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

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

Số: 601 /CV-ĐT&DA
No.: 601 /CV-DT&DA

TP.HCM, ngày 16 tháng 07 năm 2026
HCMC, July 16, 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

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

1. Tên tổ chức/*Name of organization*: Công ty Cổ phần Sản xuất Kinh doanh Xuất Nhập khẩu Dịch vụ và Đầu tư Tân Bình/*Tan Binh Import - Export Joint Stock Corporation* (viết tắt/ *abbreviation*: TANIMEX).
   - Mã chứng khoán/Securities code: TIX
   - Địa chỉ trụ sở chính/Address: 325 Lý Thường Kiệt, Phường Tân Hòa, TP.HCM/*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*:
   - Báo cáo tài chính Quý 3 năm 2026 (Niên độ tài chính từ 01/10/2025 - 30/9/2026)/ *Financial statement for the third quarter of 2026 (Fiscal year from October 1, 2025 - September 30, 2026)*
3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 16/07/2026 tại đường dẫn: https://www.tanimex.com.vn/ ⇒ Quan hệ cổ đông/*This information was published on the company's website on July 16,2026 (date), as in the link https://www.tanimex.com.vn/ ⇒ Shareholder Information.*

CÔNG TY CỔ PHẦN SẢN XUẤT KINH D[OANH] XUẤT NHẬP KH[ẨU] DỊCH VỤ VÀ ĐẦ[U TƯ] TÂN BÌNH

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*

TRẦN QUANG TRƯỜNG

***Tài liệu đính kèm/Attached*:**
-BCTC quý 3 năm 2026/Financial statement of Q3.2026.

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. 325 Ly Thuong Kiet Street, Tan Hoa Ward, Ho Chi Minh City

Tax Code: 0 3 0 1 4 6 4 9 0 4

THE 3rd QUARTER FINANCIAL STATEMENTS

(The Fiscal Year from 01 October 2025 to 30 September 2026)

TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION
Address: No. 325 Ly Thuong Kiet Street, Tan Hoa Ward, Ho Chi Minh City
FINANCIAL STATEMENTS

BALANCE SHEET

As of 30 June 2026

****

ASSETS	CODE	ENDING BALANCE	BEGINNING BALANCE
A. CURRENT ASSETS :	**100**	**628.669.375.764**	**596.427.093.955**
I. Cash and cash equivalents	**110**	**61.304.233.129**	**60.204.915.141**
1./ Cash	111	61.304.233.129	50.204.915.141
2./ Cash equivalents	112	-	10.000.000.000
II. Short-term financial investments	**120**	**525.110.724.651**	**478.109.357.900**
1./ Trading securities	121	4.078.622.746	1.437.955.710
2./ Provisions for devaluation of trading securities	122	(67.898.095)	(28.597.810)
3./ Held-to-maturity investments	123	521.100.000.000	476.700.000.000
III. Short-term receivables	**130**	**32.032.316.411**	**53.708.181.907**
1./ Short-term trade receivables	131	14.684.034.860	13.988.607.562
2./ Short-term prepayments to suppliers	132	2.240.033.370	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	16.438.319.521	41.215.800.431
7./ Allowance for short-term doubtful debts	137	(1.330.071.340)	(1.796.226.086)
8./ Deficit assets for treatment	139	-	-
IV. Inventories	**140**	-	-
1./ Inventories	141	-	-
2./ Allowance for inventories	149	-	-
V. Other current assets	**150**	**10.222.101.573**	**4.404.639.007**
1./ Short-term prepaid expenses	151	10.222.101.573	4.404.639.007
2./ Deductible VAT	152	-	-
3./ Taxes and other receivables from the State	153	-	-
4./ Trading Government bonds	154	-	-
5./ Other current assets	155	-	-
B. NON-CURRENT ASSETS	**200**	**580.116.416.603**	**630.020.259.743**
I. Long-term receivables	**210**	**12.340.737.599**	**15.953.209.599**
1./ Long-term trade receivables	211	5.056.014.070	8.628.486.070
2./ Long-term prepayments to suppliers	212	1.565.016.529	1.565.016.529
3./ Working capital in affiliates	213	-	-
4./ Long-term inter-company receivables	214	-	-
5./ Receivables for long-term loans	215	-	-
6./ Other long-term receivables	216	5.719.707.000	5.759.707.000
7./ Allowance for long-term doubtful debts	219	-	-
II. Fixed assets	**220**	**26.378.311.558**	**31.061.413.232**
1./ Tangible fixed assets	221	26.378.311.558	31.061.413.232
* Historical cost	222	181.392.685.134	181.318.896.245
* Accumulated depreciation	223	(155.014.373.576)	(150.257.483.013)
2./ Financial leased assets	224	-	-
* Historical cost	225	-	-
* Accumulated depreciation	226	-	-
3./ Intangible fixed assets	227	-	-
* Initial cost	228	445.000.000	445.000.000
* Accumulated amortization	229	(445.000.000)	(445.000.000)

