PICOMAT HOLDING JOINT STOCK COMPANY

No.: 50/2026/CV-PICOMAT

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Hanoi, 28 October 2026

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS

To:

- THE STATE SECURITIES COMMISSION OF VIET NAM

- HANOI STOCK EXCHANGE

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Picomat Holding Joint Stock Company hereby discloses its 2026 semi-annual financial statements to the Hanoi Stock Exchange as follows:

1. Organization name: PICOMAT HOLDING JOINT STOCK COMPANY

- Securities code: PCH
- Address: Cau Lieu Hamlet, Tay Phuong Commune, Hanoi City, Vietnam
- Contact telephone: 024.6329.0555
- Email : info@picomat.vn
- Website : https://picomat.com.vn/

2. Contents of information disclosed:

Financial statements for the third quarter of 2026:

☐ Separate financial statements (the listed organization has no subsidiaries and the superior accounting unit has dependent units);

☑ Consolidated financial statements (the listed organization has subsidiaries);

☐ Combined financial statements (the listed organization has dependent accounting units with separate accounting apparatus).

- Cases requiring an explanation of the reasons:

+ The auditing organization issues an opinion other than an unqualified opinion on the financial statements (for reviewed/audited financial statements):

☐ Yes ☑ No

Explanatory document where "Yes" is selected:

☐ Yes ☑ No

+ Profit after tax for the reporting period differs by 5% or more between the pre-audit and post-audit figures, or changes from a loss to a profit or vice versa (for the audited interim financial statements for the first half of 2026):

☐ Yes ☑ No

Explanatory document where "Yes" is selected:

☐ Yes ☑ No

+ Profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared with the report for the same period of the previous year:

☑ Yes ☐ No

Explanatory document where "Yes" is selected:

☑ Yes ☐ No

+ Profit after tax in the reporting period is negative, changes from profit in the same period of the previous year to a loss in the current period, or vice versa:

☐ Yes ☑ No

Explanatory document where "Yes" is selected:

☐ Yes ☑ No

This information was disclosed on the Company's website on 28 October 2026 at the following links:

Separate financial statements of Picomat for the third quarter of 2026: *https://picomat.com.vn/bao-cao-tai-chinh/bctc-rieng-picomat-quy-iii-nam-2026*

Consolidated financial statements of Picomat for the third quarter of 2026: *https://picomat.com.vn/bao-cao-tai-chinh/bctc-hop-nhat-picomat-quy-iii-nam-2026*

Explanation of profit after corporate income tax in the separate and consolidated financial statements for the third quarter of 2026: https://picomat.com.vn/bao-cao-tai-chinh/giai-trinh-lnst-thu-nhap-doanh-nghiep-tai-bao-cao-kqhdkd-cua-bctc-rieng-va-hop-nhat-quy-iii-nam-2026

3. Report on transactions with a value of 35% or more of total assets during 2026.

If the listed company has any such transactions, all of the following information must be provided:

- Transaction details: None
- Transaction value/total assets of the company (%) (based on the most recent annual financial statements): None
- Transaction completion date: None

We hereby undertake that the information disclosed above is true and take full legal responsibility for the contents of the disclosed information.

Representative of the organization
Legal representative / Authorized information disclosure officer
(Signature, full name, title and seal)

M.S.D.N: 0104518043 - C.T.C.P - CÔNG TY CỔ PHẦN PICOMAT HOLDING - THÀNH PHỐ HÀ NỘI

TỔNG GIÁM ĐỐC
Đào Thị Kim Oanh

Attachments:-
- Separate financial statements for the third quarter of 2026;
- Consolidated financial statements for the third quarter of 2026;
- Explanation of profit after corporate income tax in the separate and consolidated financial statements for the third quarter of 2026.

CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period of 2026

PICOMAT HOLDING JOINT STOCK COMPANY

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PICOMAT HOLDING JOINT STOCK COMPANY

REPORT OF GENERAL DIRECTOR

For the nine-month period of 2026

The General Director of Picomat Holding Joint Stock Company present this Report and Financial Statements for the accounting period from for the nine-month period of 2026.

1. GENERAL INFORMATION ABOUT THE COMPANY

Establishment

Picomat Holding Joint Stock Company (formerly Picomat Plastic Joint Stock Company) (the "Company") was established and operates in Vietnam under Enterprise Registration Certificate No. 0104518043 issued by the Hanoi Department of Planning and Investment on March 9, 2010, as amended for the 18th time on August 10, 2026. According to the latest Enterprise Registration Certificate, the Company's charter capital is VND 271,884,770,000.

Form of ownership

Joint Stock Company.

The Company's business sector

Trading in interior board products, plastic goods, PVC resin raw materials, and chemical additives for the plastics industry.

Head Office: Cau Lieu Hamlet, Tay Phuong Commune, Hanoi City, Vietnam.

2. Disclosure of Financial statement and Operating results.

The financial statements and operating results of the Company for the period are presented in the accompanying consolidated financial statements.

3. Board of Directors, Board of General Directors and Board of Supervisors:

The Board of Directors, the Board of Supervisors and the Board of Management as at the date of these financial statements comprise:

The Board of Directors:

Mr.	Do Thanh Hai	Chairman of the Board of Directors
Ms.	Dao Thi Kim Oanh	Member
Mr.	Do Hai Dang	Member
Mr.	Nguyen Manh Thang	Independent Member of Board of Directors
Mr.	Nguyen Trung Dung	Member

The Board of Supervisors:

Ms.	Do Thi Huong	Head of the Board of supervisors
Ms.	Nguyen Thi Thao	Member
Ms.	Dam Ngoc Anh	Member

The Board of Management:

Ms.	Dao Thi Kim Oanh	General Director
Ms.	Nguyen Thi Nhu Quynh	Chief Accountant

The legal representative of the Company during the period and at the reporting date is as follows:

Ms.	Dao Thi Kim Oanh	General Director

4. Responsibilities of the Board of Management for the Financial Statements

The General Director is responsible for the preparation of the Interim Consolidated Financial Statements which give a true and fair view of the financial position of the Company as at September 30, 2026, its results of operations and cash flows for the nine-month period ended September 30, 2026. In order to prepare these Interim Consolidated Financial Statements, the General Director has considered and complied with the following matters:

- Selecting appropriate accounting policies and applying them consistently;
- Making judgments and estimates that are reasonable and prudent;
- The financial statements are prepared on a going concern basis unless that basis is no longer appropriate;
- Fully disclose the identities of the Company's related parties and all relationships and transactions involving such related parties.

The General Director is responsible for establishing and maintaining an appropriate accounting system to faithfully and reasonably reflect the Company's financial position and to serve as the basis for preparing the Consolidated Financial Statements in compliance with Vietnamese Accounting Standards and the Vietnamese Accounting Regime for Enterprises. The General Director is also responsible for safeguarding the Company's assets and establishing necessary controls to prevent and detect fraud or errors. The General Director confirms that, at the time of preparing the Consolidated Financial Statements, there is no information regarding fraud or suspected fraud that would have a material impact on the Consolidated Financial Statements involving the General Director, the management of member entities, or individuals holding key roles in the internal control system.

5. Confirmation of financial statements

The General Director hereby confirms that Interim Consolidated Financial Statements give a true and fair view, in all material respects, of the Company's financial position as at September 30, 2026, its results of operations and cash flows for the nine-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant legal regulations governing the preparation and presentation of financial statements.

Users of the Company's Consolidated Financial Statements should read them in conjunction with the separate financial statements of the Company and its subsidiaries for the nine-month period ended September 30, 2026 in order to obtain comprehensive information on the financial position, results of operations and cash flows of the Company as a whole.

The Interim Consolidated Financial Statements are prepared in accordance with the Vietnamese Accounting Standards and the Vietnamese Accounting Regime for Enterprises.

Ha Noi, October 28, 2026

CÔNG TY CỔ PHẦN PICOMAT HOLDING

Digitally signed by CÔNG TY CỔ PHẦN PICOMAT HOLDING
DN: C=VN, S=Thành phố Hà Nội, CN=CÔNG TY CỔ PHẦN PICOMAT HOLDING, OID.0.9.2342.19200300.100.1.1=MST:0104518043
Reason: I am the author of this document
Location:
Date: 2026-10-28 19:51:36

