

CÔNG TY CỔ PHẦN  
SXKD XNK DV & ĐT TÂN BÌNH  
TAN BINH IMPORT - EXPORT  
JOINT STOCK CORPORATION  
(TANIMEX)

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM  
Độc lập - Tự do - Hạnh phúc  
THE SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness

Số: 54/CV-ĐT&DA  
No.: 54 /CV-DT&DA

TP.HCM, ngày 19 tháng 01 năm 2026  
HCMC, January 19, 2026

Công Ty Cổ Phần  
Sản Xuất Kinh  
Doanh Xuất Nhập  
Khẩu Dịch Vụ Và  
Đầu Tư Tân Bình

Digitally signed by Công Ty Cổ Phần Sản  
Xuất Kinh Doanh Xuất Nhập Khẩu Dịch  
Vụ Và Đầu Tư Tân Bình  
DN: C=VN, S=THÀNH PHỐ HỒ CHÍ  
MINH, CN=Công Ty Cổ Phần Sản Xuất  
Kinh Doanh Xuất Nhập Khẩu Dịch Vụ Và  
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## CÔNG BỐ THÔNG TIN ĐỊNH KỲ PERIODIC INFORMATION DISCLOSURE

Kính gửi/To:

- Ủy ban Chứng khoán Nhà nước/State Securities  
Commission of Vietnam  
- Sở Giao dịch chứng khoán TP.HCM/Ho Chi Minh  
City Stock Exchange

1. Tên tổ chức/Name of organization: Công ty Cổ phần Sản xuất Kinh doanh Xuất Nhập  
khẩu Dịch vụ và Đầu tư Tân Bình/Tan Binh Import - Export Joint Stock Corporation  
(viết tắt/ abbreviation: TANIMEX).

- Mã chứng khoán/Securities code: TIX
- Địa chỉ trụ sở chính/Address: 325 Lý Thường Kiệt, Phường Tân Hòa, TP.HCM,  
Việt Nam /325 Ly Thuong Kiet, Ward Tan Hoa, HCM City, Viet Nam
- Điện thoại liên hệ/telephone: (84-028)3868.6378 Fax: (84-8)38642060
- Email: [tanimex@tanimex.com.vn](mailto:tanimex@tanimex.com.vn)

2. Nội dung thông tin công bố/ Contents of disclosure:

- Báo cáo tài chính Quý 1 năm 2026 (Niên độ tài chính từ 01/10/2025 - 30/9/2026)/  
Financial statement for the first quarter of 2026 (Fiscal year from October 1,  
2025 - September 30, 2026)

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày  
19/01/2026 tại đường dẫn: <https://www.tanimex.com.vn/> ⇒ Quan hệ cổ đông/This  
information was published on the company's website on 19/01/2026 (date), as in the  
link <https://www.tanimex.com.vn/> ⇒ Shareholder Information.



Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/*We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

**Đại diện tổ chức/Organization  
representative**

Người đại diện theo pháp luật/Legal representative  
**TỔNG GIÁM ĐỐC/GENERAL DIRECTOR**

**Tài liệu đính kèm/Attached:**

-BCTC quý 1 năm 2026/Financial statement of Q1.2026.

**Nơi nhận/Recipient:**

- Như trên/As above
- Lưu VT, ĐT&DA-NV.03/Save VT,  
DT&DA-NV.02



**TRẦN QUANG TRƯỜNG**



**TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION**

Address: No. 325 Ly Thuong Kiet Street, Tan Hoa Ward, Ho Chi Minh City

**FINANCIAL STATEMENTS**

**BALANCE SHEET**

**As of 31 December 2025**

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| ASSETS                                                             | CODE       | ENDING<br>BALANCE      | BEGINNING<br>BALANCE   |
|--------------------------------------------------------------------|------------|------------------------|------------------------|
| <b>A. CURRENT ASSETS :</b>                                         | <b>100</b> | <b>576.130.382.718</b> | <b>596.427.093.955</b> |
| <b>I. Cash and cash equivalents</b>                                | <b>110</b> | <b>53.174.230.523</b>  | <b>60.204.915.141</b>  |
| 1./ Cash                                                           | 111        | 53.174.230.523         | 50.204.915.141         |
| 2./ Cash equivalents                                               | 112        | -                      | 10.000.000.000         |
| <b>II. Short-term financial investments</b>                        | <b>120</b> | <b>474.067.855.653</b> | <b>478.109.357.900</b> |
| 1./ Trading securities                                             | 121        | 6.896.453.463          | 1.437.955.710          |
| 2./ Provisions for devaluation of trading securities               | 122        | (28.597.810)           | (28.597.810)           |
| 3./ Held-to-maturity investments                                   | 123        | 467.200.000.000        | 476.700.000.000        |
| <b>III. Short-term receivables</b>                                 | <b>130</b> | <b>45.782.742.898</b>  | <b>53.708.181.907</b>  |
| 1./ Short-term trade receivables                                   | 131        | 11.905.938.350         | 13.988.607.562         |
| 2./ Short-term prepayments to suppliers                            | 132        | 770.771.111            | 300.000.000            |
| 3./ Short-term inter-company receivables                           | 133        | -                      | -                      |
| 4./ Receivables according to the progress of construction contract | 134        | -                      | -                      |
| 5/ Receivables for short-term loans                                | 135        | -                      | -                      |
| 6./ Other short-term receivables                                   | 136        | 34.902.259.523         | 41.215.800.431         |
| 7./ Allowance for short-term doubtful debts                        | 137        | (1.796.226.086)        | (1.796.226.086)        |
| 8./ Deficit assets for treatment                                   | 139        | -                      | -                      |
| <b>IV. Inventories</b>                                             | <b>140</b> | <b>265.300.000</b>     | <b>-</b>               |
| 1./ Inventories                                                    | 141        | 265.300.000            | -                      |
| 2./ Allowance for inventories                                      | 149        | -                      | -                      |
| <b>V. Other current assets</b>                                     | <b>150</b> | <b>2.840.253.644</b>   | <b>4.404.639.007</b>   |
| 1./ Short-term prepaid expenses                                    | 151        | 1.526.368.729          | 4.404.639.007          |
| 2./ Deductible VAT                                                 | 152        | -                      | -                      |
| 3./ Taxes and other receivables from the State                     | 153        | 1.313.884.915          | -                      |
| 4./ Trading Government bonds                                       | 154        | -                      | -                      |
| 5./ Other current assets                                           | 155        | -                      | -                      |
| <b>B. NON-CURRENT ASSETS</b>                                       | <b>200</b> | <b>619.871.250.889</b> | <b>630.020.259.743</b> |
| <b>I. Long-term receivables</b>                                    | <b>210</b> | <b>15.953.209.599</b>  | <b>15.953.209.599</b>  |
| 1./ Long-term trade receivables                                    | 211        | 8.628.486.070          | 8.628.486.070          |
| 2./ Long-term prepayments to suppliers                             | 212        | 1.565.016.529          | 1.565.016.529          |
| 3./ Working capital in affiliates                                  | 213        | -                      | -                      |
| 4./ Long-term inter-company receivables                            | 214        | -                      | -                      |
| 5./ Receivables for long-term loans                                | 215        | -                      | -                      |
| 6./ Other long-term receivables                                    | 216        | 5.759.707.000          | 5.759.707.000          |
| 7./ Allowance for long-term doubtful debts                         | 219        | -                      | -                      |
| <b>II. Fixed assets</b>                                            | <b>220</b> | <b>29.369.047.716</b>  | <b>31.061.413.232</b>  |
| 1./ Tangible fixed assets                                          | 221        | 29.369.047.716         | 31.061.413.232         |
| * Historical cost                                                  | 222        | 181.318.896.245        | 181.318.896.245        |
| * Accumulated depreciation                                         | 223        | (151.949.848.529)      | (150.257.483.013)      |
| 2./ Financial leased assets                                        | 224        | -                      | -                      |
| * Historical cost                                                  | 225        | -                      | -                      |
| * Accumulated depreciation                                         | 226        | -                      | -                      |
| 3./ Intangible fixed assets                                        | 227        | -                      | -                      |
| * Initial cost                                                     | 228        | 445.000.000            | 445.000.000            |
| * Accumulated amortization                                         | 229        | (445.000.000)          | (445.000.000)          |



|                                                                   |            |                          |                          |
|-------------------------------------------------------------------|------------|--------------------------|--------------------------|
| <b>III. Investment property</b>                                   | <b>230</b> | <b>142.984.843.997</b>   | <b>150.834.970.645</b>   |
| * Historical costs                                                | 231        | 603.858.516.306          | 603.858.516.306          |
| * Accumulated depreciation                                        | 232        | (460.873.672.309)        | (453.023.545.661)        |
| <b>IV. Non-current assets in process</b>                          | <b>240</b> | <b>126.032.716.083</b>   | <b>125.986.616.083</b>   |
| 1./ Long-term work in process                                     | 241        | 125.912.716.083          | 125.866.616.083          |
| 2./ Construction-in-progress                                      | 242        | 120.000.000              | 120.000.000              |
| <b>V. Long-term financial investments</b>                         | <b>250</b> | <b>140.657.546.132</b>   | <b>140.657.546.132</b>   |
| 1./ Investments in subsidiaries                                   | 251        | -                        | -                        |
| 2./ Investments in joint ventures and associates                  | 252        | 127.987.189.158          | 127.987.189.158          |
| 3./ Investments in other entities                                 | 253        | 19.287.500.000           | 19.287.500.000           |
| 4./ Provisions for devaluation of long-term financial investments | 254        | (6.617.143.026)          | (6.617.143.026)          |
| 5./ Held-to-maturity investments                                  | 255        | -                        | -                        |
| <b>VI. Other non-current assets</b>                               | <b>260</b> | <b>164.873.887.362</b>   | <b>165.526.504.052</b>   |
| 1./ Long-term prepaid expenses                                    | 261        | 164.552.876.564          | 165.205.493.254          |
| 2./ Deferred income tax assets                                    | 262        | 321.010.798              | 321.010.798              |
| 3./ Long-term components and spare parts                          | 263        | -                        | -                        |
| 4./ Other non-current assets                                      | 268        | -                        | -                        |
| <b>Total assets</b>                                               | <b>270</b> | <b>1.196.001.633.607</b> | <b>1.226.447.353.698</b> |

