

**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: 347 /CV-ĐT&DA  
No.: 347 /CV-DT&DA

TP.HCM, ngày 13 tháng 5 năm 2026  
HCMC, May 13/ 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  
Đầu Tư Tân Bình,  
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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, Quận Tân Hòa, TP.HCM/325  
Ly Thuong Kiet, District Tan Hoa, HCM City
- 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 soát xét bán niên năm 2026 và giải trình kết quả kinh doanh  
(Niên độ tài chính từ 01/10/2025 - 30/9/2026)/ Reviewed Interim Financial  
statement 2026 and Explanation of business results. (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  
13/05/2026 tại đường dẫn: <https://www.tanimex.com.vn/> ⇒ Quan hệ cổ đông/This  
information was published on the company's website on 05/13/2026 (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/CEO**

**Tài liệu đính kèm/Attached:**

-BCTC kiểm toán bán niên năm 2026/ Reviewed Interim  
Financial statement 2026.

**Nơi nhận/Recipient:**

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

  
**TRẦN QUANG TRƯỜNG**



# **INTERIM FINANCIAL STATEMENTS**

**FOR THE FIRST 6 MONTHS  
OF THE FISCAL YEAR ENDING 30 SEPTEMBER 2026**

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



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## **STATEMENT OF THE BOARD OF DIRECTORS**

The Board of Directors of Tan Binh Import - Export Joint Stock Corporation (hereinafter referred to as “the Corporation”) presents this statement together with the Interim Financial Statements for the first 6 months of the fiscal year ending 30 September 2026.

### **Business highlights**

Tan Binh Import - Export Joint Stock Corporation has been operating in line with the Business Registration Certificate No. 0301464904, initially registered on 18 July 2006 and 18<sup>th</sup> amended on 14 January 2026, granted by Ho Chi Minh City Department of Finance.

The Corporation’s stocks were listed on Ho Chi Minh Stock Exchange (HOSE) under the stock code of TIX in accordance with the Decision No. 144/QĐ-SGDHCM dated 17 November 2009 of HOSE.

#### **Head office**

- Address : No. 325 Ly Thuong Kiet Street, Tan Hoa Ward, Ho Chi Minh City
- Tel. : (84-28) 38 686 378
- Fax : (84-28) 38 652 322

The Corporation has an affiliate which is Tan Binh Industrial Park Infrastructure Management Board, located at No. 02, CN13 Road, Tan Binh Industrial Park, Tay Thanh Ward, Ho Chi Minh City.

Principal business activities of the Corporation as in the Business Registration Certificate are:

- Drainage and wastewater treatment (not operating at the head office);
- Preschool education;
- Waste collection and transportation (not operating at the head office);
- Wholesale of supplies, materials for the printing, packaging, plastic, paper, metal industries (except for scraps, waste) and machinery and equipment serving the packaging and printing industries;
- Wholesale of machinery and equipment for the printing industry;
- Wholesale of machinery, equipment, accessories, spare parts for construction materials, interior decoration, vehicles. Wholesale of food and foodstuff (not operating at the head office);
- Production of industrial goods, handicrafts for domestic consumption and export. Operating restaurants, hotels, and providing remittance services. Inbound and outbound tourism. Investment and cooperation in production of exports. Investment and cooperation in investment and construction of houses, factories producing goods for export. Construction of civil and industrial works, traffic works, water supply and drainage systems and trees (including new construction and maintenance), irrigation works, lighting systems. Operating warehouses, factories and providing delivery services. Services: physical education, sports (tennis courts, swimming pools and other types of physical education, sports and entertainment). Production, processing of steel trusses, mechanical products for production, construction and consumption. Installation of steel trusses. Site leveling. Transport of goods, transport agent. Trade in materials for aquaculture. Green parks (planting and taking care of trees). Investment in construction and trade in houses, industrial park infrastructure. Maintenance and dredging of sewers. Production and trade in purified water. Production of industrial helpings. Vehicle wash service. Passenger transport under contracts. Production, processing and trade in food, animal feed, seafood. Vocational training. Repair and maintenance of all types of automobiles and motor vehicles. Consultancy on provision of technological solutions and construction of wastewater, pure water, garbage, exhaust gas and environmental pollution factor treatment systems. Afforestation. Black sand mining. Clay mining. Production of bricks, tiles and construction materials. Making total estimates and project estimates. Bidding consultancy. Making investment projects. Design and estimate verification. Underground water exploitation and treatment. Investment in construction and lease of offices. Commercial advertising services. Import-export freight forwarding and customs clearance services. Investment in construction and operation of trade centers.



# TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION

## STATEMENT OF THE BOARD OF DIRECTORS (cont.)

Operation and management of markets. Leasing office buildings. Mixed cultivation and breeding. Real estate consulting services. Real estate brokerage, management, valuation, auction, trading floor. Advertising. Trade in real estate. Secondary and high school education.

### Board of Directors and Executive Board

The Board of Directors, the Audit Committee, and the Executive Board of the Corporation during the period and as of the date of this statement include:

#### *The Board of Directors*

| Full name                | Position           | Re-appointing/resigning date    |
|--------------------------|--------------------|---------------------------------|
| Mr. Nguyen Minh Tam      | Chairman           | Re-appointed on 08 January 2025 |
| Mr. Tran Quang Truong    | Vice Chairman      | Re-appointed on 08 January 2025 |
| Ms. Tran Thi Thanh Nhan  | Member             | Re-appointed on 08 January 2025 |
| Mr. La Ngoc Thong        | Member             | Resigned on 16 January 2026     |
| Mr. Phan Ngoc Liem       | Independent Member | Re-appointed on 08 January 2025 |
| Ms. Nguyen Thi Thu Giang | Independent Member | Re-appointed on 08 January 2025 |

#### *The Audit Committee*

| Full name                | Position      | Appointing/resigning date    |
|--------------------------|---------------|------------------------------|
| Ms. Nguyen Thi Thu Giang | Chairwoman    | Appointed on 09 January 2025 |
| Mr. La Ngoc Thong        | Vice Chairman | Resigned on 16 January 2026  |
| Mr. Phan Ngoc Liem       | Member        | Appointed on 09 January 2025 |

#### *The Board of Management*

| Full name                  | Position                | Appointing/re-appointing date   |
|----------------------------|-------------------------|---------------------------------|
| Mr. Tran Quang Truong      | General Director        | Re-appointed on 20 January 2025 |
| Mr. Nguyen Dinh Minh Triet | Deputy General Director | Re-appointed on 20 January 2025 |
| Ms. Le Nguyen Huong Duong  | Deputy General Director | Appointed on 20 January 2025    |

### Legal Representative

The Corporation's legal representative during the period and as of the date of this statement is Mr. Tran Quang Truong - General Director (re-appointed on 20 January 2025).

### Auditors

A&C Auditing and Consulting Co., Ltd. has been appointed to perform the review on the Corporation's Interim Financial Statements for the first 6 months of the fiscal year ending 30 September 2026.

### Responsibilities of the Board of Management

The Board of Management of the Corporation is responsible for the preparation of the Interim Financial Statements to give a true and fair view of the financial position, the financial performance and the cash flows of the Corporation during the period. In order to prepare these Interim Financial Statements, the Board of Management must:

- select appropriate accounting policies and apply them consistently;
- make judgments and estimates reasonably and prudently;
- state clearly whether the accounting standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the Interim Financial Statements;
- prepare the Interim Financial Statements of the Corporation on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate;



**TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION**  
**STATEMENT OF THE BOARD OF DIRECTORS (cont.)**

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- design and implement effectively the internal control system to minimize the risks of material misstatements due to frauds or errors in the preparation and presentation of the Interim Financial Statements.

The Board of Management hereby ensures that all the proper accounting books of the Corporation have been fully recorded and can fairly reflect the financial position of the Corporation at any time, and that all the accounting books have been prepared in compliance with the applicable Accounting System. The Board of Management is also responsible for managing the Corporation's assets and consequently has taken appropriate measures to prevent and detect frauds and other irregularities.

The Board of Management hereby commits to the compliance with the aforementioned requirements in preparation of the Interim Financial Statements.

**Approval of the Financial Statements**

The Board of Directors hereby approves the accompanying Interim Financial Statements, which give a true and fair view of the financial position as of 31 March 2026 of the Corporation, its financial performance and its cash flows for the first 6 months of the fiscal year ending 30 September 2026, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements.

For and on behalf of the Board of Directors,



**Tran Quang Truong**  
**Vice Chairman**

Date: 11 May 2026



No. 1.1039/26/TC-AC

**REPORT ON THE INTERIM FINANCIAL INFORMATION REVIEW**

**To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS, AND THE BOARD OF MANAGEMENT  
TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION**

We have reviewed the accompanying Interim Financial Statements of Tan Binh Import - Export Joint Stock Corporation (hereinafter referred to as "the Corporation"), which were prepared on 11 May 2026 (from page 06 to page 54), including the Interim Balance Sheet as of 31 March 2026, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 30 September 2026 and the Notes to the Interim Financial Statements.

**Responsibility of the Board of Management**

The Corporation's Board of Management is responsible for the preparation, true and fair presentation of these Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements and responsible for such internal control as the Board of Management determines necessary to enable the preparation and presentation of the Interim Financial Statements to be free from material misstatement, whether due to fraud or error.

**Responsibility of Auditors**

Our responsibility is to express conclusion on the Interim Financial Statements based on our review. We have conducted the review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review on interim financial information performed by independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**Conclusion of the Auditors**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements have not given a true and fair view, in all material respects, of the financial position as of 31 March 2026 of Tan Binh Import - Export Joint Stock Corporation, its financial performance and its cash flows for the first 6 months of the fiscal year ending 30 September 2026, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements.

For and on behalf of  
A&C Auditing and Consulting Co., Ltd.



**Tran Thi Thuy Quyen**  
**Partner**

Audit Practice Registration Certificate No. 1539-2023-008-1  
Authorized Signatory

Ho Chi Minh City, 11 May 2026



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

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

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 30 September 2026

**INTERIM BALANCE SHEET**

(Full form)

As of 31 March 2026

Unit: VND

| ITEMS                                                             | Code       | Note       | Ending balance         | Beginning balance      |
|-------------------------------------------------------------------|------------|------------|------------------------|------------------------|
| <b>A - CURRENT ASSETS</b>                                         | <b>100</b> |            | <b>621,598,592,980</b> | <b>596,427,093,955</b> |
| <b>I. Cash and cash equivalents</b>                               | <b>110</b> | <b>V.1</b> | <b>50,350,325,737</b>  | <b>60,204,915,141</b>  |
| 1. Cash                                                           | 111        |            | 50,350,325,737         | 50,204,915,141         |
| 2. Cash equivalents                                               | 112        |            | -                      | 10,000,000,000         |
| <b>II. Short-term financial investments</b>                       | <b>120</b> |            | <b>526,291,775,400</b> | <b>478,109,357,900</b> |
| 1. Trading securities                                             | 121        | V.2a       | 2,759,673,495          | 1,437,955,710          |
| 2. Provisions for devaluation of trading securities               | 122        | V.2a       | (67,898,095)           | (28,597,810)           |
| 3. Held-to-maturity investments                                   | 123        | V.2b       | 523,600,000,000        | 476,700,000,000        |
| <b>III. Short-term receivables</b>                                | <b>130</b> |            | <b>37,628,230,558</b>  | <b>53,708,181,907</b>  |
| 1. Short-term trade receivables                                   | 131        | V.3a       | 12,941,878,841         | 13,988,607,562         |
| 2. Short-term prepayments to suppliers                            | 132        | V.4a       | 1,063,543,341          | 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        | V.5a       | 24,952,879,716         | 41,215,800,431         |
| 7. Allowance for short-term doubtful debts                        | 137        | V.6        | (1,330,071,340)        | (1,796,226,086)        |
| 8. Deficit assets for treatment                                   | 139        |            | -                      | -                      |
| <b>IV. Inventories</b>                                            | <b>140</b> |            | <b>-</b>               | <b>-</b>               |
| 1. Inventories                                                    | 141        |            | -                      | -                      |
| 2. Allowance for devaluation of inventories                       | 149        |            | -                      | -                      |
| <b>V. Other current assets</b>                                    | <b>150</b> |            | <b>7,328,261,285</b>   | <b>4,404,639,007</b>   |
| 1. Short-term prepaid expenses                                    | 151        | V.7a       | 2,017,579,153          | 4,404,639,007          |
| 2. Deductible VAT                                                 | 152        |            | -                      | -                      |
| 3. Taxes and other receivables from the State                     | 153        | V.16       | 5,310,682,132          | -                      |
| 4. Trading Government bonds                                       | 154        |            | -                      | -                      |
| 5. Other current assets                                           | 155        |            | -                      | -                      |

This statement should be read in conjunction with the Notes to the Interim Financial Statements



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

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

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 30 September 2026

**Interim Balance Sheet (cont.)**

| ITEMS                                                            | Code       | Note        | Ending balance           | Beginning balance        |
|------------------------------------------------------------------|------------|-------------|--------------------------|--------------------------|
| <b>B- NON-CURRENT ASSETS</b>                                     | <b>200</b> |             | <b>606,477,333,660</b>   | <b>630,020,259,743</b>   |
| <b>I. Long-term receivables</b>                                  | <b>210</b> |             | <b>15,913,209,599</b>    | <b>15,953,209,599</b>    |
| 1. Long-term trade receivables                                   | 211        | V.3b        | 8,628,486,070            | 8,628,486,070            |
| 2. Long-term prepayments to suppliers                            | 212        | V.4b        | 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        | V.5b        | 5,719,707,000            | 5,759,707,000            |
| 7. Allowance for long-term doubtful debts                        | 219        | V.6         | -                        | -                        |
| <b>II. Fixed assets</b>                                          | <b>220</b> |             | <b>27,838,890,267</b>    | <b>31,061,413,232</b>    |
| 1. Tangible fixed assets                                         | 221        | V.8         | 27,838,890,267           | 31,061,413,232           |
| - Historical cost                                                | 222        |             | 181,318,896,245          | 181,318,896,245          |
| - Accumulated depreciation                                       | 223        |             | (153,480,005,978)        | (150,257,483,013)        |
| 2. Financial leased assets                                       | 224        |             | -                        | -                        |
| - Historical cost                                                | 225        |             | -                        | -                        |
| - Accumulated depreciation                                       | 226        |             | -                        | -                        |
| 3. Intangible fixed assets                                       | 227        | V.9         | -                        | -                        |
| - 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>V.10</b> | <b>135,179,204,255</b>   | <b>150,834,970,645</b>   |
| - Historical costs                                               | 231        |             | 603,858,516,306          | 603,858,516,306          |
| - Accumulated depreciation                                       | 232        |             | (468,679,312,051)        | (453,023,545,661)        |
| <b>IV. Long-term assets in process</b>                           | <b>240</b> |             | <b>126,092,716,083</b>   | <b>125,986,616,083</b>   |
| 1. Long-term work in process                                     | 241        | V.11        | 125,972,716,083          | 125,866,616,083          |
| 2. Construction-in-progress                                      | 242        | V.12        | 120,000,000              | 120,000,000              |
| <b>V. Long-term financial investments</b>                        | <b>250</b> |             | <b>139,254,689,158</b>   | <b>140,657,546,132</b>   |
| 1. Investments in subsidiaries                                   | 251        |             | -                        | -                        |
| 2. Investments in joint ventures and associates                  | 252        | V.2c        | 127,987,189,158          | 127,987,189,158          |
| 3. Investments in other entities                                 | 253        | V.2c        | 19,287,500,000           | 19,287,500,000           |
| 4. Provisions for devaluation of long-term financial investments | 254        | V.2c        | (8,020,000,000)          | (6,617,143,026)          |
| 5. Held-to-maturity investments                                  | 255        | V.2b        | -                        | -                        |
| <b>VI. Other non-current assets</b>                              | <b>260</b> |             | <b>162,198,624,298</b>   | <b>165,526,504,052</b>   |
| 1. Long-term prepaid expenses                                    | 261        | V.7b        | 161,877,613,500          | 165,205,493,254          |
| 2. Deferred income tax assets                                    | 262        | V.13        | 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>1,228,075,926,640</b> | <b>1,226,447,353,698</b> |

This statement should be read in conjunction with the Notes to the Interim Financial Statements



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

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

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 30 September 2026

**Interim Balance Sheet (cont.)**

| ITEMS                                                           | Code       | Note    | Ending balance         | Beginning balance      |
|-----------------------------------------------------------------|------------|---------|------------------------|------------------------|
| <b>C - LIABILITIES</b>                                          | <b>300</b> |         | <b>379,264,524,188</b> | <b>371,458,584,542</b> |
| <b>I. Current liabilities</b>                                   | <b>310</b> |         | <b>115,157,557,610</b> | <b>117,917,278,071</b> |
| 1. Short-term trade payables                                    | 311        | V.14    | 2,308,451,594          | 1,006,443,566          |
| 2. Short-term advances from customers                           | 312        | V.15    | 933,631,143            | 743,496,256            |
| 3. Taxes and other obligations to the State Budget              | 313        | V.16    | 8,914,775,093          | 25,061,018,588         |
| 4. Payables to employees                                        | 314        | V.17    | 4,058,746,797          | 5,541,746,797          |
| 5. Short-term accrued expenses                                  | 315        | V.18a   | 4,393,745,507          | 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        | V.19a   | 4,248,983,122          | 6,511,240,582          |
| 9. Other short-term payables                                    | 319        | V.20a   | 31,917,987,825         | 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        | V.21    | 58,381,236,529         | 51,535,116,748         |
| 13. Price stabilization fund                                    | 323        |         | -                      | -                      |
| 14. Trading Government bonds                                    | 324        |         | -                      | -                      |
| <b>II. Non-current liabilities</b>                              | <b>330</b> |         | <b>264,106,966,578</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        | V.18b   | 52,702,445,493         | 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        | V.19b   | 102,471,342,404        | 104,043,606,268        |
| 7. Other long-term payables                                     | 337        | V.20b,c | 108,900,178,681        | 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                           | 342        |         | -                      | -                      |
| 13. Science and technology development fund                     | 343        |         | -                      | -                      |