Dao Thi Kim Oanh
General Director

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

	ASSETS	Code	Notes	30/09/2026	01/01/2026
A.	**CURRENT ASSETS**	**100**		**100,068,471,734**	**107,282,949,387**
I.	**Cash and cash equivalents**	**110**	**V.1**	**9,221,517,441**	**45,842,219,370**
1.	Cash	111		8,321,517,441	19,134,873,409
2.	Cash equivalents	112		900,000,000	26,707,345,961
II.	**Short-term financial investments**	**120**		**34,394,324,111**	**9,523,240,731**
1.	Trading Securities	121	V.2a	152,100,000	3,474,747,134
2.	Provision for impairment of trading securities	122		(7,900,000)	(53,876,066)
3.	Short-term held-to-maturity investments	123	V.2b	34,250,124,111	6,102,369,663
III.	**Short-term receivables**	**130**		**1,901,190,990**	**3,289,500,290**
1.	Short-term trade receivables	131	V.3	1,535,603,956	14,494,624
2.	Short-term prepayments to suppliers	132	V.4	278,071,889	3,269,629,552
3.	Other short-term receivables	135	V.5	87,515,145	5,376,114
IV.	**Inventories**	**140**	**V.6**	**54,207,752,072**	**48,201,573,575**
1.	Inventories	141		54,596,778,592	48,590,600,095
2.	Provision for decline in value of inventories	142		(389,026,520)	(389,026,520)
VI.	**Other current assets**	**160**		**343,687,120**	**426,415,421**
1.	Short-term deferred expenses	161	V.8	131,680,077	424,731,463
2.	Deductible value added tax	162		210,558,506	-
3.	Taxes and other receivables from the State	163	V.13	1,448,537	1,683,958
B.	**LONG-TERM ASSETS**	**200**		**205,686,266,569**	**189,419,023,471**
I.	**Long-term receivables**	**210**		**80,700,000**	**80,700,000**
1.	Other long-term receivables	215	V.5	80,700,000	80,700,000
II.	**Fixed assets**	**220**		**66,078,449,461**	**67,829,595,834**
1.	Tangible fixed assets	221	V.7a	16,353,644,835	18,104,791,208
	- Cost	*222*		*47,309,548,865*	*47,401,030,346*
	- Accumulated depreciation	*223*		*(30,955,904,030)*	*(29,296,239,138)*
2.	Intangible fixed assets	227	V.7b	49,724,804,626	49,724,804,626
	- Cost	*228*		*49,724,804,626*	*49,724,804,626*
VI.	**Long-term financial investments**	**260**		**124,420,759,560**	**104,815,555,950**
1.	Investment in Joint Ventures and Associates	262	V.2c	93,270,759,560	96,415,555,950
2.	Long-term held-to-maturity Investments	265	V.2b	31,150,000,000	8,400,000,000
VII.	**Other long-term assets**	**270**		**15,106,357,548**	**16,693,171,687**
1.	Long-term deferred expenses	271	V.8	7,896,552,141	7,984,680,246
2.	Deferred tax assets	272		216,720,399	101,617,585
3.	Goodwill	279	V.9	6,993,085,008	8,606,873,856
	TOTAL ASSETS	**280**		**305,754,738,303**	**296,701,972,858**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

	LIABILITIES AND EQUITY	Code	Notes	30/09/2026	01/01/2026
C.	**LIABILITIES**	**300**		**16,158,686,894**	**15,312,669,665**
I.	**Current liabilities**	**310**		15,873,686,894	15,312,669,665
1.	Short-term trade payables	311	V.11	1,755,699,994	5,444,722,742
2.	Short-term advances from customers	312	V.12	91,360,545	2,145,112,560
3.	Taxes and amounts payable to the state	314	V.13	3,662,064,242	4,033,044,707
4.	Payables to employees	315		523,022,670	946,028,522
5.	Short-term accrued expenses	316	V.14	460,264,735	438,517,204
6.	Other short-term payables	320	V.15	3,675,250	-
7.	Short-term borrowings and lease liabilities	321	V.10	9,377,599,458	2,305,243,930
II.	**Long-term liabilities**	**330**		285,000,000	-
1.	Other Long-term Payables	338	V.15	285,000,000	-
D.	**EQUITY**	**400**	**V.16**	**289,596,051,409**	**281,389,303,193**
1.	Owners' contributed capital	411		271,884,770,000	254,098,930,000
	- Ordinary shares with voting rights	*411a*		271,884,770,000	254,098,930,000
2.	Share Premium	412		2,197,327,061	2,200,827,061
3.	Retained earnings	420		10,857,637,267	20,343,331,424
	- Retained earnings after tax accumulated to the end of the previous period	*420a*		*2,557,491,424*	*1,301,653,818*
	- Retained earnings after tax of the current period	*420b*		*8,300,145,843*	*19,041,677,606*
4.	Non-controlling interests	429		4,656,317,081	4,746,214,708
	TOTAL LIABILITIES AND EQUITY	**440**		**305,754,738,303**	**296,701,972,858**

Ha Noi, October 28, 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE GENERAL DIRECTOR
Nguyen Thi Nhu Quynh	Nguyen Thi Nhu Quynh	Dao Thi Kim Oanh

CÔNG TY CỔ PHẦN PICOMAT HOLDING

CONSOLIDATED INCOME STATEMENT

For the nine-month period of 2026

Unit: VND

ITEMS	Code	Notes	QUARTER III		FOR THE NINE-MONTH PERIOD OF	
			2026	2025	2026	2025
1. Revenue from goods sold and services rendered	01	VI.1	25,852,619,690	36,247,102,946	73,271,119,618	103,060,433,670
2. Revenue deductions	02	VI.2	10,015,068	104,735,977	48,304,942	346,177,902
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	10		25,842,604,622	36,142,366,969	73,222,814,676	102,714,255,768
4. Cost of goods sold	11	VI.4	19,477,698,395	26,484,760,350	50,778,934,351	80,372,810,503
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	**20**		**6,364,906,227**	**9,657,606,619**	**22,443,880,325**	**22,341,445,265**
6. Gain (loss) on disposal of investment property	21		-	-	-	-
7. Financial income	22	VI.5	1,346,392,886	4,867,474,430	4,548,428,942	7,017,630,490
8. Financial expenses	23	VI.6	618,763,579	626,885,570	2,852,842,074	1,794,982,128
In which: Interest expense	*24*		208,429,401	106,028,645	529,305,420	342,028,759
9. Selling expenses	25	VI.9	1,040,465,031	1,076,615,758	3,393,970,309	3,204,658,237
10. General and administrative expenses	26	VI.10	1,615,109,839	1,722,123,189	5,453,010,644	5,102,518,718
11.Share of profit or loss of joint ventures and associates	27		(940,240,792)	(537,769,670)	(3,144,796,390)	(1,608,574,847)
12. Net profit from operating activities (30 = 20 + 21 + (22 – 23) - (25 + 26) + 27)	**30**		**3,496,719,872**	**10,561,686,862**	**12,147,689,850**	**17,648,341,825**
13. Other income	31	VI.7	8,838	114,907,182	68,670,251	122,870,370
14. Other expenses	32	VI.8	24,265	1,058,988	10,328,898	10,121,017
15. Profit from other activities (40 = 31 - 32)	**40**		**(15,427)**	**113,848,194**	**58,341,353**	**112,749,353**

CONSOLIDATED INCOME STATEMENT

For the nine-month period of 2026

Unit: VND

ITEMS	Code	Notes	QUARTER III		FOR THE NINE-MONTH PERIOD OF	
			2026	2025	2026	2025
16. Total profit before tax (50 = 30 + 40)	**50**		**3,496,704,445**	**10,675,535,056**	**12,206,031,203**	**17,761,091,178**
17. Current Corporate income tax expense	51	VI.11	816,943,802	2,378,005,074	3,510,885,801	4,277,310,083
18. Deferred Corporate income tax expense	52		165,963,979	(19,828,335)	(115,102,814)	(56,276,838)
19. Profit after Corporate income tax (60 = 50 - 51 - 52)	**60**		**2,513,796,664**	**8,317,358,317**	**8,810,248,216**	**13,540,057,933**
20. Profit after tax attributable to Parent Company	61		2,374,951,249	8,113,288,125	8,300,145,843	13,116,593,520
21. Profit after tax attributable to non-controlling Interest	62		138,845,415	204,070,192	510,102,373	423,464,413
22. Basic earnings per share	**70**		**87**	**298**	**305**	**482**

Ha Noi, October 28, 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE GENERAL DIRECTOR
Nguyen Thi Nhu Quynh	Nguyen Thi Nhu Quynh	Dao Thi Kim Oanh

CONSOLIDATED CASH FLOW STATEMENT

For the nine-month period of 2026

Unit: VND

	ITEMS	Code	Notes	For the nine-month period of 2026	For the nine-month period of 2025
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**				
1.	**Profit before tax**	01		**12,206,031,203**	**17,761,091,178**
	- Depreciation and amortisation of fixed assets and investment properties	02		3,783,453,740	4,275,910,393
	- Provisions	03		(45,976,066)	(11,061,195)
	- (Gains)/losses from foreign exchange differences on revaluation of monetary items in foreign currencies	04		1,681,925	9,831,690
	- (Gains)/losses from investing activities	05		96,027,752	942,630,331
	- Interest expense	06		529,305,420	342,028,759
3.	**Profit from operating activities before changes in working capital**	**08**		**16,570,523,974**	**23,320,431,156**
	- (Increase)/ decrease in receivables	09		1,376,752,863	(3,033,140,460)
	- (Increase)/ decrease in inventories	10		(6,006,178,497)	4,211,965,987
	- Increase/ (decrease) in payables (excluding accrued loan interest and income taxes payable)	11		(6,050,350,630)	(3,907,685,663)
	- (Increase)/ decrease prepaid expenses	12		381,179,491	694,686,888
	- (Increase)/ decrease trading securities	13		3,322,647,134	(1,670,156,066)
	- Interest expense paid	14		(534,073,614)	(308,254,883)
	- Corporate income tax paid	15		(3,683,787,201)	(4,427,388,144)
	Net cash flow from operating activities	**20**		**5,376,713,520**	**14,880,458,815**
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**				
1.	Acquisition and construction of fixed assets and other long-term assets	21		(418,518,519)	(62,245,790)
2.	Proceeds from disposal or sale of fixed assets and other long-term assets	22		60,185,185	41,481,363
3.	Cash outflow for lending and purchasing debt instruments of other entities	23		(100,605,430,137)	(2,000,000,000)
4.	Cash recovered from lending, selling debt instruments of other entities	24		51,555,430,137	28,000,000,000
5.	Cash outflow for payments for equity investments in other entities	25		-	(24,500,000,000)
6.	Interest earned, dividends and distributed profits	27		942,062,357	1,628,623,287
	Net cash flow from investing activities	**30**		**(48,466,270,977)**	**3,107,858,860**

