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

Số: 415 /CV-ĐT&DA
No.: 415 /CV-DT&DA

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

TP.HCM, ngày 15 tháng 06 năm 2025
HCMC, June 15 , 2025

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, OID.0.9.2342.19200300.100.1.1=MST:0301464904
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CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE

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

1. Tên tổ chức/*Name of organization*: Công ty Cổ phần Sản xuất Kinh doanh Xuất Nhập khẩu Dịch vụ và Đầu tư Tân Bình/*Tan Binh Import - Export Joint Stock Corporation* (viết tắt/ *abbreviation*: TANIMEX).
   - Mã chứng khoán/Securities code: TIX
   - Địa chỉ trụ sở chính/Address: 325 Lý Thường Kiệt, Phường Tân Hòa, TP.HCM/*325 Ly Thuong Kiet, Ward Tan Hoa, HCM City*
   - Điện thoại liên hệ/Telephone: (84-028)3868.6378 Fax: (84-8)38642060
   - Email: tanimex@tanimex.com.vn
2. Nội dung thông tin công bố/ *Contents of disclosure*:
   - CBTT định kỳ 6 tháng - kỳ báo cáo tháng 6/2026: - Báo cáo tiến độ sử dụng vốn/ số tiền thu được từ đợt chào bán/ phát hành ra công chúng năm 2018. *(6-month periodic information disclosure - reporting period June 2026: - Report on progress of capital use/ proceeds from public offering/ issuance in 2018)*
3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 15/06/2026 tại đường dẫn: https://www.tanimex.com.vn/ ⇒ Quan hệ cổ đông/*This information was published on the company's website on June/ 15 /2026 (date), as in the link https://www.tanimex.com.vn/ ⇒ Shareholder Information.*

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

Đại diện tổ chức
Organization representative
Người đại diện theo pháp luật
Legal representative
TỔNG GIÁM ĐỐC
GENERAL DIRECTOR

M.S.D.N: 0301464904 - C.T.C.P
CÔNG TY CỔ PHẦN SẢN XUẤT KINH DOANH XUẤT NHẬP KHẨU DỊCH VỤ VÀ ĐẦU TƯ TÂN BÌNH
THÀNH PHỐ HỒ CHÍ MINH

TRẦN QUANG TRƯỜNG

Tài liệu đính kèm/Attached:
BCTC 6T năm 2026/*6-month financial statements 2026*
(NĐTC 01/10/2025-30/9/2026)

Nơi nhận/Recipient:
- Như trên/*As above*
- Lưu VT, ĐT&DA-NV.03/*Save VT, DT&DA-NV.03*

TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION (TANIMEX)

No.: 416 /CV-DT&DA

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ho Chi Minh City, dated 15 June , 2025

REPORT ON PROGRESS OF CAPITAL USE/ PROCEEDS FROM PUBLIC OFFERING/ ISSUANCE

(Pursuant to Certificate of Registration for Public Offering/Issuance No. 53/UBCK-GCN issued by the Chairman of the State Securities Commission on October 02, 2018)

To: STATE SECURITIES COMMISSION OF VIETNAM

I. INTRODUCTION TO THE ISSUER

1. Full name of the issuer: Tan Binh Import - Export Joint Stock Corporation

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

3. Phone: (84-028) 3868 6378 Fax: (84-028) 3864 2060 Website: tanimex.com.vn

4. Charter capital: VND 300,000,000,000.

5. Stock code (if any): TIX

6. Place of payment account opening: Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Branch – ETOWN Transaction Office. Account number: 044.100.0730616

7. Enterprise Registration Certificate No. 0301464904 issued by the Department of Planning and Investment of Ho Chi Minh City for the first time on July 18, 2006, and for the 17th amendment on January 14, 2026.

- Main business line: Construction of houses - Sector code: 4100

- Main products/services: Investment in construction and trading of residential houses, infrastructure, industrial parks; construction of offices; workshops…

8. Establishment and Operation License *(if required by specialized law)*: No. 4103005032 issued by the Department of Planning and Investment of Ho Chi Minh City for the first time on July 18, 2006.