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

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

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 30 September 2026

**Interim Balance Sheet (cont.)**

| ITEMS                                                             | Code       | Note | Ending balance           | Beginning balance        |
|-------------------------------------------------------------------|------------|------|--------------------------|--------------------------|
| <b>D - OWNER'S EQUITY</b>                                         | <b>400</b> |      | <b>848,811,402,452</b>   | <b>854,988,769,156</b>   |
| <b>I. Owner's equity</b>                                          | <b>410</b> |      | <b>848,811,402,452</b>   | <b>854,988,769,156</b>   |
| 1. Owner's capital                                                | 411        | V.22 | 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       |      | -                        | -                        |
| 2. Share premiums                                                 | 412        | V.22 | 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        | V.22 | 151,366,194,011          | 151,366,194,011          |
| 9. Business arrangement supporting fund                           | 419        |      | -                        | -                        |
| 10. Other funds                                                   | 420        |      | -                        | -                        |
| 11. Retained earnings                                             | 421        | V.22 | 226,770,191,314          | 232,947,558,018          |
| - Retained earnings accumulated to the end of the previous period | 421a       |      | 162,703,170,761          | 232,947,558,018          |
| - Retained earnings of the current period                         | 421b       |      | 64,067,020,553           | -                        |
| 12. Construction investment fund                                  | 422        |      | -                        | -                        |
| <b>II. Other sources and funds</b>                                | <b>430</b> |      | <b>-</b>                 | <b>-</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>1,228,075,926,640</b> | <b>1,226,447,353,698</b> |



Nguyen Thi Ngoc Thom  
Preparer



Ha Thi Thu Thao  
Chief Accountant



Ho Chi Minh City, 11 May 2026

Tran Quang Truong  
General Director



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

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

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 30 September 2026

**INTERIM INCOME STATEMENT**

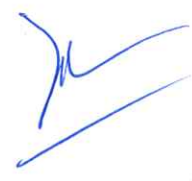
(Full form)

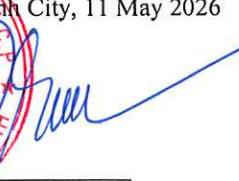
For the first 6 months of the fiscal year ending 30 September 2026

Unit: VND

| ITEMS                                                     | Code | Note | Accumulated from the beginning of the year |                 |
|-----------------------------------------------------------|------|------|--------------------------------------------|-----------------|
|                                                           |      |      | Current year                               | Previous year   |
| 1. Revenue from sales of goods and provisions of services | 01   | VI.1 | 119,928,822,012                            | 114,653,289,719 |
| 2. Revenue deductions                                     | 02   |      | -                                          | -               |
| 3. Net revenue                                            | 10   |      | 119,928,822,012                            | 114,653,289,719 |
| 4. Cost of sales                                          | 11   | VI.2 | 21,863,324,876                             | 29,144,029,534  |
| 5. Gross profit                                           | 20   |      | 98,065,497,136                             | 85,509,260,185  |
| 6. Financial income                                       | 21   | VI.3 | 20,204,042,637                             | 18,328,969,835  |
| 7. Financial expenses                                     | 22   | VI.4 | 1,447,301,096                              | 2,393,997,410   |
| In which: Interest expenses                               | 23   |      | -                                          | -               |
| 8. Selling expenses                                       | 25   | VI.5 | 22,783,028,501                             | 22,078,215,721  |
| 9. General and administration expenses                    | 26   | VI.6 | 14,567,687,880                             | 13,683,235,173  |
| 10. Net operating profit                                  | 30   |      | 79,471,522,296                             | 65,682,781,716  |
| 11. Other income                                          | 31   | VI.7 | 683,580,582                                | 762,691,290     |
| 12. Other expenses                                        | 32   | VI.8 | 799,325,761                                | 606,299         |
| 13. Other profit/(loss)                                   | 40   |      | (115,745,179)                              | 762,084,991     |
| 14. Total accounting profit before tax                    | 50   |      | 79,355,777,117                             | 66,444,866,707  |
| 15. Current income tax                                    | 51   | V.16 | 15,288,756,564                             | 12,210,966,194  |
| 16. Deferred income tax                                   | 52   | V.13 | -                                          | -               |
| 17. Profit after tax                                      | 60   |      | 64,067,020,553                             | 54,233,900,513  |
| 18. Basic earnings per share                              | 70   | VI.9 | 1,905                                      | 1,576           |
| 19. Diluted earnings per share                            | 71   | VI.9 | 1,905                                      | 1,576           |

  
 Nguyen Thi Ngoc Thom  
 Preparer

  
 Ha Thi Thu Thao  
 Chief Accountant

  
 Ho Chi Minh City, 11 May 2026  
  
 Tran Quang Trung  
 General Director

This statement should be read in conjunction with the Notes to the Interim Financial Statements



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

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

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 30 September 2026

**INTERIM CASH FLOW STATEMENT**

(Full form)

(Direct method)

For the first 6 months of the fiscal year ending 30 September 2026

Unit: VND

| ITEMS                                                                      | Code      | Note       | Accumulated from the beginning of the year |                       |
|----------------------------------------------------------------------------|-----------|------------|--------------------------------------------|-----------------------|
|                                                                            |           |            | 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        |            | 135,677,442,201                            | 135,169,557,196       |
| 2. Cash outflows for suppliers                                             | 02        |            | (27,936,132,591)                           | (28,076,324,446)      |
| 3. Cash outflows for employees                                             | 03        |            | (16,257,447,388)                           | (15,199,280,744)      |
| 4. Interest paid                                                           | 04        |            | -                                          | -                     |
| 5. Corporate income tax paid                                               | 05        | V.16       | (12,505,777,166)                           | (11,739,700,004)      |
| 6. Other cash inflows                                                      | 06        |            | 29,166,718,777                             | 16,050,123,359        |
| 7. Other cash outflows                                                     | 07        |            | (49,254,378,411)                           | (49,411,339,910)      |
| <b>Net cash flows from operating activities</b>                            | <b>20</b> |            | <b>58,890,425,422</b>                      | <b>46,793,035,451</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        |            | (201,600,000,000)                          | (161,800,000,000)     |
| 4. Cash recovered from lending, selling debt instruments of other entities | 24        |            | 154,700,000,000                            | 164,426,186,300       |
| 5. Investments in other entities                                           | 25        |            | -                                          | -                     |
| 6. Withdrawals of investments in other entities                            | 26        |            | -                                          | -                     |
| 7. Interest earned, dividends and profits received                         | 27        | V.5a, VI.3 | 15,519,249,667                             | 14,699,701,742        |
| <b>Net cash flows from investing activities</b>                            | <b>30</b> |            | <b>(31,380,750,333)</b>                    | <b>14,279,987,982</b> |

This statement should be read in conjunction with the Notes to the Interim Financial Statements



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

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

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 30 September 2026

**Interim Cash Flow Statement (cont.)**

| ITEMS                                                                            | Code | Note        | Accumulated from the beginning of the year |                  |
|----------------------------------------------------------------------------------|------|-------------|--------------------------------------------|------------------|
|                                                                                  |      |             | Current year                               | Previous year    |
| III. Cash flows from financing activities                                        |      |             |                                            |                  |
| 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 borrowing principal                                             | 34   |             | -                                          | -                |
| 5. Payments for financial lease principal                                        | 35   |             | -                                          | -                |
| 6. Dividends and profit paid to the owners                                       | 36   | V.20a, V.22 | (37,364,180,000)                           | (37,343,110,000) |
| Net cash flows from financing activities                                         | 40   |             | (37,364,180,000)                           | (37,343,110,000) |
| Net cash flows during the period                                                 | 50   |             | (9,854,504,911)                            | 23,729,913,433   |
| Beginning cash and cash equivalents                                              | 60   | V.1         | 60,204,915,141                             | 47,437,268,487   |
| Effects of fluctuations in foreign exchange rates                                | 61   |             | (84,493)                                   | 183,456          |
| Ending cash and cash equivalents                                                 | 70   | V.1         | 50,350,325,737                             | 71,167,365,376   |



Nguyen Thi Ngoc Thom  
Preparer



Ha Thi Thu Thao  
Chief Accountant



Tran Quang Truong  
General Director



Ho Chi Minh City, 11 May 2026



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

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

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 30 September 2026

**Notes to the Interim Financial Statements (cont.)****NOTES TO THE INTERIM FINANCIAL STATEMENTS****For the first 6 months of the fiscal year ending 30 September 2026****I. GENERAL INFORMATION****1. Ownership form**

Tan Binh Import - Export Joint Stock Corporation (hereinafter referred to as "the Corporation") is a joint stock company.

**2. Business fields**

The Corporation operates in various business fields.

**3. Principal business activities**

The Corporation's main business activities are investment in construction and trade in houses, industrial park infrastructure, and trade in goods.

**4. Normal operating cycle**

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

**5. Structure of the Corporation*****Associates***

| Associate                                                | Address                                                                                                     | Principal business activities                                                                                                                                                   | Percentage of equity | Percentage of ownership | Percentage of voting right |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------|----------------------------|
| Minh Phat Investment and Development Joint Stock Company | 4 <sup>th</sup> Floor, Tani Office Building, No. 475D Le Trong Tan Street, Tay Thanh Ward, Ho Chi Minh City | Wholesale of supplies, raw materials for the printing, packaging, plastic, paper, and metal industries, and equipment, machinery, serving the packaging and printing industries | 45.28%               | 45.28%                  | 45.28%                     |
| Tan Binh Tanimex Production Service Joint Stock Company  | 3 <sup>rd</sup> Floor, Tani Office Building, No. 475D Le Trong Tan Street, Tay Thanh Ward, Ho Chi Minh City | Trade in real estate, warehouses, houses, factories, leasing warehouses and factories, operating apartment buildings                                                            | 22.85%               | 22.85%                  | 22.85%                     |
| Tri Duc Service Educational Joint Stock Company          | No. 1333A Thoai Ngoc Hau Street, Tan Phu Ward, Ho Chi Minh City                                             | Primary, secondary and pre-school education                                                                                                                                     | 22.08%               | 22.08%                  | 22.08%                     |
| Viet Phat Packaging Joint Stock Company                  | Lot C3-13, N8 Road, Tan Phu Trung Industrial Park, Cu Chi Commune, Ho Chi Minh City                         | Paper and packaging manufacturing                                                                                                                                               | 35.00%               | 35.00%                  | 35.00%                     |

***Affiliates that are not legal entities and do accounting works dependently***

The Corporation has an affiliate, which is Tan Binh Industrial Park Infrastructure Management Board located at No. 02, CN13 Road, Tan Binh Industrial Park, Tay Thanh Ward, Ho Chi Minh City.



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

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

### **INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 30 September 2026

#### **Notes to the Interim Financial Statements (cont.)**

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#### **6. Statement of information comparability on the Financial Statements**

The corresponding figures of the previous period can be comparable with the figures of the current period.

#### **7. Headcount**

As of the balance sheet date, the Corporation's headcount is 101 (headcount at the beginning of the year: 105).

### **II. FISCAL YEAR AND ACCOUNTING CURRENCY UNIT**

#### **1. Fiscal year**

The fiscal year of the Corporation is from 01 October of a calendar year to 30 September of the following year.

#### **2. Accounting currency unit**

The accounting currency unit is Vietnamese Dong (VND) because transactions of the Corporation are primarily made in VND.

### **III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM**

#### **1. Applicable accounting system**

The Corporation applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014, the Circular No. 53/2016/TT-BTC dated 21 March 2016 as well as other Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Interim Financial Statements.

#### **2. Statement of the compliance with the Accounting Standards and System**

The Board of Management ensures to follow all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014, the Circular No. 53/2016/TT-BTC dated 21 March 2016 as well as other Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Interim Financial Statements.

On 27 October 2025, the Ministry of Finance issued the Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on Enterprise Accounting System as a replacement for the Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance guiding the Enterprise Accounting System ("Circular 200"), as well as the Circular No. 75/2015/TT-BTC dated 18 May 2015 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance amending and supplementing some articles of Circular 200. The provisions of Circular 99 shall be applied to bookkeeping, preparation and presentation of the Financial Statements for the fiscal year beginning from 01 October 2026.



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

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

## **INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 30 September 2026

### **Notes to the Interim Financial Statements (cont.)**

#### **IV. APPLICABLE ACCOUNTING POLICIES**

##### **1. Accounting convention**

The Financial Statements are prepared on the accrual basis (except for the information related to cash flows).

##### **2. Foreign currency transactions**

Transactions denominated in foreign currencies are converted at the exchange rate ruling as of the transaction dates. The balances of monetary items denominated in foreign currencies at the reporting date are converted at the exchange rate prevailing on that date.

Exchange differences arising from the foreign currency transactions during the period are recognized in financial income or financial expenses. Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the reporting date, after offsetting gain against loss, are recognized into financial income or financial expenses.

Foreign currency transactions are translated into the functional currency using the spot exchange rate at the date of the transaction. The exchange rates applied to foreign currency transactions are determined as follows:

- For the foreign currency trading contract (including spot contract, forward contract, future contract, option contract, currency swap): the exchange rate agreed upon in the contracts of trading foreign currency between the Corporation and the Bank.
- For receivables: the buying rate of foreign currency ruling as at the time of transaction of the commercial bank where the Corporation designates the customers to make payments.
- For payables: the selling rate of foreign currency ruling as at the time of transaction of the commercial bank where the Corporation intends to make payments.
- For acquisition of assets or immediate payments in foreign currency (not included into payable accounts): the buying rate of the commercial bank where the Corporation makes payments.

The exchange rate used to re-evaluate ending balances of monetary items in foreign currencies is determined in accordance with following principles:

- For foreign currency deposits: the buying rate of the bank where the Corporation opens its foreign currency account.
- For monetary items denominated in foreign currency classified as other assets: the buying rate of Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) where the Corporation regularly conducts transactions.
- For monetary items denominated in foreign currency classified as liabilities: the selling rate Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) where the Corporation regularly conducts transactions.

##### **3. Cash and cash equivalents**

Cash includes cash on hand and cash in bank. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment, which can be readily converted into a known amount of cash and are not subject to significant risks in conversion to cash at the reporting date.

##### **4. Financial investments**

###### ***Trading securities***

Investments classified as trading securities are those held by the Corporation for the trading purpose with the aim of making profit.



## TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION

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

### INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 30 September 2026

#### Notes to the Interim Financial Statements (cont.)

Trading securities are recognized at costs. The cost of trading securities is determined based on the fair value of payments at the time the transaction plus other costs directly attributable to the acquisition of the trading securities.

The recognition date for trading securities is the date the Corporation obtains ownership rights, specifically as follows:

- For listed securities: recognized at the time of order-matching (T+0).
- For unlisted securities: recognized at the time of legally obtaining ownership in accordance with applicable laws and regulations.

Dividends incurred prior to the acquisition of trading securities are deducted to the cost of such securities. Dividends incurred after the acquisition of such securities are recorded in the Corporation's financial income. Dividends paid in form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

A provision for impairment of trading securities is established for each type of securities traded on the market and whose fair value is lower than its cost. The fair value of trading securities is measured as follows:

- For securities listed on the stock market: the closing price on the most recent trading date by the balance sheet date.
- For shares registered for trading on the UPCOM, including public companies not yet listed and state-owned enterprises undergoing equitization through public offerings: the average reference price over the 30 consecutive trading days immediately preceding the balance sheet date, as published by the Stock Exchange.
- For shares listed on the stock market or shares registered for trading on Upcom without transactions within 30 days prior to the date of provision, the shares which are delisted, canceled or suspended from trading: provision is made based on the losses of the investee at the rate equal to the difference between the actual capital invested by the owners and owner's equity as of the balance sheet date multiplying by the ownership rate over the total actual charter capital invested.

Increases/(decreases) in the provisions for impairment of trading securities that must be recognized at the balance sheet date are recorded into financial expenses.

Gain or loss from transfer of trading securities is recognized into financial income or financial expenses. Cost is determined using the moving weighted average method.

#### *Held-to-maturity investments*

An investment is classified as a held-to-maturity investment when the Corporation has the intention and ability to hold it to maturity. The Corporation's held-to-maturity investments only include term deposits for the purpose of collecting periodic interest.

Held-to-maturity investments are initially recognized at cost. After initial recognition, these investments are recorded at recoverable value. Interest income from these held-to-maturity investments after acquisition date is recognized in the Income Statement on an accrual basis.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted into the investment costs.

#### *Investments in associates*

##### *Associates*

An associate is an entity over which the Corporation has significant influence but not control over its financial and operating policies. Significant influence is demonstrated by the right to participate in decisions regarding the financial and operating policies of the investee but not to control these policies.



## TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION

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

### INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 30 September 2026

#### Notes to the Interim Financial Statements (cont.)

##### *Initial recognition*

Investments associates are initially recognized at costs, including the cost of acquisition or capital contributions plus costs directly attributable to the investments. In case where the investment is made through non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the time of occurrence.

Dividends incurred prior to the acquisition of investments are deducted into the investment costs. Dividends incurred after the acquisition of investments are recorded into the Corporation's financial income. Dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

##### *Provisions for impairment of investments in associates*

A provision for impairment losses on investments in associates is recognized when an associate incurs losses, with the provision amount determined as the difference between the Corporation's actual investment cost in the associate and the investee's actual equity multiplied (x) by the Corporation's ownership interest in such associate. If the associates are consolidated into Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Increases/(decreases) in the provisions for impairment of investments in subsidiaries, associates as of the balance sheet date are recorded into financial expenses.

##### *Investments in equity instruments of other entities*

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

Investments in equity instruments of other entities are initially recognized at costs, including cost of acquisition plus other directly attributable transaction costs incurred in connection with the investment. Dividends and profits incurred prior to the acquisition of investments are deducted into investment costs. Dividends and profits incurred after the acquisition of investments are recorded into the Corporation's financial income. Dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

Provisions for impairment of investments in equity instruments of other entities are made as follows:

- For investments in listed shares or investments whose fair value can be reliably measured, the allowance is based on the market value of the shares.
- For investments for which fair value cannot be reliably measured at the reporting date, an impairment provision is recognized based on the losses incurred by the investee, with the provision amount determined as the difference between the total actual capital contributions of all investors in the investee and the investee's actual equity, multiplied by the Corporation's ownership interest in the investee.

Any increase or decrease in the impairment provision for investments in equity instruments of other entities required to be recognized as of the balance sheet date is recorded into financial expenses.

## 5. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Corporation and customers who are independent to the Corporation.



## TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION

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

### INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 30 September 2026

#### Notes to the Interim Financial Statements (cont.)

- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions.

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- As for overdue debts:
  - 30% of the value of debts overdue between 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 for 3 years or more.
- As for doubtful debts: Allowance is made on the basis of the estimated loss.

Increases/(decreases) in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into general and administration expenses.

#### 6. Inventories

Inventories are recognized at the lower of cost or net realizable value.

Cost of inventories is determined as follows:

- For merchandise: Costs comprise costs of purchases and other directly relevant costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process: Costs comprise costs of main materials, labor costs and other directly relevant costs.

Inventory costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for devaluation of inventories is recognized for each type of inventories when their costs are higher than their net realizable values. Increases/(decreases) in the obligatory allowance for devaluation of inventories as of the balance sheet date are recorded into cost of sales.

#### 7. Prepaid expenses

Prepaid expenses comprise actual expenses incurred and relevant to financial performance in several accounting periods. The Corporation's prepaid expenses primarily consist of repair expenses, costs for infrastructure of existing industrial parks, rental for land at existing industrial parks and costs for infrastructure of expanded industrial parks. These prepaid expenses are allocated into costs over the prepayment period or period in which corresponding benefits are realized.

##### *Repair expenses*

The repair expenses incurred once with high value are allocated into costs in accordance with the straight-line method for the maximum period of 3 years.

##### *Costs for infrastructure of existing industrial parks*

The costs for infrastructure of existing industrial parks for the area of factory for lease are allocated into costs in accordance with the straight-line method in 30 years, starting from 2017.



## TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION

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

### INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 30 September 2026

#### Notes to the Interim Financial Statements (cont.)

##### ***Rental for land at existing industrial parks***

The rental for land at existing industrial parks is allocated into costs in accordance with the straight-line method upon the recognition of land lease revenue over a period of 28 years, starting from 2019.

##### ***Costs for infrastructure of expanded industrial parks***

Costs for compensation and ground levelling of expanded industrial parks are allocated into costs in accordance with the straight-line method in 48 years, starting from 2010.

#### **8. Operating leased assets**

A lease is classified as an operating lease if substantially all the risks and rewards incidental to ownership of the asset remain with the lessor. Lease payments under operating leases are recognized as expenses on a straight-line basis over the lease term, irrespective of the timing or method of lease payments.

#### **9. Tangible fixed assets**

Tangible fixed assets are presented at historical costs less accumulated depreciation. Historical costs of tangible fixed assets comprise all costs incurred by the Corporation to acquire the assets up to the time when it is brought to its working condition for its intended use. Subsequent costs are added to historical costs of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Corporation. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the period.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss incurred from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation years applied are as follows:

| <u>Fixed assets</u>         | <u>Years</u> |
|-----------------------------|--------------|
| Buildings and structures    | 05 - 31      |
| Machinery and equipment     | 03 - 06      |
| Vehicles                    | 06 - 10      |
| Office equipment            | 03 - 08      |
| Perennials                  | 07           |
| Other tangible fixed assets | 04 - 07      |

#### **10. Intangible fixed assets**

Intangible fixed assets are presented at initial costs less accumulated amortization.

Initial costs of intangible fixed assets include all costs incurred by the Corporation to acquire the assets up to the time when it is brought to its working condition for its intended use. Subsequent costs relevant to intangible fixed assets are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of an intangible fixed asset, its initial costs and accumulated amortization are derecognized, then any gain or loss incurred from such disposal is included in the income or the expenses during the period.

The Corporation's intangible fixed assets consist solely of 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. The computer software is amortized in accordance with the straight-line method in 5 years.



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### Notes to the Interim Financial Statements (cont.)

#### 11. Investment properties

Investment property comprises land use rights, buildings, parts of buildings, or infrastructure that are owned by the Corporation or held under a finance lease and are used to earn rentals or for capital appreciation. Investment property for lease is stated at cost less accumulated depreciation. Investment property for capital appreciation is stated at cost less impairment. The cost of investment property includes all expenditures incurred by the Corporation or the fair value of consideration given in exchange to acquire the investment property up to the date of purchase or completion of construction.

Subsequent expenditure relating to investment property incurred after initial recognition is recognized as an expense, unless it is probable that such expenditure will result in future economic benefits from the investment property in excess of the performance assessed at initial recognition, in which case the expenditure is capitalized and added to the costs of the investment property.

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

Transfers from owner-occupied property or inventories to investment property are made only when the owner ceases to use the property and begins to lease it out under an operating lease to another party, or when the construction phase is completed. Transfers from investment property to owner-occupied property or inventories are made only when the owner commences use of the property or begins its development with an intention for sales. Transfers between investment property and owner-occupied property or inventories do not result in any change in the cost or carrying amount of the property at the date of transfer.

Investment property that is used to earn rental income is depreciated using the straight-line method over its estimated useful life. The depreciation years of the investment property are as follows:

| <u>Fixed assets</u> | <u>Years</u> |
|---------------------|--------------|
| Houses              | 08 - 30      |

#### 12. Construction-in-progress

Construction-in-progress reflects the expenses (including relevant interest expenses following the accounting policies of the Corporation) directly attributable to assets under construction, machinery and equipment under installation for purposes of production, leasing and management as well as the repair of fixed assets in progress. These assets are recorded at historical costs and not depreciated.

#### 13. Payables and accrued expenses

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

Payables are classified as trade payables, accrued expenses, and other payables based on the following principles

- Trade payables represent liabilities of a commercial nature arising from the purchase of goods, services or assets, where the suppliers are independent third parties of the Corporation.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers for which payment has not yet been made due to the absence of invoices or insufficient supporting documentation, as well as employee entitlements such as accrued annual leave and other operating expenses incurred but not yet settled.
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of goods or provisions of services.



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Payables and accrued expenses are presented as short-term or long-term in the Interim Balance Sheet based on their remaining maturities as at the reporting date.

#### **14. Owner's equity**

##### ***Owner's capital***

The contributed capital is recorded according to the actual amounts invested by the shareholders.

##### ***Share premiums***

Share premiums are recorded in accordance with the difference between the issuance price and par value upon the IPO, additional issue or the difference between the re-issuance price and carrying value of treasury shares and the equity component of convertible bonds upon maturity date. Expenses directly related to the additional issue of shares and the re-issuance of treasury shares are recorded as a decrease in share premiums.

#### **15. Profit distribution**

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Corporation as well as legal regulations and voted to approve by the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained earnings that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

Dividends are recorded as payables after being voted to approve by the General Meeting of Shareholders and notice of dividend payment of the Board of Directors.

#### **16. Recognition of revenue and income**

##### ***Revenue from provisions of services***

Revenue from provisions of services shall be recognized when all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.
- The Corporation received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are provided in several accounting periods, the determination of revenue is done on the basis of the volume of work done as of the balance sheet date.

##### ***Revenue from leasing land***

The revenue from leasing land at the existing industrial parks was recognized as a one-time revenue and ended in 2014. That of the expanded industrial parks is recognized over the project's lifetime.



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#### Notes to the Interim Financial Statements (cont.)

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##### *Revenue from operating lease*

Revenue from operating lease is recognized in accordance with the straight-line method over the lease term. Rentals received in advance for several periods are allocated to revenues in consistence with the lease term.

##### *Dividends received*

Dividends received are recognized when the Corporation has the right to receive dividends from the capital contribution.

#### **17. Expenses**

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

#### **18. Corporate income tax**

Corporate income tax includes current income tax and deferred income tax.

##### *Current income tax*

Current income tax is the tax amount computed based on the assessable income. The assessable 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*

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 assessable 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 assessable 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 assessable 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.

The Corporation shall offset deferred tax assets and deferred tax liabilities if:

- The Corporation has the legal right to offset current income tax assets against current income tax liabilities; and



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#### Notes to the Interim Financial Statements (cont.)

- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
  - Of the same subject to corporate income tax; or
  - The Corporation has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

#### 19. Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

Considering the relationship of related parties, the nature of relationship is focused more than its legal form.

#### 20. Segment reporting

A business segment is a distinguishable component of the Corporation that is engaged in manufacturing or providing products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Corporation that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Interim Financial Statements of the Corporation.

#### 21. Financial instruments

##### *Financial assets*

The classification of financial assets depends on their nature and purposes and is determined at the date of initial recognition. The Corporation's financial assets include cash and cash equivalents, trade receivables, other receivables, and listed and unlisted financial instruments.

At the date of initial recognition, financial assets are recognized at cost plus other costs directly related to those financial assets.

##### *Financial liabilities*

The classification of financial liabilities depends on their nature and purposes and is determined at the date of initial recognition. The Corporation's financial liabilities include trade payables and other payables.

At the date of initial recognition, financial liabilities are recorded at cost less other costs directly related to those financial liabilities.

##### *Equity instrument*

Equity instrument is the contract which can prove the remaining benefits in the assets of the Corporation after deducting all of its liabilities.



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**Notes to the Interim Financial Statements (cont.)**

**Offsetting financial instruments**

Financial assets and financial liabilities will be offset against each other and reflected at their net values in the Interim Balance Sheet when, and only when, the Corporation:

- has a legal right to offset the recognized amounts; and
- has intention either to settle on a net basis, or to recognize the asset and to settle the liability simultaneously.

**V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM BALANCE SHEET**

**1. Cash and cash equivalents**

|                                     | <b>Ending balance</b> | <b>Beginning balance</b> |
|-------------------------------------|-----------------------|--------------------------|
| Cash on hand                        | 1,183,635,230         | 1,442,988,500            |
| Cash in bank <sup>(i)</sup>         | 49,166,690,507        | 48,761,926,641           |
| Cash equivalents (1-month deposits) | -                     | 10,000,000,000           |
| <b>Total</b>                        | <b>50,350,325,737</b> | <b>60,204,915,141</b>    |

- (i) Of which, the cash in bank kept for others by the Corporation for compensation for the resettlement of the Supporting Residence Area project of Tan Binh Industrial Park (expanded area) amounted to VND 36,084,609,927 (beginning balance: VND 34,366,295,127) (see Note No. V.20b).

**2. Financial investments**

The Corporation's financial investments include trading securities, held-to-maturity investments, and investments in other entities. The Corporation's financial investments are as follows:

**2a. Trading securities**

|                                    | <b>Ending balance</b> |                      |                   | <b>Beginning balance</b> |                      |                   |
|------------------------------------|-----------------------|----------------------|-------------------|--------------------------|----------------------|-------------------|
|                                    | <b>Costs</b>          | <b>Fair value</b>    | <b>Provisions</b> | <b>Costs</b>             | <b>Fair value</b>    | <b>Provisions</b> |
| <b>Shares</b>                      | <b>2,759,673,495</b>  | <b>2,691,775,400</b> | <b>67,898,095</b> | <b>1,437,955,710</b>     | <b>1,409,357,900</b> | <b>28,597,810</b> |
| Hoa Phat Group Joint Stock Company | 2,759,673,495         | 2,691,775,400        | 67,898,095        | 1,437,955,710            | 1,409,357,900        | 28,597,810        |
| <b>Total</b>                       | <b>2,759,673,495</b>  | <b>2,691,775,400</b> | <b>67,898,095</b> | <b>1,437,955,710</b>     | <b>1,409,357,900</b> | <b>28,597,810</b> |

The Corporation holds 100,066 shares of Hoa Phat Group Joint Stock Company (beginning balance: 50,066 shares).

Reason for change: increase due to the acquisition of an additional 200,000 shares at the acquiring price and cost of VND 5,458,497,753. Additionally, during the period, the Corporation sold 150,000 shares with a corresponding value of VND 4,136,779,968.

Changes in the provisions for devaluation of trading securities are as follows:

|                                     | <b>Accumulated from the beginning of the year</b> |                      |
|-------------------------------------|---------------------------------------------------|----------------------|
|                                     | <b>Current year</b>                               | <b>Previous year</b> |
| Beginning balance                   | 28,597,810                                        | 110,795,234          |
| Provisions/(Reversal of provisions) | 39,300,285                                        | (105,986,234)        |
| <b>Ending balance</b>               | <b>67,898,095</b>                                 | <b>4,809,000</b>     |



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**Notes to the Interim Financial Statements (cont.)****2b. Held-to-maturity investments**

Bank deposits with terms of more than 3 months to 12 months.

This includes a term deposit of VND 90,000,000,000 drawn from the share issuance account for the increase in charter capital to be used for Binh Tan Apartment (Milky Way Apartment) Project (see Note No. V.22b).

**2c. Investments in other entities**

|                                                                         | Ending balance                         |            | Beginning balance                      |            |
|-------------------------------------------------------------------------|----------------------------------------|------------|----------------------------------------|------------|
|                                                                         | Costs                                  | Provisions | Costs                                  | Provisions |
| <b>Investment in associates</b>                                         | <b>127,987,189,158</b>                 | <b>-</b>   | <b>127,987,189,158</b>                 | <b>-</b>   |
| Minh Phat Investment and Development Joint Stock Company <sup>(i)</sup> | 54,377,375,000                         | -          | 54,377,375,000                         | -          |
| Tan Binh Tanimex Production Service Joint Stock Company <sup>(ii)</sup> | 38,210,327,271                         | -          | 38,210,327,271                         | -          |
| Viet Phat Packaging Joint Stock Company <sup>(iii)</sup>                | 27,993,904,000                         | -          | 27,993,904,000                         | -          |
| Tri Duc Service Educational Joint Stock Company <sup>(iv)</sup>         | 7,405,582,887                          | -          | 7,405,582,887                          | -          |
| <b>Investments in other entities</b>                                    | <b>19,287,500,000 (8,020,000,000)</b>  |            | <b>19,287,500,000 (6,617,143,026)</b>  |            |
| The Southern Central Food Joint Stock Company <sup>(v)</sup>            | 8,020,000,000 (8,020,000,000)          |            | 8,020,000,000 (6,617,143,026)          |            |
| Value Consultant Investment Joint Stock Company <sup>(vi)</sup>         | 11,267,500,000                         | -          | 11,267,500,000                         | -          |
| <b>Total</b>                                                            | <b>147,274,689,158 (8,020,000,000)</b> |            | <b>147,274,689,158 (6,617,143,026)</b> |            |

- (i) As of the balance sheet date, the Corporation held 3,622,250 shares, equivalent to 45.28% of the charter capital of Minh Phat Investment and Development Joint Stock Company.

According to Resolution No. 02/2026/QĐ-HĐQT dated 28 January 2026 of the Board of Directors, the Corporation plans to transfer 1,640,000 shares of Minh Phat Investment and Development Joint Stock Company and reduce its percentage of ownership to 24.8% of the charter capital of this company after the transfer. As of 31 March 2026, the Corporation has not yet sought a suitable partner for this transfer.

- (ii) As of the balance sheet date, the Corporation held 2,285,200 shares, equivalent to 22.85% of the charter capital of Tan Binh Tanimex Production Service Joint Stock Company.
- (iii) As of the balance sheet date, the Corporation held 1,750,000 shares, equivalent to 35.00% of the charter capital of Viet Phat Packaging Joint Stock Company.
- (iv) As of the balance sheet date, the Corporation held 772,800 shares, equivalent to 22.08% of the charter capital of Tri Duc Service Educational Joint Stock Company.
- (v) As of the balance sheet date, the Corporation held 1,200,000 shares, equivalent to 18.74% of the charter capital of The Southern Central Food Joint Stock Company.
- (vi) As of the balance sheet date, the Corporation held 987,500 shares, equivalent to 19.75% of the charter capital of Value Consultant Investment Joint Stock Company.



