Sample 01

Industrial Park Development Joint Stock Corporation
Dong Nai Paint Corporation

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Dong Nai, date 19 month 10 year 2026.

FINANCIAL STATEMENT INFORMATION DISCLOSURE

To: Ha Noi Stock Exchange.

Pursuant to the provisions of 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 stock market, Dong Nai Paint Corporation shall disclose information on the financial statements for the quarter 3 of 2026 as follow:

1. Name: Dong Nai Paint Corporation

- Stock symbol: SDN
- Address: Road 6, Ho Nai Industrial Park, Ho Nai Ward, Dong Nai City.
- Telephone:: 02513. 931.366 Fax: 02513.836.091.
- Email: linh.nguyen@dongnaipaint.com.vn Website:dongnaipaint.com.vn

2. Announcement content:

- The financial statements for the quarter 3 of 2026 .

☒ Separate financial statements (The listed organization has no subsidiaries and the superior accounting unit has no affiliated units).

☐ Consolidated report (listed organization with subsidiaries)

☐ Consolidated financial statements (listed organizations with accounting units under their own accounting apparatus).

- Cases that must be resolved.

+ The audit organization issued an opinion other than an unqualified opinion on the financial statements (for the audited financial statements of 2026):

☐ Yes ☐ No

Explanatory text:

☐ Yes ☐ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements in 2026):

☐ Yes ☐ No

Explanatory text:

☐ Yes ☐ No

+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period last year:

☒ Yes ☐ No

Explanatory text:

☒ Yes ☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period last year to loss in this period or vice versa:

☐ Yes ☒ No

Explanatory text:

☐ Yes ☐ No

This information was published on the company's website on: October 20, 2026 at the link: https://dongnaipaint.com.vn.

3. Report on transactions worth 35% or more of total assets in 2026: No

- In case of transaction, please report the following contents in ful
- Transaction content:.....
- Ratio of transaction value/total assets of the enterprise (%) (based on the most recent year's financial report)
- Completion date:.....

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

General Direct
(Signature, full name)

M.S.D.N: 3600424 - C.T.C.P
CÔNG TY CỔ PHẦN SƠN ĐỒNG NAI
THÀNH PHỐ ĐỒNG NAI

Nguyen Duc Nhien

Attached documents:
-The financial statements for tthe quarter 3 of 2026.

SONADEZI CORPORATION
DONG NAI PAINT CORPORATION

SUMMARY FINANCIAL STATEMENT

Q3 2026

A. BALANCE SHEET

No.	Indicator	Code	Beginning balance (01/01/2026)	Ending balance (30/09/2026)
I	**CURRENT ASSETS**	100	**51.075.213.910**	**62.587.010.021**
1	Cash and cash equivalents	110	5.715.712.022	3.985.326.241
2	Short-term investments	120	-	-
3	Short-term account receivable	130	21.777.727.918	28.283.353.036
4	Inventories	140	23.270.897.262	30.318.330.744
5	Other current assets	160	310.876.708	-
II	**NON-CURRENT ASSETS**	200	**55.072.893.228**	**58.972.281.967**
1	Long-term account receivable	210	857.200.000	860.403.890
2	Fixed assets	220	772.164.535	967.790.947
	- Tangible fixed assets	221	772.164.535	967.790.947
	- Intangible fixed assets	224	-	-
	- Finance lease fixed assets	227	-	-
	- Cost of construction in progress	230	-	-
3	Long-term work in progress	252	-	960.000.000
4	Long-term financial investment	260	701.177.112	701.177.112
5	Other non-current assets	270	52.742.351.581	55.482.910.018
III	TOTAL ASSETS		**106.148.107.138**	**121.559.291.988**
IV	**LIABILITIES**	300	**39.328.766.212**	**51.261.483.247**
1	Current liabilities	310	39.098.766.212	50.981.483.247
2	Non-current liabilities	330	230.000.000	280.000.000
V	**OWNER'S EQUITY**	400	**66.819.340.926**	**70.297.808.741**
1	Owner's Equity	410	66.819.340.926	70.297.808.741
	- Contributed charter capital	411	30.364.360.000	30.364.360.000
	- Share premium	412	-	-
	- Treasury shares (*)	414	-	-
	- Asset revaluation differences	415	-	-
	- Foreign exchange differences	416	-	-
	- Funds	417, 418, 419	24.460.319.888	25.129.022.080
	- Undistributed profit after tax	420	11.994.661.038	14.804.426.661
	+ Undistributed profit after tax of previous year	420a	8.317.058.541	8.897.069.607
	+ Undistributed profit after tax of current year	420b	3.677.602.497	5.907.357.054
	- Capital investment construction fund	422	-	-
2	Other sources of funding and funds	430	-	-
	- Sourced funds	431	-	-
	- Non-business funds used for fixed asset acquisitions	432	-	-
VI	TOTAL RESOURCES		**106.148.107.138**	**121.559.291.988**