III. Investment property	**230**	**128.908.621.074**	**150.834.970.645**
* Historical costs	231	604.150.460.997	603.858.516.306
* Accumulated depreciation	232	(475.241.839.923)	(453.023.545.661)
IV. Non-current assets in process	**240**	**126.694.082.750**	**125.986.616.083**
1./ Long-term work in process	241	126.469.832.750	125.866.616.083
2/ Construction-in-progress	242	224.250.000	120.000.000
V. Long-term financial investments	**250**	**127.245.089.158**	**140.657.546.132**
1./ Investments in subsidiaries	251	-	-
2./ Investments in joint ventures and associates	252	115.977.589.158	127.987.189.158
3./ Investments in other entities	253	19.287.500.000	19.287.500.000
4./ Provisions for devaluation of long-term financial investments	254	(8.020.000.000)	(6.617.143.026)
5./ Held-to-maturity investments	255	-	-
VI. Other non-current assets	**260**	**158.549.574.464**	**165.526.504.052**
1./ Long-term prepaid expenses	261	158.228.563.666	165.205.493.254
2./ Deferred income tax assets	262	321.010.798	321.010.798
3./ Long-term components and spare parts	263	-	-
4./ Other non-current assets	268	-	-
Total assets	**270**	**1.208.785.792.367**	**1.226.447.353.698**

LIABILITIES AND OWNER'S EQUITY	CODE	ENDING BALANCE	BEGINNING BALANCE
C. LIABILITIES	**300**	**366.786.655.828**	**371.458.584.542**
I. Current liabilities	**310**	**108.986.955.389**	**117.917.278.071**
1./ Short-term trade payables	311	1.121.828.499	1.006.443.566
2./ Short-term advances from customers	312	314.446.422	743.496.256
3./ Taxes and other obligations to the State Budget	313	16.835.993.443	25.061.018.588
4./ Payables to employees	314	4.058.821.797	5.541.746.797
5./ Short-term accrued expenses	315	-	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	4.423.396.290	6.511.240.582
9./ Other short-term payables	319	24.163.932.409	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	58.068.536.529	51.535.116.748
13./ Price stabilization fund	323	-	-
14./ Trading Government bonds	324	-	-
II. Non-current liabilities	**330**	**257.799.700.439**	**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	52.535.039.650	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	102.471.342.404	104.043.606.268
7./ Other long-term payables	337	102.760.318.385	96.330.745.131
8./ Long-term borrowings and financial leases	338	-	-
9./ Convertible bonds	339	-	-
10./ Preferred shares	340	-	-
11./ Deferred income tax liability	341	-	-
12./ Provisions for long-term payables	352	-	-
13./ Science and technology development fund	343	-	-
D. OWNER'S EQUITY	**400**	**841.999.136.539**	**854.988.769.156**
I. Owner's equity	**410**	**841.999.136.539**	**854.988.769.156**
1./ Capital	411	300.000.000.000	300.000.000.000
- Ordinary shares carrying voting rights	411a	300.000.000.000	300.000.000.000

- Preferred shares	411b	-	-
2./ Share premiums	412	170.675.017.127	170.675.017.127
3./ Bond conversion options	413	-	-
4./ Other sources of capital	414	-	-
5./ Treasury stocks	415	-	-
6./ Differences on asset revaluation	416	-	-
7./ Foreign exchange differences	417	-	-
8./ Investment and development fund	418	151.366.194.011	151.366.194.011
9./ Business arrangement supporting fund	419	-	-
10./ Other funds	420	-	-
11./ Retained earnings	421	219.957.925.401	232.947.558.018
- Retained earnings accumulated to the end of the previous period	421a	162.703.170.761	153.875.753.366
- Retained earnings of the current period	421b	57.254.754.640	79.071.804.652
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**	**1.208.785.792.367**	**1.226.447.353.698**

Tan Hoa, 13 July 2026

Preparer	Chief Accountant	Deputy 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
Nguyen Thi Ngoc Thom	**Ha Thi Thu Thao**	**Nguyen Đinh Minh Triet**

TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION
Address: No. 325 Ly Thuong Kiet Street, Tan Hoa Ward, Ho Chi Minh City
FINANCIAL STATEMENTS

INCOME STATEMENT

For the 3rd Quarter of the Fiscal Year from 01 October 2025 to 30 September 2026

Items	Code	Current quarter		Accumulated from the beginning of the year	
		Current year	Previous year	Current year	Previous year
1. Sales	01	59.179.750.547	73.500.576.927	179.108.572.559	188.153.866.646
2. Sales deductions	02	-	-	-	-
3. Net sales (10=01-02)	10	59.179.750.547	73.500.576.927	179.108.572.559	188.153.866.646
4. Cost of sales	11	12.192.736.623	16.609.969.787	34.056.061.499	45.753.999.321
5. Gross profit (20=10-11)	20	46.987.013.924	56.890.607.140	145.052.511.060	142.399.867.325
6. Financial income	21	9.608.093.726	7.867.516.939	29.812.136.363	26.196.486.774
7. Financial expenses	22	98.461	139.321	1.447.399.557	2.394.136.731
In which: Loan interest expenses	*23*	-		-	-
8. Selling expenses	25	13.155.806.070	10.150.525.200	35.938.834.571	32.228.740.921
9. General and administration expenses	26	6.305.688.691	6.406.665.222	20.873.376.571	20.089.900.395
10. Net operating profit [=20+(21-22)-(25+26)]	30	37.133.514.428	48.200.794.336	116.605.036.724	113.883.576.052
11. Other income	31	171.536.654	133.798.376	855.117.236	896.489.666
12. Other expenses	32	(12.591.902)	265.099.371	786.733.859	265.705.670
13. Other profit/(loss) (40 = 31 -32)	40	184.128.556	(131.300.995)	68.383.377	630.783.996
14. Total accounting profit before tax (50 = 30 + 40)	50	37.317.642.984	48.069.493.341	116.673.420.101	114.514.360.048
15. Current income tax	51	6.629.908.897	9.154.260.679	21.918.665.461	21.365.226.873
16. Deferred income tax	52	-	-	-	-
17. Profit after tax (60 = 50 - 51 - 52)	60	30.687.734.087	38.915.232.662	94.754.754.640	93.149.133.175
18. Basic earnings per share	70	912	1.134	2.818	2.710
19. Diluted earnings per share	71	912	1.134	2.818	2.710

Tan Hoa, 13 July 2026

Preparer	Chief Accountant	Deputy General Director
Nguyen Thi Ngoc Thom	Ha Thi Thu Thao	Nguyen Đinh Minh Triet

TAN BINH IMPORT - EXPORT JOINT STOCK CORPORATION
Address: No. 325 Ly Thuong Kiet Street, Tan Hoa Ward, Ho Chi Minh City
FINANCIAL STATEMENTS

CASH FLOW STATEMENT

(Direct method)

For the 3rd Quarter of the Fiscal Year from 01 October 2025 to 30 September 2026

Unit : VND

ITEMS	Code	Accumulated from the beginning of the year	
		Current year	Previous year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Cash inflows from sales of goods, service provisions and other income	01	205.302.529.036	205.712.718.538
2. Cash outflows for suppliers	02	(42.096.352.854)	(40.310.058.169)
3. Cash outflows for employees	03	(22.407.153.563)	(21.063.364.517)
4. Interests paid	04	-	-
5. Corporate income tax paid	05	(21.023.941.042)	(11.739.700.004)
6. Other cash inflows	06	31.798.984.360	20.473.000.661
7. Other cash outflows	07	(60.504.442.660)	(55.661.551.607)
Net cash flows from operating activities	**20**	**91.069.623.277**	**97.411.044.902**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchases and construction of fixed assets and other non-current assets	21	(281.127.916)	(5.248.979.504)
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	(385.100.000.000)	(332.800.000.000)
4. Cash recovered from lending, selling debt instruments of other entities	24	340.700.000.000	309.226.186.300
5. Investments in other entities	25	-	-
6. Withdrawals of investments in other entities	26	14.400.000.000	-
7. Interest earned, dividends and profits received	27	29.853.995.120	27.146.024.484
Net cash flows from investing activities	**30**	**(427.132.796)**	**(1.676.768.720)**
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 loan principal	34	-	-
5. Payments for financial lease principal	35	-	-
6. Dividends and profit paid to the owners	36	(89.543.088.000)	(89.648.454.000)
Net cash flows from financing activities	**40**	**(89.543.088.000)**	**(89.648.454.000)**
Net cash flows during the period (20+30+40)	**50**	**1.099.402.481**	**6.085.822.182**
Beginning cash and cash equivalents	**60**	**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 (50+60+61)	**70**	**61.304.233.129**	**53.523.274.125**