II. ISSUED SECURITIES

1. Name of securities: Shares of Tan Binh Import - Export Joint Stock Corporation

2. Type of securities: Common shares

3. Par value: VND 10,000

4. Number of securities issued: 3,600,000 shares

5. Total capital/funds raised: VND 90,000,000,000, of which the capital/funds raised for the project: VND 90,000,000,000.

6. End date of the public offering/issuance: December 28, 2018

III. PLAN FOR THE USE OF CAPITAL/FUNDS OBTAINED FROM THE PUBLIC OFFERING/ISSUANCE

1. Project progress as disclosed in the Prospectus: 2018

2. Current project progress: Not yet implemented due to ongoing legal procedures

3. Changes or adjustments (if any) and reasons for adjustment: None.

4. Reasons for change (if any): None

5. Progress report disclosed at: https://www.tanimex.com.vn/ ⇒ Investor Relations, dated ..15./06/2026.

TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION

LEGAL REPRESENTATIVE

GENERAL DIRECTOR

Attached documents:
- Financial Statements 6-Month 2026

Recipients:
- As above;
- HO CHI MINH CITY STOCK EXCHANGE (FOR DISCLOSURE)
- Save: VT, DT&DA, NV-03

ĐÃ KÝ

TRAN QUANG TRUONG

bakertilly
A&C

INTERIM FINANCIAL STATEMENTS

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

TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION

M.S.D.N: 0301464904 - C.T.C.P.
CÔNG TY CỔ PHẦN SẢN XUẤT KINH DOANH XUẤT NHẬP KHẨU DỊCH VỤ VÀ ĐẦU TƯ TÂN BÌNH
THÀNH PHỐ HỒ CHÍ MINH

KẾ TOÁN TRƯỞNG

Hà Thị Thu Thảo

INTERIM FINANCIAL STATEMENTS

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

TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION

CONTENTS

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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 18th 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/QD-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.

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;

- 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

A&C AUDITING AND CONSULTING CO., LTD.

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Ho Chi Minh Head Office : 02 Truong Son St., Tan Son Hoa Ward, Ho Chi Minh City, Vietnam Tel: +84 (028) 3547 2972 kttv@a-c.com.vn
Hanoi Branch : 40 Giang Vo St., Giang Vo Ward, Ha Noi City, Vietnam Tel: +84 (024) 3736 7879 kttv.hn@a-c.com.vn
Central Region Branch : Lot STH 28A.01 Road 13, Le Hong Phong II Urban Area, Nam Nha Trang Ward, Khanh Hoa Province, Vietnam Tel: +84 (0258) 246 5151 kttv.nt@a-c.com.vn
Southwest Branch : I5-13 Vo Nguyen Giap St., Hung Phu Ward, Can Tho City, Vietnam Tel: +84 (0292) 376 4995 kttv.ct@a-c.com.vn

www.a-c.com.vn

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.

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN A&C

Tran Thi Thuy Quyen
Partner
Audit Practice Registration Certificate No. 1539-2023-008-1
Authorized Signatory

Ho Chi Minh City, 11 May 2026

INTERIM BALANCE SHEET

(Full form)

As of 31 March 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	**100**		**621,598,592,980**	**596,427,093,955**
I. Cash and cash equivalents	**110**	**V.1**	**50,350,325,737**	**60,204,915,141**
1. Cash	111		50,350,325,737	50,204,915,141
2. Cash equivalents	112		-	10,000,000,000
II. Short-term financial investments	**120**		**526,291,775,400**	**478,109,357,900**
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
III. Short-term receivables	**130**		**37,628,230,558**	**53,708,181,907**
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		-	-
IV. Inventories	**140**		-	-
1. Inventories	141		-	-
2. Allowance for devaluation of inventories	149		-	-
V. Other current assets	**150**		**7,328,261,285**	**4,404,639,007**
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		-	-