| <b>LIABILITIES AND OWNER'S EQUITY</b>                            | <b>CODE</b> | <b>ENDING<br/>BALANCE</b> | <b>BEGINNING<br/>BALANCE</b> |
|------------------------------------------------------------------|-------------|---------------------------|------------------------------|
| <b>C. LIABILITIES</b>                                            | <b>300</b>  | <b>347.979.344.889</b>    | <b>371.458.584.542</b>       |
| <b>I. Current liabilities</b>                                    | <b>310</b>  | <b>91.705.131.721</b>     | <b>117.917.278.071</b>       |
| 1./ Short-term trade payables                                    | 311         | 2.130.688.814             | 1.006.443.566                |
| 2./ Short-term advances from customers                           | 312         | 2.281.878.995             | 743.496.256                  |
| 3./ Taxes and other obligations to the State Budget              | 313         | 7.039.064.289             | 25.061.018.588               |
| 4./ Payables to employees                                        | 314         | 4.058.746.797             | 5.541.746.797                |
| 5./ Short-term accrued expenses                                  | 315         | 10.000.000                | 10.000.000                   |
| 6./ Short-term inter-company payables                            | 316         | -                         | -                            |
| 7./ Payables according to the progress of construction contracts | 317         | -                         | -                            |
| 8./ Short-term unearned revenue                                  | 318         | 2.358.395.796             | 6.511.240.582                |
| 9./ Other short-term payables                                    | 319         | 23.505.958.593            | 27.508.215.534               |
| 10./ Short-term borrowings and financial leases                  | 320         | -                         | -                            |
| 11./ Provisions for short-term payables                          | 321         | -                         | -                            |
| 12./ Bonus and welfare funds                                     | 322         | 50.320.398.437            | 51.535.116.748               |
| 13./ Price stabilization fund                                    | 323         | -                         | -                            |
| 14./ Trading Government bonds                                    | 324         | -                         | -                            |
| <b>II. Non-current liabilities</b>                               | <b>330</b>  | <b>256.274.213.168</b>    | <b>253.541.306.471</b>       |
| 1./ Long-term trade payables                                     | 331         | 33.000.000                | 33.000.000                   |
| 2./ Long-term advances from customers                            | 332         | -                         | -                            |
| 3./ Long-term accrued expenses                                   | 333         | 51.469.045.129            | 53.133.955.072               |
| 4./ Inter-company payables for working capital                   | 334         | -                         | -                            |
| 5./ Long-term inter-company payables                             | 335         | -                         | -                            |
| 6./ Long-term unearned revenue                                   | 336         | 104.043.606.268           | 104.043.606.268              |
| 7./ Other long-term payables                                     | 337         | 100.728.561.771           | 96.330.745.131               |
| 8./ Long-term borrowings and financial leases                    | 338         | -                         | -                            |
| 9./ Convertible bonds                                            | 339         | -                         | -                            |
| 10./ Preferred shares                                            | 340         | -                         | -                            |
| 11./ Deferred income tax liability                               | 341         | -                         | -                            |
| 12./ Provisions for long-term payables                           | 352         | -                         | -                            |
| 13./ Science and technology development fund                     | 343         | -                         | -                            |
| <b>D. OWNER'S EQUITY</b>                                         | <b>400</b>  | <b>848.022.288.718</b>    | <b>854.988.769.156</b>       |
| <b>I. Owner's equity</b>                                         | <b>410</b>  | <b>848.022.288.718</b>    | <b>854.988.769.156</b>       |
| 1./ Capital                                                      | 411         | 300.000.000.000           | 300.000.000.000              |
| - Ordinary shares carrying voting rights                         | 411a        | 300.000.000.000           | 300.000.000.000              |
| - Preferred shares                                               | 411b        | -                         | -                            |

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|-------------------------------------------------------------------|------------|--------------------------|--------------------------|
| 2./ Share premiums                                                | 412        | 170.675.017.127          | 170.675.017.127          |
| 3./ Bond conversion options                                       | 413        | -                        | -                        |
| 4./ Other sources of capital                                      | 414        | -                        | -                        |
| 5./ Treasury stocks                                               | 415        | -                        | -                        |
| 6./ Differences on asset revaluation                              | 416        | -                        | -                        |
| 7./ Foreign exchange differences                                  | 417        | -                        | -                        |
| 8./ Investment and development fund                               | 418        | 151.366.194.011          | 151.366.194.011          |
| 9./ Business arrangement supporting fund                          | 419        | -                        | -                        |
| 10./ Other funds                                                  | 420        | -                        | -                        |
| 11./ Retained earnings                                            | 421        | 225.981.077.580          | 232.947.558.018          |
| - Retained earnings accumulated to the end of the previous period | 421a       | 195.447.558.018          | 153.875.753.366          |
| - Retained earnings of the current period                         | 421b       | 30.533.519.562           | 79.071.804.652           |
| 12./ Construction investment fund                                 | 422        | -                        | -                        |
| <b>II. Other sources and funds</b>                                | <b>430</b> | -                        | -                        |
| 1./ Sources of expenditure                                        | 431        | -                        | -                        |
| 2./ Fund to form fixed assets                                     | 432        | -                        | -                        |
| <b>Total Liabilities and Owner's Equity</b>                       | <b>440</b> | <b>1.196.001.633.607</b> | <b>1.226.447.353.698</b> |

Tan Hoa, 15 January 2026

Preparer



Nguyen Thi Ngoc Thom

Chief Accountant



Ha Thi Thu Thao

Deputy General Director



Nguyen Dinh Minh Triet



**TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION**

Address: No. 325 Ly Thuong Kiet Street, Tan Hoa Ward, Ho Chi Minh City

**FINANCIAL STATEMENTS****INCOME STATEMENT****For the 1<sup>st</sup> Quarter of the Fiscal Year from 01 October 2025 to 30 September 2026**

| Items                                                 | Code | Current year   | Previous year  |
|-------------------------------------------------------|------|----------------|----------------|
| 1. Sales                                              | 01   | 58.323.180.918 | 57.183.942.942 |
| 2. Sales deductions                                   | 02   | -              | -              |
| 3. Net sales (10=01-02)                               | 10   | 58.323.180.918 | 57.183.942.942 |
| 4. Cost of sales                                      | 11   | 12.206.890.099 | 14.709.690.203 |
| 5. Gross profit (20=10-11)                            | 20   | 46.116.290.819 | 42.474.252.739 |
| 6. Financial income                                   | 21   | 8.156.954.121  | 8.167.292.229  |
| 7. Financial expenses                                 | 22   | 179.192        | (33.374.233)   |
| <i>In which: Loan interest expenses</i>               | 23   | -              | -              |
| 8. Selling expenses                                   | 25   | 11.058.444.197 | 11.776.712.462 |
| 9. General and administration expenses                | 26   | 7.331.822.390  | 7.158.540.826  |
| 10. Net operating profit [=20+(21-22)-(25+26)]        | 30   | 35.882.799.161 | 31.739.665.913 |
| 11. Other income                                      | 31   | 682.526.173    | 762.691.290    |
| 12. Other expenses                                    | 32   | -              | -              |
| 13. Other profit/(loss) (40 = 31 -32)                 | 40   | 682.526.173    | 762.691.290    |
| 14. Total accounting profit before tax (50 = 30 + 40) | 50   | 36.565.325.334 | 32.502.357.203 |
| 15. Current income tax                                | 51   | 6.031.805.772  | 5.312.611.577  |
| 16. Deferred income tax                               | 52   |                |                |
| 17. Profit after tax (60 = 50 - 51 - 52)              | 60   | 30.533.519.562 | 27.189.745.626 |
| 18. Basic earnings per share                          | 70   | 887            | 790            |
| 19. Diluted earnings per share                        | 71   | 887            | 790            |

Tan Hoa, 15 January 2026

**Preparer**

**Nguyen Thi Ngoc Thom****Chief Accountant**

**Ha Thi Thu Thao****Deputy General Director****Nguyen Dinh Minh Triet**

## CASH FLOW STATEMENT

(Direct method)

For the 1<sup>st</sup> Quarter of the Fiscal Year from 01 October 2025 to 30 September 2026

*Unit : VND*

| ITEMS                                                                            | Code      | Current year            | Previous year           |
|----------------------------------------------------------------------------------|-----------|-------------------------|-------------------------|
| <b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>                                   |           |                         |                         |
| 1. Cash inflows from sales of goods, service provisions and other income         | 01        | 65.379.188.025          | 69.420.343.206          |
| 2. Cash outflows for suppliers                                                   | 02        | (15.636.515.792)        | (15.695.016.577)        |
| 3. Cash outflows for employees                                                   | 03        | (7.613.276.683)         | (7.904.033.620)         |
| 4. Interests paid                                                                | 04        | -                       | -                       |
| 5. Corporate income tax paid                                                     | 05        | (6.025.177.093)         | (6.537.399.756)         |
| 6. Other cash inflows                                                            | 06        | 5.748.405.834           | 10.889.263.419          |
| 7. Other cash outflows                                                           | 07        | (30.464.855.564)        | (24.288.750.099)        |
| <b>Net cash flows from operating activities</b>                                  | <b>20</b> | <b>11.387.768.727</b>   | <b>25.884.406.573</b>   |
| <b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>                                  |           |                         |                         |
| 1. Purchases and construction of fixed assets and other non-current assets       | 21        | -                       | (3.045.900.060)         |
| 2. Proceeds from disposals of fixed assets and other non-current assets          | 22        | -                       | -                       |
| 3. Cash outflow for lending, buying debt instruments of other entities           | 23        | (59.600.000.000)        | (52.200.000.000)        |
| 4. Cash recovered from lending, selling debt instruments of other entities       | 24        | 69.100.000.000          | 66.100.000.000          |
| 5. Investments in other entities                                                 | 25        | -                       | -                       |
| 6. Withdrawals of investments in other entities                                  | 26        | -                       | -                       |
| 7. Interest earned, dividends and profits received                               | 27        | 9.370.215.405           | 8.839.312.651           |
| <b>Net cash flows from investing activities</b>                                  | <b>30</b> | <b>18.870.215.405</b>   | <b>19.693.412.591</b>   |
| <b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>                                 |           |                         |                         |
| 1. Proceeds from issuing stocks and capital contributions from owners            | 31        | -                       | -                       |
| 2. Repayment for capital contributions and re-purchases of stocks already issued | 32        | -                       | -                       |
| 3. Proceeds from borrowings                                                      | 33        | -                       | -                       |
| 4. Repayment for loan principal                                                  | 34        | -                       | -                       |
| 5. Payments for financial lease principal                                        | 35        | -                       | -                       |
| 6. Dividends and profit paid to the owners                                       | 36        | (37.288.668.750)        | (37.288.300.000)        |
| <b>Net cash flows from financing activities</b>                                  | <b>40</b> | <b>(37.288.668.750)</b> | <b>(37.288.300.000)</b> |
| <b>Net cash flows during the period (20+30+40)</b>                               | <b>50</b> | <b>(7.030.684.618)</b>  | <b>8.289.519.164</b>    |
| <b>Beginning cash and cash equivalents</b>                                       | <b>60</b> | <b>60.204.915.141</b>   | <b>47.437.268.487</b>   |
| Effects of fluctuations in foreign exchange rates                                | 61        | -                       | -                       |
| <b>Ending cash and cash equivalents (50+60+61)</b>                               | <b>70</b> | <b>53.174.230.523</b>   | <b>55.726.787.651</b>   |

Tan Hoa, 15 January 2026

Preparer



Nguyen Thi Ngoc Thom

Chief Accountant



Ha Thi Thu Thao

Deputy General Director



Nguyen Dinh Minh Triet

**TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION**

Address: No. 325 Ly Thuong Kiet Street, Tan Hoa Ward, Ho Chi Minh City

**FINANCIAL STATEMENTS****NOTES TO THE FINANCIAL STATEMENTS****For the 1<sup>st</sup> Quarter of the Fiscal Year from 01 October 2025 to 30 September 2026****I. General information**