B. INCOME STATEMENT

No.	Indicator	Code	Reporting period (Q3/2026)	Cumulative to September 30, 2026
1	Revenues from sales and service provisions	01	35.916.555.998	93.375.029.822
2	Revenue deductions	02	1.512.185.930	3.425.412.136
3	Net revenues from sales and service provisions	10	34.404.370.068	89.949.617.686
4	Cost of goods sold	11	27.012.975.986	69.107.892.518
5	Gross profit from sales and service provisions	20	7.391.394.082	20.841.725.168
6	Financial income	22	7.080.236	12.617.305
7	Financial expenses	23	1.092.721.158	2.612.973.324
8	Selling expenses	25	2.038.039.005	5.562.701.305
9	General and administrative expenses	26	3.132.794.915	9.605.600.531
10	Net profit from operations	30	1.134.919.240	3.073.067.313
11	Other income	31	39.885.524	4.759.813.107
12	Other expenses	32	4.265.912	212.919.819
13	Net other income	40	35.619.612	4.546.893.288
14	Total profit before tax	50	1.170.538.852	7.619.960.601
15	Current corporate income tax expense	51	341.272.419	1.623.603.547
16	Deferred corporate income tax expense	52	-	89.000.000
17	Profits after enterprise income tax	60	829.266.433	5.907.357.054
18	Basic earnings per share (*)	70	224	1.595

C. KEY FINANCIAL INDICATORS

No.	Indicator	Unit	Beginning balance	Ending balance
1	Asset and capital structure			
1.1	Asset structure			
	- Long-term assets / Total assets	%	52%	49%
	- Short-term assets / Total assets	%	48%	51%
1.2	Capital structure			
	- Liabilities / Total capital	%	37%	42%
	- Owners' equity / Total capital	%	63%	58%
2	Solvency			
2.1	Current solvency ratio	Times	2,70	2,37
2.2	Short-term debt repayment ratio	Times	1,31	1,23
2.3	Quick ratio	Times	0,70	0,63
2.4	Long-term debt repayment ratio	Times	239,45	210,62
3	Profitability			
3.1	Profit / Net revenue			
	- Profit before tax / Net revenue	%	11%	8%
	- Profit after tax / Net revenue	%	8%	7%
3.2	Profit / Total assets			
	- Profit before tax / Total assets	%	8%	6%
	- Profit after tax / Total assets	%	6%	5%
3.3	Profit after tax / Owners' equity	%	10%	8%

Approved on October 14, 2026

Prepared by	Chief Accountant	General Director
(Sign, Full name)	(Sign, Full name)	(Sign, Full name, Official seal
Nguyen Thi Viet Ha	Huynh Thi Thanh Huong	Nguyen Duc Nhien

CÔNG TY CỔ PHẦN SƠN ĐỒNG NAI

SONADEZI CORPORATION
DONG NAI PAINT CORPORATION

Form: B 01a - DN
(Attached according to Circular No. 99/2025/TT-BTC
dated 27/10/2025 by the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION

As September 30,2026

Unit: VND

ASSETS	Code	Note	Ending balance (30/09/2026)	Beginning balance (01/01/2026)
1	2	3	4	5
A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150 + 160)	**100**		**62.587.010.021**	**51.075.213.910**
I. Cash and cash equivalents	**110**		**3.985.326.241**	**5.715.712.022**
1.Cash	111	VI.01	3.985.326.241	5.715.712.022
2.Cash equivalents	112		-	-
II.Short-term financial investments	**120**		-	-
1.Trading securities	121		-	-
III.Short-term receivables	**130**		**28.283.353.036**	**21.777.727.918**
1. Short-term trade receivables	131		28.561.660.584	22.271.554.596
2. Short-term advances to suppliers	132		410.698.063	1.259.025.609
3. Short-term intercompany receivables	133		-	-
5. Other short-term receivables	135		1.591.233.583	527.386.907
6. Allowance for doubtful short-term receivables (*)	136	VI.03	(2.280.239.194)	(2.280.239.194)
7. Shortage of assets awaiting resolution	137		-	-
IV.Inventories	**140**		**30.318.330.744**	**23.270.897.262**
1. Inventories	141	VI.04	30.375.336.948	23.329.516.338
2. Allowance for decline in value of inventories (*)	142		(57.006.204)	(58.619.076)
V. Short-term biological assets	**150**			
VI. Other current assets	**160**		-	**310.876.708**
1. Short-term prepaid expenses	161		-	-
2. Deductible value-added tax	162		-	52.118.820
3. Taxes and other receivables from the State	163		-	258.757.888
B. NON-CURRENT ASSETS (200 = 210 + 220 + 230 + 240 + 250 + 260 + 270)	**200**		**58.972.281.967**	**55.072.893.228**
I. Long-term receivables	**210**		**860.403.890**	**857.200.000**
3. Business capital provided to dependent units	213		-	-
5. Other long-term receivables	215		860.403.890	857.200.000
6.Allowance for doubtful long-term receivables (*)	216		-	-
II. Fixed assets	**220**		**967.790.947**	**772.164.535**
1. Tangible fixed assets	221	VI.06	967.790.947	772.164.535
-Cost	222		21.935.880.299	31.414.078.079
-Accumulated depreciation (*)	223		(20.968.089.352)	(30.641.913.544)
III. Long-term biological assets	**230**		-	-
IV. Investment properties	**240**		-	-
V. Long-term assets in progress	**250**	VI.05	**960.000.000**	-
-Long-term work in progress	251		-	-
-Construction in progress	252		960.000.000	-
VI. Long-term financial investments	**260**		**701.177.112**	**701.177.112**
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		-	-
3.Investments in other entities	263	VI.02	819.000.000	819.000.000
4. Provision for impairment of long-term investments in other entities (*)	264		(117.822.888)	(117.822.888)
VII. Other non-current assets	**270**		**55.482.910.018**	**52.742.351.581**
1. Long-term prepaid expenses	271		55.482.910.018	52.653.351.581
2. Deferred tax assets	272		-	89.000.000
TOTAL ASSETS (280 = 100 + 200)	**280**		**121.559.291.988**	**106.148.107.138**