Interim Balance Sheet (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B- NON-CURRENT ASSETS	**200**		**606,477,333,660**	**630,020,259,743**
I. Long-term receivables	**210**		**15,913,209,599**	**15,953,209,599**
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	-	-
II. Fixed assets	**220**		**27,838,890,267**	**31,061,413,232**
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)*
III. Investment property	**230**	**V.10**	**135,179,204,255**	**150,834,970,645**
- Historical costs	231		603,858,516,306	603,858,516,306
- Accumulated depreciation	232		(468,679,312,051)	(453,023,545,661)
IV. Long-term assets in process	**240**		**126,092,716,083**	**125,986,616,083**
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
V. Long-term financial investments	**250**		**139,254,689,158**	**140,657,546,132**
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	-	-
VI. Other non-current assets	**260**		**162,198,624,298**	**165,526,504,052**
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		-	-
TOTAL ASSETS	**270**		1,228,075,926,640	1,226,447,353,698

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	**300**		**379,264,524,188**	**371,458,584,542**
I. Current liabilities	**310**		**115,157,557,610**	**117,917,278,071**
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		-	-
II. Non-current liabilities	**330**		**264,106,966,578**	**253,541,306,471**
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		-	-

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		**848,811,402,452**	**854,988,769,156**
I. Owner's equity	410		848,811,402,452	854,988,769,156
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		-	-
II. Other sources and funds	430		-	-
1. Sources of expenditure	431		-	-
2. Fund to form fixed assets	432		-	-
TOTAL LIABILITIES AND OWNER'S EQUITY	440		1,228,075,926,640	1,226,447,353,698

Ho Chi Minh City, 11 May 2026

CÔNG TY CỔ PHẦN SẢN XUẤT KINH DOANH XUẤT NHẬP KHẨU DỊCH VỤ VÀ ĐẦU TƯ TÂN BÌNH

Nguyen Thi Ngoc Thom	**Ha Thi Thu Thao**	**Tran Quang Truong**
Preparer	**Chief Accountant**	**General Director**

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

INTERIM INCOME STATEMENT

(Full form)

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

Unit: VND

ITEMS	Code	Note	Accummulated from the beginning of the year - Current year	Accummulated from the beginning of the 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

Ho Chi Minh City, 11 May 2026

CÔNG TY CỔ PHẦN SẢN XUẤT KINH DOANH XUẤT NHẬP KHẨU DỊCH VỤ VÀ ĐẦU TƯ TÂN BÌNH
M.S.D.N: 0301464904 - THÀNH PHỐ HỒ CHÍ MINH

Nguyen Thi Ngoc Thom	Ha Thi Thu Thao	Tran Quang Truong
Preparer	Chief Accountant	General Director

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

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	Accummulated from the beginning of the year: Current year	Accummulated from the beginning of the year: Previous year
I. Cash flows from operating activities				
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)
Net cash flows from operating activities	***20***		***58,890,425,422***	***46,793,035,451***
II. Cash flows from investing activities				
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
Net cash flows from investing activities	***30***		***(31,380,750,333)***	***14,279,987,982***

Interim Cash Flow Statement (cont.)

ITEMS	Code	Note	Accummulated 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**

Ho Chi Minh City, 11 May 2026

CÔNG TY CỔ PHẦN SẢN XUẤT KINH DOANH XUẤT NHẬP KHẨU DỊCH VỤ VÀ ĐẦU TƯ TÂN BÌNH

Preparer	Chief Accountant	General Director
Nguyen Thi Ngoc Thom	**Ha Thi Thu Thao**	**Tran Quang Truong**
Preparer	Chief Accountant	General Director

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	4th 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	3rd 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.

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.

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.

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.

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.

- 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.

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:

Fixed assets	Years
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.

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:

Fixed assets	Years
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.

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.

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

- 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.