1. Ownership form: Joint Stock Company
2. Operating fields: Manufacturing, trading, exporting, importing, servicing and investing
3. Principal business activities: Investing in construction and trading houses, industrial parks' infrastructure and trading goods.
4. Normal operating cycle: 3 years for real estate investment and development
5. Effects of the Corporation's operation in the fiscal year on the Financial Statements: None
6. Structure of the Corporation

| <u>List of joint ventures and associates</u>                          | <u>Address</u>                                                                                               | <u>Capital contribution rate</u> | <u>Voting rate</u> |
|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|----------------------------------|--------------------|
| Minh Phat Investment Joint Stock Company                              | 4 <sup>th</sup> Floor, Tani -Office Building, No. 475D Le Trong Tan Street, Tay Thanh Ward, Ho Chi Minh City | 45,28%                           | 45,28%             |
| Tan Binh Tanimex Production Service Joint Stock Company (Taniservice) | 3 <sup>rd</sup> Floor, Tani-Office Building, No. 475D Le Trong Tan Street, Tay Thanh Ward, Ho Chi Minh City  | 22,85%                           | 22,85%             |
| Tri Duc Education Joint Stock Company                                 | No. 1333A Thoai Ngoc Hau Street, Tan Phu Ward, Ho Chi Minh City                                              | 22,08%                           | 22,08%             |
| Viet Phat Packing Joint Stock Company                                 | Lot C3-13 N8 Street, Tan Phu Trung Industrial Park, Cu Chi Commune, Ho Chi Minh City                         | 35,00%                           | 35,00%             |

**II. Fiscal year, accounting currency unit**

1. The fiscal year of the Corporation was from 01 October 2025 to 30 September 2026.
2. The accounting currency unit is Vietnamese Dong (VND)

**III. Accounting Standards and System**

1. The applicable Accounting System: the Financial Statements were prepared under the guidance of the Vietnamese Accounting Standards and System, which were issued in accordance with the Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Minister of Finance as well as other Circulars guiding the implementation of the Vietnamese Accounting Standards and System of the Ministry of Finance.

2. Statement of the compliance with the Accounting Standards and System: the Board of Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Minister of Finance as well as other Circulars guiding the implementation of the Vietnamese Accounting Standards and System of the Ministry of Finance in the preparation of the Financial Statements.



#### IV. Accounting policies

1. Principles of converting the Financial Statements prepared in foreign currencies into those in Vietnamese Dong:
2. Types of exchange rates used in accounting: at the exchange rates ruling as at the time of transaction of Vietcombank – Ho Chi Minh City Branch
3. Principles of determining actual interest rate (effective rate) for discounting the cash flows: using the interest rate ruling as at the time of transaction of Vietcombank – Ho Chi Minh City Branch
4. Principles of recognizing cash and cash equivalents: Cash and cash equivalents include cash on hand, bank deposits, cash in transit and short-term investments of which the recovery or due dates cannot exceed 3 months from the dates of the acquisition and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.
  - a. Trading securities: the time to recognize is upon incurrence. Trading securities are recognized at actual costs (i.e. original amount) and the provisions are made on the basis of current regulations.
  - b. Held-to-maturity investments: the carrying value is the original amount
  - c. Loans: Loans are measured at costs and the allowances are made on the basis of current regulations
  - d. Investment in subsidiaries and associates: the determination of subsidiaries and associates is carried out in accordance with current regulations as well as Standard No. 07: "Accounting and investments in associates"; Standard No. 08: "Financial information on joint ventures"; Standard No. 25: "Consolidated Financial Statements and accounting for investments in subsidiaries". The time of recognition is upon transactions incurrence. The investments are recognized at the original investment amounts and the provisions are made on the basis of current regulations.
  - d. For investments in equity instruments of other entities: the carrying values are determined at original costs. The investment losses are determined on the basis of the invested entities' financial statements.
  - e. Accounting methods for other transactions in relation to financial investments
5. Accounting principles of receivables: receivables are recognized on the basis of invoices, documents and tracked in detail for each customer on the basis of debt ages.
  - \* Allowance is made for each doubtful debt on the basis of the ages of debts or estimated loss as follows:
    - As for overdue debts:
      - 30% of the value of debts overdue between more than 6 months and less than 1 year.
      - 50% of the value of debts overdue between 1 year and less than 2 years.
      - 70% of the value of debts overdue between 2 years and less than 3 years.
      - 100% of the value of debts overdue from 3 years or more.
    - \* As for doubtful debts: Allowance is made on the basis of the estimated loss.
6. Principles of recognizing inventories
  - Principles of recognizing inventories: Inventories are recognized at costs. Costs of inventories comprise costs of purchases, processing costs and other directly relevant costs incurred in bringing the inventories to their present location and conditions.
  - Method of measuring inventories: Costs of inventories are determined in accordance with the specific identification method.
  - Method of recording inventories: Inventories are recorded in line with the perpetual method.
  - Method of making allowance for inventories: Allowance for inventories is recognized when their costs are higher than their net realizable values. Net realizable value is the estimated selling price of inventories less the estimated costs of completion and the estimated costs necessary to make the sale.
7. Principles of recognizing fixed assets, financial leased assets, investment properties:
  - Tangible fixed assets are determined by their historical costs less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Corporation to bring the asset to its working condition for its intended use. Other expenses arising subsequent to initial recognition are included into historical costs of fixed assets only if it can be clearly demonstrated that the expenditure has resulted in future economic benefits expected to be obtained from the use of these assets. Those which do not meet the above conditions will be recorded into operation costs during the period.

Fixed assets

Years

|                             |         |
|-----------------------------|---------|
| Buildings and structures    | 05 – 31 |
| Machinery and equipment     | 06 – 10 |
| Vehicles                    | 03 – 10 |
| Office equipment            | 03 – 05 |
| Perennials                  | 07      |
| Other tangible fixed assets | 04 – 07 |

- Investment property is property which is land use right, a building or part of a building, infrastructure held by the Corporation or by the lessee under a finance lease to earn rentals or for capital appreciation. Investment properties are measured at their historical costs less accumulated depreciation. Historical cost includes all the expenses paid by the Company or the fair value of other considerations given to acquire the assets up to the date of its acquisition or construction.

Expenses related to investment property arising subsequent to initial recognition should be added to the historical cost of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Corporation.

When the investment property is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposals is included in the income or the expenses during the period.

Investment property is depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation years of the investment property are as follows:

| <u>Investment property</u> | <u>Years</u> |
|----------------------------|--------------|
| Houses on land             | 08 – 30      |
| Land use right             | 46 – 50      |
| Infrastructure             | 10 – 15      |

- Intangible assets: Intangible fixed assets are determined by their initial costs less accumulated amortization. The Corporation's intangible fixed assets include:

+ Land use right includes all the actual expenses paid by the Corporation directly related to the land being used such as expenses to obtain the land use right, expenses for house removal, land clearance and ground leveling, registration fees, etc. The amortization years of the intangible fixed assets are as follows:

| <u>Expenses</u> | <u>Years</u> |
|-----------------|--------------|
| Land use right  | 50           |
| Ground leveling | 05 – 49      |
| Compensations   | 05 – 48      |

+ Computer software

Expenses attributable to computer software, which is not a part associated with the relevant hardware, will be capitalized. Costs of computer software include all the expenses paid by the Corporation until the date the software is put into use. Computer software is amortized in accordance with the straight-line method.

8. Accounting principles of contractual arrangement.

9. Accounting principles of deferred income tax: Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the balance sheet date and are recorded when there is certainly enough taxable income to use these unrecognized deferred corporate income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the Income Statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity.

10. Accounting principles of prepaid expenses:

- Prepaid expenses include advertising expenses, brokerage commissions, etc. for Son Ky 1 Apartment during the period offering for sales, for which, the revenues were not eligible for recognition.

- Expenses for house removal and ground leveling for Tan Binh Industrial Park (expanded part) are allocated for 48 years since 2010

11. Accounting principles of payables: payables are recognized on the basis of invoices, documents and tracked in detail for each customer on the basis of debt ages

12. Principles of recognizing borrowings and financial leases: Borrowings and financial leases are recognized at original amounts and tracked in detail by subject and specific time. The borrowings in foreign currencies will be re-evaluated according to current requirements.

13. Principles of recognizing and capitalizing borrowing costs

- Borrowing costs are recorded into expenses during the period. In case the borrowing costs are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales of the asset, these costs will be capitalized.

- In the event that general borrowings are partly used for the construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings not yet paid during the period, except for particular borrowings serving the purpose of obtaining a specific asset.

- The capitalization rate is computed at the weighted average interest rate of the borrowings not yet paid during the year, except for particular borrowings serving the purpose of obtaining a specific asset.

14. Principles of recognizing accrued expenses:

Accrued expenses are recorded based on reasonable estimates for the amounts payable for merchandises and services during the period.

15. Principles and methods of recognizing provisions for payables: Complying with accounting standard: "Provisions, contingent assets and liabilities"

16. Principles of recognizing unearned revenues: Unearned revenues are recognized on the basis of the actual amounts collected in advance from customers but these amounts are not eligible for revenue recognition. In case of receiving premises rentals in advance in many accounting periods, the amount for revenue recognition every year will be equal to the total prepaid amount divided by the number of prepayment years.

17. Principles of recognizing convertible bonds: non-incurrence

18. Principles of recognizing owner's equity

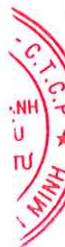
- Capital is recorded according to the actual amounts contributed by shareholders. Share premiums are recorded in accordance with the difference between the issuance price and face value upon the IPO, additional issue or the difference between the re-issuance price and carrying value of treasury shares. Expenses directly related to the additional issue of shares and the re-issuance of treasury shares are recorded as a decrease in share premiums.

- Principles of recognizing exchange differences: exchange differences are recognized at the actual exchange rates ruling as at the time of recognition

- Principles of recognizing retained earnings: Retained earnings are earnings from business operations (-) minus current income tax. Profit distribution is made according to the Charter, Financial Management Regulations of the Parent Company and the Decision of the Annual General Meeting of Shareholders.

19. Principles and methods of recognizing sales:

- Sales of merchandises: Complying with 5 conditions for sales recognition as specified in accounting standard No. 14 "Sales and other income"; Payments received in advance from customers are not recognized as sales during the period.



- Sales of service provisions: Complying with 4 conditions for sales recognition as specified in accounting standard No. 14 "Sales and other income";
- Financial income: Complying with 2 conditions for sales recognition as specified in accounting standard No. 14 "Sales and other income";
- Other income includes income from activities that occur irregularly other than sales-generating activities.

20. Accounting principles of sales deductions:

Sales deductions include trade discounts, sales allowances, sales returns which are recorded separately. Sales deductions are deducted against initially recorded sales to determine net sales as a basis for determination of operation results of the accounting period.

21. Accounting principles of costs of sales: Costs of sales are recognized according to the principle that costs correspond to sales, including inventory losses, costs of materials exceeding norm, allowance for inventories, etc. In case of reversal of allowances, sales returns, reversal of accrued expenses, costs of sales will be recorded as a corresponding decrease as required by current regulations.

22. Accounting principles of financial expenses: Financial expenses include expenses or losses due to investments in joint ventures and associates, financial provisions, un-capitalized loan interest according to Accounting Standards.