CONSOLIDATED CASH FLOW STATEMENT

For the nine-month period of 2026

Unit: VND

	ITEMS	Code	Notes	For the nine-month period of 2026	For the nine-month period of 2025
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**				
1.	Payments for return of capital contributions to owners and repurchase of issued shares	32		(3,500,000)	(3,500,000)
2.	Proceeds from borrowings	33		51,911,939,761	83,388,417,437
3.	Repayment of borrowings	34		(44,839,584,233)	(82,981,012,329)
4.	Dividends and profits distributed to owners	36		(600,000,000)	(600,000,000)
	Net cash flow from financing activities	**40**		**6,468,855,528**	**(196,094,892)**
	Net cash flow during the period (50 = 20+ 30 + 40)	**50**		**(36,620,701,929)**	**17,792,222,783**
	Cash and cash equivalents at the beginning of the period	**60**		**45,842,219,370**	**22,777,042,455**
	Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	**V.1**	**9,221,517,441**	**40,569,265,238**

Ha Noi, October 28, 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE GENERAL DIRECTOR
Nguyen Thi Nhu Quynh	Nguyen Thi Nhu Quynh	Dao Thi Kim Oanh

CÔNG TY CỔ PHẦN PICOMAT HOLDING

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period of 2026

Unit: VND

I. BUSINESS HIGHLIGHTS

1. Establishment

Picomat Holding Joint Stock Company (formerly Picomat Plastic Joint Stock Company) (the "Company") was established and operates in Vietnam under Enterprise Registration Certificate No. 0104518043 issued by the Hanoi Department of Planning and Investment on March 9, 2010, as amended for the 18th time on August 10, 2026. According to the latest Enterprise Registration Certificate, the Company's charter capital is VND 271,884,770,000.

Form of ownership

Joint Stock Company.

The Company's structure

Dependent branch without legal personality

Branch	Address
Ho Chi Minh City Branch - Picomat Holding Joint Stock Company	No. 413 Le Trong Tan Street, Tan Son Nhi Ward, Ho Chi Minh City

Subsidiary Company

Subsidiary Company	Address	Voting rights percentage	The company's capital contribution and benefit percentage	Main business activities
Hai Dang Material Joint Stock Company	Cau Lieu Hamlet, Tay Phuong Commune, Hanoi, Vietnam.	95%	95%	Plastic material production

List of associates:

Associates	Main business activities	The company's capital contribution percentage	Voting rights percentage
PCLand Investment and Asset Management Joint Stock Company	Real estate leasing and short-term accommodation services	37.78%	37.78%

2. The Company's business sector in period

Trading in interior board products, plastic goods, PVC resin raw materials, and chemical additives for the plastics industry.

Headquarters address: Cau Lieu Hamlet, Tay Phuong Commune, Hanoi, Vietnam.

3. Normal operating cycle

The Company's normal operating cycle is within 12 months.

4. Characteristics of the Company's operations during the accounting period that affect the Consolidated Financial Statements

None

5. Disclosure of the comparability of information in the Financial Statements:

During the six-month accounting period ended September 30, 2026, the Company transitioned the preparation and presentation of its financial statements from the accounting regime under Circular 200/2014/TT-BTC to that under Circular 99/2025/TT-BTC (issued on October 27, 2025, and effective from January 01, 2026). Due to differences in recognition, measurement, and presentation principles between the two accounting regimes, the Company has retrospectively adjusted comparative figures from the prior period to ensure consistency and comparability across periods. Material impacts of this transition have been reflected in the relevant line items of the financial statements and disclosed in the corresponding notes.

II. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

1. Accounting period

The Company's annual accounting period begins on 01 January and ends on 31 December.

2. Currency unit

Vietnamese Dong (VND) is used as a currency unit for accounting records.

III. APPLICABLE ACCOUNTING STANDARDS AND REGIME

1. Applicable accounting regime

The Company applies the Vietnamese Corporate Accounting System as guided by Circular No. 99/2025/TT-BTC issued by the Minister of Finance on October 27, 2025. These consolidated financial statements are prepared in compliance with the regulations of Circular No. 202/2014/TT-BTC dated December 22, 2014, and Circular No. 43/2026/TT-BTC dated April 20, 2026, on amendments to and supplements of a number of articles of Circular No. 202/2014/TT-BTC issued by the Minister of Finance providing guidance on the methods for preparation and presentation of consolidated financial statements.

2. Disclosure of compliance with Vietnamese Accounting Standards and system

The Company applies the Vietnamese Accounting Standards and guiding documents issued by the State. The financial statements are prepared and presented in accordance with all regulations of each standard, circular guiding the implementation of the current corporate accounting standards and regime.

The selection of figures and information to be disclosed in the notes to the consolidated financial statements has been made in accordance with the materiality principle prescribed in Vietnamese Accounting Standard No. 21 "Presentation of Financial Statements" and Vietnamese Accounting Standard No. 25 "Consolidated Financial Statements and Accounting for Investments in Subsidiaries".

IV. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND APPLICABLE LEGAL REQUIREMENTS

1. Basis of consolidation

(a) Subsidiaries

Subsidiaries are those entities in which the Company has control over the financial and operating policies, generally evidenced by holding more than half of voting rights. In assessing control, exercisable potential voting rights are taken into account. The financial statements of the subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases.

(b) Non-controlling shareholder

Non-controlling interests ("NCI") are measured at their proportionate share of the acquiree's identifiable net assets at date of acquisition. Changes in the Company's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners. The difference between the change in the Group's share of net assets of the subsidiary and any consideration paid or received is recorded directly in retained profits under equity.

(c) Loss of control

When the Company loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related NCI and other components of equity. Any resulting gain or loss is recognised in the consolidated statement of income. Any interest retained in the former subsidiary when control is lost is stated at the carrying amount of the retained investment in the consolidated financial statements adjusted for appropriate shares of changes in equity of the investee since the acquisition date, if significant influence in the investee is maintained, or otherwise stated at cost.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period of 2026

Unit: VND

1. Basis of consolidation (Continued)

(d) Associates and joint venture

Associates and joint venture are those entities in which the Group has significant influence, but not control, over the financial and operating policies, generally evidenced by holding 20% to 50% of voting rights in these entities. Associates, joint venture are accounted for using the equity method. The consolidated financial statements include the Group's share of the income and expenses of the associates, joint venture after adjustments to align the accounting policies with those of the Group, from the date that significant influence commences until the date that significant influence ceases.

When the Group's share of losses exceeds its interest in an associate or joint venture, the carrying amount of that interest (including any long-term investments) is reduced to nil and the recognition of further losses is discontinued except to the extent that the Group has an obligation or has made payments on behalf of the associate or joint venture.

(e) Transactions eliminated on consolidation

Intra-group balances, transactions and any unearned income and expenses arising from intra-group transactions, are eliminated in preparing the consolidated financial statements. Unrealised gains and losses arising from transactions with associates, joint venture are eliminated against the investment to the extent of the Company's interest in the associate or joint venture.

(f) Business combination

Business combinations are accounted for using the acquisition method as at the acquisition date, which is the date on which control is transferred to the Group. Control exists when the Group has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. In assessing control, potential voting rights that presently are exercisable are taken into account.

2. Foreign currency

(a) Foreign currency transactions

Transactions in currencies other than VND during the year have been translated into VND at actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the account transfer buying rate and account transfer selling rate, respectively, at the end of the annual accounting period quoted by the commercial bank where the Company and its subsidiaries most frequently conduct transactions and has the largest outstanding balance of foreign currencies at the end of the annual accounting period.

All foreign exchange differences are recorded in the statement of income.

(b) Foreign operations

The assets and liabilities of foreign operations, including goodwill and fair value adjustments arising on acquisition, are translated to VND at exchange rates at the end of the annual accounting period. Income and expenses of foreign operations are translated to VND at average exchange rates of the year.

Foreign currency differences arising from the translation of foreign operations are recognised in the consolidated statement of financial position under the caption "Foreign exchange differences" in equity.

3. Cash and cash equivalents

Cash comprise cash on hand, demand deposits

Cash equivalents are short-term deposits, highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

4. Financial investments

(a) Trading Securities

Trading securities are those held by the Company for trading purpose, include those with maturity periods more than 12 months that are purchased for resale with the aim of making profits. Trading securities are initially recognised at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, they are measured at cost less allowance for diminution in value.