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

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

(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*

	Ending balance			Beginning balance		
	Costs	Fair value	Provisions	Costs	Fair value	Provisions
Shares	*2,759,673,495*	*2,691,775,400*	*67,898,095*	*1,437,955,710*	*1,409,357,900*	*28,597,810*
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
Total	2,759,673,495	2,691,775,400	67,898,095	1,437,955,710	1,409,357,900	28,597,810

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:

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

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

(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.

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:

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

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

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Minh Phat Investment and Development Joint Stock Company		
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
Tan Binh Tanimex Production Service Joint Stock Company		
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

	Accumulated from the beginning of the year	
	Current year	**Previous year**
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
Tri Duc Service Educational Joint Stock Company		
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	-
Colleclion of payment	5,920,200,000	5,907,000,000
Viet Phat Packaging Joint Stock Company		
Dividends received	350,000,000	350,000,000

3. Trade receivables

3a. Short-term trade receivables

	Ending balance	**Beginning balance**
Receivables from related parties	***195,183,323***	***137,643,432***
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
Receivables from other customers	***12,746,695,518***	***13,850,964,130***
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
Total	**12,941,878,841**	**13,988,607,562**

3b. Long-term trade receivables

	Ending balance	**Beginning balance**
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
Total	**8,628,486,070**	**8,628,486,070**

4. Prepayments to suppliers

4a. Short-term prepayments to suppliers

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

4b. Long-term prepayments to suppliers

The prepayment to Huu Phat Electrical Mechanical Company Limited.

5. Other receivables

5a. Other short-term receivables

	Ending balance		Beginning balance	
	Value	Allowances	Value	Allowances
Receivables from related party	***897,534,240***	-	***20,897,534,240***	-
Kien Duc Plastic Packaging Trading Service Joint Stock Company - Receivables for principal of mature bonds [(i)]	-	-	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	-
Receivables from other organizations and individuals	***24,055,345,476***	-	***20,318,266,191***	-
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	-
Total	**24,952,879,716**	-	**41,215,800,431**	-

(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.

5b. *Other long-term receivables*

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

(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

	Ending balance			Beginning balance		
	Overdue period	Original amount	Recoverable amount	Overdue period	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	-
Total		**2,718,518,760**	**1,388,447,420**		**2,854,130,398**	**1,057,904,312**

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)
Ending balance	**1,330,071,340**	**2,678,983,020**

7. Prepaid expenses

7a. *Short-term prepaid expenses*

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

7b. *Long-term prepaid expenses*

	Ending balance	Beginning balance
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
Total	**161,877,613,500**	**165,205,493,254**

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

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

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.

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

	Historical costs	Accumulated depreciation	Carrying value
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^3/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	-

	Historical costs	Accumulated depreciation	Carrying value
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	210,594,025	210,594,025	-
Warehouse No. 07, Cluster 08, Tan Binh Industrial Park	44,184,800,944	40,488,680,590	3,696,120,354
Fire protection system – Warehouse No. 06, Cluster 08	3,587,456,818	3,587,456,818	-
Freight elevator system – Warehouse No. 07	1,281,818,182	1,281,818,182	-
Garage of Cluster 3, Tan Binh Industrial Park (expanded part)	7,372,784,815	6,506,934,441	865,850,374
Fire protection system of garage of Cluster 3, Tan Binh Industrial Park (expanded part)	680,964,661	680,964,661	-
Automatic fire protection system – Warehouses 08, 09, 10, 11 (Tan Binh Industrial Park (expanded part))	3,427,042,818	3,427,042,818	-
Stand-by generator value of petrol retail store, Tan Binh 2 Industrial Park	476,840,000	476,840,000	-
Fire protection system value of petrol retail store, Tan Binh 2 Industrial Park	353,962,818	353,962,818	-
Value of 160KVA underground medium-voltage grid & substation of petrol retail store, Tan Binh 2 Industrial Park	471,592,000	471,592,000	-

	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

	Historical costs	Accumulated depreciation	Carrying value
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

	Historical costs	Accumulated depreciation	Carrying value
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
Total	**603,858,516,306**	**468,679,312,051**	**135,179,204,255**

11. Long-term work-in-process

	Ending balance	Beginning balance
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
Total	**125,972,716,083**	**125,866,616,083**

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:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	321,010,798	427,962,492
Ending balance	**321,010,798**	**427,962,492**

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

14. Short-term trade payables

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

The Corporation has no overdue trade payables.