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**Notes to the Interim Financial Statements (cont.)***Fair value*

The Corporation has not measured the fair value of its investments as there are no specific guidelines on measurement of the fair value.

*Operation of the associates*

The associates are operating normally, with no significant changes compared to the same period of the previous year.

*Provisions for impairment of investments in other entities*

Changes in provisions for impairment of investments in other entities are as follows:

|                       | <b>Accumulated from the beginning of the year</b> |                       |
|-----------------------|---------------------------------------------------|-----------------------|
|                       | <b>Current year</b>                               | <b>Previous year</b>  |
| Beginning balance     | 6,617,143,026                                     | 13,721,087,620        |
| Additional provisions | 1,402,856,974                                     | 2,493,780,842         |
| <b>Ending balance</b> | <b>8,020,000,000</b>                              | <b>16,214,868,462</b> |

*Transactions with associates*

Significant transactions between the Corporation and its associates are as follows:

|                                                                                          | <b>Accumulated from the beginning of the year</b> |                      |
|------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------|
|                                                                                          | <b>Current year</b>                               | <b>Previous year</b> |
| <b><i>Minh Phat Investment and Development Joint Stock Company</i></b>                   |                                                   |                      |
| Leasing of warehouses, premises and infrastructure                                       | 2,897,720,000                                     | 2,317,720,000        |
| Leasing land                                                                             | (149,530,450)                                     | -                    |
| Receivables for power charges                                                            | 24,678,403                                        | 22,188,247           |
| Receivables for sewage treatment fees                                                    | 16,876,384                                        | 14,235,739           |
| Receivables for Power charges                                                            | 77,183,210                                        | 71,257,329           |
| Maintenance fees for warehouses, factories, and office buildings in the industrial parks | 604,085,540                                       | 626,295,995          |
| Management of office buildings in the industrial parks                                   | 864,000,000                                       | 864,000,000          |
| Warehouse and factory business entrustment costs                                         | 4,033,025,535                                     | 3,607,209,376        |
| Dividends received                                                                       | 3,078,912,500                                     | 2,716,687,500        |
| Dividends payable                                                                        | 5,775,000,000                                     | 5,775,000,000        |
| Dividend payments                                                                        | 4,125,000,000                                     | 4,125,000,000        |
| Collections of payment                                                                   | 3,226,064,091                                     | 2,584,791,358        |
| Payments for goods                                                                       | 5,013,914,140                                     | 5,668,468,468        |
| <b><i>Tan Binh Tanimex Production Service Joint Stock Company</i></b>                    |                                                   |                      |
| Leasing office                                                                           | 414,720,000                                       | 414,720,000          |
| Leasing water supply station                                                             | 59,400,000                                        | 54,000,000           |
| Receivables for sewage treatment fees                                                    | 6,651,534                                         | 7,907,148            |
| Receivables for infrastructure maintenance fees                                          | 12,417,216                                        | 12,417,216           |
| Receivables for power charges                                                            | 26,777,272                                        | 25,181,632           |
| Leasing club-house                                                                       | 39,372,000                                        | 35,788,800           |
| Gasoline, domestic water charges                                                         | 204,757,158                                       | 238,439,064          |
| Dividends received                                                                       | 3,999,100,000                                     | 3,999,100,000        |



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**Notes to the Interim Financial Statements (cont.)**

|                                                               | <b>Accumulated from the beginning of the year</b> |                          |
|---------------------------------------------------------------|---------------------------------------------------|--------------------------|
|                                                               | <b>Current year</b>                               | <b>Previous year</b>     |
| Dividends payable                                             | 9,450,000,000                                     | 9,450,000,000            |
| Dividend payments                                             | 6,750,000,000                                     | 6,750,000,000            |
| Collection of payments                                        | 609,944,058                                       | 602,419,139              |
| Payments for goods                                            | 31,201,905                                        | 24,998,002               |
| <b><i>Tri Duc Service Educational Joint Stock Company</i></b> |                                                   |                          |
| Revenue from leasing school                                   | 5,250,000,000                                     | 5,250,000,000            |
| Leasing premises                                              | 132,000,000                                       | 120,000,000              |
| Dividends received                                            | 463,680,000                                       | -                        |
| Collection of payment                                         | 5,920,200,000                                     | 5,907,000,000            |
| <b><i>Viet Phat Packaging Joint Stock Company</i></b>         |                                                   |                          |
| Dividends received                                            | 350,000,000                                       | 350,000,000              |
| <b>3. Trade receivables</b>                                   |                                                   |                          |
| <b>3a. Short-term trade receivables</b>                       |                                                   |                          |
|                                                               | <b>Ending balance</b>                             | <b>Beginning balance</b> |
| <b><i>Receivables from related parties</i></b>                | <b>195,183,323</b>                                | <b>137,643,432</b>       |
| Hung Phat Services Production Joint Stock Company             | 191,765,856                                       | 132,000,000              |
| Tan Binh Tanimex Production Service Joint Stock Company       | 3,417,467                                         | -                        |
| Minh Phat Investment and Development Joint Stock Company      | -                                                 | 5,643,432                |
| <b><i>Receivables from other customers</i></b>                | <b>12,746,695,518</b>                             | <b>13,850,964,130</b>    |
| Pearl Dent Co., Ltd.                                          | 3,578,260,772                                     | 3,577,168,112            |
| Viet An Consulting Service Trading Joint Stock Company        | 1,975,752,000                                     | 1,975,752,000            |
| Gia Han Trading Manufacturing Construction Company Limited    | 996,560,422                                       | 2,003,960,533            |
| Other customers                                               | 6,196,122,324                                     | 6,294,083,485            |
| <b>Total</b>                                                  | <b>12,941,878,841</b>                             | <b>13,988,607,562</b>    |
| <b>3b. Long-term trade receivables</b>                        |                                                   |                          |
|                                                               | <b>Ending balance</b>                             | <b>Beginning balance</b> |
| Pearl Dent Co., Ltd.                                          | 7,144,944,000                                     | 7,144,944,000            |
| Gia Han Trading Manufacturing Construction Company Limited    | 1,483,542,070                                     | 1,483,542,070            |
| <b>Total</b>                                                  | <b>8,628,486,070</b>                              | <b>8,628,486,070</b>     |

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



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**Notes to the Interim Financial Statements (cont.)****4. Prepayments to suppliers****4a. Short-term prepayments to suppliers**

|                                                    | <u>Ending balance</u>       | <u>Beginning balance</u>  |
|----------------------------------------------------|-----------------------------|---------------------------|
| <i>Prepayments to related party</i>                | <b>458,362,800</b>          | -                         |
| Tan Phu Investment and Service Joint Stock Company | 458,362,800                 | -                         |
| <i>Prepayments to other suppliers</i>              | <b>605,180,541</b>          | <b>300,000,000</b>        |
| Auto HTM Company Limited                           | 512,695,243                 | -                         |
| Ho Chi Minh City Institute for Development Studies | -                           | 300,000,000               |
| Other suppliers                                    | 92,485,298                  | -                         |
| <b>Total</b>                                       | <b><u>1,063,543,341</u></b> | <b><u>300,000,000</u></b> |

**4b. Long-term prepayments to suppliers**

The prepayment to Huu Phat Electrical Mechanical Company Limited.

**5. Other receivables****5a. Other short-term receivables**

|                                                                                                                           | <u>Ending balance</u>        |                 | <u>Beginning balance</u>     |                 |
|---------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------|------------------------------|-----------------|
|                                                                                                                           | Value                        | Allowances      | Value                        | Allowances      |
| <i>Receivables from related party</i>                                                                                     | <b>897,534,240</b>           | -               | <b>20,897,534,240</b>        | -               |
| Kien Duc Plastic Packaging Trading Service Joint Stock Company - Receivables for principal of mature bonds <sup>(i)</sup> | -                            | -               | 20,000,000,000               | -               |
| Kien Duc Plastic Packaging Trading Service Joint Stock Company - Receivables for interest on mature bonds                 | 897,534,240                  | -               | 897,534,240                  | -               |
| <i>Receivables from other organizations and individuals</i>                                                               | <b>24,055,345,476</b>        | -               | <b>20,318,266,191</b>        | -               |
| Advances                                                                                                                  | 282,324,180                  | -               | -                            | -               |
| Short-term deposits                                                                                                       | 9,704,139,775                | -               | 10,784,694,260               | -               |
| Savings deposit interest to be received                                                                                   | 12,343,754,786               | -               | 7,968,379,177                | -               |
| Corporate income tax provisionally paid for trade in properties                                                           | 1,185,080,144                | -               | 1,204,323,683                | -               |
| Other short-term receivables                                                                                              | 540,046,591                  | -               | 360,869,071                  | -               |
| <b>Total</b>                                                                                                              | <b><u>24,952,879,716</u></b> | <b><u>-</u></b> | <b><u>41,215,800,431</u></b> | <b><u>-</u></b> |

- (i) The Corporation collected the bond principal from Kien Duc Plastic Packaging Trading Service Joint Stock Company in accordance with the credit notices dated 26 March 2026 and 27 March 2026.



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**Notes to the Interim Financial Statements (cont.)****5b. Other long-term receivables**

|                                                                                                                           | Ending balance       |            | Beginning balance    |            |
|---------------------------------------------------------------------------------------------------------------------------|----------------------|------------|----------------------|------------|
|                                                                                                                           | Value                | Allowances | Value                | Allowances |
| Long-term deposits                                                                                                        | 5,719,707,000        | -          | 5,759,707,000        | -          |
| <i>Ho Chi Minh City Department of Planning and Investment (Ho Chi Minh City Department of Finance now) <sup>(i)</sup></i> | 5,719,707,000        | -          | 5,719,707,000        | -          |
| <i>Materials Petroleum Joint Stock Company</i>                                                                            | -                    | -          | 40,000,000           | -          |
| <b>Total</b>                                                                                                              | <b>5,719,707,000</b> | <b>-</b>   | <b>5,759,707,000</b> | <b>-</b>   |

- (i) This item reflects the deposit to secure the implementation of the Tanimex Social Housing - Apartment project in Binh Hung Hoa Ward, Binh Tan District, Ho Chi Minh City (Binh Hung Hoa Ward, Ho Chi Minh City now).

**6. Doubtful debts**

|                                                                                           | Overdue period                   | Ending balance       |                      | Overdue period                   | Beginning balance    |                      |
|-------------------------------------------------------------------------------------------|----------------------------------|----------------------|----------------------|----------------------------------|----------------------|----------------------|
|                                                                                           |                                  | Original amount      | Recoverable amount   |                                  | Original amount      | Recoverable amount   |
| Kien Duc Plastic Packaging Trading Service Joint Stock Company - Other receivables        |                                  | 897,534,240          | 897,534,240          |                                  | 897,534,240          | 897,534,240          |
| Em Dem House Production Trading Business Company Limited – Receivables for sales of goods | More than 3 years                | 865,602,131          | -                    | More than 3 years                | 1,115,602,131        | -                    |
| Receivables from other organizations and individuals - Receivables for service provisions | From 6 months to 1 year          | 507,720,907          | 355,404,635          | From 6 months to 1 year          | 37,520,054           | 26,264,038           |
|                                                                                           | From more than 1 year to 2 years | 160,981,725          | 80,490,862           | From more than 1 year to 2 years | 182,239,581          | 91,119,790           |
|                                                                                           | From 2 to 3 years                | 183,392,277          | 55,017,683           | From 2 to 3 years                | 143,287,480          | 42,986,244           |
|                                                                                           | More than 3 years                | 103,287,480          | -                    | More than 3 years                | 477,946,912          | -                    |
| <b>Total</b>                                                                              |                                  | <b>2,718,518,760</b> | <b>1,388,447,420</b> |                                  | <b>2,854,130,398</b> | <b>1,057,904,312</b> |

Changes in allowances for doubtful debts are as follows:

|                        | Accumulated from the beginning of the year |                      |
|------------------------|--------------------------------------------|----------------------|
|                        | Current year                               | Previous year        |
| Beginning balance      | 1,796,226,086                              | 3,389,482,318        |
| Reversal of allowances | (466,154,746)                              | (710,499,298)        |
| <b>Ending balance</b>  | <b>1,330,071,340</b>                       | <b>2,678,983,020</b> |



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**Notes to the Interim Financial Statements (cont.)****7. Prepaid expenses****7a. Short-term prepaid expenses**

|                                   | <u>Ending balance</u>       | <u>Beginning balance</u>    |
|-----------------------------------|-----------------------------|-----------------------------|
| Land rental                       | -                           | 4,383,745,507               |
| Insurance premiums                | 1,017,579,153               | -                           |
| Other short-term prepaid expenses | 1,000,000,000               | 20,893,500                  |
| <b>Total</b>                      | <b><u>2,017,579,153</u></b> | <b><u>4,404,639,007</u></b> |

**7b. Long-term prepaid expenses**

|                                                       | <u>Ending balance</u>         | <u>Beginning balance</u>      |
|-------------------------------------------------------|-------------------------------|-------------------------------|
| Costs for infrastructure of existing industrial parks | 9,836,645,180                 | 10,068,095,654                |
| Rental for land at existing industrial parks          | 12,528,674,941                | 12,823,467,295                |
| Costs for infrastructure of expanded industrial parks | 127,959,395,006               | 129,337,581,038               |
| Repair expenses                                       | 10,701,956,437                | 11,559,840,013                |
| Tools and supplies for operating lease                | 366,666,670                   | 733,333,336                   |
| Server rental, IT service charges                     | 145,586,656                   | 180,273,326                   |
| Other long-term prepaid expenses                      | 338,688,610                   | 502,902,592                   |
| <b>Total</b>                                          | <b><u>161,877,613,500</u></b> | <b><u>165,205,493,254</u></b> |

**8. Tangible fixed assets**

Increases, decreases in tangible fixed assets are presented in the attached Appendix 01.

**9. Intangible fixed assets**

This item reflects computer software fully amortized but still in use.

**10. Investment properties for lease**

|                                            | <u>Houses</u>                 |
|--------------------------------------------|-------------------------------|
| <b>Historical costs</b>                    |                               |
| Beginning balance                          | 603,858,516,306               |
| <b>Ending balance</b>                      | <b><u>603,858,516,306</u></b> |
| <i>In which:</i>                           |                               |
| Assets fully depreciated but still leasing | 266,202,820,077               |
| <b>Depreciation</b>                        |                               |
| Beginning balance                          | 453,023,545,661               |
| Depreciation during the period             | 15,655,766,390                |
| <b>Ending balance</b>                      | <b><u>468,679,312,051</u></b> |
| <b>Carrying value</b>                      |                               |
| Beginning balance                          | 150,834,970,645               |
| <b>Ending balance</b>                      | <b><u>135,179,204,255</u></b> |

According to Vietnamese Accounting Standard No. 05 "Investment property", it is required to present fair value of investment property as of the balance sheet date. However, the Corporation has not had conditions to measure fair value of investment property.