Trading securities are recognized at cost, including: Purchase price plus (+) acquisition costs (if any) such as brokerage fees, transaction costs, information provision costs, taxes, fees, and bank charges. The cost of trading securities is determined at the fair value of payments at the time the transaction occurs. The recognition time of trading securities is when the investor has ownership rights, specifically as follows:

- Listed securities are recognised at the time of matching (T+0);

- Unlisted securities are recognised at the time the ownership is acquired as prescribed in the Vietnamese laws and regulations.

An allowance is made for diminution in value of trading securities if market price of the securities item falls below its carrying amount. The allowance is reversed if there is evidence that the market price subsequently increases after the allowance was recognised. An allowance is reversed only to the extent that the securities' carrying amount does not exceed the carrying amount that has been determined if no allowance had been recognised.

(b) Held-to-maturity investments

Held-to-maturity investments include term bank deposits (including treasury bills, promissory notes), bonds, preferred shares that the issuer is required to repurchase at a certain time in the future, loans, etc. held to maturity to earn periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are initially recorded at cost, which includes the purchase price and related transaction costs. After initial recognition, if no provision for bad debts has been made according to the law, these investments are assessed at their recoverable value. When there is clear evidence that a part or the entire investment may not be recoverable, the loss is recognized in the financial expenses for the period and the value of the investment is reduced.

(c) Loans receivable

Loans receivable are loans granted under an agreement between parties but not being traded as securities in the market. Allowance for doubtful loans receivable is made for each of the doubtful debt based on overdue days in payment of principals according to initial debt commitment (exclusive of the debt rescheduling between contractors), or based on the estimated possible loss that may arise.

Subsidiaries are those entities in which the Company has control over the financial and operating policies, generally evidenced by holding more than 50% of voting rights. In assessing control, exercisable potential voting rights are taken into account. When the Company no longer retains control over the subsidiary, the investment in the subsidiary is reduced.

(d) Investments in subsidiaries, joint ventures and associates

Associates are those entities in which the Company has significant influence, but not control, over the financial and operating policies. Joint ventures are those entities over whose activities the Company has joint control, established by contractual agreement and requiring unanimous consent for strategic financial and operating decisions. Associates and joint ventures are entities in which the Company normally holds 20% to 50% of voting rights in these entities.

For the purpose of these separate interim financial statements, investments in subsidiaries and associates, joint venture are initially recognised at cost which includes purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for diminution in value. An allowance is made for diminution in investment value if the investee has suffered a loss which may cause the Company to lose its invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

5. Accounts receivable

Accounts receivable are monitored in detail of receivable terms, receivable parties, original currency and other factors depending on the Company's managerial requirements. Accounts receivable from customers include trade receivables arising from buying-selling transactions. Other receivables include non-trade receivables, not related to buying-selling transactions. Accounts receivable are classified as short-term and long-term in the consolidated statement of financial position based on the remaining period of these receivables at the reporting date.

Trade and other receivables are stated at cost less allowance for doubtful debts. Allowance for doubtful debts is made for each doubtful debt based on overdue days in payment of principals according to initial debt commitment (exclusive of the debts rescheduling between contracting parties), or based on expected loss that may arise.

Trade and other receivables classified as monetary items denominated in foreign currencies are revaluated at account transfer buying rate at the reporting date.

6. Inventories

Recognition of inventories: Inventories are stated at cost less any allowance for inventory write-downs and obsolete or slow-moving inventories.

The cost of inventories is determined as follows:

- **Materials, merchandise:** consists of purchase costs, transportation costs and other directly attributable costs in bringing the inventories to their present location and condition.

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

Inventories are recorded under the perpetual method.

Provisions for inventory devaluation are made when the net realizable value of the inventory is lower than the cost. The net realizable value is the estimated selling price minus the estimated costs of completion and estimated selling expenses. The provision for inventory devaluation is the difference between the inventory cost that is higher than their net realizable value. The provision for inventory devaluation is made for each inventory item whose cost is higher than its net realizable value

7. Accounts for fixed assets, depreciation and amortization

7.1 Tangible fixed assets

Tangible fixed assets are initially recognized at cost less accumulated depreciation. Cost comprises all expenditures incurred by the Company to acquire the assets up to the time they are ready for their intended use. Expenditures incurred after initial recognition are capitalized only when they are expected to generate additional future economic benefits from the continued use of the assets. All other expenditures that do not satisfy these criteria are recognized as expenses in the period in which they are incurred.

When a tangible fixed asset is sold or disposed of, its cost and accumulated depreciation are derecognized, and any resulting gain or loss on disposal is recognized as income or expense in the period.

The cost of property, plant and equipment comprises the purchase price, including import duties and non-refundable purchase taxes, less trade discounts and rebates, and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Such costs include installation and testing costs, professional fees and other directly attributable costs.

7.2 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization. The cost of intangible fixed assets includes all expenses incurred by the enterprise to acquire the intangible fixed assets up to the point of bringing them into their intended use.

Determination of Cost in Specific Cases:

Land Use Rights

The cost of intangible assets representing land use rights comprises the amount paid to acquire land use rights through a lawful transfer from other parties, compensation and site clearance costs, land levelling costs, registration fees and other directly attributable costs, or the value of land use rights contributed as capital in a joint venture.

Computer Software

The cost of computer software comprises all costs incurred by the Company up to the date the software is available for its intended use.

7. Accounts for fixed assets, depreciation and amortization (Continued)

7.3 Depreciation and amortization

Property, plant and equipment are depreciated using the straight-line method over their estimated useful lives. The estimated useful life represents the period over which the assets are expected to be available for use in the Company's business operations.

Buildings and structures	*10-30 years*
Motor vehicles	*7 - 8 years*
Machinery, equipment and office equipment	*5- 10 years*
Other property, plant and equipment	*8- 10 năm*

Land use rights with an indefinite term are stated at cost and are not amortised.

7.4 Disposal and sale

When fixed assets are sold or disposed of, the original cost and accumulated depreciation are written off, and any gain or loss arising from the liquidation is accounted for as income or expense in the period

8. Prepaid expenses

Deferred expenses include expenses incurred for production and business activities over several periods, such as asset rental expenses, insurance, tools and supplies, returnable packaging, repair and maintenance expenses for fixed assets, good will and other expenses that do not qualify for recognition as fixed assets.

Deferred expenses are allocated to production and business expenses on a straight-line basis over the estimated period during which the economic benefits of each Deferred expense are expected to be received. The allocation period is determined based on the nature of the expenditure, the contractual term, or the estimated useful life of the related asset, as follows:

Expenses for infrastructure rental and operating leases of fixed assets already incurred (land use rights, factories, warehouses, offices, stores and other fixed assets) are allocated over the lease term.

Tools, supplies and returnable packaging are allocated over their estimated useful lives.

9. Trade and other payables

Liabilities are recognised at the amounts expected to be settled and are not stated at amounts lower than the obligations required to be settled.

The Company classifies its liabilities as trade payables and other payables based on the nature of the underlying transactions or the relationship between the Company and the relevant counterparties.
Liabilities are monitored in detail by payment terms, counterparties and other criteria, depending on the Company's management requirements.
At the reporting date, the Company recognises liabilities promptly when there is sufficient evidence that an obligation exists and that an associated loss is probable, in accordance with the prudence principle.

10. Borrowings and finance lease liabilities

The value of a finance lease liability is the total payables calculated at the present value of the minimum lease payment or the fair value of the leased asset.

Borrowings and finance lease liabilities are recorded based on each lender, each loan agreement, and the repayment schedule of the borrowings and finance lease liabilities. In the case of borrowings and liabilities in foreign currencies, they should be recorded by types of original currencies.

11. Capitalization of borrowing costs

Borrowing cost is recognized as an operating cost in the period when incurred, except costs incurred from the borrowings directly related to the construction investment or production of uncompleted assets are computed in these assets' value (capitalized) when they satisfy conditions stipulated in the VAS No. 16 "Borrowing costs".

12. Accrued expenses

Accrued expenses reflect actual expenses incurred or expenses that are certain to arise related to production and business activities during the period but, as at the date of preparation of the Financial Statements, have not yet been fully supported by sufficient documentation, paid, or become due for payment. Such expenses are recognized based on the matching principle between revenue and expenses, ensuring that expenses are recognized in the appropriate accounting period in which they are incurred. The accrual of expenses must be based on reasonable and reliable estimates and calculated appropriately based on the estimated actual expenses expected to be incurred.

Accrued expenses include accrued interest expenses, employees' annual leave pay, planned production suspension costs, and other accrued expenses related to the Company's production and business activities, excluding provisions for liabilities.

13. Unearned revenue

Unearned revenue includes revenues received in advance, such as amounts paid in advance by the clients for one or more accounting periods when leasing assets, interest received in advance when lending capital or purchasing debt instruments, and other unrealized revenues, like the difference between the selling price by deferred payments or by installations as committed and the selling price by prompt payment, revenue commensurate with the value of goods, services, or the amount that needs to be discounted for clients in traditional customer programs...

14. Provision

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

15. Owners' equity

Owners' contributed capital

Owners' equity is formed from the initial capital contributions and additional contributions from shareholders. Owners' equity is recognized based on the actual capital contributed in cash or assets, according to the par value of the shares issued at the company's inception or raised for the purpose of expanding the company's operations.

