Mẫu số 01-B

VEXILLA VIET NAM GROUP JOINT STOCK COMPANY

No: 3010../2026/SVN/CBTT

SOCIALIST REPUBLIC OF VIET NAM
Independent – Freedom – Happiness

Ho Chi Minh City, October 30 2026

DISCLOSURE OF PERIODIC FINANCIAL REPORTS

To: Hanoi Stock Exchange

According to Article 14, Clause 3 of Circular No. 96/2020/TT-BTC dated November 16, 2020, by the Ministry of Finance guiding the disclosure of information on the securities market, VEXILLA VIET NAM GROUP JOINT STOCK COMPANY is disclosing the Q3 2026 financial report to the Hanoi Stock Exchange as follows:

1. **Name of organization**: **VEXILLA VIET NAM GROUP JOINT STOCK COMPANY**

- **Stock code**: SVN
- **Address**: Room 14.21, 14th Floor, Golden King Building, 15 Nguyen Luong Bang Street, Tan My Ward, Ho Chi Minh City, Vietnam
- **Contact phone/Tel**: 0835790106 Fax: 024.3783.5103
- Email: solavina@solavina.vn

2. **Content of disclosed information**:

- Q3 2026 Financial Report

☑ Separate Financial Statement (The listed company does not have any subsidiaries and the superior accounting unit has dependent units);

☐ Consolidated Financial Statement (The listed company has subsidiaries);

☐ Combined Financial Statement (The listed company has dependent accounting units with separate accounting organizations).

- Cases requiring an explanation:

+ Corporate income tax profit at the financial result report of the reporting period changes by 10% or more compared to the same period of the previous year:

☑ Yes ☐ No

Explanation document if marked "Yes":

☑ Yes ☐ No

+ The profit after tax in the reporting period is a loss, switching from profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes ☑ No

Explanation document if marked "Yes":

☐ Yes ☑ No

CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM

Digitally signed by CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM
DN: C=VN, S=HỒ CHÍ MINH, L=QUẬN 7, CN=CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM, OID.0.9.2342.19200300.100.1.1=MST:0101612880
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This information has been published on the company's website on: 30 October 2026 at the link: http://solavina.vn/.

We commit that the above disclosed information is true and fully responsible before the law for the contents of the disclosed information.

Attached Documents:

- 3nd quarter 2026 Financial Report
- Explanation document of the 3nd quater 2026 Financial Report

VEXILLA VIET NAM GROUP JOINT STOCK COMPANY

Legal Representative/Authorized Information Disclosure Representative

(Signature, full name, position, and seal)

CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM

TỔNG GIÁM ĐỐC

Lê Hải Châu

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STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ASSETS	Code	Note	Beginning balance	Ending balance
A. CURRENT ASSETS	**100**		**114,365,165,001**	**167,248,185,956**
I. Cash and cash equivalents	**110**		**4,328,364**	**206,866,200**
1. Cash	111	4.1	4,328,364	206,866,200
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**		**35,750,000,000**	**90,110,000,000**
1. Held to maturity investments	123	4.2	**35,750,000,000**	**90,110,000,000**
III. Short-term receivables	**130**		**77,946,410,242**	**76,269,122,021**
1. Trade receivables	131	4.3	46,178,000,002	45,278,000,000
2. Advances to suppliers	132	4.4	166,500,000	4,400,000
3. Other short-term receivables	135	4.5	31,601,910,240	30,986,722,021
IV. Inventories	**140**		-	-
V. Short-term biological assets	**150**		-	-
VI. Other short-term assets	**160**		**664,426,395**	**662,197,735**
1. Short-term prepaid expenses	161	**4.7**	147,501,665	63,359,876
2. Deductible VAT	162		516,924,730	598,837,859
B. NON-CURRENT ASSETS	**200**		**111,366,832,085**	**59,301,561,030**
I. Long-term receivables	**210**		**10,047,513,429**	**22,542,513,429**
1. Long-term trade receivables	211		-	-
2. Other long-term receivables	215	4.6	10,047,513,429	22,542,513,429
II. Fixed assets	**220**		**54,679,102**	**27,339,559**
1. Tangible fixed assets	221	4.8	54,679,102	27,339,559
- Cost	222		182,263,636	182,263,636
- Accumulated depreciation	223		(127,584,534)	(154,924,077)
III. Long-term biological assets	**230**			
IV. Investment property	**240**		-	-
V.Long-term financial investments	**260**	**4.9**	**101,264,639,554**	**36,731,708,042**
1. Investments in subsidiaries	261		26,499,000,000	38,000,000,000
2. Equity investments in other entities	263		75,000,000,000	-
3. Provision for long-term investments	264		(234,360,446)	(1,268,291,958)
VI. Other long-term assets	**270**		-	-
TOTAL ASSETS	**280**		**225,731,997,086**	**226,549,746,986**

