

FINANCIAL STATEMENT REPORT
Quarter 1- 2026 (As of March 31, 2026 - Company office
(Applies to businesses that meet the going concern assumption)

(Unit: VND)

ASSETS	Code	Notes	End of the Quarter (31/03/2026)	Beginning of the Year (01/01/2026)
A. CURRENT ASSETS	100		1,166,442,614,413	1,154,351,029,158
I. Cash and cash equivalents	110	5	287,951,019,428	237,464,357,081
1. Cash	111		147,951,019,428	122,464,357,081
2. Cash equivalents	112		140,000,000,000	115,000,000,000
II. Short-term financial investments	120		279,661,776,925	239,661,776,925
1. Held-to-maturity investments	123	6	279,661,776,925	239,661,776,925
III. Short-term receivables	130		478,178,553,854	613,170,507,667
1. Short-term trade receivables	131	7	330,381,532,505	491,533,682,573
2. Short-term advances to suppliers	132	8	64,275,979,953	45,626,490,907
3. Short-term inter-company receivables	133		80,827,096,900	79,498,304,966
4. Receivables are due according to the construction	135	9	-	-
5. Other short-term receivables	136	9	23,548,362,841	17,366,447,566
6. Provision for short-term doubtful debts	137	10	(20,854,418,345)	(20,854,418,345)
IV. Inventories	140		110,472,068,470	62,282,729,284
1. Inventories	141	11	114,711,041,444	66,569,233,647
2. Provision for devaluation of inventories	149	11	(4,238,972,974)	(4,286,504,363)
V. Short-term biological assets	150			
VI. Other short-term assets	160		10,179,195,736	1,771,658,201
1. Short-term deferred costs	161	12	1,155,731,252	1,771,658,201
2. Value added tax deductible	162		8,408,548,279	
3. Taxes and amounts payable to the State budget	163	17	614,916,205	-
4. Other short-term assets	165			
B. NON-CURRENT ASSETS	200		343,665,923,994	349,160,628,271
I. Long-term receivables	210		15,744,836,519	17,229,114,336
1. Long-term trade receivables	211		-	-
2. Operating capital contributed to dependent units	212			
3. Long-term inter-company receivables	213		15,744,836,519	17,229,114,336
4. Other long-term receivables	215			
II. Fixed assets	220		154,740,689,406	155,028,698,375
1. Tangible fixed assets	221	13	154,740,689,406	155,028,698,375
- Cost	222		323,434,659,886	319,517,019,568
- Accumulated depreciation	223		(168,693,970,480)	(164,488,321,193)
2. Finance lease assets	224		-	-
III. Long-term biological assets	230			
IV. Investment property	240			
V. Long-term assets in progress	250		1,163,094,582	5,724,772,108
1. Long-term construction in progress	242	14	1,163,094,582	5,724,772,108
V. Long-term financial investments	260		159,253,337,143	159,253,337,143
1. Investments in joint-ventures, associates	262	6	159,253,337,143	159,253,337,143
VI. Other long-term assets	270		12,763,966,344	11,924,706,309
1. Long-term deferred costs	271	12	12,763,966,344	11,924,706,309
TOTAL ASSETS (280= 100 + 200)	280		1,510,108,538,407	1,503,511,657,429

RESOURCES	Code	Notes	End of the Quarter (31/03/2026)	Beginning of the Year (01/01/2026)
C. LIABILITIES	300		926,450,074,795	922,358,405,267
I. Current liabilities	310		855,687,006,981	847,811,674,171
1. Short-term trade payables	311	15	144,054,719,825	146,641,392,075
2. Short-term advances from customers	312	16	34,553,755,895	6,252,840,002
3. Dividends and profits must be paid.	313			
4. Taxes and amounts payable to the State budget	314	17	1,563,672,468	5,484,083,939
5. Payables to employees	315		21,227,804,039	29,057,810,989
6. Short-term accrued expenses	316	18	77,387,292,597	117,314,445,562
7. Short-term inter-company payables	317		-	-
8. Payables from construction contract	318		-	-
9. Short-term deferred revenue	319		819,970,484	-
10. Other current payables	320	19	2,329,308,806	753,725,304
11. Short-term loans and obligations under finance leases	321	20	570,605,545,907	532,767,079,901
12. Short-term provisions	322		1,858,505,954	1,863,868,012
13. Bonus and welfare funds	323		1,286,431,006	7,676,428,387
II. Long-term liabilities	330		70,763,067,814	74,546,731,096
1. Long-term trade payables	331			
2. Long-term advance payments received	332			
3. Taxes and other long-term payments to the government	333			
4. Long-term internal payables	336			
5. Other long-term payables	338			
6. Long-term loans and obligations under finance leases	339		67,500,000,000	72,840,024,726
7. Deferred income tax liabilities	341			
8. Long-term provisions	342		3,263,067,814	1,706,706,370
D. EQUITY	400	21	583,658,463,612	581,153,252,162
I. Owner's equity	410		583,658,463,612	581,153,252,162
1. Owner's contributed capital	411		310,000,000,000	310,000,000,000
2. Investment and development fund	418		148,812,514,988	148,812,514,988
3. Other reserves	420		839,486,989	839,486,989
4. Retained earnings	421		124,006,461,635	121,501,250,185
Retained earnings accumulated to the prior year end	421a		121,501,250,185	-
Retained earnings of the current year	421b		2,505,211,450	121,501,250,185
5. Construction investment fund	422			
II. Other sources of funds and reserves	430			
TOTAL RESOURCES	440		1,510,108,538,407	1,503,511,657,429


Dang Thi Thu Ha
Preparer


Hoang Thi Kim Lien
Chief Accountant

Date 29 month 04 year 2026


La Quy Duan
Chief Executive Officer
Trang 2/2

INCOME STATEMENT
(Full form)
Quarter1, 2026 - Company Office

(Unit: VND)

