountant
(sign, fullname)

KẾ TOÁN TRƯỞNG
Trần Thị Thu Hà

January 15th, 2026
Director
(sign, fullname, stamp)

CHỦ TỊCH
NGUYỄN VĂN THỜI

NOTES TO FINANCIAL STATEMENTS

For the fourth quarter of fiscal year 2025

I- Particular of operate enterprise

- 1- Form of capital ownership: Joint Stock Company
- 2- Business industry: Domestic and foreign manufacturing business
- 3- Main business lines:
 - Manufacture of wearing apparel (except being made of animal's skin and fur).
 - Manufacture of knitted and crocheted apparel.
 - Manufacture of corrugated paper and paperboard, and of containers of paper and paperboard.
 - Manufacture of plastic products (production for plastic bags, plastic raincoats and garment materials and accessories)
 - Wholesale of textiles, made-up clothing, footwear.
 - Retail sale of clothing, footwear, leather articles and imitation leather in specialized stores.
 - Printing (directly onto textiles, plastic, cardboard, PE bags).
 - Finishing of textiles (silk screen-printing, including thermal printing on wearing apparel).
 - Trading of own or rented property or land use rights.
 - Washing, pressing and cleaning of textiles and fur products. Details: Industrial washing and pressing of garment products.
 - Vocational education (industrial sewing training)
 - Operating centers of consulting agents, introduction and job brokers.
 - Manufacture of medical, dental, orthopedic and rehabilitative equipments. Details: Manufacture of medical equipments.
 - Wholesale of other family equipments. Details: wholesale of medical equipments.
 - Retail of medicine, medical equipment, cosmetics and sanitary items in specific stores. Details: Retail of medical equipments.

II- Accounting year and currency used in accounting

- 1- Accounting year (The enterprise accounting period starts on the 01 January 2025 and ends on the 31 December 2025).
- 2- Currency used in accounting: Vietnamese dong (hereinafter referred to as "VND").

III Accounting standards and regimes applicable

- 1- Accounting regime applicable: Accounting regimes for enterprises
- 2- Declaration of following accounting standards: The accompanying consolidated financial statements are prepared in accordance with VA
- 3- Accounting Forms : General Journal (applicable accounting software on computer)

IV- Accounting policies applied at the enterprise

- 1- Cash accounting method (Cash and cash equivalents):
 - Cash comprises cash on hand and demand deposits.
 - Principles and methods of converting other currencies to accounting currency: according to accounting standard No.24

2- Inventory accounting method:

- Principle of recording inventories: the lower of cost and net realisable value.
- Method of calculation of inventory value: Weighted average
- Method of inventory accounting: Regularly declare.
- Method of setting up reserves for inventory price decrease follows current prevailing accounting regulations.

3- Method of depreciation of fixed assets in use:

Tangible fixed assets and depreciation

- Tangible fixed assets are stated at cost less accumulated depreciation.
- The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use. The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs.
- Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

| | Year 2025 |
|--------------------------|-----------|
| Buildings and structures | 5 - 50 |
| Machinery and equipment | 3-10 |
| Office equipment | 3 - 8 |
| Motor vehicles | 6 - 10 |
| Others | 4 - 10 |

Intangible assets and amortisation

- Intangible assets comprises land use rights and computer softwares are stated at cost less accumulated amortisation. Indefinite land use rights are not allocated.
- Inventory, payroll, production management and accounting management software are amortised using the straight-line method over the duration of 3 - 8 years.

Construction in progress.

- Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost. Cost includes professional fees, borrowing costs dealt with in accordance with the Company's accounting policy.

4 - Recognition of sales Revenue

- Revenue from the sale of goods: is recognised only when the result of that transaction is reliably determined and the outcome of such transactions can be measured reliably. All expenses incurred from transaction are determined.
- Revenue from the sale of services: is recognised only when the result of that transaction is reliably determined and the outcome of such transactions can be measured reliably. Revenue is recognised in the period by the number of completion of goods at the balance

5 - Foreign currencies

- Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the interim balance sheet date are retranslated at the exchange rates on the same date. Exchange differences arising from the translation of these accounts are recognised in the interim income statement.
- The balances of cash assets and receivables and payables denominated in foreign currencies at the balance sheet date are translated at the exchange rate on that date.

6 - Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the interim income statement because it excludes items of income or expense that are taxable or deductible in other periods and it further excludes items that are never taxable or deductible.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.



V- Notes for items in financial statements.