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**Notes to the Interim Financial Statements (cont.)**

List of investment properties as at the balance sheet date is as follows:

|                                                                                          | <u>Historical costs</u> | <u>Accumulated depreciation</u> | <u>Carrying value</u> |
|------------------------------------------------------------------------------------------|-------------------------|---------------------------------|-----------------------|
| Office building at No. 80 Ly Thuong Kiet Street, Tan Hoa Ward                            | 789,720,698             | 789,720,698                     | -                     |
| Office building at No. 103 Ly Thuong Kiet Street, Tan Hoa Ward                           | 425,543,401             | 425,543,401                     | -                     |
| Cost of repairing and upgrading the house at No. 103 Ly Thuong Kiet Street, Tan Hoa Ward | 202,808,182             | 202,808,182                     | -                     |
| Store 01A, Highway 22, Ba Diem Commune                                                   | 354,426,778             | 354,426,778                     | -                     |
| Office building at No. 161/2, Highway 22, Trung My Tay Ward                              | 313,171,894             | 313,171,894                     | -                     |
| House No. 454 Ly Thuong Kiet Street, Tan Son Nhat Ward                                   | 572,728,446             | 572,728,446                     | -                     |
| House No. 442 Ly Thuong Kiet Street, Tan Son Nhat Ward                                   | 338,017,542             | 338,017,542                     | -                     |
| House No. 518 Ly Thuong Kiet Street, Tan Son Nhat Ward                                   | 238,938,793             | 238,938,793                     | -                     |
| Warehouse Clusters 01 and 03, Group 01 from Warehouse 01 to Warehouse 08                 | 35,934,329,141          | 35,934,329,141                  | -                     |
| Kindergarten - Tay Thanh Apartment                                                       | 6,072,835,480           | 6,072,835,480                   | -                     |
| Warehouse No. 09, Group 01, Cluster 02                                                   | 4,252,244,340           | 4,252,244,340                   | -                     |
| Fire protection system for Warehouse No. 09 - Cluster 02                                 | 250,000,000             | 250,000,000                     | -                     |
| Warehouse No. 18, Cluster 06, Expanded Industrial Park                                   | 18,965,176,382          | 18,965,176,382                  | -                     |
| Warehouses No. 06, 07, 08, Cluster 06, Group 02                                          | 1,646,689,657           | 1,646,689,657                   | -                     |
| Warehouses No. 08, 09, 10, 11, Cluster 02, Expanded Industrial Park                      | 38,133,285,009          | 38,133,285,009                  | -                     |
| Automatic fire protection system                                                         | 1,669,120,527           | 1,669,120,527                   | -                     |
| Son Ky High School                                                                       | 37,043,720,637          | 28,527,589,130                  | 8,516,131,507         |
| Tennis court cluster, Group 01                                                           | 2,152,619,905           | 2,152,619,905                   | -                     |
| Water supply station with a capacity of 10 m <sup>3</sup> /hour                          | 1,100,748,212           | 1,100,748,212                   | -                     |
| Water supply station No. 02                                                              | 1,008,803,169           | 1,008,803,169                   | -                     |
| Water supply station No. 03                                                              | 1,593,370,453           | 1,593,370,453                   | -                     |
| Construction value of Tanioffice – Le Trong Tan                                          | 23,987,847,562          | 10,509,133,227                  | 13,478,714,335        |
| Air conditioning system of Tanioffice – Le Trong Tan                                     | 4,882,393,384           | 4,882,393,384                   | -                     |
| Office fire and lightning protection systems                                             | 915,917,364             | 915,917,364                     | -                     |
| Transformer and generator of Tanioffice – Le Trong Tan                                   | 2,541,916,363           | 2,541,916,363                   | -                     |
| Elevator system of Tanioffice – Le Trong Tan                                             | 866,818,182             | 866,818,182                     | -                     |
| Furniture of Tanioffice – Le Trong Tan                                                   | 1,110,014,249           | 1,110,014,249                   | -                     |
| Sound and camera system of Tanioffice – Le Trong Tan                                     | 701,292,678             | 701,292,678                     | -                     |
| Fire protection system – warehouse cluster 01                                            | 1,225,826,991           | 1,225,826,991                   | -                     |



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**Notes to the Interim Financial Statements (cont.)**

|                                                                                                                 | <b>Historical costs</b> | <b>Accumulated depreciation</b> | <b>Carrying value</b> |
|-----------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------------|-----------------------|
| Construction value of warehouse cluster 01                                                                      | 12,598,241,052          | 12,598,241,052                  | -                     |
| Fire protection system – warehouse cluster 02                                                                   | 1,308,337,906           | 1,308,337,906                   | -                     |
| Construction value of warehouse cluster 02                                                                      | 12,619,106,953          | 12,619,106,953                  | -                     |
| Air cooling system – warehouse cluster 2                                                                        | 88,800,000              | 88,800,000                      | -                     |
| Construction value of warehouse cluster 03                                                                      | 13,361,914,071          | 13,361,914,071                  | -                     |
| Fire protection system – warehouse cluster 03                                                                   | 1,386,713,979           | 1,386,713,979                   | -                     |
| Construction value of warehouse cluster 04                                                                      | 16,376,091,090          | 16,376,091,090                  | -                     |
| Fire protection system – warehouse cluster 04                                                                   | 1,499,163,158           | 1,499,163,158                   | -                     |
| Air cooling system – warehouse clusters 01 – 02                                                                 | 177,600,000             | 177,600,000                     | -                     |
| Construction value of warehouse clusters 01 – 06                                                                | 27,244,605,834          | 27,244,605,834                  | -                     |
| Fire protection system of warehouse clusters 01 – 06                                                            | 1,895,728,729           | 1,895,728,729                   | -                     |
| Construction value of warehouse clusters 01 – 05                                                                | 22,762,024,135          | 22,762,024,135                  | -                     |
| Mezzanine floor inside warehouse clusters 01 – 05                                                               | 7,588,466,224           | 7,588,466,224                   | -                     |
| Fire protection system of warehouse clusters 01 – 05                                                            | 1,876,623,905           | 1,876,623,905                   | -                     |
| Office building of Warehouses 01 – 05, Tan Binh Industrial Park (expanded part)                                 | 1,632,950,930           | 1,632,950,930                   | -                     |
| Fire protection system of office building of Warehouses 01 – 05, Tan Binh Industrial Park (expanded part)       | 59,090,909              | 59,090,909                      | -                     |
| Fire protection pump of Warehouses 06, 07 and 08                                                                | 141,176,500             | 141,176,500                     | -                     |
| Fire protection system of Warehouse at lot II Warehouse No. 07, Cluster 08, Tan Binh Industrial Park            | 210,594,025             | 210,594,025                     | -                     |
| Fire protection system – Warehouse No. 06, Cluster 08                                                           | 44,184,800,944          | 40,488,680,590                  | 3,696,120,354         |
| Freight elevator system – Warehouse No. 07                                                                      | 3,587,456,818           | 3,587,456,818                   | -                     |
| Garage of Cluster 3, Tan Binh Industrial Park (expanded part)                                                   | 1,281,818,182           | 1,281,818,182                   | -                     |
| Fire protection system of garage of Cluster 3, Tan Binh Industrial Park (expanded part)                         | 7,372,784,815           | 6,506,934,441                   | 865,850,374           |
| Automatic fire protection system – Warehouses 08, 09, 10, 11 (Tan Binh Industrial Park (expanded part))         | 680,964,661             | 680,964,661                     | -                     |
| Stand-by generator value of petrol retail store, Tan Binh 2 Industrial Park                                     | 3,427,042,818           | 3,427,042,818                   | -                     |
| Fire protection system value of petrol retail store, Tan Binh 2 Industrial Park                                 | 476,840,000             | 476,840,000                     | -                     |
| Value of 160KVA underground medium-voltage grid & substation of petrol retail store, Tan Binh 2 Industrial Park | 353,962,818             | 353,962,818                     | -                     |
|                                                                                                                 | 471,592,000             | 471,592,000                     | -                     |



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**Notes to the Interim Financial Statements (cont.)**

|                                                                                                               | Historical costs | Accumulated depreciation | Carrying value |
|---------------------------------------------------------------------------------------------------------------|------------------|--------------------------|----------------|
| Value of CCTV system of petrol retail store, Tan Binh 2 Industrial Park                                       | 53,619,000       | 53,619,000               | -              |
| Construction value of petrol retail store, Tan Binh 2 Industrial Park                                         | 8,392,439,368    | 6,993,699,500            | 1,398,739,868  |
| Value of 06 petrol pumps, Tan Binh 2 Industrial Park                                                          | 1,998,000,000    | 1,998,000,000            | -              |
| Value of office building, internal road, fence of Garage clusters 03 and 04, Tan Binh 2 Industrial Park       | 1,947,106,364    | 1,622,588,600            | 324,517,764    |
| Foundation frame of office building and Warehouse No. 09, Industrial Group 1                                  | 5,703,265,824    | 4,702,000,408            | 1,001,265,416  |
| Automatic fire protection system for the composite film blowing factory, Warehouse No. 09, Industrial Group 1 | 407,643,636      | 407,643,636              | -              |
| Automatic fire alarm system, Warehouse No. 08, Tan Binh 2 Industrial Park                                     | 252,335,011      | 252,335,011              | -              |
| Automatic fire alarm system, Warehouse No. 09, Tan Binh 2 Industrial Park                                     | 264,002,800      | 264,002,800              | -              |
| Automatic fire alarm system, Warehouse No. 11, Tan Binh 2 Industrial Park                                     | 472,833,533      | 472,833,533              | -              |
| Automatic fire alarm system, Warehouse No. 10, Tan Binh 2 Industrial Park                                     | 251,770,977      | 251,770,977              | -              |
| Construction cost of high-rise Warehouse No. 02, Industrial Group 1, Tan Binh Industrial Park                 | 26,330,852,924   | 9,253,466,593            | 17,077,386,331 |
| Elevator system - High-rise Warehouse No. 02                                                                  | 410,163,636      | 361,059,006              | 49,104,630     |
| Fire and lightning protection systems – High-rise Warehouse No. 02                                            | 1,861,315,576    | 1,638,479,532            | 222,836,044    |
| Automatic fire alarm system of Warehouse 18 – Tan Binh Industrial Park (expanded part)                        | 2,661,107,874    | 2,344,309,341            | 316,798,533    |
| Construction cost of high-rise Warehouse No. 01, Tan Binh Industrial Park                                     | 39,092,258,966   | 13,459,684,247           | 25,632,574,719 |
| Elevator system - High-rise Warehouse No. 01                                                                  | 3,522,890,910    | 3,025,532,384            | 497,358,526    |
| Fire and lightning protection systems - High-rise Warehouse No. 01                                            | 1,923,585,259    | 1,652,015,296            | 271,569,963    |
| 400KVA underground medium-voltage grid and substation – High-rise Warehouse No. 01                            | 650,909,090      | 559,014,363              | 91,894,727     |
| 400KVA stand-by generator – High-rise Warehouse No. 01                                                        | 445,454,546      | 382,565,712              | 62,888,834     |
| Value of on-land assets of building at No. 477 Le Trong Tan Street and traffic infrastructure, yard           | 10,833,420,000   | 5,139,723,342            | 5,693,696,658  |
| Construction value of the office building in Tan Binh Industrial Park                                         | 18,206,111,224   | 4,727,065,399            | 13,479,045,825 |
| Office elevator system of Tan Binh Industrial Park                                                            | 1,160,424,545    | 941,675,185              | 218,749,360    |
| 400KVA substation grid of office of Tan Binh Industrial Park                                                  | 667,272,728      | 541,486,470              | 125,786,258    |

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



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**Notes to the Interim Financial Statements (cont.)**

|                                                                                                                                | <b>Historical costs</b> | <b>Accumulated depreciation</b> | <b>Carrying value</b> |
|--------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------------|-----------------------|
| Office air conditioning system of Tan Binh Industrial Park                                                                     | 3,481,765,069           | 2,825,424,264                   | 656,340,805           |
| Office fire and lightning protection systems of Tan Binh Industrial Park                                                       | 526,370,745             | 428,333,937                     | 98,036,808            |
| Office CCTV system of Tan Binh Industrial Park                                                                                 | 132,147,750             | 107,547,835                     | 24,599,915            |
| 3x37,5 kVA, 15-22/0,4 kV substations of Warehouse No. 01, Industrial Group 1, Tan Binh Industrial Park                         | 100,000,000             | 100,000,000                     | -                     |
| Office automatic watering system of Tan Binh Industrial Park                                                                   | 589,554,839             | 589,554,839                     | -                     |
| Carpet grass – High-rise Parking Lot No. 1, Tan Binh Industrial Park                                                           | 156,256,364             | 156,256,364                     | -                     |
| Fire protection system, automatic fire alarm, underground water tank (121M2) - Water meter of Warehouse 09, Industrial Group 1 | 1,442,090,000           | 991,436,886                     | 450,653,114           |
| Fire protection system of Warehouse No. 01, Industrial Group 1, Tan Binh Industrial Park                                       | 3,129,100,000           | 2,020,877,104                   | 1,108,222,896         |
| Carpet grass – High-rise Warehouse No. 02, Tan Binh Industrial Park                                                            | 291,140,000             | 291,140,000                     | -                     |
| Fire protection system, automatic fire alarm of Warehouse No. 18 (ABBott Warehouse)                                            | 1,967,449,000           | 1,270,644,120                   | 696,804,880           |
| Construction and renovation of Warehouse 18, Cluster 06 – Road M1, Tan Binh Industrial Park (expanded part)                    | 24,765,190,508          | 24,765,190,508                  | -                     |
| Construction cost of office building at No. 108/11 Tran Van Quang Street                                                       | 1,347,045,454           | 260,428,808                     | 1,086,616,646         |
| Automatic fire protection system, Warehouse No. 08, Cluster 06, Industrial Group 2, Tan Binh Industrial Park                   | 2,394,711,000           | 1,247,245,300                   | 1,147,465,700         |
| Automatic fire protection system, part of Warehouse No. 06 (AF Axis; 8-14) Industrial Group 1 – Tan Binh Industrial Park       | 6,700,689,091           | 3,386,369,770                   | 3,314,319,321         |
| Automatic fire protection system of Warehouses No. 05, 06, 07 and 08, Industrial Group 1 - Tan Binh Industrial Park            | 6,394,753,000           | 2,521,269,744                   | 3,873,483,256         |
| Automatic fire protection system of Warehouses No. 02, 03, 04, Industrial Group 1 - Tan Binh Industrial Park                   | 7,500,211,000           | 3,238,727,096                   | 4,261,483,904         |
| Automatic fire protection system of Warehouses No. 06 and 07, Industrial Group 2 - Tan Binh Industrial Park                    | 5,168,880,000           | 2,261,385,000                   | 2,907,495,000         |
| Construction and renovation of cold storage, Cluster 06, Industrial Group 2 (CN13) - Tan Binh Industrial Park                  | 6,020,797,020           | 1,956,759,051                   | 4,064,037,969         |
| Cold storage system of Cluster 06, Industrial Group 2 (CN13) - Tan Binh Industrial Park                                        | 10,219,575,000          | 5,535,603,138                   | 4,683,971,862         |



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**Notes to the Interim Financial Statements (cont.)**

|                                                                                                                                                                          | <u>Historical costs</u> | <u>Accumulated depreciation</u> | <u>Carrying value</u>  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------------|------------------------|
| Cold storage shelving system - Cluster 06, Industrial Group 2 (CN13) - Tan Binh Industrial Park                                                                          | 1,970,057,800           | 1,280,537,583                   | 689,520,217            |
| Fire protection system of Warehouses 06 and 07, Industrial Group 2 - Tan Binh Industrial Park (Phase 2: Fire protection and alarm, Phase 3: smoke exhaust fans)          | 7,310,246,000           | 1,903,709,900                   | 5,406,536,100          |
| Fire protection system of Warehouse No. 10 - Tan Binh Industrial Park (expanded part)                                                                                    | 5,952,975,000           | 2,579,622,500                   | 3,373,352,500          |
| Automatic fire protection system, part of Warehouse No. 07 (KF Axis; 01 - 06)                                                                                            |                         |                                 |                        |
| Industrial Group 2 - Tan Binh Industrial Park                                                                                                                            | 1,390,210,000           | 231,701,664                     | 1,158,508,336          |
| Automatic fire protection system, part of Warehouse No. 02 (AF Axis; 01 - 14) belonging to Warehouse Clusters No. 01, 02, 03, and 04 (Son Ky) - Tan Binh Industrial Park | 3,443,700,000           | 286,975,000                     | 3,156,725,000          |
| <b>Total</b>                                                                                                                                                             | <b>603,858,516,306</b>  | <b>468,679,312,051</b>          | <b>135,179,204,255</b> |

**11. Long-term work-in-process**

|                                                                                       | <u>Ending balance</u>  | <u>Beginning balance</u> |
|---------------------------------------------------------------------------------------|------------------------|--------------------------|
| Binh Tan Apartment Project                                                            | 70,420,154,012         | 70,331,648,776           |
| Residence Project in the Expanded Industrial Park                                     | 34,356,825,568         | 34,344,524,502           |
| Workers' housing project (social housing) in Tan Binh Industrial Park (expanded part) | 17,275,718,390         | 17,270,424,692           |
| Residential auxiliary area project (DC12 & 13 intersection, Son Ky Ward)              | 3,920,018,113          | 3,920,018,113            |
| <b>Total</b>                                                                          | <b>125,972,716,083</b> | <b>125,866,616,083</b>   |

**12. Construction-in-progress**

This item reflects the construction-in-progress for the school project.

**13. Deferred income tax assets**

Deferred income tax assets are related to temporarily deductible differences. Details are as follows:

|                       | <u>Accumulated from the beginning of the year</u> |                      |
|-----------------------|---------------------------------------------------|----------------------|
|                       | <u>Current year</u>                               | <u>Previous year</u> |
| Beginning balance     | 321,010,798                                       | 427,962,492          |
| <b>Ending balance</b> | <b>321,010,798</b>                                | <b>427,962,492</b>   |

The corporate income tax rate used for determining deferred income tax assets is 20%.



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**Notes to the Interim Financial Statements (cont.)****14. Short-term trade payables**

|                                                               | <u>Ending balance</u> | <u>Beginning balance</u> |
|---------------------------------------------------------------|-----------------------|--------------------------|
| <i>Payables to related parties</i>                            | <i>1,134,381,028</i>  | -                        |
| Minh Phat Investment and Development Joint Stock Company      | 1,108,584,198         | -                        |
| Tan Binh Tanimex Production Service Joint Stock Company       | 25,796,830            | -                        |
| <i>Payables to other suppliers</i>                            | <i>1,174,070,566</i>  | <i>1,006,443,566</i>     |
| Khang Nam Investment Construction Trading Joint Stock Company | 973,573,041           | 973,573,041              |
| Other suppliers                                               | 200,497,525           | 32,870,525               |
| <b>Total</b>                                                  | <b>2,308,451,594</b>  | <b>1,006,443,566</b>     |

The Corporation has no overdue trade payables.

**15. Short-term advances from customers**

|                                                          | <u>Ending balance</u> | <u>Beginning balance</u> |
|----------------------------------------------------------|-----------------------|--------------------------|
| <i>Advances from related party</i>                       | <i>155,532,984</i>    | -                        |
| Minh Phat Investment and Development Joint Stock Company | 155,532,984           | -                        |
| <i>Advances from other customers</i>                     | <i>778,098,159</i>    | <i>743,496,256</i>       |
| Xuan Huong Co., Ltd.                                     | -                     | 468,451,887              |
| Vu Hoang Minh Joint Stock Company                        | 331,826,398           | 162,571,288              |
| I Chi Ban Foods Company Limited                          | 218,051,032           | -                        |
| An Phuoc Garment Embroidery Shoes Company Limited        | 111,083,929           | 112,473,081              |
| Nga Bang Coc Co., Ltd                                    | 117,136,800           | -                        |
| <b>Total</b>                                             | <b>933,631,143</b>    | <b>743,496,256</b>       |

**16. Taxes and other obligations to the State Budget**

Details of taxes and other obligations to the State Budget are presented in the attached Appendix 2.