SONADEZI CORPORATION
DONG NAI PAINT CORPORATION

Form: B 01a - DN
(Attached according to Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION

As September 30,2026

Unit: VND

RESOURCES	Code	Note	Ending balance (30/09/2026)	Beginning balance (01/01/2026)
C. LIABILITIES (300 = 310 + 320)	**300**		**51.261.483.247**	**39.328.766.212**
I. Short-term liabilities	**310**		**50.981.483.247**	**39.098.766.212**
1. Short-term trade payables	311		29.686.353.435	21.396.514.732
2. Short-term advances from customers	312		76.937.824	512.505.547
3. Dividends and profit payable	313		-	
4. Short-term taxes and other payables to the State	314	VI.11	383.656.573	127.865.941
5. Payables to employees	315		2.065.749.819	2.757.898.187
6. Short-term accrued expenses	316	VI.12	3.306.075.615	738.771.301
10. Other short-term payables	320	VI.14	215.150.000	18.500.000
11. Short-term borrowings and finance lease liabilities	321		13.738.105.162	10.364.465.873
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		1.509.454.819	3.182.244.631
14. Price stabilization fund	324		-	-
15. Repurchase agreements of Government bonds	325		-	-
II. Long-term liabilities	**330**		**280.000.000**	**230.000.000**
3. Long-term taxes and other payables to the State	333			
4. Long-term accrued expenses	334	VI.13	-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338		280.000.000	230.000.000
14. Science and technology development fund	344		-	-
D. OWNERS' EQUITY (400 = 410 + 430)	**400**		**70.297.808.741**	**66.819.340.926**
I. Owners' equity	410	VI.15	**70.297.808.741**	**66.819.340.926**
1. Owners' contributed capital	411		**30.364.360.000**	**30.364.360.000**
- Ordinary shares with voting rights	411a		30.364.360.000	30.364.360.000
- Preference shares	411b		-	-
8. Development investment fund	418		23.610.822.080	22.942.119.888
9. Other funds under owners' equity	419		1.518.200.000	1.518.200.000
10. Undistributed profit after tax	420		**14.804.426.661**	**11.994.661.038**
'- Undistributed profit after tax accumulated up to the end of the previous period	420a		8.897.069.607	8.317.058.541
'- Undistributed profit after tax for the current period	420b		5.907.357.054	3.677.602.497
12. Capital expenditure investment fund	422		-	-
II. Funding sources and other funds	**430**		-	-
1. Funding sources	431		-	-
2. Funding sources used to form fixed assets	432		-	-
TOTAL RESOURCES (440=300+400)	440		121.559.291.988	106.148.107.138

Approved on October 14, 2026

Prepared by	Chief Accountant	General Director
(Sign, full name)	(Sign, full name)	(Sign, full name)
Nguyen Thi Viet Ha	Huynh Thi Thanh Huong	Nguyen Duc Nhien

SONADEZI CORPORATION
DONG NAI PAINT CORPORATION

Form No.:B 02 - DN
(Ban haønh theo TT soá 99/2025/TT-BTC ngaø 27/10/2025 cuûa Boä Taøi chính)