Tan Hoa, 13 July 2026

Preparer	**Chief Accountant**	**Deputy General Director**
Nguyen Thi Ngoc Thom	**Ha Thi Thu Thao**	**Nguyen Đinh Minh Triet**

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

NOTES TO THE FINANCIAL STATEMENTS

For the 3rd Quarter of the Fiscal Year from 01 October 2025 to 30 September 2026

I. General information

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

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

II. Fiscal year, accounting currency unit

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

III. Accounting Standards and System

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

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

IV. Accounting policies

1. Principles of converting the Financial Statements prepared in foreign currencies into those in Vietnamese Dong:

2. Types of exchange rates used in accounting: at the exchange rates ruling as at the time of transaction of Vietcombank – Ho Chi Minh City Branch

3. Principles of determining actual interest rate (effective rate) for discounting the cash flows: using the interest rate ruling as at the time of transaction of Vietcombank – Ho Chi Minh City Branch

4. Principles of recognizing cash and cash equivalents: Cash and cash equivalents include cash on hand, bank deposits, cash in transit and short-term investments of which the recovery or due dates cannot exceed 3 months from the dates of the acquisition and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.

a. Trading securities: the time to recognize is upon incurrence. Trading securities are recognized at actual cots (i.e. original amount) and the provisions are made on the basis of current regulations.

b. Held-to-maturity investments: the carrying value is the original amount

c. Loans: Loans are measured at costs and the allowances are made on the basis of current regulations

d. Investment in subsidiaries and associates: the determination of subsidiaries and associates is carried out in accordance with current regulations as well as Standard No. 07: "Accounting and investments in associates"; Standard No. 08: "Financial information on joint ventures"; Standard No. 25: "Consolidated Financial Statements and accounting for investments in subsidiaries". The time of recognition is upon transactions incurrence. The investments are recognized at the original investment amounts and the provisions are made on the basis of current regulations.

đ. For investments in equity instruments of other entities: the carrying values are determined at original costs. The investment losses are determined on the basis of the invested entities' financial statements.

e. Accounting methods for other transactions in relation to financial investments

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

* Allowance is made for each doubtful debt on the basis of the ages of debts or estimated loss as follows:

• As for overdue debts:
- 30% of the value of debts overdue between more than 6 months and less than 1 year.
- 50% of the value of debts overdue between 1 year and less than 2 years.
- 70% of the value of debts overdue between 2 years and less than 3 years.
- 100% of the value of debts overdue from 3 years or more.

* As for doubtful debts: Allowance is made on the basis of the estimated loss.

6. Principles of recognizing inventories

- Principles of recognizing inventories: Inventories are recognized at costs. Costs of inventories comprise costs of purchases, processing costs and other directly relevant costs incurred in bringing the inventories to their present location and conditions.
- Method of measuring inventories: Costs of inventories are determined in accordance with the specific identification method.
- Method of recording inventories: Inventories are recorded in line with the perpetual method.
- Method of making allowance for inventories: Allowance for inventories is recognized when their costs are higher than their net realizable values. Net realizable value is the estimated selling price of inventories less the estimated costs of completion and the estimated costs necessary to make the sale.

7. Principles of recognizing fixed assets, financial leased assets, investment properties:

- Tangible fixed assets are determined by their historical costs less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Corporation to bring the asset to its working condition for its intended use. Other expenses arising subsequent to initial recognition are included into historical costs of fixed assets only if it can be clearly demonstrated that the expenditure has resulted in future economic benefits expected to be obtained from the use of these assets. Those which do not meet the above conditions will be recorded into operation costs during the period.