ITEMS	Code	Notes	Quarter1, 2026	Quarter1, 2025	Cumulative from the beginning of the year to the end of the quarter	
					2 026	2 025
1. Gross revenue from goods sold and services rendered	01	23	125,315,544,373	160,202,671,255	125,315,544,373	160,202,671,255
2. Deductions	02		31,850,000		31,850,000	
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	10		125,283,694,373	160,202,671,255	125,283,694,373	160,202,671,255
4. Cost of goods sold	11	24	110,419,903,525	143,811,466,280	110,419,903,525	143,811,466,280
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		14,863,790,848	16,391,204,975	14,863,790,848	16,391,204,975
6. Profit/loss from the sale and liquidation of investment properties.						
7. Financial income	21	27	6,199,770,353	4,525,064,574	6,199,770,353	4,525,064,574
8. Financial expenses	22	28	7,095,625,128	3,453,782,019	7,095,625,128	3,453,782,019
- In which: Interest expense	22a		7,029,056,038	3,453,782,019	7,029,056,038	3,453,782,019
9. Selling expenses	25	29	4,848,817,035	6,383,085,311	4,848,817,035	6,383,085,311
10. General and administration expenses	26	29	5,724,411,763	4,564,314,116	5,724,411,763	4,564,314,116
11. Operating profit [30 = 20 + (21 - 22) - (24 + 25)]	30		3,394,707,275	6,515,088,103	3,394,707,275	6,515,088,103
12. Other income	31			47,504,383		47,504,383
13. Other expenses	32		250,000,000		250,000,000	
14. Profit from other activities (40 = 31 - 32)	40		(250,000,000)	47,504,383	(250,000,000)	47,504,383
15. Accounting profit before tax (50 = 30 + 40)	50		3,144,707,275	6,562,592,486	3,144,707,275	6,562,592,486
16. Current corporate income tax expense	51	30	639,495,825	868,586,868	639,495,825	868,586,868
17. Deferred corporate tax (income)/expense	52					
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		2,505,211,450	5,694,005,618	2,505,211,450	5,694,005,618
19. Basic earnings per share	70					
20. Declining earnings per share (*)						


Dang Thi Thu Ha
Preparer


Hoang Thi Kim Lien
Chief Accountant

Date: 29/09/2026
Month: 09, year 2026

La Quy Duan
Chief Executive Officer

CASH FLOW STATEMENT

(Under indirect method)

For the First quarter ended 31 March 2026

(Unit: VND)

ITEMS		Code	Curent year	Prior year
1		2	3	4
I.	CASH FLOWS FROM OPERATING ACTIVITIES			
1.	Accounting profit before tax	01	3,144,707,275	6,562,592,486
2.	Adjustments for:			
	Depreciation and amortisation	02	4,205,649,287	2,058,227,039
	Provisions	03	(42,169,331)	38,303,582
	Foreign exchange (gains)/ losses arising from translating foreign currency items	04	-	-
	(Gains)/losses from investing activities	05	(6,199,770,353)	(4,525,064,574)
	Interest expense	06	7,029,056,038	3,453,782,019
3.	Operating profit before movements in working capital	08	8,137,472,916	7,587,840,552
	(Increase)/Decrease in receivables	09	157,147,269,421	87,926,340,439
	(Increase)/Decrease in inventories	10	(48,141,807,797)	(35,262,352,076)
	(Increase)/Decrease in payables	11	(28,197,035,942)	(105,008,270,569)
	(Increase)/Decrease in prepaid expenses	12	(223,333,086)	(587,221,634)
	Interest paid	14	(6,988,360,928)	(3,440,000,541)
	Corporate income tax paid	15	(2,451,650,247)	(4,790,087,965)
	Other cash outflows	17	(6,389,997,381)	(3,787,810,144)
	Net cash generated by/used in operating activities	20	72,892,556,956	(57,361,561,938)
II.	CASH FLOWS FROM INVESTING ACTIVITIES			
1.	1.Acquisition and construction of fixed assets and other long-term assets	21	644,037,208	(1,451,555,026)
	Cash outflow for lending, buying debt, instruments of other entities	22	-	-
2.	Cash outflow for lending, buying debt, instruments of other entities	23	(195,000,000,000)	(20,000,000,000)
3.	Cash recovered from lending, reselling debt instruments of other entities	24	130,000,000,000	-
4.	Interest earned, dividends and profits received	27	4,111,602,177	1,164,314,395
	Net cash generated by/used in investing activities	30	(60,244,360,615)	(20,287,240,631)
III.	CASH FLOWS FROM FINANCING ACTIVITIES			
1.	Proceeds from borrowings	33	264,005,658,131	260,789,043,234
2.	Repayment of borrowings	34	(226,167,192,125)	(205,228,075,736)
3.	Dividends and profits paid	36	-	-
	Net cash generated by/used in financing activities	40	37,838,466,006	55,560,967,498
	Net increase/(decrease) in cash	50	50,486,662,347	(22,087,835,071)
	Cash and cash equivalents at the beginning of the year	60	237,464,357,081	386,924,710,916
	Cash and cash equivalents at the end of the year	70	287,951,019,428	364,836,875,845


Dang Thi Thu Ha
Preparer

Hoang Thi Kim Lien
Chief Accountant

Date 29 month 4 year 2026

La Quy Duan

Chief Executive Officer

DONG ANH LICOI MECHANICAL JOINT STOCK COMPANY OFFICE

Km12+800, National Road No.3, Group 6, Dong Anh Commune,
Hanoi, Vietnam

Quarter I Financial Statement

Operating cycle ending on March 31, 2026

NOTES TO THE FINANCIAL STATEMENTS

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DONG ANH LICOI MECHANICAL JOINT STOCK COMPANY OFFICE

(Established in the Socialist Republic of Vietnam)

**NOTES TO THE FINANCIAL STATEMENT FOR THE FIRST QUARTER
FOR THE PERIOD ENDING ON MARCH 31, 2026**

1. GENERAL INFORMATION**Capital Ownerships**

Dong Anh Licogi Mechanical Joint Stock Company (referred to as the "Company") was formerly Dong Anh Mechanical One-Member Limited Liability Company, which was transformed into a joint-stock company according to Decision No. 1038/QĐ-BXD dated October 16, 2013, and Decision No. 1058/QĐ-BXD dated December 31, 2013, by the Ministry of Construction. The Company officially became Dong Anh Licogi Mechanical Joint Stock Company according to the Joint Stock Company Registration Certificate No. 0100106391 issued by the Hanoi Department of Planning and Investment on April 11, 2014, with the ninth (9th) amendment on August 10, 2020.