Cash and cash equivalent:

| | 31/12/2025 | 31/12/2024 |
|----------------------|------------------------|------------------------|
| | VND | VND |
| Cash on hand | 515.269.871 | 800.303.976 |
| Bank demand deposits | 316.722.966.931 | 249.834.658.306 |
| Time deposit | - | 193.927.549.631 |
| | 317.238.236.802 | 444.562.511.913 |

Inventories:

| | 31/12/2025 | 31/12/2024 |
|-----------------------|--------------------------|--------------------------|
| | VND | VND |
| Goods in transit | 101.902.983.886 | 109.351.145.924 |
| Raw materials | 485.362.623.076 | 413.957.448.839 |
| Tools and instruments | 1.783.518.129 | 4.671.664.554 |
| Work in progress | 407.639.124.847 | 278.484.467.865 |
| Finished Goods | 506.354.044.314 | 287.380.769.901 |
| Provision | (57.510.884.070) | (19.412.999.285) |
| | 1.445.531.410.182 | 1.074.432.497.798 |

Taxes and other receivables from the Goverment

| | 31/12/2025 | 31/12/2024 |
|---|-----------------------|-----------------------|
| | VND | VND |
| Value added tax deductibles | 98.792.382.760 | 70.269.714.819 |
| Taxes and other receivables from the State budget | | 17.579.352.936 |
| + Corporate income tax payment over | | |
| | 98.792.382.760 | 87.849.067.755 |

Corporate income tax expense

| | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|-------------------|----------------------------------|----------------------------------|
| | VND | VND |
| Profit before tax | 484.143.264.222 | 388.864.941.902 |

Adjustments for Taxable Profit

Minus: Non taxable Profit (*)

Earning from exchange rates differences

Add back: Non-deductible expenses

Loss from exchange rates differences

Taxable Profit

| | | |
|---|------------------------|------------------------|
| | 484.143.264.222 | 388.864.941.902 |
| <i>In which: Taxable Profit from operating activities</i> | 484.143.264.222 | 388.864.941.902 |

Taxable Profit from other activities

Tax rate

| | | |
|--|-----------------|-----------------|
| | 5%; 8.5% và 20% | 5%; 8.5% và 20% |
|--|-----------------|-----------------|

Corporate income tax expense

| | | |
|--|-----------------------|-----------------------|
| | 92.548.683.208 | 73.507.893.333 |
|--|-----------------------|-----------------------|

Deferred corporate income tax expense

| | | |
|--|----------------------|----------------------|
| | (374.355.374) | (372.309.716) |
|--|----------------------|----------------------|

Increase from Tax Finalization

Expense for female labors

Corporate income tax expense

| | | |
|--|-----------------------|-----------------------|
| | 92.174.327.834 | 73.135.583.617 |
|--|-----------------------|-----------------------|

Earnings per share

| | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|--|----------------------------------|----------------------------------|
|--|----------------------------------|----------------------------------|

00305,
ÔNG T
IẢN Đ
HƯƠNG
ING
ÔNG - T

| | VND | VND |
|--|-----------------|-----------------|
| Accounting profit after corporate income tax | 391.968.936.388 | 315.729.358.285 |
| Minus: Decrease adjustments | - | - |
| Add back: Increase adjustments | - | - |
| Profit attributable to ordinary shareholders | 391.968.936.388 | 315.729.358.285 |
| Average of ordinary shares in circulation for the period | 128.731.266 | 122.601.206 |
| Basic earning per share | 3.045 | 2.575 |
| Par value share | 10.000 | 10.000 |

List of related person and ending balance of related party:

| <u>Related party</u> | <u>Relationship</u> |
|--|--|
| TNG Land Joint Stock Company | Associate |
| Bac Thai Investment and Construction Joint Stock Company | Associate |
| Golf Yen Binh TNG Company Limited | Associate |
| Mr Nguyen Van Thoi | Chairman |
| THUAN THANH TRADING AND SERVICES COMPANY LIMITED | Related person of Mr. Nguyen Van Thoi |
| LINH ANH KITCHEN COMPANY LIMITED | Related person of Mr. Nguyen Van Thoi |
| P&M PRESTIGE COMPANY LIMITED | Related person of Mr. Nguyen Van Thoi |
| L.A.M INVEST COMPANY LIMITED | Related person of Mr. Nguyen Manh Linh |