STATEMENT OF INCOME FOR QUARTER 3 OF 2026

Unit: VND

	Code	Notes	Quarter 3		Accumulated from the beginning of the year to the end of the period	
			Current year	Previous year	Current year	Previous year
a	1	2	3	4	5	6
1. Revenues from sales and service provisions	01	VII.01	**35.916.555.998**	**28.418.344.879**	**93.375.029.822**	**84.287.127.578**
2. Revenue deductions	02		**1.512.185.930**	**1.243.664.883**	**3.425.412.136**	**3.743.664.180**
- Trade discounts	02.01		1.435.416.220	1.041.120.602	3.188.381.068	3.170.129.918
- Sales returns	02.02		76.769.710	202.544.281	237.031.068	570.868.907
- Sales allowances	02.03		-	-	-	2.665.355
3.Net revenues from sales and services rendered (10=01-02)	10		**34.404.370.068**	**27.174.679.996**	**89.949.617.686**	**80.543.463.398**
4.Costs of goods sold	11	VII.02	**27.012.975.986**	**19.515.939.924**	**69.107.892.518**	**56.685.787.018**
5.Gross revenues from sales and services rendered (20=10-11)	20		**7.391.394.082**	**7.658.740.072**	**20.841.725.168**	**23.857.676.380**
6.Gain/(loss) from disposal of investment property	21					
7.Financial income	22	VII.03	**7.080.236**	**1.977.206**	**12.617.305**	**5.550.084**
8.Financial expenses	23	VII.04	**1.092.721.158**	**1.055.044.237**	**2.612.973.324**	**2.756.756.470**
Financial expenses	24		260.894.854	261.108.873	717.142.804	793.198.184
9.Selling expenses	25	VII.07	**2.038.039.005**	**1.354.872.936**	**5.562.701.305**	**4.498.702.648**
10.Administrative expenses	26	VII.07	**3.132.794.915**	**3.248.351.077**	**9.605.600.531**	**9.903.616.968**
11.Net profit from operations [30=20+(21-22)-(25+26)]	30		**1.134.919.240**	**2.002.449.028**	**3.073.067.313**	**6.704.150.378**
12. Other income	31	VII.05	**39.885.524**	**571.529.074**	**4.759.813.107**	**2.534.186.708**
13. Other expenses	32	VII.06	**4.265.912**	**320.000.000**	**212.919.819**	**583.920.871**
14. Net other income (40=31-32)	40		**35.619.612**	**251.529.074**	**4.546.893.288**	**1.950.265.837**
15. Total profit before tax (50=30+40)	50		**1.170.538.852**	**2.253.978.102**	**7.619.960.601**	**8.654.416.215**
16. Current corporate income tax expense	51	VII.08	**341.272.419**	**517.342.821**	**1.623.603.547**	**1.635.961.658**
17. Deferred corporate income tax expense	52		-	-	**89.000.000**	**222.685.185**
18. Profits after enterprise income tax (60=50-51-52)	60		**829.266.433**	**1.736.635.281**	**5.907.357.054**	**6.795.769.372**
19. Earnings per share (*)	70		**224**	**469**	**1.595**	**1.938**
20. Impairment loss on shares (*)	71					

Approved on October 14, 2026

Prepared by	Chief Accountant	General Director
(Sign, full name)	(Sign, full name)	(Sign, full name)
Nguyen Thi Viet Ha	Huynh Thi Thanh Huong	Nguyen Duc Nhien

M.S.D.N: 3600451021 CÔNG TY CỔ PHẦN SƠN ĐỒNG NAI THÀNH PHỐ ĐỒNG NAI

SONADEZI CORPORATION
DONG NAI PAINT CORPORATION

Form No.: B03 - DN
(Attached according to Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Ministry of Finance)