The total number of employees of the Company as of March 31, 2025, is 368 people.

Business Sectors and Main Activities

The Company's business sectors include: Casting of iron and steel; Warehousing and goods storage; Investment consulting (excluding legal, financial, accounting, auditing, tax, and securities consulting); Real estate business; Steel manufacturing and casting; Import-export of pure industrial chemicals and laboratory chemicals (except those prohibited by the state); Import-export of materials, machinery, equipment, spare parts, cast products, mechanical and metallurgical products; Production of non-ferrous metals and precious metals; Production of aluminum alloy profiles; Design and construction of aluminum components and products; Wholesale of metals and metal ores; Business in aluminum alloy profiles; Other professional, scientific, and technological activities not classified elsewhere; Implementation of scientific and technological information services; Design and manufacture of products: construction machine spare parts and equipment in the construction industry; Design of construction machinery; Design of civil and industrial building structures; Project management for construction investment (only within the scope of the registered professional certification); Certification of compliance with safety load-bearing conditions and quality assurance for construction works; Construction supervision and completion of civil and industrial works; Research and experimental development in natural and technical sciences; Manufacture of mining and construction machines; Manufacture and assembly of construction machinery; Manufacture and assembly of pressure equipment; Manufacture and assembly of space frames; Production of metal components; Manufacture, processing, and installation of metal equipment and structures; Automobile and other motor vehicle maintenance and repair; Repair and overhaul of automobiles and tractors.

The Company's main activities include: Steel manufacturing and casting; Production and business of aluminum alloy profiles; Design, manufacture, and assembly of space frames (excluding design services for construction works); Business and agency of all types of fuels, oils, and lubricants; Production, processing, and installation of metal equipment and structures.

Normal Business Production Cycle

The Company's normal business production cycle is typically completed within 12 months, except for certain space frame construction and assembly projects that may extend beyond 12 months.

NOTES TO THE FINANCIAL STATEMENTS

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I. GENERAL INFORMATION (Continued)**Corporate Structure**

The Company has 01 factory, 01 research center, and 01 joint venture company. Below is a general overview of the subsidiaries and joint venture company:

	Main Activities	Ownership and Benefits Ratio
Joint Venture Company		
- Thang Long Industrial Park Co., Ltd	Industrial park leasing	42%
Affiliated Units		
- Branch of Dong Anh Licogi Mechanical Joint Stock Company:	Manufacturing and trading of products	
Dong Anh Aluminum Factory	Aluminum alloy products	
- Center for Research and Development and Construction Mechanics	Research and development	

2. BASIS FOR PREPARING INTERIM FINANCIAL STATEMENTS AND ACCOUNTING PERIOD**Basis for Preparing Interim Financial Statements**

The accompanying interim financial statements are presented in Vietnamese Dong (VND), based on the historical cost principle, in accordance with Vietnamese accounting standards, the enterprise accounting regime in Vietnam, and relevant legal regulations regarding the preparation and presentation of interim financial statements.

The accompanying interim financial statements are not intended to reflect the financial position, results of operations, and cash flows in accordance with accounting principles and practices generally accepted in countries outside of Vietnam.

The interim financial statements of the Company include the interim financial statements of the Dong Anh Licogi Mechanical Joint Stock Company Branch - Dong Anh Aluminum Factory.

Accounting Period

The Company's financial year begins on January 1st and ends on December 31st.

3. APPLICATION OF NEW ACCOUNTING GUIDELINES

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the accounting regime for enterprises. Circular 99 is effective for the fiscal year beginning on or after January 1, 2026. The Company has applied Circular 99 in preparing and presenting financial statements for the operating period ending March 31, 2026, of the Company's Office.

4. SUMMARY OF KEY ACCOUNTING POLICIES

Below are the key accounting policies applied by the Company in preparing the interim financial statements:

Accounting Estimates

The preparation of the interim financial statements complies with accounting standards, the Vietnamese enterprise accounting regime, and legal regulations related to the preparation and presentation of interim financial statements. This requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the presentation of contingent liabilities and assets as of the date of the interim financial statements, as well as the reported amounts of revenue and expenses throughout the reporting period. Although accounting estimates are made with the Board's best knowledge, actual results may differ from the estimates and assumptions made.

Financial Instruments***Initial Recognition***

Financial Assets: At initial recognition, financial assets are recorded at cost, including any directly attributable transaction costs related to the acquisition of the financial asset. The Company's financial assets include cash, cash equivalents, accounts receivable from customers, and other receivables.

Financial Liabilities: At initial recognition, financial liabilities are recorded at cost, including any directly attributable transaction costs related to the issuance of the financial liabilities. The Company's financial liabilities include accounts payable to suppliers, other payables, accrued expenses, short-term provisions, and loans and financial lease liabilities.

Revaluation after Initial Recognition

Currently, there are no regulations regarding the revaluation of financial instruments after initial recognition.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, short-term investments that are highly liquid, easily convertible to cash, and subject to minimal risk of changes in value.

Financial Investments***Joint Venture Contributions***

Joint venture contributions are agreements based on contracts where the Company and other participants carry out economic activities based on joint control. Joint control is defined as the requirement for unanimous decisions on strategic policies concerning the operational and financial matters of the joint venture.

Joint venture agreements leading to the establishment of an independent business entity in which the participating parties have joint control are called joint control business entities.

The Company initially recognizes investments in joint ventures at cost. The Company records income from the share of cumulative retained earnings of the investee after the investment date as financial income in the income statement. Other amounts received by the Company, besides the share of profits, are considered as recoveries of investments. Investments in joint ventures are presented in the interim balance sheet at cost.

4. SUMMARY OF KEY ACCOUNTING POLICIES (Continued)**Receivables**

Receivables represent amounts due from customers or other entities. Receivables are presented at book value, less any allowance for doubtful debts.

The allowance for doubtful debts is made for receivables that have been overdue for more than six months or for receivables where the debtor is unlikely to pay due to liquidation, bankruptcy, or similar difficulties.