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(Continued)

RESOURCES	Code	Notes	Beginning balance	Ending balance
C. LIABILITIES	**300**		**1,195,691,108**	**1,144,888,318**
I. Current liabilities	**310**		**1,195,691,108**	**1,144,888,318**
1. Short-term trade payables	311	4.10	467,357,541	440,707,251
2. Short-term prepayments from customers	312		-	-
3. Taxes and other payables to the State budget	314	4.12	199,477,352	236,837,325
4. Payables to employee	315		463,437,549	384,457,876
5. Short-term accrued expenses	316		-	-
9. Other short-term payables	320	4.11	48,143,090	65,610,290
11. Bonus and welfare fund	323		17,275,576	17,275,576
II. Long-term liabilities	**330**		-	-
D. EQUITY	**400**		**224,536,305,978**	**225,404,858,668**
I. Owner's equity	**411**	**4.13**	**224,536,305,978**	**225,404,858,668**
1. Owner's contributed capita	411		210,000,000,000	210,000,000,000
	411a		210,000,000,000	210,000,000,000
2. Investment and development fund	418		87,934,868	87,934,868
4. Other equity funds	419		136,465,222	136,465,222
5. Retained earnings	420		14,311,905,888	15,180,458,578
- Accumulated retained earnings brought forward	420a		13,353,799,084	14,311,905,888
- Retained earnings for the current period	420b		958,106,804	868,552,690
TOTAL RESOURCES	**440**		**225,731,997,086**	**226,549,746,986**

M.S.D.N: 0101612880 - C.T.C.P. CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM THÀNH PHỐ HỒ CHÍ MINH

Le Thi Luyen	**Le Thi Luyen**	**Le Hai Chau**
Preparer	Accounting Manager	General Director

Ho Chi Minh, October 29, 2026

STATEMENT OF INCOME

For the period from 01/01/2026 to 30/09/2026

ITEMS	Code	Note	3th Quarter		Cumulative from the beginning of the year to	
			2025	2026	2025	2026
1. Revenue from sales of goods and rendering of services	**01**	**5.1**	**3,393,520,000**	-	**29,446,488,400**	-
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales of goods and rendering of services	**10**		**3,393,520,000**	-	**29,446,488,400**	-
4. Cost of goods sold	11	5.2	3,363,400,000	-	29,185,615,800	-
5. Gross profit from sales of goods and rendering of services	**20**		**30,120,000**	-	**260,872,600**	-
6. Gain/loss from disposal and liquidation of investment propert	21					
7. Financial income	22	5.3	575,604,378	1,520,068,596	2,856,392,846	4,015,034,480
8. Financial expenses	23	5.4	34,187,671	470,566,142	320,690,959	1,033,931,512
In which: Interest expenses	24		34,187,671	-	320,690,959	-
9. Selling expenses	25		-	-	-	-
10. General and administrative expenses	26	5.5	544,615,064	458,505,425	1,581,828,868	1,817,416,341
11. Net profit from operating activities	**30**		**26,921,643**	**590,997,029**	**1,214,745,619**	**1,163,686,627**
12. Other income	31		-	-	-	-
13. Other expense	32	5.6	112,781	47,500,000	4,694,630	62,396,612
14. Other profit	**40**		**(112,781)**	**(47,500,000)**	**(4,694,630)**	**(62,396,612)**
15. Total net profit before tax	**50**		**26,808,862**	**543,497,029**	**1,210,050,989**	**1,101,290,015**
16. Current corporate income tax expenses	51	5.7	5,384,329	118,199,406	242,949,124	232,737,325
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Profit after corporate income tax	**60**		**21,424,533**	**425,297,623**	**967,101,865**	**868,552,690**
19. Basic earnings per share	**70**					

CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM

Le Thi Luyen	**Le Thi Luyen**	**Le Hai Chau**
Preparer	Accounting Manager	General Director
		Ho Chi Minh, October 29, 2026

STATEMENT OF CASH FLOWS

(Indirect method)

For the period from 01/01/2026 to 30/09/2026

Unit: VND

ITEMS	Code	Note	2025	2026
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		**1,210,050,989**	**1,101,290,015**
2. Adjustments for				
- Depreciation of fixed asset and investment property	02		27,339,543	27,339,543
- Provisions	03		(2,856,392,846)	1,033,931,512
- Gains/losses from investing activities	05		320,690,959	(4,015,034,480)
3. Operating profit before changes in working capital	**08**		**(1,298,311,355)**	**(1,852,473,410)**
- Increase or decrease in receivable	09		(25,467,662,205)	(8,024,071,209)
- Increase or decrease in inventories	10		(1,340,000)	-
- Increase or decrease in payable (excluding interest payable/ corporate income tax payable)	11		(196,264,039)	(88,162,763)
- Increase or decrease in prepaid expenses	12		(174,670,761)	84,141,789
- Interest paid	14		(320,690,959)	-
- Corporate income tax paid	15		(93,886,526)	(199,477,352)
Net cash flows from operating activities	20		***(27,552,825,845)***	***(10,080,042,945)***
II. CASH FLOWS FROM INVESTING ACTIVITIES				
- Cash outflow for lending, buying debt instruments instruments of other entities	23		(12,000,000,000)	(76,260,000,000)
- Cash recoved from lending, selling debt instruments of oder entities	24		-	21,900,000,000
- Equity investments in other entities	25		(7,600,000,000)	(11,501,000,000)
- Cash recovered from equity investments in other entities	26		49,549,999,998	75,000,000,000
- Interest earned, dividends and profits received	27		1,082,869,863	1,143,580,781
Net cash flows from investing activities	30		***31,032,869,861***	***10,282,580,781***
CASH FLOWS FROM FINANCING ACTIVITIES				
- Repayment of principal	34		(6,600,000,000)	-
Net cash flows from financing activities	40		**(6,600,000,000)**	-
Net cash flows in the year	50		**(3,119,955,984)**	**202,537,836**
Cash and cash equivalents at beginning of the year	60		**3,382,378,407**	**4,328,364**
The effect of changes in exchange rate	61			
Cash and cash equivalents at end of the year	70	4.1	**262,422,423**	**206,866,200**

Le Thi Luyen	Le Thi Luyen	Le Hai Chau
Preparer	Accounting Manager	General Director

Ho Chi Minh, October 29, 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 1. 2026 to September 30. 2026

These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.

1. BUSINESS OPERATIONS

1.1. Ownership structure

The Company. Vexilla Vietnam Joint Stock Company. is a joint stock company established and operating in Vietnam under Enterprise Registration Certificate No. 0101612880 issued by the Department of Planning and Investment (now the Department of Finance) of Ho Chi Minh City for the first time on 21 February 2005. and subsequently amended for the sixth time on 17 March 2026.

The Company's charter capital is VND 210.000.000.000 (in words: Two hundred and ten billion Vietnamese Dong).

The Company and its subsidiaries as presented in Note 1.5 below (together referred to as the "Group").

The Company's shares are listed and officially traded on the Hanoi Stock Exchange (HNX) with the securities code SVN.

The Company's head office is located at Room 14.21. Floor 14. Golden King Building. No. 15 Nguyen Luong Bang Street. Tan Phu Ward. District 7. Ho Chi Minh City. Vietnam.

1.2. Business lines

The Company's principal activities are trading and investment.

1.3. Business activities

During the year. the Company's principal activities were as follows:

Wholesale of agricultural and forestry raw materials (excluding wood. bamboo and rattan) and live animals;

Details: wholesale of paddy. corn and other cereals; wholesale of agricultural. forestry and fishery products (not conducted at the head office);

Wholesale of food products;

Wholesale of metals and metal ores.

1.4. Normal operating cycle

The Company's normal operating cycle does not exceed 12 months.