**Value Added Tax (VAT)**

The Corporation has paid VAT in accordance with the deduction method. The VA rates applied are as follows:

|                                                                                                                                                                                                                                                                                                                  | Non-taxable |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| - Land use fees, environmental protection fees, share transfer fees                                                                                                                                                                                                                                              | 0%          |
| - Leasing warehouses for export processing enterprises                                                                                                                                                                                                                                                           | 05%         |
| - Water charges                                                                                                                                                                                                                                                                                                  | 08%         |
| - Leasing pallets, power charges (the VAT rate applied is 08% according to Decree No. 174/2025/NĐ-CP dated 30 June 2025 of the Government stipulating the VAT reduction policy under Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly, applicable from 01 July 2025 to 31 December 2026) | 10%         |
| - Leasing premises, warehouses, factories, selling apartments, etc.                                                                                                                                                                                                                                              |             |

**Corporate income tax**

The Corporation must pay corporate income tax on assessable income at the rate of 20%.



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The estimated corporate income tax payable for the period is as follows:

|                                                                         | <b>Accumulated from the beginning of the year</b> |                       |
|-------------------------------------------------------------------------|---------------------------------------------------|-----------------------|
|                                                                         | <b>Current year</b>                               | <b>Previous year</b>  |
| Total accounting profit before tax                                      | 79,355,777,117                                    | 66,444,866,707        |
| Increases/(decreases) of accounting profit to determine taxable income: |                                                   |                       |
| - Increases                                                             | 2,775,827,292                                     | 1,972,001,761         |
| - Decreases                                                             | -                                                 | -                     |
| Taxable income                                                          | 82,131,604,409                                    | 68,416,868,468        |
| Income exempted from tax                                                | (8,187,942,500)                                   | (7,362,037,500)       |
| Assessable income                                                       | 73,943,661,909                                    | 61,054,830,968        |
| Corporate income tax rate                                               | 20%                                               | 20%                   |
| <i>Corporate income tax payable at common tax rate</i>                  | <i>14,788,732,382</i>                             | <i>12,210,966,194</i> |
| <i>Adjustments of corporate income tax of the previous years</i>        | <i>500,024,182</i>                                | -                     |
| <b>Corporate income tax payable</b>                                     | <b>15,288,756,564</b>                             | <b>12,210,966,194</b> |

Determination of corporate income tax liability of the Corporation is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Interim Financial Statements for the first 6 months of the fiscal year ending 30 September 2026 can be changed upon the inspection of tax authorities.

***Corporate income tax provisionally paid for the amount received in advance from the transfer of property***

The Corporation must provisionally pay corporate income tax at the rate of 1% on the amount received in advance from property transfer in accordance with the Circular No. 20/2026/TT-BTC dated 12 March 2026 issued by the Ministry of Finance. The Corporation will finalize the corporate income tax payable for this activity upon handover of the property.

***Land rental***

The land rental is paid in accordance with the tax authority's notice.

***Other taxes***

The Corporation has declared and paid these taxes in line with the prevailing regulations.

**17. Payables to employees**

Salary reserve fund to be paid to employees.

**18. Accrued expenses**

**18a. Short-term accrued expenses**

|                                                      | <b>Ending balance</b> | <b>Beginning balance</b> |
|------------------------------------------------------|-----------------------|--------------------------|
| Land rental                                          | 4,383,745,507         | -                        |
| Expenses for warehouse fire protection system design | 10,000,000            | 10,000,000               |
| <b>Total</b>                                         | <b>4,393,745,507</b>  | <b>10,000,000</b>        |



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**Notes to the Interim Financial Statements (cont.)****18b. Long-term accrued expenses**

|                                                                | <b>Ending balance</b> | <b>Beginning balance</b> |
|----------------------------------------------------------------|-----------------------|--------------------------|
| Maintenance fees for Tan Binh Industrial Park                  | 24,562,636,707        | 24,994,146,286           |
| Accrual of infrastructure costs for Tan Binh I Industrial Park | 28,139,808,786        | 28,139,808,786           |
| <b>Total</b>                                                   | <b>52,702,445,493</b> | <b>53,133,955,072</b>    |

**19. Unearned revenues****19a. Short-term unearned revenues**

|                                                                                         | <b>Ending balance</b> | <b>Beginning balance</b> |
|-----------------------------------------------------------------------------------------|-----------------------|--------------------------|
| <b>Unearned revenues from related parties</b>                                           | <b>694,772,728</b>    | <b>1,047,635,088</b>     |
| Minh Phat Investment and Development Joint Stock Company – Land, warehouse roof rentals | 507,272,728           | 897,635,088              |
| Thinh Phat Transportation Services Joint Stock Company – Warehouse roof rental          | 62,500,000            | 50,000,000               |
| Tan Phu Investment and Service Joint Stock Company - Warehouse roof rental              | 62,500,000            | 50,000,000               |
| Hung Phat Services Production Joint Stock Company - Warehouse roof rental               | 62,500,000            | 50,000,000               |
| <b>Unearned revenues from other organizations and individuals</b>                       | <b>3,554,210,394</b>  | <b>5,463,605,494</b>     |
| Land, warehouse roof rentals                                                            | 3,554,210,394         | 5,463,605,494            |
| <b>Total</b>                                                                            | <b>4,248,983,122</b>  | <b>6,511,240,582</b>     |

**19b. Long-term unearned revenues**

|                                                                        | <b>Ending balance</b>  | <b>Beginning balance</b> |
|------------------------------------------------------------------------|------------------------|--------------------------|
| <b>Unearned revenues from related party</b>                            | <b>12,966,401,628</b>  | <b>13,166,912,992</b>    |
| Minh Phat Investment and Development Joint Stock Company – Land rental | 12,966,401,628         | 13,166,912,992           |
| <b>Unearned revenues from other organizations and individuals</b>      | <b>89,504,940,776</b>  | <b>90,876,693,276</b>    |
| Land rental                                                            | 89,504,940,776         | 90,876,693,276           |
| <b>Total</b>                                                           | <b>102,471,342,404</b> | <b>104,043,606,268</b>   |

**20. Other payables****20a. Other short-term payables**

|                                               | <b>Ending balance</b> | <b>Beginning balance</b> |
|-----------------------------------------------|-----------------------|--------------------------|
| Trade Union's expenditure, insurance premiums | 85,113,000            | 348,881,000              |
| Short-term deposits received                  | 8,133,411,127         | 17,832,575,351           |
| Dividends payable for the previous years      | 2,364,882,600         | 2,229,062,600            |
| Dividends payable for 2025 <sup>(i)</sup>     | 15,000,000,000        | -                        |
| Apartment maintenance fees                    | 36,605,891            | 36,518,095               |
| Compensation payable                          | 6,000,000,000         | 6,000,000,000            |
| Other short-term payables                     | 297,975,207           | 1,061,178,488            |
| <b>Total</b>                                  | <b>31,917,987,825</b> | <b>27,508,215,534</b>    |



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- (i) As of 31 March 2026, the Board of Directors has not issued an official announcement regarding the timing of dividend payment to shareholders.

**20b. Other long-term payables**

|                                                                                        | <u>Ending balance</u>  | <u>Beginning balance</u> |
|----------------------------------------------------------------------------------------|------------------------|--------------------------|
| <b>Payables to related parties</b>                                                     | <b>1,250,821,720</b>   | <b>1,414,852,585</b>     |
| Thinh Phat Transportation Services Joint Stock Company - long-term deposits received   | 609,880,000            | 773,910,865              |
| Minh Phat Investment and Development Joint Stock Company - long-term deposits received | 364,941,720            | 364,941,720              |
| Hung Phat Services Production Joint Stock Company - long-term deposits received        | 236,000,000            | 236,000,000              |
| Tri Duc Service Educational Joint Stock Company - long-term deposits received          | 40,000,000             | 40,000,000               |
| <b>Payables to other organizations and individuals</b>                                 | <b>107,649,356,961</b> | <b>94,915,892,546</b>    |
| Long-term deposits received                                                            | 66,062,117,174         | 55,046,967,559           |
| Compensation for resettlement                                                          | 36,084,609,927         | 34,366,295,127           |
| Other long-term payables                                                               | 5,502,629,860          | 5,502,629,860            |
| <b>Total</b>                                                                           | <b>108,900,178,681</b> | <b>96,330,745,131</b>    |

**20c. Overdue debts**

The Corporation has no other overdue payables.

**21. Bonus and welfare funds**

|                                    | <u>Beginning balance</u> | <u>Increase due to appropriation from profit</u> | <u>Other increases</u> | <u>Disbursement during the period</u> | <u>Ending balance</u> |
|------------------------------------|--------------------------|--------------------------------------------------|------------------------|---------------------------------------|-----------------------|
| Bonus fund                         | 48,359,544,344           | 8,584,360,931                                    | -                      | (5,129,450,000)                       | 51,814,455,275        |
| Welfare fund                       | 140,503,705              | 8,160,026,326                                    | 3,350,000              | (5,304,167,476)                       | 2,999,712,555         |
| Bonus fund for the Executive Board | 3,035,068,699            | 1,000,000,000                                    | -                      | (468,000,000)                         | 3,567,068,699         |
| <b>Total</b>                       | <b>51,535,116,748</b>    | <b>17,744,387,257</b>                            | <b>3,350,000</b>       | <b>(10,901,617,476)</b>               | <b>58,381,236,529</b> |

**22. Owner's equity****22a. Statement of changes in owner's equity**

Information on changes in owner's equity is presented in the attached Appendix 3.

**22b. Information on the use of fund raised from the share issuance to increase the charter capital in previous years**

According to the Resolution No. 02/NQ-ĐHĐCĐ dated 22 June 2018 of 2018 Extraordinary General Meeting of Shareholders, the plan of share issuance for charter capital increase was approved. The total number of additionally issued shares was 3,600,000 shares, at a par value of VND 10,000 per share and an expected issue price of VND 25,000 per share. All 3,600,000 additionally issued shares were issued to existing shareholders.



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In 2019, the Corporation offered 3,600,000 common shares to existing shareholders and potential partners to supplement its operating capital in accordance with the Resolution dated 17 January 2019 of 2018 Annual General Meeting of Shareholders. The number of shares sold was 3,600,000. On 25 January 2019, the Corporation was granted the 17<sup>th</sup> amended Business Registration Certificate by Ho Chi Minh City Department of Planning and Investment regarding the increase in charter capital to VND 300,000,000,000.

Purpose of issuance: To provide fund Binh Tan Apartment (Milky Way Apartment) Project in Binh Hung Hoa Ward, Binh Tan District, Ho Chi Minh City (Binh Hung Hoa Ward, Ho Chi Minh City now).

Actual implementation: The Corporation fully collected VND 90,000,000,000 from this share issuance. However, the Corporation is still in the process of completing some pending legal procedures for the project and has not yet used the fund raised from this issuance.

As of 31 March 2026, the Corporation has deposited the entire amount of VND 90,000,000,000 in a term deposit to increase the Corporation's profits (see Note No. V.2b).

**22c. Shares**

|                                          | <u>Ending balance</u> | <u>Beginning balance</u> |
|------------------------------------------|-----------------------|--------------------------|
| 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               |
| - Ordinary shares                        | 30,000,000            | 30,000,000               |
| - Preferred shares                       | -                     | -                        |
| Number of shares repurchased             | -                     | -                        |
| - Ordinary shares                        | -                     | -                        |
| - Preferred shares                       | -                     | -                        |
| Number of outstanding shares             | 30,000,000            | 30,000,000               |
| - Ordinary shares                        | 30,000,000            | 30,000,000               |
| - Preferred shares                       | -                     | -                        |

Par value per outstanding share: VND 10,000.

**22d. Profit distribution**

During the period, the Corporation distributed profits in accordance with Resolution No. 01/NQ-DHĐCĐ dated 15 January 2026 of the General Meeting of Shareholders as follows:

|                                                                                  | <u>Amount to be distributed</u> | <u>Amount distributed in the previous period</u> | <u>Amount distributed in the current period</u> |
|----------------------------------------------------------------------------------|---------------------------------|--------------------------------------------------|-------------------------------------------------|
| • Dividend distribution to shareholders <sup>(i)</sup>                           | 90,000,000,000                  | 37,500,000,000                                   | 52,500,000,000                                  |
| • Appropriation for Bonus fund                                                   | 5,828,590,233                   | -                                                | 5,828,590,233                                   |
| • Appropriation for Welfare fund                                                 | 8,160,026,326                   | -                                                | 8,160,026,326                                   |
| • Appropriation for operation budget of the Board of Directors and subcommittees | 1,000,000,000                   | -                                                | 1,000,000,000                                   |
| • Appropriation for bonus for reaching over target                               | 2,755,770,698                   | -                                                | 2,755,770,698                                   |



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- (i) According to Decision No. 13/2025/QĐ-HĐQT dated 28 October 2025 of the Board of Directors, the Corporation made the 2nd dividend advance for 2025 to shareholders for an amount of VND 37,500,000,000. As of 31 March 2026, the Board of Directors has not issued an official announcement regarding the timing of dividend payment to shareholders for the remaining dividends of VND 15,000,000,000 (see Note No. V.20a).

**23. Off-interim balance sheet items****23a. Foreign currencies**

As of the balance sheet date, the Corporation's cash includes USD 273.45 (beginning balance: USD 280.05).

**23b. Treated doubtful debts**

|                                                                                                                    | Ending<br>balance    | Beginning<br>balance | Reasons for writing off                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| District 12 Public Services Company Limited (formerly known as District 12 Urban Services and Development Company) | 264,735,735          | 264,735,735          | The project has not been fully audited, the processing time has exceeded 17 years, and it has been handled by multiple officials, resulting in project files being scattered across various departments and subsequently lost. |
| Bac Nam Develop Investment Company Limited                                                                         | 796,020,883          | 796,020,883          | Not operating at the registered address.                                                                                                                                                                                       |
| Vu Viet Long Production Trading Pte.                                                                               | 113,370,056          | 113,370,056          | The tax code on the tax authority's system was closed.                                                                                                                                                                         |
| Toan Trung Construction Joint Stock Company                                                                        | 200,000,000          | 200,000,000          | Location unknown                                                                                                                                                                                                               |
| Sai Thanh Paper Joint Stock Company                                                                                | 84,661,045           | 84,661,045           | The Corporation has filed a lawsuit.                                                                                                                                                                                           |
| Other customers                                                                                                    |                      |                      | - Confirmed by local authorities as poor household;<br>- Location unknown.                                                                                                                                                     |
|                                                                                                                    | 110,231,697          | 110,231,697          |                                                                                                                                                                                                                                |
| <b>Total</b>                                                                                                       | <b>1,569,019,416</b> | <b>1,569,019,416</b> |                                                                                                                                                                                                                                |

**VI. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT****1. Revenue from sales of goods and provisions of services****1a. Gross revenue**

|                                            | Accumulated from the beginning of the year |                        |
|--------------------------------------------|--------------------------------------------|------------------------|
|                                            | Current year                               | Previous year          |
| Revenue from leasing investment properties | 115,671,704,114                            | 111,493,470,618        |
| Revenue from other services                | 4,257,117,898                              | 3,159,819,101          |
| <b>Total</b>                               | <b>119,928,822,012</b>                     | <b>114,653,289,719</b> |



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Income and expenses related to investment properties for lease are as follows:

|                                                         | <b>Accumulated from the beginning of the year</b> |                       |
|---------------------------------------------------------|---------------------------------------------------|-----------------------|
|                                                         | <b>Current year</b>                               | <b>Previous year</b>  |
| Income from leasing investment property                 | 115,671,704,114                                   | 111,493,470,618       |
| Direct expenses related to generation of leasing income | (21,863,324,876)                                  | (29,144,029,534)      |
| <b>Income from trading of investment properties</b>     | <b>93,808,379,238</b>                             | <b>82,349,441,084</b> |

**1b. Revenue from sales of goods and provisions of services to related parties**

In addition to sales of goods and service provisions to associates as presented in Note No. V.2c, the Corporation also sold goods and provided services to other related parties that are not associates as follows:

|                                                                      | <b>Accumulated from the beginning of the year</b> |                      |
|----------------------------------------------------------------------|---------------------------------------------------|----------------------|
|                                                                      | <b>Current year</b>                               | <b>Previous year</b> |
| <b><i>Think Phat Transportation Services Joint Stock Company</i></b> |                                                   |                      |
| Leasing warehouse                                                    | 3,985,000,000                                     | 3,605,000,000        |
| Leasing garage                                                       | 502,903,065                                       | 1,005,806,130        |
| Receivables for sewage treatment fee                                 | 6,038,043                                         | 7,386,942            |
| <b><i>Tan Phu Investment and Service Joint Stock Company</i></b>     |                                                   |                      |
| Leasing office                                                       | 72,000,000                                        | 72,000,000           |
| Leasing warehouse roof                                               | 250,000,000                                       | 200,000,000          |
| <b><i>Hung Phat Services Production Joint Stock Company</i></b>      |                                                   |                      |
| Leasing store                                                        | 1,020,000,000                                     | 720,000,000          |
| Leasing warehouse roof                                               | 250,000,000                                       | 200,000,000          |
| Receivables for sewage treatment fees                                | 7,921,568                                         | 4,759,007            |

**2. Cost of sales**

Cost of services provided.