15. Short-term advances from customers

	Ending balance	Beginning balance
Advances from related party	*155,532,984*	-
Minh Phat Investment and Development Joint Stock Company	155,532,984	-
Advances from other customers	*778,098,159*	*743,496,256*
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	-
Total	**933,631,143**	**743,496,256**

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:

- Land use fees, environmental protection fees, share transfer fees — Non-taxable
- Leasing warehouses for export processing enterprises — 0%
- Water charges — 05%
- 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)* — 08%
- Leasing premises, warehouses, factories, selling apartments, etc. — 10%

Corporate income tax

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

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

	Accumulated from the beginning of the year	
	Current year	**Previous year**
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%
Corporate income tax payable at common tax rate	*14,788,732,382*	*12,210,966,194*
Adjustments of corporate income tax of the previous years	*500,024,182*	-
Corporate income tax payable	**15,288,756,564**	**12,210,966,194**

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

	Ending balance	**Beginning balance**
Land rental	4,383,745,507	-
Expenses for warehouse fire protection system design	10,000,000	10,000,000
Total	**4,393,745,507**	**10,000,000**

18b. Long-term accrued expenses

	Ending balance	Beginning balance
Maintenance fees for Tan Binh Industrial Park	24,562,636,707	24,994,146,286
Accrual of infrastructure costs for Tan Binh 1 Industrial Park	28,139,808,786	28,139,808,786
Total	**52,702,445,493**	**53,133,955,072**

19. Unearned revenues

19a. Short-term unearned revenues

	Ending balance	Beginning balance
Unearned revenues from related parties	***694,772,728***	***1,047,635,088***
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
Unearned revenues from other organizations and individuals	***3,554,210,394***	***5,463,605,494***
Land, warehouse roof rentals	3,554,210,394	5,463,605,494
Total	**4,248,983,122**	**6,511,240,582**

19b. Long-term unearned revenues

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

20. Other payables

20a. Other short-term payables

	Ending balance	Beginning balance
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 [(i)]	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
Total	**31,917,987,825**	**27,508,215,534**

(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

	Ending balance	Beginning balance
Payables to related parties	*1,250,821,720*	*1,414,852,585*
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
Payables to other organizations and individuals	***107,649,356,961***	***94,915,892,546***
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
Total	**108,900,178,681**	**96,330,745,131**

20c. Overdue debts

The Corporation has no other overdue payables.

21. Bonus and welfare funds

	Beginning balance	Increase due to appropriation from profit	Other increases	Disbursement during the period	Ending balance
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
Total	**51,535,116,748**	**17,744,387,257**	**3,350,000**	**(10,901,617,476)**	**58,381,236,529**

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.

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 17th 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*

	Ending balance	Beginning balance
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-ĐHĐCĐ dated 15 January 2026 of the General Meeting of Shareholders as follows:

	Amount to be distributed	Amount distributed in the previous period	Amount distributed in the current period
• Dividend distribution to shareholders [i]	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

(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 balance	Beginning 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	110,231,697	110,231,697	- Confirmed by local authorities as poor household; - Location unknown.
Total	**1,569,019,416**	**1,569,019,416**	

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
Total	**119,928,822,012**	**114,653,289,719**

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

	Accumulated from the beginning of the year	
	Current year	**Previous year**
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)
Income from trading of investment properties	**93,808,379,238**	**82,349,441,084**

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:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Thinh Phat Transportation Services Joint Stock Company		
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
Tan Phu Investment and Service Joint Stock Company		
Leasing office	72,000,000	72,000,000
Leasing warehouse roof	250,000,000	200,000,000
Hung Phat Services Production Joint Stock Company		
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