1.5. Corporate structure

As at 30 September 2026. the Company has one subsidiary and dependent branches as follows:

Company name	Place of establishment and operation	% voting	% benefit	Main activities
Subsidiary				
M&S Trading Joint Stock Company	Ha Noi	96.61%	96.61%	Wholesale of all kinds of goods

Affiliated units	Address	Operating status
CN Vexilla Vietnam Group Joint Stock Company	15th floor, Viwaseen building, 48 To Huu street - Dai Mo ward - Hanoi	Active

2. BASIS OF PREPARATION OF THE SEPARATE FINANCIAL STATEMENTS AND FINANCIAL YEAR

2.1. Basis of preparation of the separate financial statements

The accompanying separate financial statements are presented in Vietnam Dong ("VND") and are prepared on the historical cost basis. in accordance with Vietnamese Accounting Standards. the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of financial statements.

The accompanying separate financial statements are not intended to present the financial position. results of operations or cash flows of the Company in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2. Going concern assumption

There are no events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. The Company has neither the intention nor the necessity to cease its operations or to significantly curtail the scale of its operations.

2.3. Financial year

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1. Accounting estimates

The preparation of the separate financial statements in conformity with Vietnamese Accounting Standards. the Vietnamese Enterprise Accounting System and relevant statutory requirements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets and liabilities. and the disclosure of contingent assets and liabilities at the reporting date. as well as the reported amounts of revenues and expenses during the financial year.

Although these accounting estimates are based on the best knowledge of the Board of Management. actual results may differ from those estimates.

3.2. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand. demand deposits. and short-term. highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

3.3. Financial investments

Loans receivable

Loans are measured at cost less allowance for doubtful debts. The allowance for doubtful debts is provided in accordance with prevailing accounting regulations.

Investments in subsidiaries

Subsidiaries are entities controlled by the Company. Control exists when the Company has the power to govern the financial and operating policies of an investee so as to obtain benefits from its activities.

Investments in equity instruments of other entities

Investments in equity instruments of other entities represent investments in which the Company does not have control. joint control or significant influence over the investees.

These investments are stated at cost less allowance for impairment of investments.

3.4. Receivables

Receivables represent amounts recoverable from customers and other parties. Receivables are presented at carrying amount less allowance for doubtful debts.

The allowance for doubtful debts is established for each specific receivable based on the ageing of overdue balances. expected loss estimates. or where debtors are considered unlikely to settle their obligations due to liquidation. bankruptcy or similar financial difficulties.

3.5. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs required to bring the asset to its working condition for its intended use.

The cost of self-constructed assets includes construction costs. actual production costs incurred. together with installation and trial run costs.

Category	Useful life (years)
Machinery and equipment	05 – 10

Gains or losses arising from the disposal or liquidation of assets are determined as the difference between the disposal proceeds and the carrying amount of the assets and are recognised in the statement of profit or loss.

3.6. Prepaid expenses

Prepaid expenses represent actual costs incurred that relate to the results of operations of multiple accounting periods. The Company's prepaid expenses comprise the following:

Tools and supplies

Tools and supplies that have been put into use are allocated to expenses on a straight-line basis over a period not exceeding three years.

3.7. Payables and accrued expenses

Payables and accrued expenses are recognised for amounts to be paid in the future for goods and services received. Accrued expenses are recognised based on reasonable estimates of the amounts payable.

Payables are classified into trade payables. accrued expenses and other payables in accordance with the following principles:

- Trade payables represent liabilities of a commercial nature arising from purchases of goods. services and assets from suppliers who are independent of the Company.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers but not yet paid due to the absence of invoices or incomplete supporting documentation. as well as obligations to employees for accrued leave and other expenses to be accrued. When such expenses are subsequently invoiced or settled. any differences between the accrued amounts and actual amounts are adjusted in the statement of profit or loss.
- Other payables represent non-trade liabilities that are not related to the purchase or sale of goods or services.

3.8. Borrowings and finance lease liabilities

Borrowings are monitored by each lender. each loan agreement and the respective repayment terms. Borrowings denominated in foreign currencies are tracked in their original currencies.

3.9. Borrowing costs

Borrowing costs are recognised as expenses in the period in which they are incurred. except to the extent that they are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs".