CASH FLOW STATEMENT
(Direct Method)
FOR QUARTER 3 OF 2026

Unit: VND

Indicator	Code	Note	From 01/01/26 to 30/09/26	From 01/01/25 to 30/09/25
1	2	3	4	5
I. Cash flows from operating activities				
1. Cash receipts from sales of goods, rendering of services and other revenue	01		91.111.010.062	90.786.038.491
2. Cash payments to suppliers of goods and services	02		(66.100.221.910)	(51.429.664.980)
3. Cash payments to employees	03		(13.738.669.272)	(14.268.324.646)
4. Interest paid	04		(717.142.804)	(793.198.184)
5. Corporate income tax paid	05		(1.316.322.906)	(1.559.308.347)
6.Other cash receipts from operating activities	06		3.437.213.026	2.493.378.822
7.Other cash payments for operating activities	07		(19.549.094.696)	(22.431.403.785)
Net cash flows from operating activities	*20*		**(6.873.228.500)**	**2.797.517.371**
II. Cash flows from investing activities				
1.Cash payments for purchases and construction of fixed assets and other long-term assets	21		(206.287.850)	(82.823.000)
2.Cash receipts from disposals of fixed assets and other long-term assets	22		4.400.000.000	
3.Cash payments for loans granted and purchases of debt instruments of other entities	23		(2.000.000.000)	
4.Cash receipts from collection of loans granted and resale of debt instruments of other entitie	24		2.000.000.000	
5.Cash payments for investments in other entities	25			
6.Cash receipts from recovery of investments in other entities	26			
7.Interest, dividends and profit received	27		4.640.080	5.121.980
Net cash flows from investing activities	*30*		**4.198.352.230**	**(77.701.020)**
III. Cash flows from financing activities				
1.Cash receipts from issuance of shares and capital contributions from owners	31			
2.Cash repayments of capital contributions to owners and repurchases of shares issued by the Company	32			
3.Cash receipts from borrowings	33		22.184.125.693	25.184.899.624
4.Repayment of borrowings	34		(18.810.486.404)	(24.150.825.553)
5.Repayment of finance lease liabilities	35			
6.Dividends and profits paid to owners	36		(2.429.148.800)	(5.465.584.800)
Net cash flows from financing activities	*40*		**944.490.489**	**(4.431.510.729)**
Net cash flows during the period (50 = 20 + 30 + 40)	**50**		**(1.730.385.781)**	**(1.711.694.378)**
Cash and cash equivalents at the beginning of the period	**60**		**5.715.712.022**	**4.588.484.559**
Effect of exchange rate fluctuations on translation of foreign currencies	61			
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	**70**		**3.985.326.241**	**2.876.790.181**

Approved on October 14, 2026

Prepared by	Chief Accountant	General Director
(Sign, Full name)	(Sign, Full name)	(Sign, Full name, Official seal)
Nguyen Thi Viet Ha	Huynh Thi Thanh Huong	Nguyen Duc Nhien

M.S.D.N: 3600481024 CÔNG TY CỔ PHẦN SƠN ĐỒNG NAI THÀNH PHỐ ĐỒNG NAI

NOTES TO THE FINANCIAL STATEMENTS FOR Q3 2026

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

	VND	VND
1. Cash and Cash Equivalents	**30/09/2026**	**01/01/2026**
Cash	385.316.295	350.197.854
Cash at bank	3.600.009.946	5.365.514.168
Cash equivalents (One-month term deposits)	-	-
	3.985.326.241	**5.715.712.022**
2. Financial Investments		
Capital contributions to other entities (*)	819.000.000	819.000.000
Total cost of long-term investments	**819.000.000**	**819.000.000**
Provision for impairment of long-term investments	(117.822.888)	(117.822.888)
Net value of long-term investments	**701.177.112**	**701.177.112**
(*) Other long-term investments include:		
- Long-term investment securities:	**819.000.000**	**819.000.000**
+ Shares of Nhon Trach Investment Joint Stock Company (81,900 shares)	819.000.000	819.000.000
3. Short-term Receivables	**30/09/2026**	**01/01/2026**
Receivables from customer	28.561.660.584	22.271.554.596
Prepayments to suppliers	410.698.063	1.259.025.609
Other receivables (*)	1.591.233.583	527.386.907
Total short-term receivables	**30.563.592.230**	**24.057.967.112**
Provision for doubtful debts	(2.280.239.194)	(2.280.239.194)
Net short-term receivables	**28.283.353.036**	**21.777.727.918**
Other receivables (*) include:		
- Advances	463.388.212	405.500.000
- Other receivables	*179.895.371*	*121.886.907*
- Deposits, escrow, and betting deposits	*947.950.000*	
	1.591.233.583	*527.386.907*

4. Inventories	**30/09/2026**	**01/01/2026**
Raw materials and supplies	8.252.670.513	7.640.492.533
Tools and equipments	634.344.100	704.943.113
Finished goods	20.734.860.880	14.341.621.671
Semi-finished goods	612.942.673	567.523.721
Merchandise	140.518.782	74.935.300
Total cost of inventories	**30.375.336.948**	**23.329.516.338**
Provision for decline in inventory value	(57.006.204)	(58.619.076)
Net realizable value of inventories	**30.318.330.744**	**23.270.897.262**

inventories pledged or mortgaged as collateral for liabilities as at the end of the period

NOTES TO THE FINANCIAL STATEMENTS FOR Q3 2026 (Cont.)