**3. Financial income**

|                                                                              | <b>Accumulated from the beginning of the year</b> |                       |
|------------------------------------------------------------------------------|---------------------------------------------------|-----------------------|
|                                                                              | <b>Current year</b>                               | <b>Previous year</b>  |
| Term deposit interest                                                        | 11,683,446,841                                    | 7,033,851,703         |
| Demand deposit interest                                                      | 23,235,935                                        | 21,010,808            |
| Loan interest and bond interest                                              | -                                                 | 3,310,657,542         |
| Dividends received                                                           | 8,187,942,500                                     | 7,362,037,500         |
| Exchange gain due to the revaluation of monetary items in foreign currencies | -                                                 | 183,456               |
| Gains on trading securities                                                  | 173,220,032                                       | 176,909,766           |
| Other financial income                                                       | 136,197,329                                       | 424,319,060           |
| <b>Total</b>                                                                 | <b>20,204,042,637</b>                             | <b>18,328,969,835</b> |



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**Notes to the Interim Financial Statements (cont.)****4. Financial expenses**

|                                                                              | Accumulated from the beginning of the year |                      |
|------------------------------------------------------------------------------|--------------------------------------------|----------------------|
|                                                                              | Current year                               | Previous year        |
| Securities trading fees                                                      | 4,741,012                                  | 5,771,700            |
| Provisions for devaluation of trading securities and investment losses       | 1,442,157,259                              | 2,387,794,608        |
| Exchange loss due to the revaluation of monetary items in foreign currencies | 84,493                                     | -                    |
| Other financial expenses                                                     | 318,332                                    | 431,102              |
| <b>Total</b>                                                                 | <b>1,447,301,096</b>                       | <b>2,393,997,410</b> |

**5. Selling expenses**

|                                             | Accumulated from the beginning of the year |                       |
|---------------------------------------------|--------------------------------------------|-----------------------|
|                                             | Current year                               | Previous year         |
| Expenses for employees                      | 4,461,268,080                              | 3,899,322,310         |
| Tools, supplies                             | 27,322,394                                 | 25,875,000            |
| Depreciation/(amortization) of fixed assets | 1,605,897,085                              | 1,416,531,186         |
| Business entrustment costs                  | 4,033,025,535                              | 3,607,209,376         |
| Repair expenses                             | 3,919,872,529                              | 3,617,553,725         |
| Expenses for external services              | 7,544,369,157                              | 8,218,187,145         |
| Other expenses                              | 1,191,273,721                              | 1,293,536,979         |
| <b>Total</b>                                | <b>22,783,028,501</b>                      | <b>22,078,215,721</b> |

**6. General and administrative expenses**

|                                             | Accumulated from the beginning of the year |                       |
|---------------------------------------------|--------------------------------------------|-----------------------|
|                                             | Current year                               | Previous year         |
| Expenses for employees                      | 9,828,186,690                              | 9,501,558,307         |
| Administrative supplies                     | 38,871,444                                 | 42,617,187            |
| Office supplies                             | 395,262,859                                | 277,997,658           |
| Depreciation/(amortization) of fixed assets | 1,616,625,880                              | 1,773,587,480         |
| Taxes, fees and legal fees                  | 6,022,000                                  | 43,000,000            |
| Reversal of allowance for doubtful debts    | (510,243,486)                              | (657,696,600)         |
| Expenses for external services              | 653,797,165                                | 890,344,436           |
| Other expenses                              | 2,539,165,328                              | 1,811,826,705         |
| <b>Total</b>                                | <b>14,567,687,880</b>                      | <b>13,683,235,173</b> |

**7. Other income**

|                                           | Accumulated from the beginning of the year |                    |
|-------------------------------------------|--------------------------------------------|--------------------|
|                                           | Current year                               | Previous year      |
| Income from fines for contract violations | 5,066,234                                  | 761,224,000        |
| Writing off debts                         | 675,428,754                                | -                  |
| Other income                              | 3,085,594                                  | 1,467,290          |
| <b>Total</b>                              | <b>683,580,582</b>                         | <b>762,691,290</b> |



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**Notes to the Interim Financial Statements (cont.)****8. Other expenses**

|                                        | Accumulated from the beginning of the year |                |
|----------------------------------------|--------------------------------------------|----------------|
|                                        | Current year                               | Previous year  |
| Tax fines and tax collected in arrears | 795,425,761                                | 606,299        |
| Other expenses                         | 3,900,000                                  | -              |
| <b>Total</b>                           | <b>799,325,761</b>                         | <b>606,299</b> |

**9. Earnings per share****9a. Basic/diluted earnings per share**

|                                                                                               | Accumulated from the beginning of the year |                 |
|-----------------------------------------------------------------------------------------------|--------------------------------------------|-----------------|
|                                                                                               | Current year                               | Previous year   |
| Accounting profit after corporate income tax                                                  | 64,067,020,553                             | 54,233,900,513  |
| Appropriation for bonus and welfare funds <sup>(i)</sup>                                      | (6,406,702,055)                            | (6,508,068,062) |
| Appropriation for operation budget of the Board of Directors and subcommittees <sup>(i)</sup> | (500,000,000)                              | (450,000,000)   |
| Profit used to calculate basic/diluted earnings per share                                     | 57,160,318,498                             | 47,275,832,451  |
| The weighted average number of ordinary shares outstanding during the period                  | 30,000,000                                 | 30,000,000      |
| <b>Basic/diluted earnings per share</b>                                                       | <b>1,905</b>                               | <b>1,576</b>    |

<sup>(i)</sup> According to Resolution No. 01/NQ-DHĐCĐ dated 15 January 2026 of the General Meeting of Shareholders, the Corporation approved the operation budget of the Board of Directors and subcommittees for 2026 for the amount of VND 1,000,000,000 and made an appropriation for Bonus and welfare funds as follows:

- Appropriation for Bonus fund 3% of profit after tax
- Appropriation for Welfare fund 3% of profit after tax
- Appropriation for Social fund 4% of profit after tax
- Appropriation for bonus for reaching over target 15% of over-target profit

**9b. Other information**

There are no transactions over the common share or potential common share from the balance sheet date until the date of these Interim Financial Statements.

**10. Operating costs by factors**

|                                             | Accumulated from the beginning of the year |                       |
|---------------------------------------------|--------------------------------------------|-----------------------|
|                                             | Current year                               | Previous year         |
| Costs of materials and supplies             | 461,456,697                                | 346,489,845           |
| Labor costs                                 | 14,289,454,770                             | 13,400,880,617        |
| Depreciation/(amortization) of fixed assets | 18,878,289,355                             | 21,060,479,258        |
| Expenses for external services              | 16,151,064,386                             | 16,333,294,682        |
| Other expenses                              | 9,433,776,049                              | 13,764,336,026        |
| <b>Total</b>                                | <b>59,214,041,257</b>                      | <b>64,905,480,428</b> |



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**Notes to the Interim Financial Statements (cont.)****VII. OTHER INFORMATION****1. Operating leased assets**

As of the balance sheet date, the total minimum rental to be collected in the future from irrevocable operating leases is as follows:

|                        | <u>Ending balance</u>    | <u>Beginning balance</u> |
|------------------------|--------------------------|--------------------------|
| Up to 1 year           | 210,569,582,523          | 197,790,207,344          |
| Over 1 year to 5 years | 589,024,703,255          | 544,159,462,061          |
| Over 5 years           | 330,050,139,427          | 300,942,710,621          |
| <b>Total</b>           | <b>1,129,644,425,205</b> | <b>1,042,892,380,026</b> |

**2. Transactions and balances with related parties**

The Corporation's related parties include key management personnel, their related individuals and other related parties.

**2a. Transactions and balances with the key management personnel and their related individuals**

The key management personnel include the Board of Directors, the Audit Committee and the Executive Board (the Board of Management and the Chief Accountant). The key management personnel's related individuals are their close family members.

*Transactions with the key management personnel and their related individuals*

The Corporation has no sales of goods or service provisions and no other transactions with the key management personnel and their related individuals.

*Receivables from and payables to the key management personnel and their related individuals*

The Corporation has no receivables from and payables to the key management personnel and their related individuals.

*Remuneration of the key management personnel*

|                                                                                              |                      | Accumulated from the beginning of the year |                      |
|----------------------------------------------------------------------------------------------|----------------------|--------------------------------------------|----------------------|
|                                                                                              | Position             | Current year                               | Previous year        |
| <b>Salaries, bonuses, and compensation of the Board of Directors and the Audit Committee</b> |                      |                                            |                      |
| Mr. Nguyen Minh Tam                                                                          | Chairman             | 2,259,880,000                              | 1,512,680,000        |
| Mr. Tran Quang Truong                                                                        | Vice Chairman        | 72,000,000                                 | 60,000,000           |
| Ms. Tran Thi Thanh Nhan                                                                      | Member               | 149,000,000                                | 60,000,000           |
| Mr. La Ngoc Thong                                                                            | Member               | 113,000,000                                | 60,000,000           |
| Mr. Phan Ngoc Liem                                                                           | Independent member   | 149,000,000                                | 60,000,000           |
| Ms. Nguyen Thi Thu Giang                                                                     | Independent Director | 149,000,000                                | 60,000,000           |
| <b>Salaries and bonuses of the Executive Board</b>                                           |                      |                                            |                      |
| Mr. Tran Quang Truong                                                                        | General Director     | 1,929,880,000                              | 1,316,880,000        |
|                                                                                              | Deputy General       |                                            |                      |
| Mr. Nguyen Dinh Minh Triet                                                                   | Director             | 1,405,880,000                              | 949,680,000          |
|                                                                                              | Deputy General       |                                            |                      |
| Ms. Le Nguyen Huong Duong                                                                    | Director             | 1,007,880,000                              | 642,680,000          |
| Ms. Ha Thi Thu Thao                                                                          | Chief Accountant     | 864,380,000                                | 612,380,000          |
| <b>Total</b>                                                                                 |                      | <b>8,099,900,000</b>                       | <b>5,334,300,000</b> |



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**Notes to the Interim Financial Statements (cont.)****2b. Transactions and balances with other related parties**

Other related parties of the Corporation include:

| <b>Other related parties</b>                                          | <b>Relationship</b>                                                    |
|-----------------------------------------------------------------------|------------------------------------------------------------------------|
| Cho Lon Investment and Import Export Corporation (CHOLIMEX)           | Corporation related to the key management personnel                    |
| Tran Phan Investment Consultant Company Limited                       | Company related to the key management personnel                        |
| Tan Binh Tanimex Production Service Joint Stock Company (Taniservice) | Associate                                                              |
| Minh Phat Investment and Development Joint Stock Company              | Associate                                                              |
| Tri Duc Service Educational Joint Stock Company                       | Associate                                                              |
| Viet Phat Packaging Joint Stock Company                               | Associate                                                              |
| Thinh Phat Transportation Services Joint Stock Company                | Subsidiary of Tan Binh Tanimex Production Service Joint Stock Company  |
| Tan Phu Investment and Service Joint Stock Company                    | Subsidiary of Minh Phat Investment and Development Joint Stock Company |
| Hung Phat Services Production Joint Stock Company                     | Company related to the key management personnel                        |
| Kien Duc Plastic Packaging Trading Service Joint Stock Company        | Company related to the key management personnel                        |

**Transactions with other related parties**

In addition to transactions with associates as presented in Note No. V.2c and sales of goods and service provisions to other related parties that are not associates as presented in Note No. VI.1b, the Corporation also had other transactions with other related parties as follows:

|                                                                           | <b>Current year</b> | <b>Accumulated from the beginning of the year<br/>Previous year</b> |
|---------------------------------------------------------------------------|---------------------|---------------------------------------------------------------------|
| <b><i>Thinh Phat Transportation Services Joint Stock Company</i></b>      |                     |                                                                     |
| Vehicle rental                                                            | 225,000,000         | 402,000,000                                                         |
| Costs of tree maintenance and garbage collection                          | 1,673,127,308       | 1,443,966,886                                                       |
| Costs of installation and repair                                          | -                   | 740,423,806                                                         |
| Collection of payment                                                     | 4,943,214,458       | 5,075,586,995                                                       |
| Payments for goods                                                        | 345,070,470         | 1,207,964,172                                                       |
| <b><i>Tan Phu Investment and Service Joint Stock Company</i></b>          |                     |                                                                     |
| Construction and supervision costs                                        | 3,895,640,000       | 5,881,522,000                                                       |
| Prepayments for construction costs                                        | -                   | 1,596,040,800                                                       |
| Maintenance and repair costs                                              | 25,291,008          | -                                                                   |
| Dividends payable                                                         | -                   | 35,000,000                                                          |
| Collection of payment                                                     | 354,200,000         | 299,200,000                                                         |
| Payments for goods                                                        | 4,207,291,200       | 7,115,345,960                                                       |
| Prepayments to the suppliers                                              | 458,362,800         | -                                                                   |
| <b><i>Cho Lon Investment and Import Export Corporation (CHOLIMEX)</i></b> |                     |                                                                     |
| Dividends payable                                                         | 10,526,054,000      | 10,526,054,000                                                      |
| Dividend payments                                                         | 7,518,610,000       | 7,518,610,000                                                       |



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|                                                                              | <b>Accumulated from the beginning of the year</b> |                      |
|------------------------------------------------------------------------------|---------------------------------------------------|----------------------|
|                                                                              | <b>Current year</b>                               | <b>Previous year</b> |
| <b><i>Tran Phan Investment Consultant Company Limited</i></b>                |                                                   |                      |
| Dividends payable                                                            | 2,625,000,000                                     | 2,625,000,000        |
| Dividend payments                                                            | 1,875,000,000                                     | 1,875,000,000        |
| <b><i>Hung Phat Services Production Joint Stock Company</i></b>              |                                                   |                      |
| Dividends payable                                                            | 3,675,000,000                                     | 3,675,000,000        |
| Dividend payments                                                            | 2,625,000,000                                     | 2,625,000,000        |
| Collection of payment                                                        | 1,345,789,437                                     | 885,139,727          |
| <b><i>Kien Duc Plastic Packaging Trading Service Joint Stock Company</i></b> |                                                   |                      |
| Principal bond income                                                        | 20,000,000,000                                    | -                    |

The prices of goods and services provided to other related parties are mutually agreed prices as disclosed by the Corporation. The purchases of goods and services from other related parties are made at the agreed prices.

***Receivables from and payables to other related parties***

The receivables from and payables to other related parties are presented in Notes No. V.3a, V.4a, V.5a, V.14, V.15, V.19a, V.19b and V.20b.

The receivables from other related parties are unsecured and will be paid in cash. No allowances have been made for the receivables from other related parties.

**3. Segment information**

The primary segment reporting is based on business segments according to the Corporation's internal organizational and management structure and internal financial reporting system.

**3a. Information on business segment**

The Corporation has the following main business segments:

- Segment 01: provision of services (leasing land and warehouses).
- Segment 02: trade in real estate (selling land plots, houses and apartments).