Inventories

Inventories are valued at the lower of cost or net realizable value. The cost of inventories includes direct material costs, direct labor costs, and overhead costs, if any, incurred to bring the inventory to its present location and condition. Net realizable value is determined as the estimated selling price less any estimated costs to complete the product and the costs of marketing, selling, and distribution. Inventories are accounted for using the periodic inventory system. The cost of inventory is calculated using the monthly weighted average method.

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The Company sets up an inventory impairment provision in accordance with current accounting regulations. In particular, the Company is allowed to establish an allowance for obsolete, damaged, or low-quality inventory, and in cases where the cost of inventory exceeds the net realizable value at the end of the accounting period.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are presented at cost less accumulated depreciation.

The cost of tangible fixed assets includes the purchase price and all other directly related costs necessary to bring the asset to a ready-for-use condition.

The cost of self-constructed tangible fixed assets includes construction costs, actual production costs incurred, along with installation and testing costs.

From January 1, 2026, to
March 31, 2026
Number of years (*)

Factory and construction works	05 - 25
Machinery and equipment	06- 10
Transportation vehicles and transmission equipment	06 - 10
Office equipment	01 - 05
Other assets	02 - 08

(*) Tangible fixed assets are revalued when there is a decision from the State or an authorized body. The original cost, accumulated depreciation, and remaining useful life are adjusted based on the revaluation results approved by the relevant authorities in accordance with regulations.

Gains or losses arising from the disposal or sale of assets are the difference between the income from the disposal and the remaining value of the asset. These are recognized in the Interim Income Statement.

Leasing of Assets

A lease is considered a finance lease when most of the benefits and risks associated with ownership of the asset are transferred to the lessee. All other leases are considered operating leases.

The Company records finance lease assets at the fair value of the leased asset at the lease commencement date, or at the present value of the minimum lease payments, whichever is lower. The corresponding lease liability is recognized on the balance sheet as a finance lease payable. Lease payments are allocated

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between finance charges and principal repayments to ensure a constant periodic interest rate on the outstanding lease liability. The finance lease expenses are recognized in the income statement, unless these expenses directly form part of the leased asset, in which case they are capitalized according to the Company's policy on borrowing costs.

A lease is considered an operating lease when the lessor retains most of the benefits and bears the risks associated with ownership of the asset. Operating lease expenses are recognized in the Interim Income Statement using the straight-line method over the lease term. Any amounts received or receivable in connection with entering into an operating lease are also recognized using the straight-line method over the lease term.

Construction in Progress Expenses

Assets under construction for production, leasing, management, or other purposes are recorded at cost. This cost includes all necessary expenses incurred to form the asset, including construction, equipment, and other related costs in accordance with the Company's accounting policies. These costs will be transferred to the fixed asset's original cost at the estimated value (if no approved final settlement is available) when the assets are completed and ready for use.

According to the State's regulations on investment and construction management, depending on the management classification, the final settlement value of completed construction works must be approved by the relevant authorities. Therefore, the final value of construction works may change and depend on the final settlement approved by the competent authorities.

Prepaid Expenses

Prepaid expenses include actual costs that have been incurred but relate to the results of operations for future accounting periods.

The main prepaid expenses include business advantages, the value of small tools, components, and supplies already used, repair costs, and vehicle insurance costs. These costs are capitalized as prepaid expenses and allocated to the Interim Income Statement using the straight-line method in accordance with current accounting regulations.

4. SUMMARY OF KEY ACCOUNTING POLICIES (Continued)**Provisions**

Provisions are recognized when the Company has a present obligation arising from a past event, and it is probable that the Company will be required to settle the obligation. Provisions are determined based on estimates made by the Board of Directors about the necessary costs to settle the obligation at the end of the reporting period.

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For casting products, the Company sets aside a warranty provision corresponding to 0.25% of the revenue earned during the warranty period specified in each individual contract.

For space frame products, the Company sets aside a warranty provision corresponding to 0.25% of the revenue earned from completed and handed-over projects, with approved final settlement, during the warranty period specified in each individual contract. For some specialized projects, the warranty provision is set between 1% and 4% of the revenue. Additionally, for projects with detailed estimates, warranty provisions are set according to the estimates.

For aluminum and glass construction products, the Company sets aside a warranty provision corresponding to 0.41% and 0.5% of the revenue from completed, handed-over, and finalized projects during the warranty period specified in each individual contract. Additionally, for projects with detailed estimates, the warranty provision is set according to the estimate.

The Board of Directors of the Company believes that the above warranty provision ratio has been built on a reasonable estimate, in line with the actual warranty obligations arising at the Company, and in accordance with current regulations.

Revenue Recognition

Sales revenue is recognized when all of the following five (5) conditions are met:

- (a) The Company has transferred most of the risks and rewards related to the ownership of the product or goods to the buyer;
- (b) The Company no longer retains control over the goods as the owner or controls the goods;
- (c) The revenue can be reliably measured;
- (d) The Company is likely to receive economic benefits from the transaction;
- (e) The costs related to the transaction can be reliably measured.

Revenue from service transactions is recognized when the outcome of the transaction can be reliably determined. If a service transaction spans multiple periods, revenue is recognized in the period based on the portion of the work completed at the balance sheet date of that period. The outcome of a service transaction is considered reliably determined when all of the following four (4) conditions are met:

- (a) The revenue can be reliably measured;
- (b) There is a probability of receiving economic benefits from the transaction;
- (c) The portion of work completed at the balance sheet date can be determined;
- (d) The costs incurred for the transaction and the costs to complete the service transaction can be measured.

Revenue from manufacturing and assembling space frames and steel structures is recognized according to the principle that when the results of the contract for manufacturing and assembling space frames and steel structures can be reliably estimated and confirmed by the customer, revenue and related costs are recognized according to the completed work portion confirmed by the customer for the period. When the

NOTES TO THE FINANCIAL STATEMENTS**FORM B 09-DN**

results of execution cannot be reliably estimated, revenue is recognized only equivalent to the costs incurred for the contract that are reasonably certain to be reimbursed.

Interest income from deposits is recognized on an accrual basis, determined based on the balance of deposit accounts and applicable interest rates.

Foreign Currency

The Company applies exchange rate differences in accordance with the Vietnamese Accounting Standard No. 10 (VAS 10) "Effects of Changes in Foreign Exchange Rates." Accordingly, transactions in foreign currencies are converted at the exchange rate on the transaction date. The balances of monetary items in foreign currencies at the end of the reporting period are converted at the exchange rate on that date. The resulting exchange differences are recognized in the Income Statement. Exchange gains or losses from the revaluation of balances at the end of the reporting period are not distributed to shareholders.