23. Accounting principles of selling expenses and general and administration expenses: Timely, fully and accurately recognizing general and administration expenses and selling expenses during the period. In case of reversal of allowances for doubtful debts and provision for payables, etc., they will be recorded as decreases in expenses during the period.

24. Principles and methods of recognizing current income tax

- Current income tax is the tax amount computed based on the taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

- Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

- Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the balance sheet date and are recorded when there is certainly enough taxable income to use these unrecognized deferred corporate income tax assets.

25. Other accounting principles and methods: fully complying with requirements of Vietnamese Accounting Standards and System, which were issued in accordance with the Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Minister of Finance as well as other Circulars guiding the implementation of the Vietnamese Accounting Standards and System of the Ministry of Finance.

## V. Applicable accounting policies (in case of non-satisfaction of going-concern assumption)

## VI. Additional information on the items of the Balance Sheet

Unit: VND

| 1- Cash and cash equivalents | Ending balance        | Beginning balance     |
|------------------------------|-----------------------|-----------------------|
| - Cash                       | 1.655.295.171         | 1.442.988.500         |
| - Demand deposits in banks   | 51.518.935.352        | 48.761.926.641        |
| - Under-3-month deposit      | 0                     | 10.000.000.000        |
| <b>Total</b>                 | <b>53.174.230.523</b> | <b>60.204.915.141</b> |

|                                                                                                                      |  |                       |                 |                          |                 |
|----------------------------------------------------------------------------------------------------------------------|--|-----------------------|-----------------|--------------------------|-----------------|
| <b>2- Financial investments</b>                                                                                      |  | <u>Ending balance</u> |                 | <u>Beginning balance</u> |                 |
|                                                                                                                      |  | Original amount       | Fair values     | Original amount          | Fair values     |
| <b>a/ Trading securities</b>                                                                                         |  | 6.896.453.463         | 6.867.855.653   | 1.437.955.710            | 1.409.357.900   |
| - Total share value                                                                                                  |  | 6.896.453.463         | 6.867.855.653   | 1.437.955.710            | 1.409.357.900   |
| + <i>HPG</i>                                                                                                         |  | 6.896.453.463         | 6.867.855.653   | 1.437.955.710            | 1.409.357.900   |
| - During the period, the Corporation invested in HPG stocks. Currently, the Corporation holds HPG stocks as follows: |  |                       |                 |                          |                 |
| + Quantity: 250.066 stocks                                                                                           |  |                       |                 |                          |                 |
| + Value: VND 6.896.453.463                                                                                           |  |                       |                 |                          |                 |
| <b>b/ Held-to-maturity investments</b>                                                                               |  | <u>Ending balance</u> |                 | <u>Beginning balance</u> |                 |
| <b>b1/ Short-term</b>                                                                                                |  | Original amount       | Carrying value  | Original amount          | Carrying value  |
| - Term deposits                                                                                                      |  | 467.200.000.000       | 467.200.000.000 | 476.700.000.000          | 476.700.000.000 |
| - Bonds                                                                                                              |  |                       |                 |                          |                 |
| <b>b2/ Long-term</b>                                                                                                 |  |                       |                 |                          |                 |
| - Term deposits                                                                                                      |  |                       |                 |                          |                 |
| - Bonds                                                                                                              |  |                       |                 |                          |                 |
| <b>c/ Investments in other entities</b>                                                                              |  | <u>Ending balance</u> |                 | <u>Beginning balance</u> |                 |
|                                                                                                                      |  | Original amount       | Fair values     | Original amount          | Fair values     |
| - Investments in joint ventures and associates                                                                       |  | 127.987.189.158       | 0               | 127.987.189.158          | 0               |
| + Tan Binh Tanimex Production Service Joint Stock Company (Taniservice)                                              |  | 38.210.327.271        | 38.210.327.271  | 38.210.327.271           | 38.210.327.271  |
| + Minh Phat Investment and Development Joint Stock Company                                                           |  | 54.377.375.000        | 54.377.375.000  | 54.377.375.000           | 54.377.375.000  |
| + Tri Duc Education Joint Stock Company                                                                              |  | 7.405.582.887         | 7.405.582.887   | 7.405.582.887            | 7.405.582.887   |
| + Viet Phat Packing Joint Stock Company                                                                              |  | 27.993.904.000        | 27.993.904.000  | 27.993.904.000           | 27.993.904.000  |
| - Investments in other entities                                                                                      |  | 19.287.500.000        | (6.617.143.026) | 19.287.500.000           | (6.617.143.026) |
| + The Southern Central Food Joint Stock Company                                                                      |  | 8.020.000.000         | (6.617.143.026) | 8.020.000.000            | (6.617.143.026) |
| + Value Consultant Investment Joint Stock Company                                                                    |  | 11.267.500.000        | 11.267.500.000  | 11.267.500.000           | 11.267.500.000  |

|                      | <u>Ending balance</u> | <u>Beginning balance</u> |
|----------------------|-----------------------|--------------------------|
| 3- Trade receivables |                       |                          |

| 4- Other receivables                                                                        | Ending balance        |           | Beginning balance     |           |
|---------------------------------------------------------------------------------------------|-----------------------|-----------|-----------------------|-----------|
|                                                                                             | Value                 | Allowance | Value                 | Allowance |
| <b>a/ Short-term</b>                                                                        | <b>34.902.259.523</b> | <b>0</b>  | <b>41.215.800.431</b> | <b>0</b>  |
| - Receivables for equitization                                                              | 0                     |           | 0                     |           |
| - Dividends and profit shared                                                               | 0                     |           | 0                     |           |
| - Advance for dividends                                                                     | 0                     |           | 0                     |           |
| - Receivables from employees                                                                | 293.424.180           |           | 0                     |           |
| - Deposits and mortgages                                                                    | 5.357.153.992         |           | 10.784.694.260        |           |
| - Lending                                                                                   | 0                     |           | 0                     |           |
| - Payments on other's behalf                                                                | 0                     |           | 0                     |           |
| - Receivables for savings deposit interest and bond interest to be received , loan interest | 7.578.420.197         |           | 9.208.514.689         |           |
| - Receivables for temporarily paid corporate income tax from trading real estate            | 1.204.323.683         |           | 1.204.323.683         |           |
| - Receivables from maturing bonds                                                           | 20.000.000.000        |           | 20.000.000.000        |           |
| - Other receivables                                                                         | 468.937.471           |           | 18.267.799            |           |
| <b>b/ Long-term</b>                                                                         | <b>5.759.707.000</b>  | <b>0</b>  | <b>5.759.707.000</b>  | <b>0</b>  |
| - Deposits and mortgages                                                                    | 5.759.707.000         |           | 5.759.707.000         |           |
| - Other receivables                                                                         | 0                     |           | 0                     |           |
| <b>Total</b>                                                                                | <b>40.661.966.523</b> | <b>0</b>  | <b>46.975.507.431</b> | <b>0</b>  |

| 5- Deficit assets for treatment | <u>Ending balance</u> |       | <u>Beginning balance</u> |       |
|---------------------------------|-----------------------|-------|--------------------------|-------|
|                                 | Quantity              | Value | Quantity                 | Value |

a/ Cash  
b/ Inventories  
c/ Fixed assets  
d/ Other assets  
**Total**

| 6- Doubtful debts                                                                                  | <u>Ending balance</u>  |                        | <u>Beginning balance</u> |                        |
|----------------------------------------------------------------------------------------------------|------------------------|------------------------|--------------------------|------------------------|
|                                                                                                    | Original amount        | Recoverable amount     | Original amount          | Recoverable amount     |
| - Total value of receivables, doubtful debts already overdue or not yet overdue                    | 1.856.596.158          | 1.856.596.158          | 1.956.596.158            | 1.956.596.158          |
| + Receivables overdue for 3 years or more (accounting for 10% or more of the total overdue debts): |                        |                        |                          |                        |
| . Em Dem Production - Trading Company Limited                                                      | 1.015.602.131          | 1.015.602.131          | 1.115.602.131            | 1.115.602.131          |
| - Dori Restaurant Corporation                                                                      | 477.946.912            | 477.946.912            | 477.946.912              | 477.946.912            |
| - Fines, interest charged on late payment, etc. incurred from overdue and unrecognized debts       |                        |                        |                          |                        |
| - Recoverability of doubtful debts                                                                 | 1.856.596.158          | 1.856.596.158          | 1.956.596.158            | 1.956.596.158          |
| 7- Inventories                                                                                     | <u>Ending balance</u>  |                        | <u>Beginning balance</u> |                        |
|                                                                                                    | Original costs         | Allowance              | Original costs           | Allowance              |
| - Goods in transit                                                                                 |                        |                        |                          |                        |
| - Materials and supplies                                                                           |                        |                        |                          |                        |
| - Tools                                                                                            |                        |                        |                          |                        |
| - Work-in-process                                                                                  | 0                      |                        | 0                        |                        |
| - Finished goods                                                                                   | 0                      |                        | 0                        |                        |
| - Merchandises                                                                                     | 265.300.000            |                        | 0                        |                        |
| - Goods on consignment                                                                             | 0                      |                        | 0                        |                        |
| - Goods stored in bonded warehouse                                                                 | 0                      |                        | 0                        |                        |
| - Properties                                                                                       | 0                      |                        | 0                        |                        |
| <b>Total</b>                                                                                       | <b>265.300.000</b>     | <b>0</b>               | <b>0</b>                 | <b>0</b>               |
| 8- Long-term assets-in-process                                                                     | <u>Ending balance</u>  |                        | <u>Beginning balance</u> |                        |
|                                                                                                    | Original costs         | Recoverable value      | Original costs           | Recoverable value      |
| <b>a/ Long-term work-in-process</b>                                                                | <b>125.912.716.083</b> | <b>125.912.716.083</b> | <b>125.866.616.083</b>   | <b>125.866.616.083</b> |
| - Binh Tan Apartment Project                                                                       | 70.360.154.012         | 70.360.154.012         | 70.368.715.889           | 70.368.715.889         |
| - Auxiliary area of houses and residential area (corner of DC12 & 13 Street, Son Ky Ward)          | 3.920.018.113          | 3.920.018.113          | 3.920.018.113            | 3.920.018.113          |
| - Residential Area in Tan Binh Industrial Park (expanded part)                                     | 34.356.825.568         | 34.356.825.568         | 34.318.609.690           | 34.318.609.690         |
| - Workers' accommodation (social housing) in Tan Binh Industrial Park (expanded part)              | 17.275.718.390         | 17.275.718.390         | 17.259.272.391           | 17.259.272.391         |
| <b>b/ Construction-in-progress</b>                                                                 | <b>120.000.000</b>     | <b>120.000.000</b>     | <b>120.000.000</b>       | <b>120.000.000</b>     |
| - Acquisition                                                                                      | 0                      | 0                      | 0                        | 0                      |
| - Construction-in-progress                                                                         | 120.000.000            | 120.000.000            | 120.000.000              | 120.000.000            |
| + <i>School Project</i>                                                                            | <i>120.000.000</i>     | <i>120.000.000</i>     | <i>120.000.000</i>       | <i>120.000.000</i>     |
| - Repair                                                                                           | 0                      | 0                      | 0                        | 0                      |
| <b>Total</b>                                                                                       | <b>126.032.716.083</b> | <b>126.032.716.083</b> | <b>125.986.616.083</b>   | <b>125.986.616.083</b> |