Share Premium

Share premium reflects the difference between the issue price of shares and their par value when shares are issued for the first time or additional shares are issued, and the increase or decrease in the actual amount received compared to the repurchase price when treasury shares are reissued. In the case of repurchasing shares for immediate cancellation on the purchase date, the value of the shares is reduced from the business capital on the purchase date at the actual repurchase price, and the business capital is also reduced by the par value and the share premium of the repurchased shares.

Retained earnings

Retained earnings are recognized as the profit (or loss) from the Company's business operations after subtracting the corporate income tax expenses of the current period and adjustments due to the retrospective application of changes in accounting policies, as well as retrospective adjustments for significant errors from previous years.

The distribution of profits is based on the Company's charter and the annual decisions of the General Meeting of Shareholders.

16. Revenue and other income

Revenue from goods sold

Revenue from the sale of goods is recognised when all of the following five conditions are satisfied:

1. The enterprise has transferred to the buyer the significant risks and rewards of ownership of the products or goods.
2. The enterprise retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
3. The amount of revenue can be measured reliably. Where the sales contract provides the buyer with the right to return the products or goods purchased under specified conditions, revenue is recognised only when those conditions no longer exist and the buyer no longer has the right to return the products or goods, except where the goods are returned in exchange for other goods or services.
4. It is probable that the economic benefits associated with the sales transaction will flow to the enterprise.
5. The costs incurred or to be incurred in respect of the sales transaction can be measured reliably.

Revenue from services rendered

Revenue from the rendering of services is recognised when the outcome of the transaction can be estimated reliably. Where a service transaction spans more than one accounting period, revenue is recognised in each period by reference to the stage of completion of the transaction as at the reporting date. Revenue from the rendering of services is recognised when all four of the following conditions are satisfied:

1. Revenue can be measured reliably. Where the contract provides the customer with the right to return the services purchased under specified conditions, revenue is recognized only when such conditions no longer exist and the customer no longer has the right to return the services rendered.
2. The Company has obtained or will obtain the economic benefits associated with the service transaction.
3. The stage of completion of the service transaction at the reporting date can be measured reliably.
4. The costs incurred for the service transaction and the costs to complete the transaction can be measured reliably.

Where the outcome of a service transaction cannot be estimated reliably, revenue is recognised only to the extent that the expenses recognised are recoverable.

Rental income

Rental income from leased property under operating lease is recognised in the separate statement of income on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income over the lease of the term.

Financial investments income

Financial income comprises interest income from bank deposits, interest income from sales on deferred payment and instalment terms, and other financial income earned by the Company.

Income arising from interests, royalties, distributed dividends and profit shall be recognized if they simultaneously satisfy the two (2) following conditions:

1. It is possible to obtain economic benefits from the concerned transactions;
2. Income is determined with relative certainty.

The interest is recognised on the basis of time and actual interest rate for each period.

When it is not possible to recover an amount that was previously recognized as revenue, the amount that is likely to be uncollectible or uncertain to be collected must be accounted for as an expense incurred during the period, without reducing revenue.

17. Revenue deductions

Revenue deductions included sales discounts, sales allowances and sales returns.

In case goods were sold or services were provided during the reporting period but the related sales discounts, sales allowances or sales returns occur in the following period, revenue deductions are recognised in the reporting period only if such payments incur prior to the issuance of the separate interim financial statements.

18. Cost of goods sold

Cost of goods sold in the period is recognised in accordance with the revenue generated in the period under the prudent principle. Cases of loss of materials and goods above normal levels, expenses above normal levels, loss of inventories after deducting the liability of the concerned collectives and individuals, etc., are fully and promptly recorded in the cost of goods sold in the period.

19. Financial expenses

Financial expenses include: expenses or losses related to financial investment activities, loan and borrowing costs, joint venture and associate contribution costs, losses on short-term securities transfers, and securities trading transaction costs; provisions for financial investment devaluation, losses incurred from foreign currency sales, exchange rate losses, and other financial expenses.

The above amounts are recognised on the total amount incurred during the period, not offset against financial income.

20. Taxation

Income tax expense comprises current income tax expense and deferred income tax expense recognised during the year in determining the Company's profit or loss after tax for the current financial year.

Current income tax expense is the amount of corporate income tax payable on the taxable income for the year, calculated using the applicable corporate income tax rate.

Income tax on the profit or loss for the period comprises current and deferred tax. Income tax is recognised in the income statement except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

Deferred tax income represents a reduction in deferred tax expense arising from the recognition of deferred tax assets during the year and the reversal of deferred tax liabilities recognised in prior years.

The Company offsets deferred tax assets against deferred tax liabilities only when it has a legally enforceable right to set off current tax assets against current tax liabilities, and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities that intend either to settle current tax assets and liabilities on a net basis or to realise the assets and settle the liabilities simultaneously in each future period in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

Amounts payable to the State budget in respect of taxes are subject to final settlement with the tax authorities. Any differences between the tax liabilities recorded in the accounting records and the amounts determined upon tax finalisation will be adjusted upon completion of the official tax finalisation with the tax authorities.

21. Earnings per share

Basic earnings per share is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company after deducting the amount allocated to the Bonus and Welfare Fund during the period by the weighted average number of ordinary shares outstanding during the period.

22. Related parties

Enterprises and individuals that directly, or indirectly through one or more intermediaries, control or are controlled by, or under common control with, the Company, including holding companies, subsidiaries and associates are related parties of the Company. Enterprises and individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the enterprises, key management personnel, including directors and officers of the Company and close members of the family of these individuals and enterprises associated with these individuals also constitute related parties.

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE BALANCE SHEET

1. Cash and cash equivalents

	30/09/2026	01/01/2026
Cash on hand	**4,364,252,927**	**333,754,974**
VND	4,364,252,927	333,754,974
Cash in bank	**3,957,264,514**	**18,801,118,435**
VND	3,957,264,514	18,801,118,435
Cash equivalents	**900,000,000**	**26,707,345,961**
Time deposits with a maturity of no more than 3 months (*)	900,000,000	26,707,345,961
Total cash and cash equivalents	**9,221,517,441**	**45,842,219,370**

(*) As of September 30, 2026, cash equivalents include time deposits with a maturity of less than 3 months, earning an interest rate of 4.5% to 4.75% per annum at Banks.

2. Financial investments

(a) Trading securities

	30/09/2026			01/01/2026		
	Cost	**Fair value**	**Provision**	**Cost**	**Fair value**	**Provision**
Stock	**152,100,000**	**144,200,000**	**(7,900,000)**	**3,474,747,134**	**2,176,740,000**	**(1,304,251,066)**
HMD	152,100,000	144,200,000	(7,900,000)	-	-	-
DDV	-	-	-	1,250,375,000	-	(1,250,375,000)
HCM	-	-	-	1,164,243,746	1,120,000,000	(44,243,746)
Other stocks	-	-	-	1,060,128,388	1,056,740,000	(9,632,320)
Total	**152,100,000**	**144,200,000**	**(7,900,000)**	**3,474,747,134**	**2,176,740,000**	**(53,876,066)**

2. Financial investments (Continued)

(b) Held-to-maturity investments

	30/09/2026			01/01/2026		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Short-term	**34,250,124,111**	**34,250,124,111**	-	**6,102,369,663**	**6,102,369,663**	-
+ Short-term deposits (*)	32,300,000,000	32,300,000,000	-	6,000,000,000	6,000,000,000	-
+ Other held-to-maturity investments	1,950,124,111	1,950,124,111	-	102,369,663	102,369,663	-
Long-term	**31,150,000,000**	**31,150,000,000**	-	**8,400,000,000**	**8,400,000,000**	-
+ Loans	31,150,000,000	31,150,000,000	-	8,400,000,000	8,400,000,000	-
PCLand Investment and Asset Management Joint Stock Company	*31,150,000,000*	*31,150,000,000*	-	*8,400,000,000*	*8,400,000,000*	-
Total	**65,400,124,111**	**65,400,124,111**	-	**14,502,369,663**	**14,502,369,663**	-

(*) As of September 30, 2026 , held-to-maturity investments include time deposits with a maturity of more than 3 months but less than or equal to 12 months, earning an interest rate of 8.5% to 9.5% per annum at the Bank

2. Financial investments (Continued)

(c) Equity investments in other entities

	30/09/2026			01/01/2026		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Joint ventures and associates:	**97,500,000,000**	**93,270,759,560**	**-**	**97,500,000,000**	**96,415,555,950**	**-**
PCLand Investment and Asset Management Joint Stock Company	97,500,000,000	93,270,759,560	-	97,500,000,000	96,415,555,950	-
Total	**97,500,000,000**	**93,270,759,560**	**-**	**97,500,000,000**	**96,415,555,950**	**-**

(*) The Company has not determined the fair value of these financial investments because Vietnamese Accounting Standards and the Vietnamese Corporate Accounting Regime do not have specific guidance on determining fair value.