4. SUMMARY OF KEY ACCOUNTING POLICIES (Continued)**Borrowing Costs**

Borrowing costs are recognized as an expense in the period in which they are incurred, unless they are capitalized in accordance with the Vietnamese Accounting Standard No. 16 "Borrowing Costs." Accordingly, borrowing costs directly related to the purchase, construction, or production of assets requiring a relatively long time to complete and ready for use or sale are capitalized as part of the asset's cost until the asset is ready for use or sale. Income arising from the temporary investment of borrowed funds is deducted from the cost of the related asset. For loans specifically for the construction of fixed assets or investment properties, interest is capitalized even if the construction period is less than 12 months.

Taxes

Corporate income tax represents the total of the current tax payable and deferred tax.

The current tax payable is calculated based on taxable income for the period. Taxable income differs from the net income presented in the Interim Income Statement because taxable income excludes items of income or expense that are taxable or deductible in other periods (including carryforward losses, if any), and also excludes items that are exempt from tax or non-deductible.

Deferred tax is calculated on the temporary differences between the book value and the tax base of assets and liabilities in the interim financial statements and is recognized using the balance sheet method. Deferred tax liabilities must be recognized for all temporary differences, while deferred tax assets are only recognized when it is probable that sufficient taxable income will be available in the future to offset the temporary differences.

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Deferred tax is calculated using the tax rates expected to apply in the period when the asset is realized or the liability is settled. Deferred tax is recognized in the Income Statement, and only recognized directly in equity if it relates to items recognized directly in equity.

Deferred tax assets and deferred tax liabilities are offset when the Company has a legal right to offset current tax assets against current tax liabilities, and when the deferred tax assets and liabilities relate to income taxes levied by the same tax authority and the Company intends to settle them on a net basis.

The determination of the Company's income tax is based on the current tax regulations. However, these regulations may change over time, and the final determination of corporate income tax depends on the outcome of an audit by the relevant tax authorities.

Other taxes are applied in accordance with current tax laws in Vietnam.

5. CASH AND CASH EQUIVALENTS

	31/03/2026 VND	01/01/2026 VND
Cash on hand	1,853,748,000	591,080,000
Cash in bank	145,684,900,795	121,873,277,081
Cash equivalents	140,000,000,000	115,000,000,000
Money is in transit.	412,370,633	
Total	287,951,019,428	237,464,357,081

6. SHORT-TERM AND LONG-TERM FINANCIAL INVESTMENTS

a - Held - to maturity investments

	31/03/2026		01/01/2026	
	Cost (VND)	Book value (VND)	Cost (VND)	Book value (VND)
Term deposit	279,661,776,925		239,661,776,925	

b- Long-term Investment

	31/03/2026		01/01/2026	
	Original Cost	Provision	Original Cost	Provision
Investment in joint ventures	159,253,337,143	-	159,253,337,143	-
Thang Long Industrial Park Co., Ltd	159,253,337,143	-	159,253,337,143	-

The company has not yet determined the fair value of its investment in the joint venture at the end of the reporting period, as current regulations do not provide specific guidance on how to determine the fair value of this investment.

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7. SHORT-TERM TRADE RECEIVABLES

	31/03/2026 VND	01/01/2026 VND
Vietnam Electricity Power Projects Management Board No.2	56,309,053,597	56,309,053,597
Vietnam Electricity Power Projects Management Board No.3	82,319,102,279	191,392,877,802
Vinhomes Joint Stock Company	4,456,786,634	3,724,248,889
Pacific Corporation Joint Stock Company	565,469,752	26,795,111,911
Xuan Cau Investment Joint Stock Company	6,537,426,008	9,006,594,760
PROESMMA SA DE CV	7,172,260,940	24,831,289,600
LILAMA10 Joint Stock Company	12,985,299,000	14,894,317,000
VIETNAM AIRLINES ENGINEERING COMPANY LIMITED	38,035,511,915	38,035,511,915
VIETNAM MACHINERY INSTALLATION CORPORATION - JSC	18,187,358,038	18,187,358,038
Other	103,813,264,342	108,357,319,061
Total	330,381,532,505	491,533,682,573

8. SHORT-TERM ADVANCES TO SUPPLIERS

	31/03/2026 VND	01/01/2026 VND
YUASA Vietnam Trading Company Limited	3,585,300,000	3,585,300,000
VNC Crane and Industrial Structure Manufacturing Co., Ltd.	1,022,496,412	1,253,858,429
POWER ENGINEERING CONSULTING JOINT STOCK COMPANY 2	-	8,634,704,220
AEROSURE DYNAMICS PTE., LTD	33,655,660,370	15,974,134,443
Vietnam Construction Joint Stock Company	2,533,222,822	2,533,222,822
Gandhi Automations Private Limited	6,781,642,901	6,781,642,901
Other	16,697,657,448	6,863,628,092
Total	64,275,979,953	45,626,490,907

NOTES TO THE FINANCIAL STATEMENTS

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9. SHORT-TERM LOAN RECEIVABLES

	31/03/2026	01/01/2026
	VND	VND
Other Short-term Receivables	23,548,362,841	17,366,447,566
Deposit	865,413,800	202,029,702
Advance	13,790,666,505	12,006,544,139
Other	8,892,282,536	5,157,873,725
Total	23,548,362,841	17,366,447,566

10. BAD DEBTS

	31/03/2026			01/01/2026		
	Cost	Recoverable Value	Provision	Cost	Recoverable Value	Provision
Cosevco 9 Joint Stock Company	3,346,494,000	-	>3 years	3,346,494,000	-	>3 years
Ngo Quyen Trading Service Co., Ltd	3,286,000,000	-	>3 years	3,286,000,000	-	>3 years
Vietnam Construction Joint Stock Company	2,533,222,822	-	>3 years	2,533,222,822	-	>3 years
Vietnam Electricity Corporation	5,483,765,664	-	>3 years	5,483,765,664	-	>3 years
Others	6,204,935,859	-	>3 years	6,204,935,859	-	>3 years
Total	20,854,418,345	-	-	20,854,418,345	-	-