9- Increases, decreases in tangible fixed assets:

| Items                             | Buildings and structures | Machinery and equipment | Vehicles       | Office equipment | Perennials    | Other fixed assets | Total           |
|-----------------------------------|--------------------------|-------------------------|----------------|------------------|---------------|--------------------|-----------------|
| <b>Historical costs</b>           |                          |                         |                |                  |               |                    |                 |
| <b>Beginning balance</b>          | 46.697.280.981           | 2.934.972.308           | 42.413.634.293 | 1.994.287.211    | 2.790.942.551 | 84.487.778.901     | 181.318.896.245 |
| - Acquisition during the year     |                          |                         |                |                  |               |                    | 0               |
| - Completed constructions         |                          |                         |                |                  |               |                    | 0               |
| - Other increases                 |                          |                         |                |                  |               |                    | 0               |
| - Transfer to investment property |                          |                         |                |                  |               |                    | 0               |
| - Disposal and liquidation        |                          |                         |                |                  |               |                    | 0               |
| - Other decreases                 |                          |                         |                |                  |               |                    | 0               |
| <b>Ending balance</b>             | 46.697.280.981           | 2.934.972.308           | 42.413.634.293 | 1.994.287.211    | 2.790.942.551 | 84.487.778.901     | 181.318.896.245 |
| <b>Accumulated depreciation</b>   |                          |                         |                |                  |               |                    | 0               |
| <b>Beginning balance</b>          | 36.648.893.103           | 2.468.621.883           | 22.180.143.172 | 1.681.103.403    | 2.790.942.551 | 84.487.778.901     | 150.257.483.013 |
| - Depreciation during the year    | 509.993.688              | 87.691.836              | 1.051.832.683  | 42.847.309       |               |                    | 1.692.365.516   |
| - Other increases                 |                          |                         |                |                  |               |                    | 0               |
| - Transfer to investment property |                          |                         |                |                  |               |                    | 0               |
| - Disposal and liquidation        |                          |                         |                |                  |               |                    | 0               |
| - Other decreases                 |                          |                         |                |                  |               |                    | 0               |
| <b>Ending balance</b>             | 37.158.886.791           | 2.556.313.719           | 23.231.975.855 | 1.723.950.712    | 2.790.942.551 | 84.487.778.901     | 151.949.848.529 |
| <b>Net book values</b>            |                          |                         |                |                  |               |                    | 0               |
| - Beginning balance               | 10.048.387.878           | 466.350.425             | 20.233.491.121 | 313.183.808      | 0             | 0                  | 31.061.413.232  |
| - Re-evaluated ending balance     | 9.538.394.190            | 378.658.589             | 19.181.658.438 | 270.336.499      | 0             | 0                  | 29.369.047.716  |

- Ending net book value of tangible fixed assets used as collaterals to secure loans: VND 0

- Ending fixed assets fully depreciated but still in use: VND 120.359.443.498

- Net book value of ending fixed assets waiting for liquidation:

- Commitments to purchase and sell tangible fixed assets with high value in the future

- Other changes in tangible fixed assets

10- Increases, decreases in intangible fixed assets:

| Items                         | Land use right | Goodwill | Patents | Management software | Other intangible fixed assets | Total       |
|-------------------------------|----------------|----------|---------|---------------------|-------------------------------|-------------|
| <b>Initial costs</b>          |                |          |         |                     |                               |             |
| <b>Beginning balance</b>      | 0              | 0        | 0       | 445.000.000         | 0                             | 445.000.000 |
| - Acquisition during the year | 0              | 0        | 0       | 0                   | 0                             | 0           |
| - Internally generated assets | 0              | 0        | 0       | 0                   | 0                             | 0           |
| - Completed constructions     | 0              | 0        | 0       | 0                   | 0                             | 0           |

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|                                          |   |   |   |   |   |             |   |   |             |
|------------------------------------------|---|---|---|---|---|-------------|---|---|-------------|
| - Increase due to business consolidation | 0 | 0 | 0 | 0 | 0 | 0           | 0 | 0 | 0           |
| - Other increases                        | 0 | 0 | 0 | 0 | 0 | 0           | 0 | 0 | 0           |
| - Liquidation and disposal               | 0 | 0 | 0 | 0 | 0 | 0           | 0 | 0 | 0           |
| - Other decreases                        | 0 | 0 | 0 | 0 | 0 | 0           | 0 | 0 | 0           |
| <b>Ending balance</b>                    | 0 | 0 | 0 | 0 | 0 | 445.000.000 | 0 | 0 | 445.000.000 |
| <b>Accumulated amortization</b>          |   |   |   |   |   |             |   |   |             |
| <b>Beginning balance</b>                 | 0 | 0 | 0 | 0 | 0 | 445.000.000 | 0 | 0 | 445.000.000 |
| - Amortization during the year           | 0 | 0 | 0 | 0 | 0 | 0           | 0 | 0 | 0           |
| - Other increases                        | 0 | 0 | 0 | 0 | 0 | 0           | 0 | 0 | 0           |
| - Liquidation and disposal               | 0 | 0 | 0 | 0 | 0 | 0           | 0 | 0 | 0           |
| - Other decreases                        | 0 | 0 | 0 | 0 | 0 | 0           | 0 | 0 | 0           |
| <b>Ending balance</b>                    | 0 | 0 | 0 | 0 | 0 | 445.000.000 | 0 | 0 | 445.000.000 |
| <b>Net book values</b>                   |   |   |   |   |   |             |   |   |             |
| - Beginning balance                      | 0 | 0 | 0 | 0 | 0 | 0           | 0 | 0 | 0           |
| - Re-evaluated ending balance            | 0 | 0 | 0 | 0 | 0 | 0           | 0 | 0 | 0           |

- Ending net book value of intangible fixed assets used as collaterals to secure loans:
- Ending fixed assets fully amortized but still in use: VND 445.000.000
- Other disclosures

#### 11- Increases, decreases in financial leased assets:

| Items                                 | Buildings and structures | Machinery and equipment | Vehicles | Office equipment | Other fixed assets | Total |
|---------------------------------------|--------------------------|-------------------------|----------|------------------|--------------------|-------|
| <b>Historical costs</b>               |                          |                         |          |                  |                    |       |
| <b>Beginning balance</b>              | 0                        | 0                       | 0        | 0                | 0                  | 0     |
| - Financial leases during the year    |                          |                         |          |                  |                    |       |
| - Purchase of financial leased assets |                          |                         |          |                  |                    |       |
| - Other increases                     |                          |                         |          |                  |                    |       |
| - Return of financial leased assets   |                          |                         |          |                  |                    |       |
| - Other decreases                     |                          |                         |          |                  |                    |       |
| <b>Ending balance</b>                 | 0                        | 0                       | 0        | 0                | 0                  | 0     |
| <b>Accumulated depreciation</b>       |                          |                         |          |                  |                    |       |
| <b>Beginning balance</b>              | 0                        | 0                       | 0        | 0                | 0                  | 0     |
| - Depreciation during the year        |                          |                         |          |                  |                    |       |
| - Purchase of financial leased assets |                          |                         |          |                  |                    |       |
| - Other increases                     |                          |                         |          |                  |                    |       |
| - Return of financial leased assets   |                          |                         |          |                  |                    |       |
| - Other decreases                     |                          |                         |          |                  |                    |       |
| <b>Ending balance</b>                 | 0                        | 0                       | 0        | 0                | 0                  | 0     |
| <b>Net book values</b>                |                          |                         |          |                  |                    |       |
| - Beginning balance                   | 0                        | 0                       | 0        | 0                | 0                  | 0     |
| - Re-evaluated ending balance         | 0                        | 0                       | 0        | 0                | 0                  | 0     |

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- \* Additional rentals recognized as expenses during the year:
- \* Basis for determining additional rentals
- \* Lease renewal or right to purchase assets

**12- Increases, decreases in investment properties:**

| Items                                                       | Beginning balance | Increase during the period | Decrease during the period | Ending balance  |
|-------------------------------------------------------------|-------------------|----------------------------|----------------------------|-----------------|
| <b>a/ Investment property for lease</b>                     |                   |                            |                            |                 |
| <b>Historical/Initial costs</b>                             | 603.858.516.306   | 0                          | 0                          | 603.858.516.306 |
| - Land use right                                            |                   |                            |                            |                 |
| - Houses                                                    | 603.858.516.306   | 0                          | 0                          | 603.858.516.306 |
| - Houses and land use right                                 |                   |                            |                            |                 |
| - Infrastructure                                            |                   |                            |                            |                 |
| <b>Accumulated depreciation/amortization</b>                | 453.023.545.661   | 7.850.126.648              | 0                          | 460.873.672.309 |
| - Land use right                                            |                   |                            |                            |                 |
| - Houses                                                    | 453.023.545.661   | 7.850.126.648              | 0                          | 460.873.672.309 |
| - Houses and land use right                                 |                   |                            |                            |                 |
| - Infrastructure                                            |                   |                            |                            |                 |
| <b>Net book values</b>                                      | 150.834.970.645   |                            |                            | 142.984.843.997 |
| - Land use right                                            |                   |                            |                            |                 |
| - Houses                                                    | 150.834.970.645   |                            |                            | 142.984.843.997 |
| - Houses and land use right                                 |                   |                            |                            |                 |
| - Infrastructure                                            |                   |                            |                            |                 |
| <b>b/ Investment property held for capital appreciation</b> |                   |                            |                            |                 |
| <b>Historical/Initial costs</b>                             |                   |                            |                            |                 |
| - Land use right                                            |                   |                            |                            |                 |
| - Houses                                                    |                   |                            |                            |                 |
| - Houses and land use right                                 |                   |                            |                            |                 |
| - Infrastructure                                            |                   |                            |                            |                 |
| <b>Accumulated depreciation/amortization</b>                |                   |                            |                            |                 |
| - Land use right                                            |                   |                            |                            |                 |
| - Houses                                                    |                   |                            |                            |                 |
| - Houses and land use right                                 |                   |                            |                            |                 |
| - Infrastructure                                            |                   |                            |                            |                 |
| <b>Net book values</b>                                      |                   |                            |                            |                 |
| - Land use right                                            |                   |                            |                            |                 |
| - Houses                                                    |                   |                            |                            |                 |
| - Houses and land use right                                 |                   |                            |                            |                 |
| - Infrastructure                                            |                   |                            |                            |                 |