Accordingly. borrowing costs that are directly attributable to the acquisition. construction or production of qualifying assets. which take a substantial period of time to get ready for their intended use or sale. are capitalised as part of the cost of those assets until such time as the assets are ready for use or sale.

Income earned from the temporary investment of specific borrowings is deducted from the capitalised borrowing costs.

For specific borrowings relating to the construction of tangible fixed assets or investment properties. borrowing costs are capitalised even when the construction period is less than 12 months.

3.10. Equity

Owners' contributed capital is recognised at the actual amount contributed by the shareholders.

3.11. Distribution of profits

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Company's Charter and applicable regulations. and subject to approval by the General Meeting of Shareholders.

The distribution of profits takes into consideration non-cash items included in retained earnings that may affect cash flows and the Company's ability to pay dividends. such as gains arising from revaluation of assets contributed as capital. revaluation of monetary items. financial instruments and other non-cash items.

3.12. Revenue and income recognition

Revenue from sale of goods

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

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company retains neither continuing managerial involvement nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Financial income

Interest income

Interest income is recognised on an accrual basis. based on the principal outstanding and the applicable interest rates.

3.13. Cost of sales and services rendered

Cost of sales includes the cost of goods. products and services provided during the period and is recognised in accordance with the related revenue.

Abnormal amounts of wasted materials. labour or unallocated fixed production overheads are recognised directly in cost of sales (net of any compensation received. if any). even if the related products or goods have not yet been sold.

3.14. General and administrative expenses

General and administrative expenses represent actual costs incurred in the general administration of the Company. including primarily salaries and related expenses of administrative staff. social insurance. health insurance. trade union fees. unemployment insurance. office supplies. depreciation expenses. provisions. outsourced services and other expenses.

3.15. Taxation

Corporate income tax represents the aggregate amount of current tax and deferred tax.

Current tax is calculated based on taxable income for the year. Taxable income differs from accounting profit before tax as reported in the statement of profit or loss because it excludes items of income or expense that are taxable or deductible in other periods (including carried-forward tax losses. if any). and further excludes items that are not taxable or not deductible.

The determination of the Company's tax obligations is based on the prevailing tax regulations. However. these regulations are subject to change from time to time. and the final tax liabilities are subject to review by the tax authorities.

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

3.16. Related parties

Parties are considered to be related if one party has the ability to control. jointly control. or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering each possible related party relationship. attention is directed to the substance of the relationship rather than the legal form.

4. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE SEPARATE STATEMENT OF FINANCIAL POSITION

4.1. Cash and cash equivalents

	September 30, 2026 *VND*	January 01, 2026 *VND*
Cash	202,431,385	1,982,070
Demand deposits in banks	4,434,815	2,346,294
- Military Commercial Joint Stock Bank	805,651	181,570
- Vietnam Joint Stock Commercial bank for Industry and Trade – Hoan Kiem Branch	1,961,800	-
- Other banks	1,667,364	2,164,724
	206,866,200	**4,328,364**

4.2. Short-term financial investments

	September 30, 2026 *VND*	January 01, 2026 *VND*
Ha Quyet Chien (i)	13,850,000,000	13,850,000,000
Hoang Hai Trang	-	21,900,000,000
M&S Trading Joint Stock Company (ii)	64,260,000,000	-
Pham Van Hung (iii)	12,000,000,000	-
	90,110,000,000	**35,750,000,000**

Explanatory notes

(i) Pursuant to Loan Agreement No. 01.2022/HDVT dated 20 May 2022 and its appendices. bearing an interest rate of 5% per annum. The loan is secured by 10 townhouses located in Nam 32 Urban Area. Tram Troi Town. Hoai Duc District. Hanoi. under the real estate sale and purchase agreement between Lung Lo 5 Investment and Development Joint Stock Company and Mr. Ha Quyet Chien.

(ii) Pursuant to Loan Agreement No. 01/2026/HĐVT dated 10 February 2026. with a loan term of 6 months and an interest rate of 7% per annum for business operations.

(iii) Pursuant to Loan Agreement No. 10.01/2026/HĐVT dated 10 January 2026. with a loan term of 6 months and an interest rate of 7% per annum.