11. INVENTORIES

	31/03/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
Goods in transit	-	-	369,657,920	-
Raw materials	46,306,643,830	(1,940,740,009)	33,548,530,204	(1,988,271,398)
Tools	648,837,725	-	466,404,963	-
Work-in-progress	54,861,878,184	-	16,422,289,754	-
Finished product	8,733,078,801	(2,298,232,965)	8,834,606,768	(2,298,232,965)
Goods for sale	4,160,602,904	-	6,927,744,038	-
Total	114,711,041,444	(4,238,972,974)	66,569,233,647	(4,286,504,363)

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12. SHORT-TERM AND LONG-TERM PREPAID EXPENSES

	31/03/2026 VND	01/01/2026 VND
a. Short-term prepaid expenses	1,155,731,252	1,771,658,201
Tools to use	1,000,348,005	1,454,309,679
Cost of repair of fixed assets	92,901,098	179,522,408
Cost of property insurance	8,867,600	29,533,070
Cost of life insurance	24,395,002	36,592,501
Other	29,219,547	71,700,543
b. Long-term prepaid expenses	12,763,966,344	11,924,706,309
Tools to use	1,167,809,605	1,210,270,625
Cost of repair of fixed assets	11,584,019,733	10,699,736,429
Other	12,137,006	14,699,255

13. TANGIBLE FIXED ASSETS

	Buildings structures	Machinery, equipment	Motor Vehicles	Office Equipment	Other assets	Total
Original Cost						
Opening balance	65,524,046,458	236,542,019,750	14,225,896,650	2,083,519,762	1,141,536,948	319,517,019,568
Addition	-	3,917,640,318	-	-	-	3,917,640,318
Addition	-	3,917,640,318	-	-	-	3,917,640,318
Closing balance	65,524,046,458	240,459,660,068	14,225,896,650	2,083,519,762	1,141,536,948	323,434,659,886
Depreciation						
Opening balance	37,451,119,773	116,551,923,474	8,104,160,553	1,239,580,445	1,141,536,948	164,488,321,193
Increase during the period	649,885,554	3,215,324,997	270,146,069	70,292,667	-	4,205,649,287
Depreciation for the period	649,885,554	3,215,324,997	270,146,069	70,292,667	-	4,205,649,287
Closing balance	38,101,005,327	119,767,248,471	8,374,306,622	1,309,873,112	1,141,536,948	168,693,970,480
Net Book Value						
Opening balance	28,072,926,685	119,990,096,276	6,121,736,097	843,939,317	-	155,028,698,375
Closing balance	27,423,041,131	120,692,411,597	5,851,590,028	773,646,650	-	154,740,689,406

The residual value of tangible fixed asset used as collateral for loans as at: March 31, 2026:

9,794,061,325 (VND)

The Cost of tagible fixed asset that have been fully depreciated but are still in use as at March 31, 2026:

123,076,434,994 (VND)

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14. LONG – TERM CONSTRUCTION IN PROGRESS

	31/03/2026	01/01/2026
	VND	VND
Pressure Casting Project	655,832,392	-
Automated welding robot	79,232,875	-
Shocking machine with a capacity of 5 tons/hour	-	3,813,899,518
Others	428,029,315	1,910,872,590
Total	1,163,094,582	5,724,772,108

15. SHORT-TERM TRADE PAYABLES

	31/03/2026		01/01/2026	
	value	Amount payable to debt	value	Amount payable to debt
Dong Anh Investment Construction And building Materials Joint Stock Company	2,732,816,049	2,732,816,049	9,109,386,830	9,109,386,830
Han Viet Aluminum Joint Stock Company	5,763,791,880	5,763,791,880	5,477,064,450	5,477,064,450
Duc Manh Production & Trading Company Limited	6,195,910,238	6,195,910,238	7,029,516,518	7,029,516,518
Tuan Minh Manufacturing and Trading Company Limited	1,193,573,801	1,193,573,801	8,761,047,605	8,761,047,605
Soc Son Trading And Investment Development Company Limited	4,514,946,040	4,514,946,040	2,946,835,100	2,946,835,100
Dai Duong Electrical Mechanical Company Limited	3,877,313,940	3,877,313,940	4,189,946,940	4,189,946,940
Cong Tien Industrial Engineering Company Limited	6,397,330,978	6,397,330,978	9,097,330,978	9,097,330,978
Sao Viet Hung Yen Steel Joint Stock Company	10,709,055,533	10,709,055,533	12,845,793,487	12,845,793,487
	102,669,981,366	102,669,981,366	87,184,470,167	87,184,470,167
Total	144,054,719,825	144,054,719,825	146,641,392,075	146,641,392,075

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16. SHORT – TERM ADVANCES FROM CUSTOMERS

	31/03/2026 VND	01/01/2026 VND
Vinh Tan Thermal Power - Branch of Power Generation Joint Stock Corporation	12,188,623,851	-
Power Construction Consulting Joint Stock Company 2	13,135,221,000	-
LONAS E IMPRESIONES KEMANIA DEL NORESTE S.A. DE C.V.	174,298,925	1,165,622,596
Minh Khai Industrial Cluster Infrastructure Development Joint Stock Company	3,369,551,721	3,369,551,721
Other	5,686,060,398	1,717,665,685
Total	34,553,755,895	6,252,840,002

17. TAXES AND OTHER RECEIVABLES PAYABLES TO THE STATE BUDGET

	Opening balance VND	Payable during the period VND	Paid during the period VND	Taxes and amounts payable to the state VND	Taxes and other receivables VND
Domestic Value Added Tax	2,688,989,513	-	2,688,989,513	-	
Import value - Added Tax		139,490,800	139,490,800	-	
Current tax		417,514,310	417,514,310	-	
Export tax		94,619,012	94,619,012	-	
Import and export duties		2,697,760	2,697,760	-	
Corporate income tax	2,451,650,247	639,495,825	2,451,650,247	639,495,825	
Real estate tax, land rent		924,176,643	-	924,176,643	
Personal income tax	343,444,179	474,630,083	1,432,990,467		614,916,205
Total	5,484,083,939	2,692,624,433	7,227,952,109	1,563,672,468	614,916,205