5. Changes in Tangible Fixed Assets

Unit: VND

Indicator	Houses and architectures	Machinery	Means of transport	Managing tools	Total
	2111	2112	2113	2114	
Historical cost of tangible fixed assets					
Opening balance	7.953.820.577	15.666.941.403	7.620.555.554	172.760.545	31.414.078.079
Increases during the period	-	150.665.000	365.740.741	-	516.405.741
- Purchases during the period		150.665.000	365.740.741	-	516.405.741
- Completed construction investment					-
- Reclassification adjustments					-
Decreases during the period	7.757.439.213	-	2.237.164.308	-	9.994.603.521
- Disposals and sales	7.757.439.213		2.237.164.308		9.994.603.521
- Transferred to tools & instruments to be amortized over 3 years under Circular No. 45/2013/TT-BTC, 25/4/2013					-
– Reclassification adjustments					-
Closing balance	196.381.364	15.817.606.403	5.749.131.987	172.760.545	21.935.880.299
	-	-	-	-	-
Accumulated depreciation					
Opening balance	7.953.820.577	15.164.080.325	7.362.539.597	161.473.045	30.641.913.544
Increases during the period	-	160.983.418	149.670.911	10.125.000	320.779.329
- Depreciation expense		160.983.418	149.670.911	10.125.000	
Decreases during the period	7.757.439.213	-	2.237.164.308	-	9.994.603.521
- Disposals	7.757.439.213	-	2.237.164.308		9.994.603.521
- Transfers					-
Closing balance	196.381.364	15.325.063.743	5.275.046.200	171.598.045	20.968.089.352
Net book value of tangible fixed assets					
As at the beginning of the year	-	502.861.078	258.015.957	11.287.500	772.164.535
As at the end of the period	-	492.542.660	474.085.787	1.162.500	967.790.947
					-

Net book value of tangible fixed assets pledged or mortgaged as collateral for borrowings

- Historical cost of fully depreciated assets still in use as at the end of the period: **19.502.011.061**

NOTES TO THE FINANCIAL STATEMENTS FOR Q3 2026 (Cont.)

	VND	VND
6. Long-term prepaid expenses	**30/09/2026**	**01/01/2026**
It is the fee for using infrastructure at the Ho Nai Industrial Park, Ho Nai 3 Commune, Trang Bom District, Dong Nai Province - lease term from 06/06/2022 to 31/05/2065, Contract No. 02/2022/HĐTLĐ/HN-SĐN dated 06/06/2022	55.347.865.018	52.653.351.581
Rental fee for the fire prevention and fighting system of the factory at Bien Hoa 2 Industrial Park, for the lease term from 15 December 2025 to 14 October 2027, pursuant to Contract Appendix No. 02/2025/HĐTPCCC/BH2.	135.045.000	
Total	**55.482.910.018**	**52.653.351.581**

7. Other assets	**30/09/2026**	**01/01/2026**
Long-term deposits		
- Deposit for warehouse lease at Long Binh Industrial Park under Contract No. 02/2025/HĐ/LS-TK dated 10 October 2025	110.000.000	
- Deposit for factory lease at Bien Hoa 2 Industrial Park under Contract No. 01/2025/HĐTX/BH2 dated 15 October 2025	750.403.890	
Total	**860.403.890**	-

8. Borrowings and Finance Leases	**30/09/2026**	**01/01/2026**
Short-term borrowings (*)	13.738.105.162	10.364.465.873
Current portion of long-term borrowings		
Total	**13.738.105.162**	**10.364.465.873**
	-	-

(*) Details of short-term borrowings:	**30/09/2026**	**01/01/2026**
+ Short-term loan from Vietnam Joint Stock Commercial Bank For Industry And Trade under Credit Agreement No. 73/2025-HĐCVHM/NHCT682-SONDN dated 29/09/2025, with a loan term not exceeding 6 months, credit limit of VND 30 billion, and interest rate based on each disbursement note, average 7.3%/year. The purpose of the loan is to supplement working capital and support business operations.	13.738.105.162	10.364.465.873

9. Payables to Suppliers	**30/09/2026**	**01/01/2026**
Trade payables	29.686.353.435	21.396.514.732
Advances from customers	76.937.824	512.505.547
Total	**29.763.291.259**	**21.909.020.279**

10. Taxes and Amounts Payable to the State Budget	**30/09/2026**	**01/01/2026**
Output value-added tax	232.270.539	-

NOTES TO THE FINANCIAL STATEMENTS FOR Q3 2026 (Cont.)

Value-added tax on imported goods	-	-
Corporate income tax	48.522.753	
Personal income tax	102.863.281	127.865.941
Total	**383.656.573**	**127.865.941**