4.3. Short-term trade receivables

	September 30, 2026	January 01, 2026
	VND	*VND*
New East West Company Limited (i)	45,278,000,000	45,278,000,000
Others	-	900,000,002
	45,278,000,000	**46,178,000,002**

(i) Pursuant to Share Transfer Agreement No. 3006/2025/HĐCNCP-LL5, Vexilla transferred 6,340,000 shares, equivalent to 17.61% of the charter capital of Lung Lo 5 Investment and Development Joint Stock Company, to New East West Company Limited. The total transfer value amounted to VND 74,178,000,000.

4.4. Short-term prepayments to suppliers

	September 30, 2026	January 01, 2026
	VND	*VND*
SAF Tax Consulting Company Limited	-	30,000,000
International Auditing and Valuation Company Limited	-	115,000,000
TACP SOFTWARE Company Limited	-	17,500,000
Others	4,400,000	4,000,000
	4,400,000	**166,500,000**

4.5. Other short-term receivables

	September 30, 2026		January 01, 2026	
	Value	Allowance	Value	Allowance
	VND	*VND*	*VND*	*VND*
Advance		-	2.050.820.000	-
Interest receivable		-	349.096.000	-
Business cooperation interest		-	1.473.000.000	-
Other receivables	3.286.722.021	-	28.994.240	-
Contract performance deposit (i)	27.700.000.000	-	27.700.000.000	-
Other receivables		-		-
	30.986.722.021	**-**	**31.601.910.240**	**-**

(i): Pursuant to Share Deposit Agreement No. 2204/2025-HĐĐC dated 22 April 2025, the issuing entity is Cyan Joint Stock Company. The deposit amount is VND 16 billion for the intended purchase of 4,000,000 shares.
Pursuant to Capital Contribution Deposit Agreement No. 23.04/2025/HĐĐC dated 23 April 2025, the issuing entity is MYA Capital Financial Investment Company Limited. The deposit amount is VND 11.7 billion, equivalent to 23.4% of the capital contribution value.

4.6. Long-term other receivables

	September 30, 2026		January 01, 2026	
	Value	Allowance	Value	Allowance
	VND	*VND*	*VND*	*VND*
Deposits and mortgages	42,513,429	-	47,513,429	-
Foveris Joint Stock Company	-	-	10,000,000,000	-
Others (i)	22,500,000,000	-	-	-
	22,542,513,429	**-**	**10,047,513,429**	**-**

(i) Receivable from Ms. Do Nhu Kieu Anh under Investment Cooperation Contract No. 0104/2026/HDHT/NEXILLA dated April 1, 2026 between the Company and Ms. Do Nhu Kieu Anh. Accordingly, the Company contributes capital of VND 22,500,000,000 jointly with Ms. Do Nhu Kieu Anh to invest in New East West Company Limited, which is currently executing the South of Route 32 New Urban Area (WEST POINT) Project in Hoai Duc Commune, Hanoi City. The Company is entitled to profits, allocated losses, and liability for risks arising from the cooperation activities based on the cooperation results finalized at the end of the period.

4.7. Short-term prepayments

	September 30, 2026 *VND*	January 01, 2026 *VND*
Tools and equipment expenses pending allocation	63,359,876	147,501,665
	63,359,876	**147,501,665**

4.8. Tangible fixed assets

	Machinery and equipment *VND*	Total *VND*
COST		
Beginning balance	182,263,636	182,263,636
Increase in the period	-	-
Decrease in the period	-	-
Ending balance	182,263,636	182,263,636
ACCUMULATED DEPRECIATION		
Beginning balance	127,584,534	127,584,534
Increase in the period	27,339,543	27,339,543
Ending balance	154,924,077	154,924,077
NET BOOK VALUE		
- Beginning balance	**54,679,102**	**54,679,102**
- Ending balance	**27,339,559**	**27,339,559**

4.9. Long-term financial investments

	September 30, 2026			January 01, 2026		
	Cost	Allowance	Fair value	Cost	Allowance	Fair value
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Investments in subsidiaries	***38,000,000,000***	***(1,268,291,958)***	**-**	***26,499,000,000***	**-**	**-**
M&S Trading Joint Stock Company (i)	38,000,000,000	(1,268,291,958)		26,499,000,000	-	
Investments in others entities	**-**	**-**		***75,000,000,000***	***(234,360,446)***	
Cyan Joint Stock Company	-	-		75,000,000,000	(234,360,446)	
	38,000,000,000	**(1,268,291,958)**		**101,499,000,000**	**(234,360,446)**	