18. SHORT-TERM PAYABLE EXPENSES

	31/03/2026 VND	01/01/2026 VND
Interest expenses	757,456,688	716,761,578
Expenses for provisional deduction for the cost of works	74,924,806,531	114,200,413,026
Accrued mid/sheet meals and toxic allowances in advance	229,635,500	236,223,500
Accrued electricity expenses	1,030,097,881	1,835,120,735
Other	445,295,997	325,926,723
Total	77,387,292,597	117,314,445,562

19. OTHER CRRENT PAYABLES

	31/03/2026	01/01/2026
	VND	VND
Union funds	477,292,000	278,961,000
Types of Insurance	1,055,651,658	-
Other	796,365,148	474,764,304
Total	2,329,308,806	753,725,304

20. LOANS AND OBLIGATIONS UNDER FINANCE LEASES

Short-term loans	01/01/2026		In Period		31/03/2026	
	Value	Amount recoverable	Increase	Decrease	Value	Amount recoverable
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Anh Branch (iv)	137,555,810,070	137,555,810,070	106,710,024,261	105,059,406,453	139,206,427,878	139,206,427,878
Joint Stock Commercial Bank for Investment and Development of Vietnam - East Hanoi Branch (iii)	155,387,442,436	155,387,442,436	54,409,776,600	82,360,433,341	127,436,785,695	127,436,785,695
Ngân hàng TMCP Ngoại thương Việt Nam - Chi nhánh Chương Dương (ii)	148,063,899,117	148,063,899,117	56,584,991,904	33,407,327,605	171,241,563,416	171,241,563,416
- HSBC Bank Limited - Hanoi Branch	91,759,928,278	91,759,928,278	40,960,840,640	-	132,720,768,918	132,720,768,918
Total	532,767,079,901	532,767,079,901	258,665,633,405	220,827,167,399	570,605,545,907	570,605,545,907

21. LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	01/01/2026		Incurred during the period		31/03/2026	
	Value	Amount capable of repaying the debt	Increase	Decrease	Value	Amount capable of repaying the debt
	VND	VND	VND	VND	VND	VND
Long-term loan						
Joint Stock Commercial Bank for Investment and Development of Vietnam - East Hanoi Branch	72,840,024,726	72,840,024,726	-	5,340,024,726	67,500,000,000	67,500,000,000
Total	72,840,024,726	72,840,024,726	-	5,340,024,726	67,500,000,000	67,500,000,000

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22. EQUITY

	Owner's contributed capital	Investment and development funds	Other reserves	Retained earnings	Total
	VND	VND	VND	VND	VND
Balance as of 01/01/2025	310,000,000,000	123,983,194,243	839,486,989	102,288,151,169	537,110,832,401
Profit for the year				120,517,031,062	120,517,031,062
Profit of Aluminum Factory				984,219,123	984,219,123
Distribution of development investment fund		30,585,845,137		(24,829,320,745)	.
Distribution of bonus and welfare fund				(10,228,815,117)	(10,228,815,117)
Provision for executive bonus fund					
Dividend distribution				(65,100,000,000)	(65,100,000,000)
Balance as of 31/12/2025	310,000,000,000	154,569,039,380	839,486,989	123,631,265,492	583,283,267,469
Balance as of 01/01/2026	310,000,000,000	154,569,039,380	839,486,989	123,631,265,492	583,283,267,469
Profit for the period		-		2,505,211,450	2,505,211,450
Balance as of 31/03/2026	310,000,000,000	154,569,039,380	839,486,989	126,136,476,942	591,545,003,311

22. EQUITY (Continued)

Changes in equity (Continued)

Charter Capital

According to the ninth (9th) amended Business Registration Certificate dated August 10, 2020, the charter capital of the Company is 310,000,000,000 VND. As of March 31, 2026, the charter capital has been fully contributed by the shareholders as follows:

Shareholders	As per the 9th revision of the		Contributed capital	
	business registration certificate		31/03/2026	01/01/2026
	VND	%	VND	VND
Licogi Corporation - Joint Stock Company	276,097,000,000	89.06%	276,097,000,000	276,097,000,000
Other shareholders	33,903,000,000	10.94%	33,903,000,000	33,903,000,000
Total	310,000,000,000	100%	310,000,000,000	310,000,000,000

23. BUSINESS SEGMENTS AND GEOGRAPHIC SEGMENTS

The main business activities of the Company are the production and trading of casting alloys, manufacturing of aluminum profiles, assembling aluminum constructions, space frame products, and steel structures for large construction projects. Accordingly, the financial information presented in the Financial Reports as of March 31, 2026, as well as the revenue and expenses presented in the Income Statement for the first quarter of 2026, which

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ended on March 31, 2026, are related to the production and business activities of casting alloys, aluminum profiles, space frame products, steel structures for large construction projects, and aluminum-glass constructions.

The Company does not have any business activities outside of Vietnam; therefore, it does not have any business segments based on geographical regions outside of Vietnam.

24. NET REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	From 1/1/2026 to 31/03/2026 VND	From 1/1/2025 to 31/03/2025 VND
Revenue from goods sold and services rendered	125,315,544,373	160,202,671,255
Total	125,315,544,373	160,202,671,255
Deduction		
	From 1/1/2026 to 31/03/2026 VND	From 1/1/2025 to 31/03/2025 VND
- Sale deduction	31,850,000	-
Total	31,850,000	-
Net revenue from goods sold and services rendered	125,283,694,373	160,202,671,255

25. COST OF SALES

	From 1/1/2026 to 31/03/2026 VND	From 1/1/2025 to 31/03/2025 VND
Costs of goods sold and services provided	110,419,903,525	143,811,466,280
Total	110,419,903,525	143,811,466,280

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26. PRODUCTION COST BY NATURE

	From 1/1/2026 to 31/03/2026 VND	From 1/1/2025 to 31/03/2025 VND
Cost of raw materials, materials	86,803,161,970	64,233,369,561
Labor expenses	13,284,491,604	13,336,286,940
Fixed asset depreciation expenses	4,205,649,287	2,058,227,039
Cost of hired services	40,092,510,396	64,855,789,432
Other expenses in cash	919,383,901	2,783,640,941
Provision for devaluation of inventory	(47,531,389)	(1,656,195)
Product warranty backup	1,550,999,386	(31,959,779)
Provision for bad debts	-	(2)
Total	146,808,665,155	147,233,697,937