	Accumulated from the beginning of the year	
	Current year	**Previous year**
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
Total	**20,204,042,637**	**18,328,969,835**

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
Total	**1,447,301,096**	**2,393,997,410**

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
Total	**22,783,028,501**	**22,078,215,721**

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
Total	**14,567,687,880**	**13,683,235,173**

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
Total	**683,580,582**	**762,691,290**

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	-
Total	**799,325,761**	**606,299**

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 [i]	(6,406,702,055)	(6,508,068,062)
Appropriation for operation budget of the Board of Directors and subcommittees [i]	(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
Basic/diluted earnings per share	**1,905**	**1,576**

[i] According to Resolution No. 01/NQ-ĐHĐCĐ 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
Total	**59,214,041,257**	**64,905,480,428**

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:

	Ending balance	Beginning balance
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
Total	**1,129,644,425,205**	**1,042,892,380,026**

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

	Position	Accumulated from the beginning of the year Current year	 Previous year
Salaries, bonuses, and compensation of the Board of Directors and the Audit Committee			
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
Salaries and bonuses of the Executive Board			
Mr. Tran Quang Truong	General Director	1,929,880,000	1,316,880,000
Mr. Nguyen Dinh Minh Triet	Deputy General Director	1,405,880,000	949,680,000
Ms. Le Nguyen Huong Duong	Deputy General Director	1,007,880,000	642,680,000
Ms. Ha Thi Thu Thao	Chief Accountant	864,380,000	612,380,000
Total		8,099,900,000	5,334,300,000

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

Other related parties of the Corporation include:

Other related parties	Relationship
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:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Thinh Phat Transportation Services Joint Stock Company		
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
Tan Phu Investment and Service Joint Stock Company		
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	-
Cho Lon Investment and Import Export Corporation (CHOLIMEX)		
Dividends payable	10,526,054,000	10,526,054,000
Dividend payments	7,518,610,000	7,518,610,000

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Tran Phan Investment Consultant Company Limited		
Dividends payable	2,625,000,000	2,625,000,000
Dividend payments	1,875,000,000	1,875,000,000
Hung Phat Services Production Joint Stock Company		
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
Kien Duc Plastic Packaging Trading Service Joint Stock Company		
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:

	Provision of services	Trade in real estate	Total
Current period			
Net external revenue	119,928,822,012	-	119,928,822,012
Net inter-segment revenue	-	-	-
Total net revenue	**119,928,822,012**	**-**	**119,928,822,012**
Segment financial performance	98,065,497,136	-	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)

	Provision of services	Trade in real estate	Total
Current income tax			(15,288,756,564)
Deferred income tax			-
Profit after tax			*64,067,020,553*
Total expenses for acquisition of fixed assets and other non-current assets	*3,895,640,000*	-	*3,895,640,000*
Total depreciation/(amortization) and allocation of long-term prepayments	*26,101,809,109*	-	*26,101,809,109*
Total remarkable non-cash expenses (except depreciation/(amortization) and allocation of long-term prepayments	*(510,243,486)*	-	*(510,243,486)*
Previous period			
Net external revenue	114,653,289,719	-	114,653,289,719
Net inter-segment revenue	-	-	-
Total net revenue	*114,653,289,719*	-	*114,653,289,719*
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			-
Profit after tax			*54,233,900,513*
Total expenses for acquisition of fixed assets and other non-current assets	*6,641,532,571*	-	*6,641,532,571*
Total depreciation/(amortization) and allocation of long-term prepayments	*28,001,393,495*	-	*28,001,393,495*
Total remarkable non-cash expenses (except depreciation/(amortization) and allocation of long-term prepayments	*1,730,098,008*	-	*1,730,098,008*

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

	Provision of services	Trade in real estate	Total
Ending balance			
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
Total assets			*1,228,075,926,640*

	Provision of 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
Total liabilities			379,264,524,188
Beginning balance			
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
Total assets			*1,226,447,353,698*
Direct liabilities of segment	-	-	-
Allocated liabilities	319,923,467,794	-	319,923,467,794
Unallocated liabilities	-	-	51,535,116,748
Total liabilities			*371,458,584,542*

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).