(i) The Company established a subsidiary, M&S Trading Joint Stock Company (hereinafter referred to as "MS"), pursuant to Board of Directors' Resolution No. 2906/2022/NQ/HĐQT dated June 29, 2022, with an expected charter capital of VND 40 billion and an expected capital contribution ratio of the Company in MS of 95%. However, minority shareholders have not fully contributed their capital in accordance with the Minutes of the Founding Shareholders' General Meeting of MS No. 01/2022/BB-ĐHCĐ dated June 29, 2022, whereby the Company maintained its capital contribution ratio in MS at approximately 95%. In 2025 and the first 6 months of 2026, the Company made additional capital contributions to MS, increasing its capital contribution in M&S to VND 38 billion, raising the capital contribution ratio to 97.61%. M&S Trading Joint Stock Company was established and operates under the initial Enterprise Registration Certificate No. 0110051529 dated July 5, 2022, with the 2nd change dated June 4, 2025, issued by the Hanoi Department of Finance. The charter capital of the Company is VND 40,000,000,000 (In words: Forty billion Vietnamese Dong flat).

4.10. Short-term trade payables

	September 30, 2026		January 01, 2026	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
	VND	VND	VND	VND
Kien Viet Comstruction And Advertising Company Limited	139,869,600	139,869,600	139,869,600	139,869,600
Le Victoire Company Limited	35,036,422	35,036,422	34,931,218	34,931,218
Indochina Real Estate Investment Joint Stock Company	-	-	44,639,100	44,639,100
Kim Thanh Trading and Investment Company Limited	28,000,000	28,000,000	28,000,000	28,000,000
Grab Company Limited	-	-	12,699,300	12,699,300
Sen Dai Viet Company Limited	74,830,000	74,830,000	74,830,000	74,830,000
CPA Vietnam Auditing Company Limited	57,000,000	57,000,000	57,000,000	57,000,000
Other	105,971,229	105,971,229	75,388,323	75,388,323
	440,707,251	**440,707,251**	**467,357,541**	**467,357,541**

4.11. Other short-term payables

	September 30, 2026	January 01, 2026
	VND	*VND*
Trade union funds	39,710,450	39,710,450
Social insurance	9,287,603	7,247,603
Health Insurance	1,218,684	858,684
Unemployment insurance	513,853	326,353
Dividends and profits must be paid	-	-
	65,610,290	**48,143,090**

4.12. Taxes and other payables to the State

	January 01, 2026		Movement in the period		September 30, 2026	
	Taxes Payable	Taxes Receivable	Amount payable	Paid	Taxes Payable	Taxes Receivable
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Corporate income tax	199,477,352	-	232,737,325	199,477,352	232,737,325	-
Personal income tax		-	77,391,662	73,291,662	4,100,000	-
Other taxes		-	7,198,324	7,198,324	-	-
	199,477,352		**317,327,311**	**279,967,338**	**236,837,325**	**-**

The determination of the Company's tax obligations is based on prevailing tax regulations. However, such regulations are subject to change from time to time, and the final tax liabilities are subject to review and assessment by the competent tax authorities..

Value-added tax (VAT)

The Company engages in the trading of agricultural products, which are not subject to VAT.

Corporate income tax (CIT)

Income generated from the Company's operations is subject to corporate income tax at a rate of 20%.

Other taxes

The Company declares and pays other taxes in accordance with prevailing regulations.