Information on business results, fixed assets, other non-current assets, and the value of remarkable non-cash expenses of the Corporation's business segments is as follows:

|                                       | <b>Provision of services</b> | <b>Trade in real estate</b> | <b>Total</b>           |
|---------------------------------------|------------------------------|-----------------------------|------------------------|
| <b>Current period</b>                 |                              |                             |                        |
| Net external revenue                  | 119,928,822,012              | -                           | 119,928,822,012        |
| Net inter-segment revenue             | -                            | -                           | -                      |
| <b>Total net revenue</b>              | <b>119,928,822,012</b>       | <b>-</b>                    | <b>119,928,822,012</b> |
| <br>Segment financial performance     | <br>98,065,497,136           | <br>-                       | <br>98,065,497,136     |
| Expenses not attributable to segments |                              |                             | (37,350,716,381)       |
| Operating profit                      |                              |                             | 60,714,780,755         |
| Financial income                      |                              |                             | 20,204,042,637         |
| Financial expenses                    |                              |                             | (1,447,301,096)        |
| Other income                          |                              |                             | 683,580,582            |
| Other expenses                        |                              |                             | (799,325,761)          |



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|                                                                                                                       | Provision of<br>services | Trade in real<br>estate | Total                  |
|-----------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------|------------------------|
| Current income tax                                                                                                    |                          |                         | (15,288,756,564)       |
| Deferred income tax                                                                                                   |                          |                         | -                      |
| <b>Profit after tax</b>                                                                                               |                          |                         | <b>64,067,020,553</b>  |
| <b>Total expenses for acquisition of fixed assets and other non-current assets</b>                                    | <b>3,895,640,000</b>     | -                       | <b>3,895,640,000</b>   |
| <b>Total depreciation/(amortization) and allocation of long-term prepayments</b>                                      | <b>26,101,809,109</b>    | -                       | <b>26,101,809,109</b>  |
| <b>Total remarkable non-cash expenses (except depreciation/(amortization) and allocation of long-term prepayments</b> | <b>(510,243,486)</b>     | -                       | <b>(510,243,486)</b>   |
| <b>Previous period</b>                                                                                                |                          |                         |                        |
| Net external revenue                                                                                                  | 114,653,289,719          | -                       | 114,653,289,719        |
| Net inter-segment revenue                                                                                             | -                        | -                       | -                      |
| <b>Total net revenue</b>                                                                                              | <b>114,653,289,719</b>   | -                       | <b>114,653,289,719</b> |
| Segment financial performance                                                                                         | 85,509,260,185           | -                       | 85,509,260,185         |
| Expenses not attributable to segments                                                                                 |                          |                         | (35,761,450,894)       |
| Operating profit                                                                                                      |                          |                         | 49,747,809,291         |
| Financial income                                                                                                      |                          |                         | 18,328,969,835         |
| Financial expenses                                                                                                    |                          |                         | (2,393,997,410)        |
| Other income                                                                                                          |                          |                         | 762,691,290            |
| Other expenses                                                                                                        |                          |                         | (606,299)              |
| Current income tax                                                                                                    |                          |                         | (12,210,966,194)       |
| Deferred income tax                                                                                                   |                          |                         | -                      |
| <b>Profit after tax</b>                                                                                               |                          |                         | <b>54,233,900,513</b>  |
| <b>Total expenses for acquisition of fixed assets and other non-current assets</b>                                    | <b>6,641,532,571</b>     | -                       | <b>6,641,532,571</b>   |
| <b>Total depreciation/(amortization) and allocation of long-term prepayments</b>                                      | <b>28,001,393,495</b>    | -                       | <b>28,001,393,495</b>  |
| <b>Total remarkable non-cash expenses (except depreciation/(amortization) and allocation of long-term prepayments</b> | <b>1,730,098,008</b>     | -                       | <b>1,730,098,008</b>   |

The Corporation's assets and liabilities according to the business segments are as follows:

|                          | Provision of<br>services | Trade in real estate | Total                    |
|--------------------------|--------------------------|----------------------|--------------------------|
| <b>Ending balance</b>    |                          |                      |                          |
| Direct assets of segment | 135,179,204,255          | 127,537,732,612      | 262,716,936,867          |
| Allocated assets         | 290,863,028,347          | 8,628,486,070        | 299,491,514,417          |
| Unallocated assets       |                          |                      | 665,867,475,356          |
| <b>Total assets</b>      |                          |                      | <b>1,228,075,926,640</b> |



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|                               | Provision of<br>services | Trade in real estate | Total                    |
|-------------------------------|--------------------------|----------------------|--------------------------|
| Direct liabilities of segment | -                        | -                    | -                        |
| Allocated liabilities         | 320,883,287,659          | -                    | 320,883,287,659          |
| Unallocated liabilities       |                          |                      | 58,381,236,529           |
| <b>Total liabilities</b>      |                          |                      | <b>379,264,524,188</b>   |
| <b>Beginning balance</b>      |                          |                      |                          |
| Direct assets of segment      | 150,834,970,645          | 127,431,632,612      | 278,266,603,257          |
| Allocated assets              | 320,464,349,541          | 8,628,486,070        | 329,092,835,611          |
| Unallocated assets            |                          |                      | 619,087,914,830          |
| <b>Total assets</b>           |                          |                      | <b>1,226,447,353,698</b> |
| Direct liabilities of segment | -                        | -                    | -                        |
| Allocated liabilities         | 319,923,467,794          | -                    | 319,923,467,794          |
| Unallocated liabilities       | -                        | -                    | 51,535,116,748           |
| <b>Total liabilities</b>      |                          |                      | <b>371,458,584,542</b>   |

**3b. Information on geographical segment**

All of the Corporation's activities take place within the territory of Vietnam.

**4. Financial risk management**

The Corporation is exposed to the following financial risks: credit risk, liquidity risk and market risk. The Board of Management is responsible for establishing policies and controls to mitigate financial risks and for monitoring the implementation of established policies and controls.

**4a. Credit risk**

Credit risk is the risk that one contractual party will cause a financial loss for the Corporation by its failure to pay for its obligations.

Credit risk of the Corporation mainly arises from its trade receivables and cash in bank.

**Trade receivables**

To manage trade receivables, the Board of Management has issued sales regulations with strict provisions on service providers, real estate businesses, credit limits, and specific payment terms. Each month, the Board of Management reviews compliance with these sales regulations. Besides, the accountant follows up the receivables regularly to speed up the recovery.

Trade receivables of the Corporation are related to various entities operating in different fields; therefore, the credit risk exposed from trade receivables is low.

**Cash in bank**

The Corporation's term deposits and demand deposits are in the well-known banks in Vietnam; therefore, the credit risk level arising from cash in bank is low.

The maximum credit risk exposure for financial assets is the carrying value of the financial assets (see Note No. VIII.5 on the carrying value of financial assets).



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Analysis of overdue age and devaluation of financial assets is as follows:

|                                     | Not yet overdue or<br>devaluated | Already overdue<br>and/(or) devaluated | Total                  |
|-------------------------------------|----------------------------------|----------------------------------------|------------------------|
| <b>Ending balance</b>               |                                  |                                        |                        |
| Cash and cash equivalents           | 50,350,325,737                   | -                                      | 50,350,325,737         |
| Held-to-maturity investments        | 523,600,000,000                  | -                                      | 523,600,000,000        |
| Trade receivables                   | 19,749,380,391                   | 1,820,984,520                          | 21,570,364,911         |
| Other receivables                   | 28,307,648,152                   | 897,534,240                            | 29,205,182,392         |
| Available-for-sale financial assets | 11,267,500,000                   | 8,020,000,000                          | 19,287,500,000         |
| <b>Total</b>                        | <b>633,274,854,280</b>           | <b>10,738,518,760</b>                  | <b>644,013,373,040</b> |
| <b>Beginning balance</b>            |                                  |                                        |                        |
| Cash and cash equivalents           | 60,204,915,141                   | -                                      | 60,204,915,141         |
| Held-to-maturity investments        | 476,700,000,000                  | -                                      | 476,700,000,000        |
| Trade receivables                   | 20,660,497,474                   | 1,956,596,158                          | 22,617,093,632         |
| Other receivables                   | 45,771,183,748                   | -                                      | 45,771,183,748         |
| Available-for-sale financial assets | 11,267,500,000                   | 8,020,000,000                          | 19,287,500,000         |
| <b>Total</b>                        | <b>614,604,096,363</b>           | <b>9,976,596,158</b>                   | <b>624,580,692,521</b> |

**4b. Liquidity risk**

Liquidity risk is the risk that the Corporation will encounter difficulty in meeting obligations associated with financial liabilities.

The Corporation's liquidity risks mainly arise from the differences in maturity dates of financial assets and financial liabilities.

The Corporation manages liquidity risk through the following measures: regularly monitoring current and future payment requirements to maintain an appropriate level of cash and borrowings; monitoring actual cash flows against estimation to minimize the impact of cash flow fluctuations.

The payment terms for non-derivative financial liabilities (excluding interest payable) are based on contractual payment terms and are not discounted as follows:

|                          | 1 year<br>or less     | Over 1 year<br>to 5 years | Total                  |
|--------------------------|-----------------------|---------------------------|------------------------|
| <b>Ending balance</b>    |                       |                           |                        |
| Trade payables           | 2,308,451,594         | 33,000,000                | 2,341,451,594          |
| Other payables           | 36,226,620,332        | 161,602,624,174           | 197,829,244,506        |
| <b>Total</b>             | <b>38,535,071,926</b> | <b>161,635,624,174</b>    | <b>200,170,696,100</b> |
| <b>Beginning balance</b> |                       |                           |                        |
| Trade payables           | 1,006,443,566         | 33,000,000                | 1,039,443,566          |
| Other payables           | 27,169,334,534        | 149,464,700,203           | 176,634,034,737        |
| <b>Total</b>             | <b>28,175,778,100</b> | <b>149,497,700,203</b>    | <b>177,673,478,303</b> |

The Board of Management believes that the risk level associated with payments to financial liabilities is low. The Corporation has sufficient capacity to settle all financial obligations when they are due from its operating cash flows and from the amounts receivable from mature financial assets.

**4c. Market risk**

Market risk is the risk that the fair value or future cash flows of financial instruments will fluctuate due to changes in market prices.

The market risk exposed to the operations of the Corporation is securities price risk.



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The sensitivity analyses and assessments below relate to the Corporation's financial position as of 31 March 2026 and 30 September 2025 on the basis of net debt value. The changes in securities prices used for sensitivity analysis are assumed on the basis of the judgments of what can happen in the next one year in the observable conditions of the current market.

*Securities price risk*

The securities held by the Corporation may be affected by risks related to the future value of investment securities. The Corporation manages securities price risk by establishing investment limits.

The Board of Management assesses that the impact of securities price fluctuations on the Corporation's after-tax profit and owner's equity is insignificant.

**4d. Collateral**

The Corporation has not had any collateral given to or received from other entities as of 31 March 2026 and 30 September 2025.

**5. Financial assets and financial liabilities***Financial assets*

Carrying values of financial assets are as follows:

|                                     | Ending balance         |                        | Beginning balance      |                        |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|
|                                     | Costs                  | Provisions             | Costs                  | Provisions             |
| Cash and cash equivalents           | 50,350,325,737         | -                      | 60,204,915,141         | -                      |
| Held-to-maturity investments        | 523,600,000,000        | -                      | 476,700,000,000        | -                      |
| Trade receivables                   | 21,570,364,911         | (1,330,071,340)        | 22,617,093,632         | (1,796,226,086)        |
| Other receivables                   | 29,205,182,392         | -                      | 45,771,183,748         | -                      |
| Available-for-sale financial assets | 19,287,500,000         | (8,020,000,000)        | 19,287,500,000         | (6,617,143,026)        |
| <b>Total</b>                        | <b>644,013,373,040</b> | <b>(9,350,071,340)</b> | <b>624,580,692,521</b> | <b>(8,413,369,112)</b> |

*Financial liabilities*

Carrying values of financial liabilities are as follows:

|                | Ending balance         | Beginning balance      |
|----------------|------------------------|------------------------|
| Trade payables | 2,341,451,594          | 1,039,443,566          |
| Other payables | 197,829,244,506        | 176,634,034,737        |
| <b>Total</b>   | <b>200,170,696,100</b> | <b>177,673,478,303</b> |

*Fair value*

The Corporation has not measured the fair value of financial assets and financial liabilities because the Circular No. 210/2009/TT-BTC dated 06 November 2009 of the Ministry of Finance and current regulations have not provided specific guidance.

**6. Subsequent events**

There are no material subsequent events which are required adjustments or disclosures in the Interim Financial Statements.



**Nguyen Thi Ngoc Thom**  
Preparer



**Ha Thi Thu Thao**  
Chief Accountant



**Tran Quang Truong**  
General Director

Ho Chi Minh City, 11 May 2026



# TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION

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

## INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 30 September 2026

### Appendix 1: Increases, decreases in tangible fixed assets

Unit: VND

|                                           | Buildings and structures | Machinery and equipment | Vehicles       | Office equipment | Perennials    | Other tangible fixed assets | Total           |
|-------------------------------------------|--------------------------|-------------------------|----------------|------------------|---------------|-----------------------------|-----------------|
| <b>Historical costs</b>                   |                          |                         |                |                  |               |                             |                 |
| Beginning balance                         | 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 |
| Ending balance                            | 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 |
| <i>In which:</i>                          |                          |                         |                |                  |               |                             |                 |
| Assets fully depreciated but still in use | 27,366,810,548           | 931,340,308             | 9,583,719,000  | 1,371,517,190    | 2,790,942,551 | 84,487,778,901              | 126,532,108,498 |
| Assets waiting for liquidation            | -                        | -                       | -              | -                | -             | -                           | -               |
| <b>Depreciation</b>                       |                          |                         |                |                  |               |                             |                 |
| Beginning balance                         | 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 period            | 1,019,987,376            | 175,383,672             | 1,944,033,052  | 83,118,865       | -             | -                           | 3,222,522,965   |
| Ending balance                            | 37,668,880,479           | 2,644,005,555           | 24,124,176,224 | 1,764,222,268    | 2,790,942,551 | 84,487,778,901              | 153,480,005,978 |
| <b>Carrying value</b>                     |                          |                         |                |                  |               |                             |                 |
| Beginning balance                         | 10,048,387,878           | 466,350,425             | 20,233,491,121 | 313,183,808      | -             | -                           | 31,061,413,232  |
| Ending balance                            | 9,028,400,502            | 290,966,753             | 18,289,458,069 | 230,064,943      | -             | -                           | 27,838,890,267  |
| <i>In which:</i>                          |                          |                         |                |                  |               |                             |                 |
| Assets temporarily not in use             | -                        | -                       | -              | -                | -             | -                           | -               |
| Assets waiting for liquidation            | -                        | -                       | -              | -                | -             | -                           | -               |

Ho Chi Minh City, 11 May 2026



Nguyen Thi Ngoc Thom  
Preparer

Ha Thi Thu Thao  
Chief Accountant

Tran Quang Truong  
General Director



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

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

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 30 September 2026

**Appendix 2: Taxes and other obligations to the State Budget**

Unit: VND

|                                      | Beginning balance     |             | Increase during the period |                         | Other decreases<br>(i) | Ending balance       |                      |
|--------------------------------------|-----------------------|-------------|----------------------------|-------------------------|------------------------|----------------------|----------------------|
|                                      | Payables              | Receivables | Amount payable             | Amount paid             |                        | Payables             | Receivables          |
| VAT on local sales                   | 8,177,815,756         | -           | 10,238,748,497             | (16,730,501,268)        | -                      | 1,706,062,985        | -                    |
| Corporate income tax <sup>(ii)</sup> | 4,444,869,849         | -           | 15,288,862,964             | (12,505,777,166)        | (19,243,539)           | 7,208,712,108        | -                    |
| Personal income tax                  | 173,665,455           | -           | 3,368,559,707              | (3,597,367,636)         | -                      | -                    | 55,142,474           |
| Land rental <sup>(iii)</sup>         | 12,264,667,528        | -           | (5,255,539,658)            | (12,264,667,528)        | -                      | -                    | 5,255,539,658        |
| <b>Total</b>                         | <b>25,061,018,588</b> | <b>-</b>    | <b>23,660,631,510</b>      | <b>(45,098,313,598)</b> | <b>(19,243,539)</b>    | <b>8,914,775,093</b> | <b>5,310,682,132</b> |

(i) Offsetting against corporate income tax provisionally paid for the amount received in advance from lease of properties

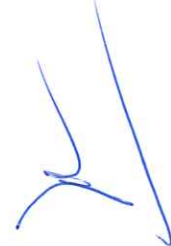
(ii) In which:

|                                                                                            |                       |
|--------------------------------------------------------------------------------------------|-----------------------|
| - Corporate income tax payable of the Head Office                                          | 15,288,756,564        |
| - Corporate income tax payable of Tan Binh Industrial Park Infrastructure Management Board | 106,400               |
| <b>Total</b>                                                                               | <b>15,288,862,964</b> |

(iii) During the period, the Corporation recorded a reduction in land rental payable in accordance with Decision No. 12826/QĐ-TPHCM dated 24 November 2025 and Decision No. 13903/QĐ-TPHCM dated 10 December 2025 of Ho Chi Minh City Tax Department.



Nguyen Thi Ngoc Thom  
Preparer



Ha Thi Thu Thao  
Chief Accountant



Tran Quang Truong  
General Director



# TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION

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

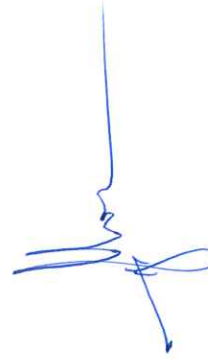
## INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 30 September 2026

### Appendix 3: Statement of changes in owner's equity

Unit: VND

|                                               | Owner's capital | Share premiums  | Investment and development fund | Retained earnings | Total            |
|-----------------------------------------------|-----------------|-----------------|---------------------------------|-------------------|------------------|
| Beginning balance of the previous year        | 300,000,000,000 | 170,675,017,127 | 151,366,194,011                 | 221,266,447,151   | 843,307,658,289  |
| Profit in the previous year                   | -               | -               | -                               | 116,571,804,652   | 116,571,804,652  |
| Appropriation for funds in the previous year  | -               | -               | -                               | (14,890,693,785)  | (14,890,693,785) |
| Dividend distribution in the previous year    | -               | -               | -                               | (90,000,000,000)  | (90,000,000,000) |
| Ending balance of the previous year           | 300,000,000,000 | 170,675,017,127 | 151,366,194,011                 | 232,947,558,018   | 854,988,769,156  |
| Beginning balance of the current year         | 300,000,000,000 | 170,675,017,127 | 151,366,194,011                 | 232,947,558,018   | 854,988,769,156  |
| Profit in the current period                  | -               | -               | -                               | 64,067,020,553    | 64,067,020,553   |
| Appropriation for funds in the current period | -               | -               | -                               | (17,744,387,257)  | (17,744,387,257) |
| Dividend distribution in the current period   | -               | -               | -                               | (52,500,000,000)  | (52,500,000,000) |
| Ending balance of the current period          | 300,000,000,000 | 170,675,017,127 | 151,366,194,011                 | 226,770,191,314   | 848,811,402,452  |



Nguyen Thi Ngoc Thom  
Preparer



Ha Thi Thu Thao  
Chief Accountant



Tran Quang Truong  
General Director