11. Accrued expenses	30/09/2026	01/01/2026
Accrued electricity expense at Amata for November 2025		165.135.261
Accrued electricity expense at Amata for December 2025		165.331.129
Accrued electricity expense for December 2025 – SDN		55.806.176
Accrued uniform expense – 4th installment of 2025		62.500.000
Accrued uniform expense – 5th installment of 2025		124.000.000
Accrued industrial cleaning service wages – SDN for December 2025		11.611.431
Accrued industrial cleaning service wages – PPG for December 2025		6.678.256
Accrued overtime wages for December 2025		11.204.000
Accrued industrial cleaning service wages payable for the PPG warehouse area for December 2025		41.603.048
Accrued promotional program expenses for December 2025		94.902.000
Accrued sales discounts based on 2026 sales volume	2.352.000.000	
Accrued electricity expense at Amata for September 2026	174.075.615	
Accrued uniform expense – 1st installment of 2026	65.000.000	
Accrued uniform expense – 2nd installment of 2026	125.000.000	
Accrued uniform expense – 3rd installment of 2026	125.000.000	
Accrued uniform expense – 4th installment of 2026	125.000.000	
Accrued promotional program expenses for September 2026	140.000.000	
Accrued advertising billboard expense at 30/4 Park – 1st installment	200.000.000	
Total	**3.306.075.615**	**738.771.301**

12. Other long-term payables	30/09/2026	01/01/2026
Mr. Nghi – Deposit for purchase of scrap drums	10.000.000	10.000.000
Kim Quang Company – Deposit for color mixing machine	20.000.000	20.000.000
Loi Hoa Company – Deposit for color mixing machine	50.000.000	50.000.000
Truong Phat Company – Deposit for color mixing machine	50.000.000	50.000.000
Dai Nhan Phong Company Limited – Deposit for color mixing machine	50.000.000	50.000.000
Thanh Giao Consulting and Investment Company Limited	50.000.000	50.000.000
An Tam Home Investment and Development Company Limited	50.000.000	
Total	**280.000.000**	**230.000.000**

NOTES TO THE FINANCIAL STATEMENTS FOR Q3 2026 (Cont.)

14. Equity

14.1 Change in Equity

VND

	Capital contribution of owner	Development and Investment fund	Financial provision fund	Charter capital reserve fund	Undistributed profit
	411	414	415	418	421
Opening balance	**30.364.360.000**	**22.942.119.888**	**-**	**1.518.200.000**	**11.994.661.038**
Profit for the period					5.907.357.054
Payment of 2025 dividends (8%)					(2.429.148.800)
Reversal of the Board of Directors and Board of Supervisors bonus fund					259.562
Additional appropriation to the bonus fund from profit after tax, pursuant to Resolution No. 02/NQ-SDN/ĐHCĐ dated 22 April 2026					(1)
Additional appropriation to the development investment fund from profit after tax, pursuant to Resolution No. 02/NQ-SDN/ĐHCĐ		668.702.192			(668.702.192)
Closing balance	**30.364.360.000**	**23.610.822.080**	**-**	**1.518.200.000**	**14.804.426.661**

14.2 Details of Owners' Capital Contributions	**30/09/2026**	**Tỷ lệ**	**01/01/2026**	**Tỷ lệ**
Capital contributed by the State	9.110.880.000	30%	9.110.880.000	30%
Capital contributed by other parties	21.253.480.000	70%	21.253.480.000	70%
Total	**30.364.360.000**	**100%**	**30.364.360.000**	**100%**

14.3 Shares	**30/09/2026**	**01/01/2026**
Number of registered shares for issuance	**3.036.436**	**3.036.436**
Number of shares issued:	**3.036.436**	**3.036.436**
- Common shares	3.036.436	3.036.436
Number of outstanding shares:	**3.036.436**	**3.036.436**
- Common shares	3.036.436	3.036.436
* Par value per share: VND 10,000		

15. Off-balance sheet items	**30/09/2026**	**01/01/2026**
Bad debts already written off		
- Written off pursuant to the Board of Directors' Resolution dated July 31, 2012	260.051.215	260.051.215
- Written off pursuant to the Board of Directors' Resolution dated July 23, 2013	333.886.504	333.886.504
- Written off pursuant to the Board of Directors' Resolution dated July 31, 2015	1.111.934.750	1.111.934.750

NOTES TO THE FINANCIAL STATEMENTS FOR Q3 2026 (Cont.)

VII. ADDITIONAL INFORMATION TO ITEMS PRESENTED IN THE STATEMENT OF INCOME

VND

1. Revenue from sales of goods and rendering of services	From 01/01/26 to 30/09/26	From 01/01/25 to 30/09/25
Revenue from sales of goods	93.375.029.822	84.287.127.578
Revenue deductions – Trade discounts	3.188.381.068	3.170.129.918
Revenue deductions – Sales allowances	-	2.665.355
Revenue deductions – Sales returns	237.031.068	570.868.907
Net revenue	**89.949.617.686**	**80.543.463.398**
- Net revenue from sales of goods	*89.949.617.686*	*80.543.463.398*

2. Cost of Goods Sold	From 01/01/26 to 30/09/26	From 01/01/25 to 30/09/25
Cost of finished goods and merchandise sold	69.107.892.518	56.685.787.018
Total	**69.107.892.518**	**56.685.787.018**