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

Entities	Place of establishment and operation	The company's capital contribution and benefit percentage	Voting rights percentage	Main business activities
Joint ventures and associates:				
PCLand Invesment and Asset Management Joint Stock Company	Ha Noi	37.78%	37.78%	Real estate leasing and short-term accommodation services

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period of 2026

Unit: VND

3. Receivables from Customers

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term	**1,535,603,956**	-	**14,494,624**	-
Hoang Tien Service Manufacturing and Trading Co.,Ltd	292,123,307	-	-	-
Thanh Mich Production Trading and Import Export Co.,Ltd	211,307,805	-	-	-
Thuan Phat Industrial Wood Trading and Service Co.,Ltd	217,093,978	-	14,494,624	-
Diu Hien Materials Co.,Ltd	176,378,410	-	-	-
PCLand Investment and Asset Management Joint Stock Company	638,700,456	-	-	-
Total	**1,535,603,956**	-	**14,494,624**	-

Receivables from related parties

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	638,700,456	-	-	-
PCLand Investment and Asset Management Joint Stock Company	638,700,456	-	-	-
Total	**638,700,456**	-	-	-

4. Prepayments to suppliers

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term	**278,071,889**	-	**3,269,629,552**	-
Branch of Moore AISC Auditing and Informatics Services Co.,Ltd	110,600,000	-	125,280,000	-
Huy Thanh Mechanical Engineering Co.,Ltd	152,321,600	-	-	-
Hoa Minh Chemical Co.,Ltd	-	-	3,138,912,000	-
Others	15,150,289	-	5,437,552	-
Total	**278,071,889**	-	**3,269,629,552**	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period of 2026

Unit: VND

5. Other Receivables

	30/09/2026		01/01/2026	
	Value	**Provision**	**Value**	**Provision**
Short-term	**87,515,145**	-	**5,376,114**	-
Receivables from employees	4,000,000	-	4,000,000	-
Short-term deposits	72,000,000	-	-	-
Payments on behalf of other parties	4,962,248	-	1,376,114	-
Other receivables	6,552,897	-	-	-
Long-term	**80,700,000**	-	**80,700,000**	-
Long-term deposits	80,700,000	-	80,700,000	-
Total	**168,215,145**	-	**86,076,114**	-

6. Inventories

	30/09/2026		01/01/2026	
	Cost	**Provision**	**Cost**	**Provision**
Good in transit	-	-	5,043,716,505	-
Raw material	32,722,573,746	-	28,836,771,511	-
Tool and supplies	1,037,506,519	-	957,158,758	-
Work in progress	15,555,870	-	299,610,202	-
Finished goods	20,714,215,095	(389,026,520)	13,337,459,397	(389,026,520)
Merchandise inventories	106,927,362	-	115,883,722	-
Total	**54,596,778,592**	**(389,026,520)**	**48,590,600,095**	**(389,026,520)**

7. Fixed assets

(a) Tangible fixed assets

	Building and structures	Machinery and equipment	Means of transportation	Management equipment and tools	Other fixed assets	Total
COST						
Opening balance	**5,660,225,077**	**34,123,286,610**	**2,150,620,000**	**1,151,549,944**	**4,315,348,715**	**47,401,030,346**
Additions	-	418,518,519	-	-	-	418,518,519
Disposals/write-off	-	(510,000,000)	-	-	-	(510,000,000)
Closing balance	**5,660,225,077**	**34,031,805,129**	**2,150,620,000**	**1,151,549,944**	**4,315,348,715**	**47,309,548,865**
ACCUMULATED DEPRECIATION						
Opening balance	**978,366,834**	**22,330,561,972**	**1,534,795,926**	**870,626,559**	**3,581,887,847**	**29,296,239,138**
Depreciation for the period	141,505,623	1,626,549,580	112,556,079	95,957,967	193,095,643	2,169,664,892
Disposals/write-off	-	(510,000,000)	-	-	-	(510,000,000)
Closing balance	**1,119,872,457**	**23,447,111,552**	**1,647,352,005**	**966,584,526**	**3,774,983,490**	**30,955,904,030**
NET BOOK VALUE						
Opening balance	**4,681,858,243**	**11,792,724,638**	**615,824,074**	**280,923,385**	**733,460,868**	**18,104,791,208**
Closing balance	**4,540,352,620**	**10,584,693,577**	**503,267,995**	**184,965,418**	**540,365,225**	**16,353,644,835**

* The book value of tangible fixed assets that have been used as collateral for loans is VND 4,540,352,620

* The cost of tangible fixed assets that have been fully depreciated at the end of the period but are still in use is VND 7,810,879,116

7. **Fixed assets (Continued)**

(b) **Intangible fixed assets**

	Land use rights (*)	Total
COST		
Opening balance	**49,724,804,626**	**49,724,804,626**
Closing balance	**49,724,804,626**	**49,724,804,626**
NET BOOK VALUE		
Opening balance	**49,724,804,626**	**49,724,804,626**
Closing balance	**49,724,804,626**	**49,724,804,626**

(*) Land use rights as at September 30, 2026 include:

- Land use rights, ownership of houses and other assets attached to the land at the address: Lot No. 1, Block A8, Cao Xanh New Urban Area, Ha Khanh A, Cao Xanh Commune, Ha Long, Quang Ninh Province.

- Land use rights, ownership of houses and other assets attached to the land at the address: Lot 8A + 8B, Block G5, Area A, Anh Dung IV Housing Area, Hung Dao Commune, Hai Phong City.

- All land use rights have been pledged as security for borrowings. The book value of Intangible fixed assets that have been used as collateral for borrowings is VND 49,724,804,626

8. Deferred expenses

	30/09/2026	01/01/2026
Short-term	**131,680,077**	**424,731,463**
Tools and equipments used	54,319,712	387,102,814
Others	77,360,365	37,628,649
Long-term	**7,896,552,141**	**7,984,680,246**
Tools and equipments used	393,817,612	261,477,988
Others	7,502,734,529	7,723,202,258
Leasehold rights (*)	*7,358,642,268*	*7,532,013,426*
Others	*144,092,261*	*191,188,832*
Total	**8,028,232,218**	**8,409,411,709**

(*) Leasehold rights refer to the right to use the floor area of the 1st floor, CT3B building, Me Tri Thuong Urban Area,Tu Liem, Hanoi.

9. GoodWill

	30/09/2026	01/01/2026
GoodWill	6,993,085,008	8,606,873,856
Total	**6,993,085,008**	**8,606,873,856**

10. Borrowings and finance lease liabilities

	01/01/2026	Incurred		30/09/2026
		Increase	Decrease	
Short-term	**2,305,243,930**	**51,911,939,761**	**44,839,584,233**	**9,377,599,458**
Vietnam Joint Stock Commercial Bank For Industry And Trade (VietinBank)	-	22,249,543,035	12,871,943,577	9,377,599,458
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	2,305,243,930	25,983,392,670	18,288,636,600	-
Total	**2,305,243,930**	**51,911,939,761**	**44,839,584,233**	**9,377,599,458**

Bank borrowings are subject to individual credit facility agreements, with original loan maturities of less than 12 months. Interest rates are determined separately for each drawdown. The borrowings are secured by buildings and structures, land use rights, ownership rights to residential properties and other assets attached to land.

Unit: VND

11. Trade payables

	30/09/2026	01/01/2026
Short-term	**1,755,699,994**	**5,444,722,742**
BK Company Limited	319,999,680	-
Zibo Huaxing Additives Co.,Ltd	1,242,942,575	2,061,890,090
Sheyang Terrain Tech Co.,Ltd	-	936,119,730
IVICT (Singapore) PTE.,Ltd	-	2,355,993,640
Others	192,757,739	90,719,282
Total	**1,755,699,994**	**5,444,722,742**

Trade payables to related parties

	30/09/2026	01/01/2026
Short-term	**52,500,000**	**17,500,000**
Mr.Do Manh Tu	52,500,000	17,500,000
Total	**52,500,000**	**17,500,000**

12. Advances from customers

	30/09/2026	01/01/2026
Short-term	**91,360,545**	**2,145,112,560**
Hoang Hung Pro Co.,Ltd	29,999,891	660,492,592
Linh Mo Production and Trading Co.,Ltd	4,800,000	451,513,757
Hoang Ha Furniture Business Co.,Ltd	800,001	372,085,108
Thanh Mich Production Trading and Import Export Co.,Ltd	-	349,791,394
Others	55,760,653	311,229,709
Total	**91,360,545**	**2,145,112,560**

13. Taxes and other payables to the State

Tax Payables

	01/01/2026	Incurred	Paid and deducted	30/09/2026
Value Added Tax	375,748,074	1,368,203,441	1,544,041,122	199,910,393
Value added tax on imported goods	-	2,552,274,249	2,552,274,249	-
Import and export tax	-	360,083,872	360,083,872	-
Corporate income tax	3,633,787,201	3,510,885,801	3,683,787,201	3,460,885,801
Personal income tax	23,509,432	43,986,125	66,227,509	1,268,048
Total	**4,033,044,707**	**7,835,433,488**	**8,206,413,953**	**3,662,064,242**

Tax Recivable

	01/01/2026	Incurred	Paid and deducted	30/09/2026
Value Added Tax	1,683,958	1,683,958	-	-
Personal income tax	-	-	1,448,537	1,448,537
Total	**1,683,958**	**1,683,958**	**1,448,537**	**1,448,537**

14. Accruals

	30/09/2026	01/01/2026
Short-term	460,264,735	438,517,204
Total	**460,264,735**	**438,517,204**