- Ending net book values of the investment properties used as collaterals to secure loans : VND 0
- Investment properties fully depreciated/amortized but still leasing or holding for capital appreciation : VND 265.911.680.077
- Other disclosures

|                             |                                                                |                        |                          |
|-----------------------------|----------------------------------------------------------------|------------------------|--------------------------|
| <b>13- Prepaid expenses</b> |                                                                | <u>Ending balance</u>  | <u>Beginning balance</u> |
| a/                          | Short-term                                                     | 1.526.368.729          | 4.404.639.007            |
|                             | - Repair expenses                                              | 0                      | 20.893.500               |
|                             | - Server rentals, IT services                                  | 0                      | 4.383.745.507            |
|                             | - Land rental                                                  |                        | 0                        |
|                             | - Other expenses                                               | 1.526.368.729          |                          |
| b/                          | Long-term                                                      | 164.552.876.564        | 165.205.493.254          |
|                             | - Repair expenses                                              | 12.430.503.853         | 11.559.840.013           |
|                             | - Server rentals, IT services                                  | 162.929.993            | 180.273.326              |
|                             | (ground leveling + compensation)                               | 128.360.205.579        | 129.337.581.038          |
|                             | - Infrastructure of existing Industrial Park                   | 9.952.370.417          | 10.068.095.654           |
|                             | - Rental for land located at existing Tan Binh Industrial Park | 12.676.071.118         | 12.823.467.295           |
|                             | - Tools for lease                                              | 550.000.003            | 733.333.336              |
|                             | - Other expenses                                               | 420.795.601            | 502.902.592              |
|                             | <b>Total</b>                                                   | <b>166.079.245.293</b> | <b>169.610.132.261</b>   |
| <b>14- Other assets</b>     |                                                                | <u>Ending balance</u>  | <u>Beginning balance</u> |
| a/                          | Short-term                                                     | 0                      | 0                        |
|                             | - Deductible VAT                                               | 0                      | 0                        |
| b/                          | Long-term                                                      | 321.010.798            | 321.010.798              |
|                             | - Deferred income tax assets                                   | 321.010.798            | 321.010.798              |
|                             | <b>Total</b>                                                   | <b>321.010.798</b>     | <b>321.010.798</b>       |

15- Borrowings and financial leases

|                                         | <u>Ending balance</u> |                       | <u>During the period</u> |          | <u>Beginning balance</u> |                       |
|-----------------------------------------|-----------------------|-----------------------|--------------------------|----------|--------------------------|-----------------------|
|                                         | Value                 | Amounts to be prepaid | Increase                 | Decrease | Value                    | Amounts to be prepaid |
| a/ Short-term loans                     | -                     | -                     | -                        | -        | -                        | -                     |
| b/ Long-term loans<br>More than 5 years | -                     | -                     | -                        | -        | -                        | -                     |
| <b>Total</b>                            | -                     | -                     | -                        | -        | -                        | -                     |

c/ Financial leases

| Term                        | <u>Ending balance</u>                |                                      |                     | <u>Beginning balance</u>             |                                      |                     |
|-----------------------------|--------------------------------------|--------------------------------------|---------------------|--------------------------------------|--------------------------------------|---------------------|
|                             | Total repayment for financial leases | Payment for financial lease interest | Principal repayment | Total repayment for financial leases | Payment for financial lease interest | Principal repayment |
| 1 year or less              |                                      |                                      |                     |                                      |                                      |                     |
| More than 1 year to 5 years |                                      |                                      |                     |                                      |                                      |                     |
| More than 5 years           |                                      |                                      |                     |                                      |                                      |                     |

d/ Overdue borrowings and financial leases

|  | <u>Ending balance</u> | <u>Beginning balance</u> |           |          |
|--|-----------------------|--------------------------|-----------|----------|
|  | Principal             | Interest                 | Principal | Interest |

- Loan;
- Financial leases
- Reason for non-payment
- Total**

16 - Trade payables

| a/ Short-term trade payables                                    | <u>Ending balance</u> |                      | <u>Beginning balance</u> |                      |
|-----------------------------------------------------------------|-----------------------|----------------------|--------------------------|----------------------|
|                                                                 | Value                 | Amounts to be repaid | Value                    | Amounts to be repaid |
| - Minh Phat Investment and Development Joint Stock Company      | 1.081.254.338         | 1.081.254.338        | 0                        | 0                    |
| - Tan Binh Tanimex Production Service Joint Stock Company       | 2.429.910             | 2.429.910            | 0                        | 0                    |
| - Thinh Phat Transportation Services Joint Stock Company        | 8.100.000             | 8.100.000            | 0                        | 0                    |
| - Khang Nam Investment Construction Trading Joint Stock Company | 973.573.041           | 973.573.041          | 973.573.041              | 973.573.041          |



|                                                            |                          |                                         |                                      |                                                                   |
|------------------------------------------------------------|--------------------------|-----------------------------------------|--------------------------------------|-------------------------------------------------------------------|
| - Payables to other subjects                               | 65.331.525               | 65.331.525                              | 32.870.525                           | 32.870.525                                                        |
| <b>Total</b>                                               | <b>2.130.688.814</b>     | <b>2.130.688.814</b>                    | <b>1.006.443.566</b>                 | <b>1.006.443.566</b>                                              |
| <b>b/ Long-term trade payables</b>                         | <b>33.000.000</b>        | <b>33.000.000</b>                       | <b>33.000.000</b>                    | <b>33.000.000</b>                                                 |
| <b>c/ Overdue debts</b>                                    |                          |                                         |                                      |                                                                   |
| <b>d/ Payables to related parties</b>                      |                          |                                         |                                      |                                                                   |
| - Minh Phat Investment and Development Joint Stock Company | 1.081.254.338            | 1.081.254.338                           | 0                                    | 0                                                                 |
| - Tan Binh Tanimex Production Service Joint Stock Company  | 2.429.910                | 2.429.910                               | 0                                    | 0                                                                 |
| - Thinh Phat Transportation Services Joint Stock Company   | 8.100.000                | 8.100.000                               | 0                                    | 0                                                                 |
| <b>17- Taxes and other obligations to the State</b>        |                          |                                         |                                      |                                                                   |
| <b>Budget</b>                                              |                          |                                         |                                      |                                                                   |
|                                                            | <u>Beginning balance</u> | <u>Amount payable during the period</u> | <u>Amount paid during the period</u> | <u>Deductible amounts of tax and fines temporarily paid</u>       |
|                                                            |                          |                                         |                                      | <u>Deduction of the tax amount overpaid in the previous years</u> |
|                                                            |                          |                                         |                                      | <u>Ending balance</u>                                             |
| a/ Amounts payable (Details by tax types)                  |                          |                                         |                                      |                                                                   |
| VAT                                                        | 8.177.815.756            | 4.379.931.083                           | 11.145.213.346                       | 1.412.533.493                                                     |
| Corporate income tax                                       | 4.444.869.849            | 6.031.805.772                           | 6.025.177.093                        | 4.451.498.528                                                     |
| Personal income tax                                        | 173.665.455              | 1.512.016.224                           | 510.649.411                          | 1.175.032.268                                                     |
| License duty                                               | 0                        | 0                                       | 0                                    | 0                                                                 |
| Property tax, land rental                                  | 12.264.667.528           | 0                                       | 12.264.667.528                       | 0                                                                 |
| <b>Total</b>                                               | <b>25.061.018.588</b>    | <b>11.923.753.079</b>                   | <b>29.945.707.378</b>                | <b>7.039.064.289</b>                                              |
| b/ Amounts receivable (Details by tax types)               |                          |                                         |                                      |                                                                   |
| Land rental                                                | 0                        | (1.313.884.915)                         | 0                                    | 0                                                                 |
| <b>Total</b>                                               | <b>0</b>                 | <b>(1.313.884.915)</b>                  | <b>0</b>                             | <b>1.313.884.915</b>                                              |

|                                                                                                             |                              |                                 |
|-------------------------------------------------------------------------------------------------------------|------------------------------|---------------------------------|
| <b>18 - Accrued expenses</b>                                                                                | <b><u>Ending balance</u></b> | <b><u>Beginning balance</u></b> |
| a/ <b>Short-term</b>                                                                                        | <b>10.000.000</b>            | <b>10.000.000</b>               |
| - Accrual of salaries during annual leave                                                                   |                              |                                 |
| - Amount arising during business suspension                                                                 |                              |                                 |
| - Temporarily accrued costs of merchandises, finished goods, properties sold                                |                              |                                 |
| - Accrued construction costs                                                                                | 10.000.000                   | 10.000.000                      |
| - Other short-term accrued expenses                                                                         | 0                            | 0                               |
| <b>b/ Long-term</b>                                                                                         | <b>51.469.045.129</b>        | <b>53.133.955.072</b>           |
| - Loan interest                                                                                             |                              |                                 |
| - Other amounts                                                                                             | 51.469.045.129               | 53.133.955.072                  |
| + Maintenance fees for Industrial Park                                                                      | 23.329.236.343               | 24.994.146.286                  |
| + Accrual of expenses for infrastructure of Tan Binh Industrial Park                                        | 28.139.808.786               | 28.139.808.786                  |
| <b>Total</b>                                                                                                | <b>51.479.045.129</b>        | <b>53.143.955.072</b>           |
| <b>19- Other payables</b>                                                                                   | <b><u>Ending balance</u></b> | <b><u>Beginning balance</u></b> |
| a/ <b>Short-term</b>                                                                                        |                              |                                 |
| - Excessive assets waiting for treatment                                                                    | 85.313.000                   | 85.493.000                      |
| - Trade Union's expenditure                                                                                 | 0                            | 206.676.500                     |
| - Social insurance premiums                                                                                 | 0                            | 36.463.500                      |
| - Health insurance premiums                                                                                 | 0                            | 20.248.000                      |
| - Unemployment insurance premiums                                                                           |                              |                                 |
| - Payables for equitization                                                                                 |                              |                                 |
| - Receipt of short-term deposits and mortgages                                                              | 14.573.754.127               | 17.832.575.351                  |
| - Dividends and profit payable                                                                              | 2.440.393.850                | 2.229.062.600                   |
| - Apartment maintenance fees                                                                                | 36.605.891                   | 36.518.095                      |
| - Infrastructure maintenance fees (including uncollected portion after making allowance for doubtful debts) | 115.550.357                  | 124.809.616                     |
| - Other payables                                                                                            | 6.254.341.368                | 6.936.368.872                   |
| <b>Total</b>                                                                                                | <b>23.505.958.593</b>        | <b>27.508.215.534</b>           |
| b/ <b>Long-term</b>                                                                                         |                              |                                 |
| - Receipt of long-term deposits and mortgages                                                               | 59.141.321.984               | 56.461.820.144                  |
| - Compensation                                                                                              | 36.084.609.927               | 34.366.295.127                  |
| - Public utility fees                                                                                       | 5.502.629.860                | 5.502.629.860                   |
| - Other payables                                                                                            |                              |                                 |
| <b>Total</b>                                                                                                | <b>100.728.561.771</b>       | <b>96.330.745.131</b>           |
| <b>20- Unearned revenues</b>                                                                                | <b><u>Ending balance</u></b> | <b><u>Beginning balance</u></b> |
| a/ <b>Short-term</b>                                                                                        |                              |                                 |
| - Revenue received in advance                                                                               | 2.358.395.796                | 6.511.240.582                   |
| - Revenue from traditional customer program                                                                 |                              |                                 |
| - Other unearned revenues                                                                                   |                              |                                 |
| <b>Total</b>                                                                                                | <b>2.358.395.796</b>         | <b>6.511.240.582</b>            |
| b/ <b>Long-term</b>                                                                                         |                              |                                 |
| - Revenue received in advance                                                                               | 104.043.606.268              | 104.043.606.268                 |
| - Revenue from traditional customers                                                                        |                              |                                 |
| - Other unearned revenues                                                                                   |                              |                                 |
| <b>Total</b>                                                                                                | <b>104.043.606.268</b>       | <b>104.043.606.268</b>          |
| <b>21- Issued bonds</b>                                                                                     | <b><u>Ending balance</u></b> | <b><u>Beginning balance</u></b> |
| 21.1/ Ordinary bonds                                                                                        |                              |                                 |
| 21.2/ Convertible bonds                                                                                     |                              |                                 |
| <b>22- Preferred shares classified as liabilities</b>                                                       | <b><u>Ending balance</u></b> | <b><u>Beginning balance</u></b> |
| <b>23 - Provisions for payables</b>                                                                         | <b><u>Ending balance</u></b> | <b><u>Beginning balance</u></b> |
| a/ Short-term                                                                                               |                              |                                 |
| b/ Long-term                                                                                                |                              |                                 |