27. FINANCIAL INCOME

	From 1/1/2026 to 31/03/2026 VND	From 1/1/2025 to 31/03/2025 VND
Deposit interest, loan interest	6,111,954,716	4,444,527,361
Interest on foreign exchange differences arising during the year	87,815,637	80,537,213
Total	6,199,770,353	4,525,064,574

28. FINANCIAL EXPENSES

	From 1/1/2026 to 31/03/2026 VND	From 1/1/2025 to 31/03/2025 VND
Interest expenses	7,029,056,038	3,453,782,019
Loss on exchange rate difference incurred during the year	66,569,090	-
Total	7,095,625,128	3,453,782,019

29. GENERAL AND ADMINISTRATION EXPENSES

	From 1/1/2026 to 31/03/2026 VND	From 1/1/2025 to 31/03/2025 VND
Selling expenses	4,848,817,035	6,383,085,311
Sales staff expenses	964,048,774	1,534,518,581
Expense of raw materials, materials	67,680,683	86,475,885
Cost of hired services	2,474,696,793	3,628,942,199
Product warranty/(return) cost	(5,362,058)	54,573,721
Other expenses in cash	1,347,752,843	1,078,574,925
Chi phí quản lý	5,724,411,763	4,564,314,116
Management staff expenses	3,387,258,008	2,511,056,393
Cost of management materials, office supplies	243,470,233	284,568,892
Fixed asset depreciation expense	336,023,299	185,875,395
Taxes, fees	719,216,877	616,824,868
Setting up/(Returning) provision for bad debts	-	(2)
Cost of hired services	53,729,788	65,359,372
Other expenses in cash	984,713,558	900,629,198
Total	10,573,228,798	10,947,399,427

30. CURRENT CORPORATE INCOME TAX EXPENSES

	From 1/1/2026 to 31/03/2026 VND	From 1/1/2025 to 31/03/2025 VND
Accounting profit before tax from business activities	2,881,685,092	4,107,245,412
Profit before tax for the company office	3,144,707,275	6,562,592,486
Profit before tax for the Aluminum Factory	(263,022,183)	(2,455,347,074)
Plus: Non-deductible expenses	315,794,035	235,688,930
Các khoản chi phí không được trừ	315,794,035	235,688,930
- Remuneration for the Board of Management, the Supervisory Board	249,444,105	169,339,000
- Depreciation expense of original cars exceeds 1.6 billion dong	66,349,930	66,349,930
Taxable income	3,197,479,127	4,342,934,342
Tax rate	20%	20%
Current CIT expense for the year	639,495,825	868,586,867
- Corporate income tax expense calculated on taxable income of the current year	639,495,825	868,586,867
Total current corporate income tax expense	639,495,825	868,586,867
Corporate income tax payable at the beginning of the year	2,451,650,247	4,790,087,965
Corporate income tax paid in the year	2,451,650,247	4,790,087,965
CIT payable at the end of the year	639,495,825	868,586,867

TRANSACTIONS AND BALANCES WITH RELATED PARTY

Related parties:

	<u>Relationship</u>
Licogi Corporation - JSC	Parent company
Foundation Engineering and Construction Joint Stock Company 20	Same owner
Công ty CP đầu tư xây lắp & VLXD Đông Anh	Same owner
Thang Long Industrial Park Co., Ltd	Associated Company
Branch of Dong Anh Licogi Mechanical Joint Stock Company - Dong Anh Aluminum Factory	Branch

Related party transactions and balances

During the period, the Company entered into the following significant transactions with its related parties:

	From 1/1/2026 to 31/03/2026	From 1/1/2025 to 31/03/2025
Sale of goods and services	2,945,789,432	3,085,963,465
Thang Long Industrial Park Co., Ltd	683,905,200	662,009,832
Dong Anh Investment Construction and Building Materials Joint Stock Company	2,261,884,232	2,423,953,633
Loan interest	460,878,875	630,261,709
Licogi Corporation - JSC	460,878,875	630,261,709
Purchase	15,358,131,896	6,119,902,954
Dong Anh Aluminum Factory - Branch of Dong Anh Licogi Mechanical Joint Stock	15,358,131,896	6,119,902,954

Significant related party balances as at the balance sheet date were as follows

	As of 31/03/2026	As of 01/01/2026
Short-term trade receivables	184,626,000	-
Thang Long Industrial Park Co., Ltd	184,626,000	-
Other short-term receivables	1,307,060,335	846,181,460
Foundation Engineering and Construction Joint Stock Company 20	533,808,000	533,808,000
Licogi Corporation - JSC	773,252,335	312,373,460
Short-term loans receivables	28,361,776,925	28,361,776,925
Licogi Corporation - JSC	28,361,776,925	28,361,776,925
Other short-term payables	3,018,103,719	9,394,674,500
Foundation Engineering and Construction Joint Stock Company 20	285,287,670	285,287,670
Dong Anh Investment Construction And building Materials Joint Stock Company	2,732,816,049	9,109,386,830
Short-term internal receivables	80,827,096,900	79,498,304,966
Branch of Dong Anh Licogi Mechanical Joint Stock Company - Dong Anh Aluminum Factory	80,827,096,900	79,498,304,966
Working capital from subunits	15,744,836,519	17,229,114,336
Branch of Dong Anh Licogi Mechanical Joint Stock Company - Dong Anh Aluminum Factory	15,744,836,519	17,229,114,336

32. EVENTS AFTER THE REPORTING PERIOD

33. COMPARATIVE FIGURES

The comparative figures on the Financial Statement Report and corresponding notes are based on the financial statements for the fiscal quarter of 2025, ending March 31, 2025, of the Company office.

The comparative figures on the Income Statement, Cash Flow Statement, and corresponding notes are based on the financial statements for the first quarter of 2025, ending March 31, 2025, of the Company office.



Dang Thi Thu Ha
PREPARER



Hoang Thi Kim Lien
CHIEF ACCOUNTANT



Date 29 month 04 year 2026



La Quy Duan
GENERAL DIRECTOR