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

	Not yet overdue or devaluated	Already overdue and/(or) devaluated	Total
Ending balance			
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
Total	**633,274,854,280**	**10,738,518,760**	**644,013,373,040**
Beginning balance			
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
Total	**614,604,096,363**	**9,976,596,158**	**624,580,692,521**

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 or less	Over 1 year to 5 years	Total
Ending balance			
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
Total	**38,535,071,926**	**161,635,624,174**	**200,170,696,100**
Beginning balance			
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
Total	**28,175,778,100**	**149,497,700,203**	**177,673,478,303**

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.

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)
Total	**644,013,373,040**	**(9,350,071,340)**	**624,580,692,521**	**(8,413,369,112)**

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
Total	**200,170,696,100**	**177,673,478,303**

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.

Ho Chi Minh City, 11 May 2026

CÔNG TY CỔ PHẦN SẢN XUẤT KINH DOANH XUẤT NHẬP KHẨU DỊCH VỤ VÀ ĐẦU TƯ TÂN BÌNH

Nguyen Thi Ngoc Thom	Ha Thi Thu Thao	Tran Quang Truong
Preparer	Chief Accountant	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 1: Increases, decreases in tangible fixed assets

Unit: VND

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Perennials	Other tangible fixed assets	Total
Historical costs							
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
In which:							
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	-	-	-	-	-	-	-
Depreciation							
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
Carrying value							
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
In which:							
Assets temporarily not in use	-	-	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-	-	-

Ho Chi Minh City, 11 May 2026

CÔNG TY CỔ PHẦN SẢN XUẤT KINH DOANH XUẤT NHẬP KHẨU DỊCH VỤ VÀ ĐẦU TƯ TÂN BÌNH THÀNH PHỐ HỒ CHÍ MINH

Nguyen Thi Ngoc Thom	Ha Thi Thu Thao	Tran Quang Truong
Preparer	Chief Accountant	General Director

Appendix 2: Taxes and other obligations to the State Budget

Unit: VND

	Beginning balance		Increase during the period		Other decreases [(i)]	Ending balance	
	Payables	Receivables	Amount payable	Amount paid		Payables	Receivables
VAT on local sales	8,177,815,756	-	10,258,748,497	(16,730,501,268)	-	1,706,062,985	-
Corporate income tax [(ii)]	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 [(iii)]	12,264,667,528	-	(5,255,539,658)	(12,264,667,528)	-	-	5,255,539,658
Total	**25,061,018,588**	-	**23,660,631,510**	**(45,098,313,598)**	**(19,243,539)**	**8,914,775,093**	**5,310,682,132**

[(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
Total	**15,288,862,964**

[(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.

Ho Chi Minh City, 11 May 2026

M.S.D.N: 0301464904
CÔNG TY CỔ PHẦN SẢN XUẤT KINH DOANH XUẤT NHẬP KHẨU DỊCH VỤ VÀ ĐẦU TƯ TÂN BÌNH
THÀNH PHỐ HỒ CHÍ MINH

Preparer	Chief Accountant	General Director
Nguyen Thi Ngoc Thom	**Ha Thi Thu Thao**	**Tran Quang Truong**
Preparer	**Chief Accountant**	**General Director**

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**

Ho Chi Minh City, 11 May 2026

CÔNG TY CỔ PHẦN SẢN XUẤT KINH DOANH XUẤT NHẬP KHẨU DỊCH VỤ VÀ ĐẦU TƯ TÂN BÌNH

Nguyen Thi Ngoc Thom	Ha Thi Thu Thao	Tran Quang Truong
Preparer	Chief Accountant	General Director