**24 - Deferred income tax assets and deferred income tax liabilities**

|                                                                                  | <u>Ending balance</u> | <u>Beginning balance</u> |
|----------------------------------------------------------------------------------|-----------------------|--------------------------|
| a/ Deferred income tax assets                                                    |                       |                          |
| - Corporate income tax rate used for determining deferred income tax assets      |                       |                          |
| - Deferred income tax assets related to temporarily deductible differences       | 321.010.798           | 321.010.798              |
| - Deferred income tax assets related to unused taxable losses                    |                       |                          |
| - Deferred income tax assets related to unused tax incentives                    |                       |                          |
| - Amounts offsetting against deferred income tax liabilities                     |                       |                          |
| b/ Deferred income tax liabilities                                               |                       |                          |
| - Corporate income tax rate used for determining deferred income tax liabilities |                       |                          |
| - Deferred income tax liabilities incurred from temporarily taxable differences  |                       |                          |
| - Amounts offsetting against deferred income tax assets                          |                       |                          |

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25- Owner's equity

a- Statement of fluctuations in owner's equity

| Items                                           | Items of owner's equity |                 |                          |                                 |                   |                 |
|-------------------------------------------------|-------------------------|-----------------|--------------------------|---------------------------------|-------------------|-----------------|
|                                                 | Capital                 | Share premiums  | Other sources of capital | Investment and development fund | Retained earnings | Total           |
| A                                               | 1                       | 2               | 3                        | 4                               | 5                 | 6               |
| <b>Beginning balance of the previous period</b> | 300.000.000.000         | 170.675.017.127 | 0                        | 151.366.194.011                 | 221.266.447.151   | 843.307.658.289 |
| - Capital increase in the previous year         |                         |                 |                          |                                 |                   | 0               |
| - Profit in the previous year                   |                         |                 |                          |                                 | 116.571.804.652   | 116.571.804.652 |
| - Other increases                               |                         |                 |                          |                                 |                   | 0               |
| - Capital decrease in the previous year         |                         |                 |                          |                                 |                   | 0               |
| - Loss in the previous year                     |                         |                 |                          |                                 |                   | 0               |
| - Other decreases                               |                         |                 |                          |                                 | 104.890.693.785   | 104.890.693.785 |
| <b>Ending balance of the previous period</b>    | 300.000.000.000         | 170.675.017.127 | 0                        | 151.366.194.011                 | 232.947.558.018   | 854.988.769.156 |
| <b>Beginning balance of the current period</b>  | 300.000.000.000         | 170.675.017.127 | 0                        | 151.366.194.011                 | 232.947.558.018   | 854.988.769.156 |
| - Capital increase in the current year          |                         |                 |                          |                                 |                   | 0               |
| - Profit in the current year                    |                         |                 |                          |                                 | 30.533.519.562    | 30.533.519.562  |
| - Other increases                               |                         |                 |                          |                                 |                   | 0               |
| - Capital decrease in the current year          |                         |                 |                          |                                 |                   | 0               |
| - Loss in the current year                      |                         |                 |                          |                                 |                   | 0               |
| - Other decreases                               |                         |                 |                          |                                 | 37.500.000.000    | 37.500.000.000  |
| <b>Ending balance of the current period</b>     | 300.000.000.000         | 170.675.017.127 | 0                        | 151.366.194.011                 | 225.981.077.580   | 848.022.288.718 |



|                                                                                                                                        |  |                              |                                 |
|----------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------|---------------------------------|
| <b>b - Capital</b>                                                                                                                     |  | <b><u>Ending balance</u></b> | <b><u>Beginning balance</u></b> |
| - Capital contributed by the Parent Company                                                                                            |  | 0                            | 0                               |
| - Capital contributed by other shareholders                                                                                            |  | 300.000.000.000              | 300.000.000.000                 |
| <b>Total</b>                                                                                                                           |  | <b>300.000.000.000</b>       | <b>300.000.000.000</b>          |
| <b>c- Capital transactions with owners, profit and dividend distribution</b>                                                           |  | <b><u>Current year</u></b>   | <b><u>Previous year</u></b>     |
| - Capital                                                                                                                              |  |                              |                                 |
| + Beginning capital contribution                                                                                                       |  | 300.000.000.000              | 300.000.000.000                 |
| + Capital increase during the year                                                                                                     |  |                              |                                 |
| + Capital decrease during the year                                                                                                     |  |                              |                                 |
| + Ending capital contribution                                                                                                          |  | 300.000.000.000              | 300.000.000.000                 |
| - Dividends and profit shared                                                                                                          |  | 37.288.668.750               | 37.288.300.000                  |
| <b>d- Shares</b>                                                                                                                       |  | <b><u>Ending balance</u></b> | <b><u>Beginning balance</u></b> |
| - Number of shares registered to be issued                                                                                             |  | 30.000.000                   | 30.000.000                      |
| - Number of shares sold to the public                                                                                                  |  | 30.000.000                   | 30.000.000                      |
| + Common shares                                                                                                                        |  | 30.000.000                   | 30.000.000                      |
| + Preferred shares                                                                                                                     |  | 0                            | 0                               |
| - Number of shares repurchased                                                                                                         |  | 0                            | 0                               |
| + Common shares                                                                                                                        |  | 0                            | 0                               |
| + Preferred shares                                                                                                                     |  | 0                            | 0                               |
| - Number of outstanding shares                                                                                                         |  | 30.000.000                   | 30.000.000                      |
| + Common shares                                                                                                                        |  | 30.000.000                   | 30.000.000                      |
| + Preferred shares                                                                                                                     |  |                              |                                 |
| * Face value per outstanding share:                                                                                                    |  | 10.000                       |                                 |
| <b>d- Dividends</b>                                                                                                                    |  |                              |                                 |
| - Dividends disclosed after the fiscal year ending:                                                                                    |  | 75.000.000.000               |                                 |
| + Disclosed dividends on common shares:                                                                                                |  | 75.000.000.000               |                                 |
| + Disclosed dividends on preferred shares:                                                                                             |  |                              |                                 |
| - Unrecognized and accumulated dividends of preferred shares                                                                           |  | 0                            |                                 |
| <b>e- Funds</b>                                                                                                                        |  | <b><u>Ending balance</u></b> | <b><u>Beginning balance</u></b> |
| - Investment and development fund                                                                                                      |  | 151.366.194.011              | 151.366.194.011                 |
| - Enterprise arrangement support fund                                                                                                  |  |                              |                                 |
| - Other funds                                                                                                                          |  |                              |                                 |
| <b>f- Income and expenses, gains or losses directly recognized in owner's equity in accordance with accounting standards.</b>          |  |                              |                                 |
| <b>26- Differences due to re-evaluation of assets</b>                                                                                  |  | <b><u>Ending balance</u></b> | <b><u>Beginning balance</u></b> |
| <b>27 - Exchange differences</b>                                                                                                       |  | <b><u>Ending balance</u></b> | <b><u>Beginning balance</u></b> |
| <b>28- Expenditures</b>                                                                                                                |  | <b><u>Ending balance</u></b> | <b><u>Beginning balance</u></b> |
| <b>29- Off-balance sheet items</b>                                                                                                     |  | <b><u>Ending balance</u></b> | <b><u>Beginning balance</u></b> |
| a/ External leased assets: The total minimum lease payment in the future for irrevocable leasing contracts will be settled as follows: |  |                              |                                 |
| b/ Assets kept for others:                                                                                                             |  |                              |                                 |
| c/ Foreign currencies:                                                                                                                 |  |                              |                                 |
| US Dollar (USD)                                                                                                                        |  | 276,75                       | 280,05                          |
| Euro (EUR)                                                                                                                             |  |                              |                                 |
| Japanese Yen (¥)                                                                                                                       |  |                              |                                 |
| d/ Monetary gold                                                                                                                       |  |                              |                                 |
| d/ Treated doubtful debts:                                                                                                             |  |                              |                                 |
| e/ Other information on off-balance sheet items                                                                                        |  |                              |                                 |
| <b>30- Other disclosures:</b>                                                                                                          |  |                              |                                 |

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## VII- Additional information on the items of the Income Statement

(Unit: VND)