4.13. Equity

4.13.1. Reconciliation of changes in equity

	Owner's contributed capital	*Investment and development fund*	*Other equity funds*	*Retained earnings*	*Total*
	VND	*VND*	*VND*	*VND*	*VND*
Last period					
Balance at the last year	**210,000,000,000**	**87,934,868**	**136,465,222**	**13,353,799,084**	**223,578,199,174**
Increase in previous year	-	-	-	958,106,804	958,106,804
Profit in the previous year	-	-	-	958,106,804	958,106,804
Balance at the last previous year	**210,000,000,000**	**87,934,868**	**136,465,222**	**14,311,905,888**	**224,536,305,978**
Current year					
Balance at the year	**210,000,000,000**	**87,934,868**	**136,465,222**	**14,311,905,888**	**224,536,305,978**
Increase in the year	-	-	-	**868,552,690**	**868,552,690**
Interest in this year	-	-	-	868,552,690	868,552,690
Adjustment of change in profit ratio due to capital increase	-	-	-		-
Adjusting for changes in the ownership stake due to capital increase.	-	-	-	-	-
Balance at the end of this year	**210,000,000,000**	**87,934,868**	**136,465,222**	**15,180,458,578**	**225,404,858,668**

4.13.2. Transactions with owners and distributions of dividends and profits

	September 30, 2026 VND	January 01, 2026 VND
- Owner's invested equity		
Capital contribution at the beginning of the year	210,000,000,000	210,000,000,000
Contributed capital increased during the year	-	-
Contributed capital decreased during the year	-	-
Capital contribution at the end of the year	210,000,000,000	210,000,000,000

4.13.3. Shares

	September 30, 2026 VND	January 01, 2026 VND
- Number of shares registered for issuance	21,000,000	21,000,000
- Number of shares issued to the public	21,000,000	21.000,000
+ Ordinary shares	*21,000,000*	*21,000,000*
+ Preference shares	-	-
- Number of shares repurchased	-	-
+ Ordinary shares	-	-
+ Preference shares	-	-
- Number of outstanding shares in circulation	21,000,000	21,000,000
+ Ordinary shares	*21,000,000*	*21,000,000*
+ Preference shares	-	-

An ordinary share has par value of 10,000 VND/share.

5. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE SEPARATE STATEMENT OF PROFIT OR LOSS

5.1. Revenue from sale of goods and rendering of services

	Third Quarter 2026 VND	Third Quarter 2025 VND
Revenue from goods sold and services rendered	-	3,393,520,000
	-	**3,393,520,000**

5.2. Cost of sales and services rendered

	Third Quarter 2026 VND	Third Quarter 2025 VND
Cost of goods sold and services rendered	-	3,363,400,000
	-	**3,363,400,000**

5.3. Financial income

	Third Quarter 2026 VND	Third Quarter 2025 VND
Bank and loan interest	1,520,068,596	575,604,378
Gain from transfer of capital and business cooperation	-	-
	1,520,068,596	**575,604,378**

5.4. Finance costs

	Third Quarter 2026 VND	Third Quarter 2025 VND
Interest expense	470,566,142	34,187,671
Reversal of investment provision	-	-
	470,566,142	**34,187,671**

5.5. General and administrative expenses

	Third Quarter 2026 *VND*	Third Quarter 2025 *VND*
Management staff costs	286,837,500	334,931,750
Cost of tools, instruments and supplies	23,146,131	27,841,256
Fixed asset depreciation expense	9,113,181	9,113,181
Taxes, charges and fees	243,966	240,000
Cost of outsourced services	139,164,647	172,488,877
	458,505,425	**544,615,064**

5.6. Other expenses

	Third Quarter 2026 *VND*	Third Quarter 2025 *VND*
Fines for administrative violations and late payment	47,500,000	112,781
	47,500,000	**112,781**

5.7. Current corporate income tax expense

	Third Quarter 2026 *VND*	Third Quarter 2025 *VND*
Corporate income tax expenses (i)	118,199,406	5,384,329
Total current corporate income tax expense	**118,199,406**	**5,384,329**

(i) The current corporate income tax expense for the year is calculated as follows:

	Third Quarter 2026 *VND*	Third Quarter 2025 *VND*
Profit/(Loss) before tax	**543,497,029**	**26,808,862**
- Adjustments increase	47,500,000	112,781
+) Expenses are not deductible	*47,500,000*	*112,781*
Profits subject to corporate income tax	**590,997,029**	**26,921,643**
Income from business activities is subject to a tax rate of 20%	590,997,029	26,921,643
Estimated corporate income tax payable	-	-
Corporate income tax rate	20%	20%
Corporate income tax expense based on taxable profit in the current year	**118,199,406**	**5,384,329**

Prepared by	Accounting Manager	General Director
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		Ho Chi Minh City, Vietnam
		October 29. 2026