3. Financial Income	From 01/01/26 to 30/09/26	From 01/01/25 to 30/09/25
Interest income from deposits and loans	4.640.080	5.121.980
Realized foreign exchange gains	7.977.225	428.104
Other financial income		
Total	**12.617.305**	**5.550.084**

4.Financial Expenses	From 01/01/26 to 30/09/26	From 01/01/25 to 30/09/25
Interest expense	717.142.804	793.198.184
Realized foreign exchange losses	7.085.454	34.276.052
Provision for impairment of investment in Nhon Trach Investment Joint Stock Company		13.870.431
Settlement discount (offset against receivables/payables)	1.888.745.066	1.915.411.803
Total	**2.612.973.324**	**2.756.756.470**

5. Other Income	From 01/01/26 to 30/09/26	From 01/01/25 to 30/09/25
Disposal of fixed assets	50.000.000	
Disposal of factory assets at Bien Hoa 1 Industrial Park	4.350.000.000	
Income from warehouse leasing and management		2.161.767.402
Surplus identified during physical inventory	207.419.697	233.412.964
Other income	152.393.410	139.006.342
Total	**4.759.813.107**	**2.534.186.708**

6. Other expenses	From 01/01/26 to 30/09/26	From 01/01/25 to 30/09/25
Inventory shortages identified during physical inventory	208.653.907	248.920.871
Fines and penalties for contractual breaches		335.000.000
Other expenses	4.265.912	
Total	**212.919.819**	**583.920.871**

NOTES TO THE FINANCIAL STATEMENTS FOR Q3 2026 (Cont.)

7. Selling expenses and general and administrative expenses	From 01/01/26 to 30/09/26	From 01/01/25 to 30/09/25
General and administrative expenses incurred during the period	9.605.600.531	9.903.616.968
Selling expenses incurred during the period	5.562.701.305	4.498.702.648
Total	**15.168.301.836**	**14.402.319.616**

8. Current corporate income tax expense

The Company's tax finalization is subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions may be interpreted in different ways, the tax amounts presented in the financial statements may be subject to adjustment based on the final determination of the tax authorities.

The Company's estimated current corporate income tax expense is presented below:

	From 01/01/26 to 30/09/26	From 01/01/25 to 30/09/25
Total accounting profit before tax	**7.619.960.601**	**8.654.416.215**
- Additions to accounting profit	**1.170.309.026**	**638.818.000**
+ Non-deductible expenses (remuneration of external members of the Board of Directors and Board of Supervisors)	*179.982.000*	*179.982.000*
+ Administrative penalty expenses relating to fire prevention, firefighting and rescue		*15.000.000*
+ Expenses for the 2025 customer conference in Korea for five invited guests		*111.100.000*
+ Import tax payment under Customs Declaration No. 10751907866/A42 (ANV fixed assets)		*12.736.000*
+Administrative penalties relating to environmental regulations (failure to obtain an environmental permit)		*320.000.000*
+Land rental and management fees – first installment of 2026 at Ho Nai Industrial Park	*227.251.890*	
+ Additional VAT payment and late payment interest for the Bac Ninh Branch	*4.265.912*	
+Allocation of infrastructure usage fees from January to June 2026	*758.809.224*	
- Deductions from accounting profit (expenses related to reversed deferred tax)	**(672.251.890)**	**(1.113.425.926)**
+Allocation of infrastructure usage fees under Contract No. 02/2022/HĐTLĐ/HN-SĐN dated June 6, 2022 – Ho Nai Industrial Park Joint Stock Company		**(700.000.000)**
+ Advertising billboard expenses at 30/4 Park (reversal of deferred expenses)	*(445.000.000)*	*(413.425.926)*
+Adjustment to land rental and management fees – first installment of 2026 at Ho Nai Industrial Park	*(227.251.890)*	
Total taxable profit	**8.118.017.737**	**8.179.808.289**
Of which:		
- Profit subject to the 20% tax rate	*8.118.017.737*	*8.179.808.289*

Current corporate income tax expense: 20%

NOTES TO THE FINANCIAL STATEMENTS FOR Q3 2026 (Cont.)

- Corporate income tax expense (20% tax rate)	1.623.603.547	1.635.961.658
Corporate income tax payable for the year	**1.623.603.547**	**1.635.961.658**

9. Basic earnings per share

	From 01/01/26 to 30/09/26	From 01/01/25 to 30/09/25
Accounting profit after corporate income tax	5.907.357.054	6.795.769.372
Profit after tax attributable to the Company's shareholders (after appropriation of 18% to the bonus and welfare fund)	4.844.032.784	5.885.125.236
Weighted average number of ordinary shares outstanding during the period	3.036.436	3.036.436
Basic earnings per share (EPS)	**1.595**	**1.938**

VIII. OTHER INFORMATION

Approved on October 14, 2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Viet Ha	Huynh Thi Thanh Huong	Nguyen Duc Nhien