15. Other payables

	30/09/2026	01/01/2026
Short-term	**3,675,250**	-
Trade Union fees	3,515,950	-
Health insurance	159,300	-
Long-term	**285,000,000**	-
Long-term deposits received	285,000,000	-
Total	**288,675,250**	-

16. Owners' Equity

(a) Comparison table for changes in owners' equity

	Owners' invested capital (*)	Share premium	Retained earnings (*)	Non-controlling interest	Total
Balance as at 01/01/2025	**241,999,640,000**	**2,204,327,061**	**13,400,943,818**	**4,634,297,204**	**262,239,208,083**
Increase Owners' Equity During the Period	12,099,290,000	-		-	12,099,290,000
Gain in the period	-	-	13,116,593,520	423,464,413	13,540,057,933
Decrease Owners' Equity During the Period	-	(3,500,000)	-	-	(3,500,000)
Other decreases	-	-	(12,099,290,000)	(600,000,000)	(12,699,290,000)
Balance as at 30/09/2025	**254,098,930,000**	**2,200,827,061**	**14,418,247,338**	**4,457,761,617**	**275,175,766,016**
Balance as at 01/01/2026	**254,098,930,000**	**2,200,827,061**	**20,343,331,424**	**4,746,214,708**	**281,389,303,193**
Increase Owners' Equity During the Period	17,785,840,000	-			17,785,840,000
Gain in the period	-	-	8,300,145,843	510,102,373	8,810,248,216
Decrease Owners' Equity During the Period	-	(3,500,000)	-	-	(3,500,000)
Other decreases	-	-	(17,785,840,000)	(600,000,000)	(18,385,840,000)
Balance as at 30/09/2026	**271,884,770,000**	**2,197,327,061**	**10,857,637,267**	**4,656,317,081**	**289,596,051,409**

(*) Based on General Meeting of Shareholders Resolution No. 01/2026/NQ-DHDCD dated April 13, 2026, of the 2026 Annual General Meeting of Shareholders and Board of Directors Decision No. 09/2026/QD-HDQT dated June 29, 2026, approving the implementation of the plan to issue shares for stock dividend payment, the Company successfully issued 1,778,584 shares, equivalent to VND 17,785,840,000, to pay the 2025 dividend, and received Decision No. 1078/QD-SGDHN dated August 18, 2026, approving the additional stock listing of Picomat Holding Joint Stock Company.

16. Owners' Equity (Continued)

(b) Owners' capital in detail

	Proportion	30/09/2026	Proportion	01/01/2026
Mr. Do Thanh Hai	21.5%	58,455,700,000	21.5%	54,631,500,000
Others	78.5%	213,429,070,000	78.5%	199,467,430,000
Total	**100%**	**271,884,770,000**	**100%**	**254,098,930,000**

(c) Capital transactions with owners and distribution of dividends and profit

	For the nine-month period of 2026	For the nine-month period of 2025
Owners' capital	**271,884,770,000**	**254,098,930,000**
Owners' capital at the opening balance	254,098,930,000	241,999,640,000
Dividends paid in shares	17,785,840,000	12,099,290,000
Owners' capital at the closing balance	271,884,770,000	254,098,930,000
Dividends, profit paid	**18,385,840,000**	**12,699,290,000**
Dividends paid in shares	17,785,840,000	12,099,290,000
Dividends paid to non-controlling shareholders	600,000,000	600,000,000

(d) Shares

	For the nine-month period of 2026	For the nine-month period of 2025
Number of registered public shares	27,188,477	25,409,893
Number of shares issued to the public	27,188,477	25,409,893
Common shares	27,188,477	25,409,893
Number of outstanding shares	27,188,477	25,409,893
Common shares	27,188,477	25,409,893
Par value of outstanding shares	10,000	10,000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period of 2026

Unit: VND

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE INCOME STATEMENT

1. Revenue

	For the nine-month period of 2026	For the nine-month period of 2025
Revenue from goods sold	72,797,734,147	102,380,754,086
Revenue from services rendered	473,385,471	679,679,584
Total	**73,271,119,618**	**103,060,433,670**

2. Revenue deductions

	For the nine-month period of 2026	For the nine-month period of 2025
Sales returns	48,304,942	346,177,902
Total	**48,304,942**	**346,177,902**

3. Net revenue

	For the nine-month period of 2026	For the nine-month period of 2025
Revenue from goods sold	72,749,429,205	102,034,576,184
Revenue from services rendered	473,385,471	679,679,584
Total	**73,222,814,676**	**102,714,255,768**

4. Cost of goods sold

	For the nine-month period of 2026	For the nine-month period of 2025
Cost of goods	50,685,540,640	80,279,416,792
Cost of services rendered	93,393,711	93,393,711
Total	**50,778,934,351**	**80,372,810,503**

5. Financial income

	For the nine-month period of 2026	For the nine-month period of 2025
Interest income	3,153,704,686	809,580,027
Gain on disposal of financial investments	1,353,475,796	6,123,060,968
Gain from foreign exchange	41,248,460	84,989,495
- Foreign exchange gain on the period	*41,248,460*	*84,989,495*
Total	**4,548,428,942**	**7,017,630,490**

6. Financial expenses

	For the nine-month period of 2026	For the nine-month period of 2025
Loan interest expenses	529,305,420	342,028,759
Loss on disposal of financial investments	2,220,152,102	1,403,006,279
Foreign exchange loss	95,484,552	49,947,090
- Realised foreign exchange loss during the period	*93,802,627*	*40,115,400*
- Loss from revaluation of monetary items denominated in foreign	*1,681,925*	*9,831,690*
Provision for diminution in value of trading securities and loss of investments in other entities	7,900,000	
Total	**2,852,842,074**	**1,794,982,128**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period of 2026

Unit: VND

7. Other incomes	For the nine-month period of 2026	For the nine-month period of 2025
Proceeds from disposals of fixed assets	60,185,185	114,889,545
Income from fines and penalties	7,372,084	-
Other income	1,112,982	7,980,825
Total	**68,670,251**	**122,870,370**

8. Other expenses	For the nine-month period of 2026	For the nine-month period of 2025
Other expenses	10,328,898	10,121,017
Total	**10,328,898**	**10,121,017**

9. Selling expenses	For the nine-month period of 2026	For the nine-month period of 2025
Employees cost	1,372,342,257	1,189,744,311
Tool cost	49,951,288	63,502,735
Fixed asset depreciation	239,217,564	495,564,768
Outside purchasing services cost	1,707,928,979	1,437,931,423
Other cost of cash	24,530,221	17,915,000
Total	**3,393,970,309**	**3,204,658,237**

10. General and administrative expenses	For the nine-month period of 2026	For the nine-month period of 2025
Staff cost	1,825,642,961	1,502,552,409
Tools and equipments expenses	220,488,355	173,964,256
Depreciations and amortizations expenses	226,236,686	269,769,501
Taxes, fees, duties	181,777,534	221,456,310
Outside purchasing services cost	1,322,642,746	1,227,191,046
Other cost of cash	62,433,514	93,796,348
Goodwill impairment	1,613,788,848	1,613,788,848
Total	**5,453,010,644**	**5,102,518,718**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the nine-month period of 2026

Unit: VND

11. Income tax	For the nine-month period of 2026	For the nine-month period of 2025
Income tax from parent company	805,602,665	2,065,658,219
Income tax from subsidiary	2,705,283,136	2,211,651,864
Total	**3,510,885,801**	**4,277,310,083**

12. Earnings per share	For the nine-month period of 2026	For the nine-month period of 2025 (restated)
Profit after income tax	8,300,145,843	13,116,593,520
Profit or loss attributable to common shareholders	8,300,145,843	13,116,593,520
Average outstanding common shares during the period	27,188,477	27,188,477
Earnings per share	**305**	**482**

VII. Financial risk management policies and objectives

The Company's financial risks include market risk, credit risk, and liquidity risk. The Company has developed a control system to ensure a reasonable balance between incurred risk costs and risk management costs. The Board of Directors and Board of General Directors are responsible for monitoring the risk management procedures to ensure an appropriate balance between risk and risk control.

1. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in market prices. There are three market risks: interest rate risk, foreign exchange risk and other price risks, for example, risk of stock price. Financial instruments affected by the market risks include borrowings and liabilities, deposits, and available-for-sale investments.

Interest risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company's market risk arising from changes in interest rates mainly relates to its loans and borrowings, cash, and short-term deposits

The Company manages interest rate risk by analyzing the competitive market situation to obtain favorable interest rates for its purposes, while remaining within its risk management limits

Foreign exchange risk

The Company is exposed to exchange rate risk due to the fluctuation in the fair value of future cash flows of a financial instrument following changes in foreign exchange rates when the Company's borrowings, revenues and expenses are denominated in currencies other than Vietnamese Dong.

The Company manages its foreign currency risk by considering current and expected market conditions when planning for future transactions in foreign currencies. The Company does not use any derivative financial instruments to hedge its foreign currency risk.