|                                                                                                                | 1 <sup>th</sup> quarter of the<br>current year        | 1 <sup>th</sup> quarter of the<br>previous year        |
|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------|
| <b>1- Total sales</b>                                                                                          | <b>58.323.180.918</b>                                 | <b>57.183.942.942</b>                                  |
| a/ Sales                                                                                                       |                                                       |                                                        |
| - Sales of merchandises                                                                                        |                                                       |                                                        |
| - Sales of service provisions                                                                                  | 58.323.180.918                                        | 57.183.942.942                                         |
| - Sales from construction contracts (For enterprises with construction activities)                             |                                                       |                                                        |
| - Sales from construction contracts recognized during the period                                               |                                                       |                                                        |
| - Total accumulated sales from construction contracts recognized as to<br>the date of the Financial Statements |                                                       |                                                        |
| b/ Sales to related parties (Details of each subject)                                                          |                                                       |                                                        |
| - Tri Duc Education Joint Stock Company                                                                        | 2.691.000.000                                         | 2.685.000.000                                          |
| - Tan Binh Tanimex Production Service Joint Stock<br>Company (Taniservice)                                     | 251.918.263                                           | 249.544.616                                            |
| - Minh Phat Investment Joint Stock Company                                                                     | 1.702.565.989                                         | 1.507.577.110                                          |
| - Thinh Phat Transportation Services Joint Stock Company                                                       | 2.281.261.121                                         | 2.236.329.223                                          |
| - Tan Phu Investment and Service Joint Stock Company                                                           | 86.000.000                                            | 86.000.000                                             |
| - Hung Phat Services Production Joint Stock Company                                                            | 563.508.738                                           | 411.766.893                                            |
| <b>2- Sales deductions</b>                                                                                     | <b>0</b>                                              | <b>0</b>                                               |
| <b>3- Costs of sales</b>                                                                                       | <b>1<sup>th</sup> quarter of the<br/>current year</b> | <b>1<sup>th</sup> quarter of the<br/>previous year</b> |
| - Costs of merchandises sold                                                                                   |                                                       |                                                        |
| - Costs of finished goods sold                                                                                 |                                                       |                                                        |
| <i>In which</i> : Costs of merchandises, finished goods of investment properties accrued are as<br>follows:    |                                                       |                                                        |
| + Accrued expenses                                                                                             |                                                       |                                                        |
| + Value accrued in expenses of each item                                                                       |                                                       |                                                        |
| + Time in which the expenses are expected to be incurred                                                       |                                                       |                                                        |
| - Costs of services provided                                                                                   | 12.206.890.099                                        | 14.709.690.203                                         |
| - Net book values, expenses for disposal, liquidation of investment properties                                 |                                                       |                                                        |
| - Expenses for investment property trading                                                                     |                                                       |                                                        |
| <b>Total</b>                                                                                                   | <b>12.206.890.099</b>                                 | <b>14.709.690.203</b>                                  |
| <b>4- Financial income</b>                                                                                     | <b>1<sup>th</sup> quarter of the<br/>current year</b> | <b>1<sup>th</sup> quarter of the<br/>previous year</b> |
| - Deposit interest, interest on loans given                                                                    | 708.459.685                                           | 668.702.187                                            |
| - Gains from sales of investments                                                                              | 0                                                     | 72.172.092                                             |
| - Dividends, profit shared                                                                                     | 7.374.262.500                                         | 7.012.037.500                                          |
| - Exchange gain arising                                                                                        |                                                       |                                                        |
| - Interest on sales with deferred payment                                                                      | 74.231.936                                            | 414.380.450                                            |
| - Other financial income                                                                                       |                                                       |                                                        |
| <b>Total</b>                                                                                                   | <b>8.156.954.121</b>                                  | <b>8.167.292.229</b>                                   |
| <b>5- Financial expenses</b>                                                                                   | <b>1<sup>th</sup> quarter of the<br/>current year</b> | <b>1<sup>th</sup> quarter of the<br/>previous year</b> |
| - Loan interest                                                                                                |                                                       |                                                        |
| - Cash discount, interest on sales with deferred payment                                                       |                                                       |                                                        |
| - Loss due to liquidation of financial investments                                                             | 0                                                     | 3.300.000                                              |
| - Exchange loss arising                                                                                        |                                                       |                                                        |
| - Provision for devaluation of trading securities and investment loss                                          | 0                                                     | 0                                                      |
| - Other financial expenses                                                                                     | 179.192                                               | 250.742                                                |
| - Amounts recognized as decreases in financial expenses                                                        | 0                                                     | (36.924.975)                                           |
| <b>Total</b>                                                                                                   | <b>179.192</b>                                        | <b>(33.374.233)</b>                                    |

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|                                                                                                           | 1 <sup>th</sup> quarter of the<br>current year | 1 <sup>th</sup> quarter of the<br>previous year |
|-----------------------------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------------|
| <b>6- Other income</b>                                                                                    |                                                |                                                 |
| - Liquidation and disposal of fixed assets                                                                | 0                                              | 0                                               |
| - Gains due to re-evaluation of assets                                                                    |                                                |                                                 |
| - Collected fines                                                                                         | 5.066.234                                      | 761.224.000                                     |
| - Reduced taxes                                                                                           | 677.459.939                                    | 1.467.290                                       |
| - Other income                                                                                            | 682.526.173                                    | 762.691.290                                     |
| <b>Total</b>                                                                                              |                                                |                                                 |
| <b>7- Other expenses</b>                                                                                  | 1 <sup>th</sup> quarter of the<br>current year | 1 <sup>th</sup> quarter of the<br>previous year |
| - Net book values of fixed assets, expenses on liquidation and disposal<br>of fixed assets                |                                                |                                                 |
| - Losses due to re-evaluation of assets                                                                   | 0                                              | 0                                               |
| - Fines, amounts collected in arrears                                                                     | 0                                              | 0                                               |
| - Other expenses                                                                                          | 0                                              | 0                                               |
| <b>Total</b>                                                                                              |                                                |                                                 |
| <b>8- Selling expenses and general and administration expenses</b>                                        | 1 <sup>th</sup> quarter of the<br>current year | 1 <sup>th</sup> quarter of the<br>previous year |
| <b>a/ General and administration expenses incurred during the period</b>                                  | <b>7.331.822.390</b>                           | <b>7.258.519.552</b>                            |
| - Details of items accounting for 10% or more of total general and<br>administration expenses             | 7.331.822.390                                  | 7.219.519.552                                   |
| +Supplies, tools                                                                                          | 302.602.403                                    | 159.071.153                                     |
| +Salaries                                                                                                 | 3.944.550.653                                  | 4.743.546.578                                   |
| +Depreciation/(amortization) of fixed assets                                                              | 888.129.097                                    | 885.458.318                                     |
| +External services rendered                                                                               | 508.463.228                                    | 463.803.929                                     |
| +Other cash expenses                                                                                      | 1.688.077.009                                  | 967.639.574                                     |
| - Other general and administration expenses                                                               | 0                                              | 39.000.000                                      |
| <b>b/ Selling expenses incurred during the period</b>                                                     | <b>11.058.444.197</b>                          | <b>11.776.712.462</b>                           |
| - Items accounting for 10% or more of total selling expenses:                                             | 11.058.444.197                                 | 11.776.712.462                                  |
| +Supplies, tools                                                                                          | 1.430.000                                      | 25.875.000                                      |
| +Salaries                                                                                                 | 1.824.060.000                                  | 1.826.766.925                                   |
| +Depreciation/(amortization) of fixed assets                                                              | 804.236.419                                    | 708.265.593                                     |
| +External services rendered                                                                               | 7.928.973.681                                  | 8.540.373.189                                   |
| +Other cash expenses                                                                                      | 499.744.097                                    | 675.431.755                                     |
| - Other selling expenses                                                                                  | 0                                              | 0                                               |
| <b>Amounts recognized as decreases in selling expenses and general<br/>c/ and administration expenses</b> | <b>0</b>                                       | <b>(99.978.726)</b>                             |
| - Reversal of provisions for products and merchandises under warranty                                     | 0                                              | (99.978.726)                                    |
| - Reversal of provisions for restructuring, other provisions                                              |                                                |                                                 |
| - Other decreases                                                                                         |                                                |                                                 |
| <b>9- Operating costs</b>                                                                                 | 1 <sup>th</sup> quarter of the<br>current year | 1 <sup>th</sup> quarter of the<br>previous year |
| - Materials, supplies and tools                                                                           | 304.032.403                                    | 184.946.153                                     |
| - Labor costs                                                                                             | 5.768.610.653                                  | 6.570.313.503                                   |
| - Depreciation/(amortization) of fixed assets                                                             | 1.692.365.516                                  | 1.593.723.911                                   |
| - External services rendered                                                                              | 8.437.436.909                                  | 9.004.177.118                                   |
| - Other cash expenses                                                                                     | 2.187.821.106                                  | 1.582.092.603                                   |
| <b>Total</b>                                                                                              | <b>18.390.266.587</b>                          | <b>18.935.253.288</b>                           |
| <b>10- Current income tax</b>                                                                             | 1 <sup>th</sup> quarter of the<br>current year | 1 <sup>th</sup> quarter of the<br>previous year |
| - Corporate income tax charged on taxable income of the current year                                      | 6.031.805.772                                  | 5.312.611.577                                   |
| - Inclusion of corporate income tax of the previous years into current<br>income tax of the current year  |                                                |                                                 |
| - Total current income tax                                                                                | 6.031.805.772                                  | 5.312.611.577                                   |

|                                                                                      | 1 <sup>th</sup> quarter of the<br>current year | 1 <sup>th</sup> quarter of the<br>previous year |
|--------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------------|
| <b>11- Deferred income tax</b>                                                       |                                                |                                                 |
| - Deferred income tax arising from temporarily taxable differences                   |                                                |                                                 |
| - Deferred income tax arising from reversal of deferred income tax assets            | 0                                              | 0                                               |
| - Gain from deferred income tax arising from temporarily deductible differences      |                                                |                                                 |
| - Gain from deferred income tax arising from unused taxable losses and tax credits   |                                                |                                                 |
| - Gain from deferred income tax arising from reversal of deferred income tax payable |                                                |                                                 |
| - Total deferred income tax                                                          | 0                                              | 0                                               |

#### VIII- Additional information on the items of the Cash Flow Statement

##### 1- Non-cash transactions affecting the Cash Flow Statement in the future

|                                                                                                                             | 1 <sup>th</sup> quarter of the<br>current year | 1 <sup>th</sup> quarter of the<br>previous year |
|-----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------------|
| - Acquisition of assets, for which payments have not been made, directly related to or through financial lease transactions | 0                                              | 26.756.200                                      |
| - Acquisition of enterprises through issuance of shares                                                                     |                                                |                                                 |
| - Conversion of debts into owner's equity                                                                                   |                                                |                                                 |
| - Other non-cash transactions                                                                                               |                                                |                                                 |
| 2- Amounts held by the Corporation but not used:                                                                            |                                                |                                                 |
| 3 - Proceeds from borrowings during the period                                                                              |                                                |                                                 |
| - Proceeds from borrowings in accordance with common contracts                                                              |                                                |                                                 |
| - Proceeds from ordinary bonds issued                                                                                       |                                                |                                                 |
| - Proceeds from convertible bonds issued                                                                                    |                                                |                                                 |
| - Proceeds from preferred shares classified as liabilities issued                                                           |                                                |                                                 |
| - Proceeds from Government bond and REPO securities trading                                                                 |                                                |                                                 |
| - Proceeds from borrowings in other forms                                                                                   |                                                |                                                 |
| 4- Settlement of loan principal during the period                                                                           |                                                |                                                 |
| - Settlement of loan principal in accordance with common contracts                                                          |                                                |                                                 |
| - Settlement of principal of ordinary bonds                                                                                 |                                                |                                                 |
| - Settlement of principal of convertible bonds                                                                              |                                                |                                                 |
| - Settlement of principal of preferred shares classified as liabilities                                                     |                                                |                                                 |
| - Settlement of Government bonds and REPO securities trading                                                                |                                                |                                                 |
| - Settlement of loan principal in other forms                                                                               |                                                |                                                 |

#### IX- Other disclosures

##### 1/ Explanation for profit difference:

- After tax profit of the 1<sup>st</sup> quarter – Fiscal year from 01 October 2024 to 30 September 2025: VND 27.189.745.626
- After tax profit of the 1<sup>st</sup> quarter – Fiscal year from 01 October 2025 to 30 September 2026: VND 30.533.519.562
- The profit of the 1<sup>st</sup> quarter – Fiscal year 01 October 2025 to 30 September 2026 was equal to 112,30% as compared to the profit of the 1<sup>st</sup> quarter – Fiscal year from 01 October 2024 to 30 September 2025.

Reasons: Compared to the same period last year, revenue from sales and service provision increased by 102% in the current period. Meanwhile, cost of goods sold decreased to 83%, mainly due to certain investment properties having been fully depreciated and the Company's recognition of a reduction in land rental fees payable for the current quarter in accordance with the decision on a 30% reduction in land rental fees for 2025 issued by the Ho Chi Minh City Tax Department.

*Tan Hoa, 15 January 2026*

**Preparer**



**Nguyen Thi Ngoc Thom**

**Chief Accountant**



**Ha Thi Thu Thao**

**Deputy General Director**



**Nguyen Dinh Minh Triet**