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

| Contents | This year | Previous year |
|--|----------------|----------------|
| <u>Selling service</u> | | |
| TNG Land Joint Stock Company | 2.235.157.654 | 1.301.183.025 |
| THUAN THANH TRADING AND SERVICES COMPANY LIMITED | 45.959.596 | |
| LINH ANH KITCHEN COMPANY LIMITED | 55.471.380 | |
| P&M PRESTIGE COMPANY LIMITED | 3.636.364 | |
| L.A.M INVEST COMPANY LIMITED | 109.090.908 | |
| <u>Purchasing service</u> | | |
| TNG Land Joint Stock Company | 14.929.248.207 | 12.050.287.446 |
| THUAN THANH TRADING AND SERVICES COMPANY LIMITED | 15.693.366.000 | |
| LINH ANH KITCHEN COMPANY LIMITED | 7.909.318.000 | |
| P&M PRESTIGE COMPANY LIMITED | 1.215.466.000 | |
| <u>Cash dividend</u> | | |
| Mr Nguyen Van Thoi | 50.968.977.400 | 26.583.701.600 |
| <u>Investment in Associates</u> | | |
| Golf Yen Binh TNG Company Limited | 29.400.000 | |

Ending balance with related parties:

| Content | 31/12/2025 | 31/12/2024 |
|--|----------------|------------|
| <u>Short-term trade receivables</u> | | |
| TNG Land Joint Stock Company | 18.004.297.849 | |
| <u>Short-term trade payables</u> | | |

| | | |
|--|-----------------|-----------------|
| TNG Land Joint Stock Company | | 9.921.927.500 |
| THUAN THANH TRADING AND SERVICES COMPANY LIMITED | 1.465.795.440 | |
| LINH ANH KITCHEN COMPANY LIMITED | 1.818.239.120 | |
| P&M PRESTIGE COMPANY LIMITED | 187.725.600 | |
| Investment in Associates | | |
| Bac Thai Investment and Construction Joint Stock Company | 788.107.824 | 788.107.824 |
| TNG Land Joint Stock Company | 140.000.000.000 | 140.000.000.000 |
| Unearned Revenue | | |
| TNG Land Joint Stock Company | 110.118.238.853 | 59.368.708.467 |

Income of the Board of Directors, Directors and other managers

TNG INVESTMENT AND TRADING JOINT STOCK COMPANY

| Full name - Position | This year | Previous year |
|---|---------------|---------------|
| Mr. Nguyen Van Thoi - Chairman of Board of Directors | 3.228.960.700 | 3.078.924.600 |
| Mr. Nguyen Duc Manh - Vicechairman of Board of Directors (appointed on 21 April 2025), General Directors (resigned on 21 April 2025) | 3.362.978.300 | 3.613.471.300 |
| Ms. Luong Thi Thuy Ha - Vicechairman of Board of Directors (resigned on 21 April 2025) , Deputy General Director (resigned on 01 July 2025) | 641.909.800 | 1.988.522.400 |
| Mr. Tran Minh Hieu - General Directors (appointed on 21 April 2025) | 2.471.230.400 | 2.431.836.100 |
| Ms. Doan Thi Thu - Deputy General Director, Member of Board of Directors (appointed on 21 April 2024) | 2.153.585.200 | 2.310.388.500 |
| Mr. Le Xuan Vi - Deputy General Director (appointed on 20 March 2023) | 1.250.745.000 | 1.248.879.700 |
| Ms. Nguyen Thi Phuong - Deputy General Director | 2.804.228.000 | 2.501.020.900 |
| Mr. Luu Duc Huy - Deputy General Director | 2.174.090.300 | 1.617.661.200 |
| Ms. Tran Thi Thu Ha - Chief Accountant | 1.548.358.700 | 1.488.792.000 |
| Mr. Dao Duc Thanh - Head of Internal Audit, Member of Board of Directors (appointed on 21 April 2025) | 1.135.862.900 | |
| Mr. Nguyen Manh Linh - Member of Board of Directors | 120.000.000 | 180.000.000 |
| Mr. Nguyen Hoang Giang - Member of Board of Directors | 180.000.000 | 180.000.000 |
| Ms. Ha Thi Tuyen - Member of Board of Directors (appointed on 21 April 2024) | 180.000.000 | 120.000.000 |

January 15th, 2026

Prepared by
(Sign, Fullname)


Trần Thị Hiệp

Chief Accountant
(Sign, Fullname)



KẾ TOÁN TRƯỞNG
Trần Thị Thu Hà

Director
(Sign, Fullname, stamp)



CHỦ TỊCH
NGUYỄN VĂN THỜI