Trading securities price risk

The listed and unlisted shares held by the Company are subject to market risks arising from uncertainties about the future value of the investment shares. The Company manages stock price risk by establishing investment limits. The Company's Board of Directors also reviews and approves decisions regarding stock investments

2. *Credit risk*

Credit risk is the risk that a counterparty engages in a financial instrument or a contract fails to perform its obligations, resulting in a financial loss for the Corporation. The Corporation bears credit risks from operating activities (mainly in trade receivables) and its financing activities (bank deposits, loans, and other financial instruments).

Trade receivables

The Company minimizes the credit risk by only doing business with entities that have a good financial capacity and closely keeping track of the liabilities to speed up the recovery of debts. Based on this method and receivables related to different customers, the credit risk does not concentrate on a certain customer.

Bank deposits

The company mainly maintains deposits at large and prestigious banks in Vietnam. The Company finds that the concentration of credit risk on bank deposits is low.

The Company's Board of General Directors assesses that most of the Financial assets are current and not impaired because these Financial assets are related to reputable customers with good payment capacity.

3. *Liquidity risk*

Liquidity risk is the risk that the Company may be unable to meet it financial obligations as they fall due. The liquidity risk of the Company mainly arises from the difference in the maturity of the financial assets and liabilities.

The Company supervises liquidity risk by maintaining an amount of cash, cash equivalents and borrowings from banks at the level that the Board of General Directors considers sufficient to satisfy the Company's activities and minimize influences of changes in cash flows.

VIII. DISCLOSURE OF RELATED PARTIES AND COMPARATIVE INFORMATION

1. Significant transactions with related parties

Transactions and balances with related parties during the period are as follows:

Related party	Relationship
Mr. Do Manh Tu	Company shareholders, related persons of insiders (Mr. Do Thanh Hai and Mr. Do Hai Dang)
PCLand Investment and Asset Management Join Stock Company	Joint ventures and associates

Balances with related parties as of the end of the accounting period:

	30/09/2026	01/01/2026
Trade Receivables	**638,700,456**	-
PCLand Investment and Asset Management Joint Stock Company	638,700,456	-
Trade payables	**52,500,000**	**17,500,000**
Mr.Do Manh Tu	52,500,000	17,500,000
Investment in Joint Ventures and Associates	**97,500,000,000**	**97,500,000,000**
PCLand Investment and Asset Management Joint Stock Company	97,500,000,000	97,500,000,000
Loan Receivables	**31,150,000,000**	**8,400,000,000**
PCLand Investment and Asset Management Joint Stock Company	31,150,000,000	8,400,000,000
Interest receivable	**1,474,776,028**	-
PCLand Investment and Asset Management Joint Stock Company	1,474,776,028	-
Accrued interest	**56,752,740**	**14,360,548**
PCLand Investment and Asset Management Joint Stock Company	56,752,740	14,360,548

Transactions with related parties during the period:

	For the nine-month period of 2026	For the nine-month period of 2025
Sales:	**638,700,456**	**613,800,000**
PCLand Investment and Asset Management Joint Stock Company	638,700,456	613,800,000
Received from sales	-	**613,800,000**
PCLand Investment and Asset Management Joint Stock Company	-	613,800,000
Loans disbursed	**23,000,000,000**	-
PCLand Investment and Asset Management Joint Stock Company	23,000,000,000	-

Transactions with related parties during the period (Continued):

	For the nine-month period of 2026	For the nine-month period of 2025
Collection of loan principal	**250,000,000**	**5,000,000,000**
PCLand Investment and Asset Management Joint Stock Company	250,000,000	5,000,000,000
Loan interest income	**1,865,826,850**	**581,842,466**
PCLand Investment and Asset Management Joint Stock Company	1,865,826,850	581,842,466
Interest collected from loans	**348,658,630**	**590,787,671**
PCLand Investment and Asset Management Joint Stock Company	348,658,630	590,787,671
Purchasing	**76,033,000**	**91,108,000**
Mr.Do Manh Tu	52,500,000	52,500,000
PCLand Investment and Asset Management Joint Stock Company - Thai Nguyen Branch	23,533,000	38,608,000
Payments for goods and services	**41,033,000**	**73,608,000**
Mr.Do Manh Tu	17,500,000	35,000,000
PCLand Investment and Asset Management Joint Stock Company - Thai Nguyen Branch	23,533,000	38,608,000

2. Comparative information

2.1. Presentation of comparative figures at the beginning of the year

The comparative figures as at January 1, 2026 presented in the Statement of Financial Position as at September 30, 2026 were derived from the Balance Sheet as at December 31, 2025. The comparative figures presented in the Consolidated Statement of Profit or Loss and the Consolidated Statement of Cash Flows for the nine-month period of 2026 were derived from the Company's Consolidated Financial Statements for the nine-month period of 2025.

2.2. Retrospective application of changes in accounting policies

a. Adoption of the new accounting regime

Certain items in the Consolidated Statement of Financial Position have been re-presented to comply with the prevailing accounting regime, as this is the first accounting period in which the Company has applied the new regulations on the preparation and presentation of Consolidated Financial Statements under Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance, amending and supplementing certain articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance. The General Director has assessed the effects of the application of these regulations on the Company's Consolidated Financial Statements. The principal changes relate to the classification, presentation and disclosure of certain items in the Consolidated Financial Statements. The application of this Circular has no material effect on the Company's consolidated financial position, consolidated results of operations or consolidated cash flows.

2.2. Retrospective application of changes in accounting policies (Continued)

b. Impact of the adoption of the new accounting regime

The effects of the application of the new regulations on the comparative figures in the Consolidated Financial Statements are as follows:

In the Consolidated Statement of Financial Position

Items	Re-presented		Presented	
	Item code under Circular No. 43/2026/TT-BTC	01/01/2026	Item code under Circular No. 202/2014/TT-BTC	01/01/2026
Short-term financial investments	120	9,523,240,731	123	9,420,871,068
Short-term held-to-maturity investments	123	6,102,369,663	123	6,000,000,000
Short-term receivables	130	3,289,500,290	130	3,391,869,953
Other short-term receivables	135	5,376,114	136	107,745,777
Provision for decline in value of inventories	142	(389,026,520)	149	(389,026,520)
Other current assets	160	426,415,421	150	426,415,421
Short-term deferred expenses	161	424,731,463	0	-
Short-term prepaid expenses	-	-	151	424,731,463
Taxes and other receivables from the State	163	1,683,958	153	1,683,958
Long-term receivables	210	80,700,000	210	8,480,700,000
Other long-term receivables	215	80,700,000	216	80,700,000
Long-term financial investments	260	104,815,555,950	250	96,415,555,950
Investment in Joint Ventures a	262	96,415,555,950	252	96,415,555,950
Long-term held-to-maturity Investments	265	8,400,000,000	-	-
Long-term loan receivables	-	-	215	8,400,000,000
Other long-term assets	270	16,693,171,687	260	16,693,171,687
Long-term deferred expenses	271	7,984,680,246	-	-
Long-term prepaid expenses	-	-	261	7,984,680,246
Deferred tax assets	272	101,617,585	262	101,617,585
Goodwill	279	8,606,873,856	269	8,606,873,856
Taxes and amounts payable to the state	314	4,033,044,707	313	4,033,044,707
Payables to employees	315	946,028,522	314	946,028,522
Short-term accrued expenses	316	438,517,204	315	438,517,204
Short-term borrowings and lease liabilities	321	2,305,243,930	320	2,305,243,930
Retained earnings	420	20,343,331,424	421	20,343,331,424

b. Impact of the adoption of the new accounting regime (Continued)

In the Consolidated Statement of Financial Position (Continued)

Items	Re-presented		Presented	
	Item code under Circular No. 43/2026/TT-BTC	01/01/2026	Item code under Circular No. 202/2014/TT-BTC	01/01/2026
Retained earnings after tax accumulated to the end of the previous period	420a	1,301,653,818	421a	1,301,653,818
Retained earnings after tax of the current period	420b	19,041,677,606	421b	19,041,677,606

In the Consolidated Income Statement

Items	Re-presented		Presented	
	Item code under Circular No. 43/2026/TT-BTC	The nine months of 2025	Item code under Circular No. 202/2014/TT-BTC	The nine months of 2025
Financial income	22	7,017,630,490	21	7,017,630,490
Financial expenses	23	1,794,982,128	22	1,794,982,128
In which: Interest expense	24	342,028,759	23	342,028,759
Share of net profit from joint-ventures, associates	27	(1,608,574,847)	24	(1,608,574,847)
Items	**Item code under Circular No. 43/2026/TT-BTC**	**The third quarter of 2025**	**Item code under Circular No. 202/2014/TT-BTC**	**The third quarter of 2025**
Financial income	22	4,867,474,430	21	4,867,474,430
Financial expenses	23	626,885,570	22	626,885,570
In which: Interest expense	24	106,028,645	23	106,028,645
Share of net profit from joint-ventures, associates	27	(537,769,670)	24	(537,769,670)

3. Information on continuous operations

The Company will continue operating in the future.

Ha Noi, October 28, 2026

LEGAL REPRESENTATIVE

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Nguyen Thi Nhu Quynh	Nguyen Thi Nhu Quynh	Dao Thi Kim Oanh

M.S.D.N: 0104518043 - C.T.C.P. CÔNG TY CỔ PHẦN PICOMAT HOLDING THÀNH PHỐ HÀ NỘI