Fixed assets	Years
Buildings and structures	05 – 31

CÔNG T
CỔ PHẦ
UẤT KINI
ẤT NHẬP
I VỤ VÀ
TÂN B
PHỐ H

Machinery and equipment	06 – 10
Vehicles	03 – 10
Office equipment	03 – 05
Perennials	07
Other tangible fixed assets	04 – 07

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

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

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

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

Investment property	Years
Houses on land	08 – 30
Land use right	46 – 50
Infrastructure	10 – 15

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

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

Expenses	Years
Land use right	50
Ground leveling	05 – 49
Compensations	05 – 48

+ Computer software

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

8. Accounting principles of contractual arrangement.

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

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

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

10. Accounting principles of prepaid expenses:

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

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

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

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

13. Principles of recognizing and capitalizing borrowing costs

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

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

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

14. Principles of recognizing accrued expenses:

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

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

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

17. Principles of recognizing convertible bonds: non-incurrence

18. Principles of recognizing owner's equity

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

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

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

19. Principles and methods of recognizing sales:

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

- Sales of service provisions: Complying with 4 conditions for sales recognition as specified in accounting standard No. 14 "Sales and other income";

- Financial income: Complying with 2 conditions for sales recognition as specified in accounting standard No. 14 "Sales and other income";

- Other income includes income from activities that occur irregularly other than sales-generating activities.

20. Accounting principles of sales deductions:

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

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

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

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

24. Principles and methods of recognizing current income tax

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

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

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

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

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

VI. Additional information on the items of the Balance Sheet

Unit: VND

1- Cash and cash equivalents	**Ending balance**	**Beginning balance**
- Cash	1.156.647.132	1.442.988.500
- Demand deposits in banks	60.147.585.997	48.761.926.641
- Under-3-month deposit	0	10.000.000.000
Total	**61.304.233.129**	**60.204.915.141**

2- Financial investments

	Ending balance			Beginning balance		
	Original amount	Fair values	Provisions	Original amount	Fair values	Provisions
a/ Trading securities	**4.078.622.746**	**4.010.724.651**	**67.898.095**	**1.437.955.710**	**1.409.357.900**	**28.597.810**
- Total share value	4.078.622.746	4.010.724.651	67.898.095	1.437.955.710	1.409.357.900	28.597.810
+HPG	*4.078.622.746*	*4.010.724.651*	*67.898.095*	*1.437.955.710*	*1.409.357.900*	*28.597.810*

- During the period, the Corporation invested in HPG stocks. Currently, the Corporation holds HPG stocks as follows:

+ Quantity: 100.066 stocks

+ Value: VND 2.759.673.495

	Ending balance		Beginning balance	
b/ Held-to-maturity investments	Original amount	Carrying value	Original amount	Carrying value
b1/ Short-term				
- Term deposits	521.100.000.000	521.100.000.000	476.700.000.000	476.700.000.000
- Bonds				
b2/ Long-term				
- Term deposits				
- Bonds				

c/ Investments in other entities	Ending balance			Beginning balance		
	Original amount	Provisions	Fair values	Original amount	Provisions	Fair values
- Investments in joint ventures and associates	**115.977.589.158**	**0**	**115.977.589.158**	**127.987.189.158**	**0**	**127.987.189.158**
+ Tan Binh Tanimex Production Service Joint Stock Company (Taniserrvice)	38.210.327.271		38.210.327.271	38.210.327.271		38.210.327.271
+ Minh Phat Investment and Development Joint Stock Company	42.367.775.000		42.367.775.000	54.377.375.000		54.377.375.000
+ Tri Duc Education Joint Stock Company	7.405.582.887		7.405.582.887	7.405.582.887		7.405.582.887
+ Viet Phat Packing Joint Stock Company	27.993.904.000		27.993.904.000	27.993.904.000		27.993.904.000
- Investments in other entities	**19.287.500.000**	**(8.020.000.000)**	**11.267.500.000**	**19.287.500.000**	**(6.617.143.026)**	**12.670.356.974**
+ The Southern Central Food Joint Stock Company	8.020.000.000	(8.020.000.000)	0	8.020.000.000	(6.617.143.026)	1.402.856.974
+ Value Consultant Investment Joint Stock Company	11.267.500.000		11.267.500.000	11.267.500.000		11.267.500.000

*The Company reduced its equity investment in Minh Phat Investment and Development Joint Stock Company by transferring 800,000 shares. After the transaction, the Company's ownership interest was 35.28% of the investee's charter capital.

3- Trade receivables

	Ending balance	Beginning balance
a./ Short-term trade receivables	**14.684.034.860**	**13.988.607.562**
- Tan Binh Tanimex Production Service Joint Stock Company	6.474.590	0
- Minh Phat Investment and Development Joint Stock Company	0	5.643.432
- Hung Phat Services Production Joint Stock Company	192.602.787	132.000.000
- Gia Han Trading Manufacturing Construction Company Limited	761.183.180	2.003.960.533
- Dori Restaurant Corporation	0	477.946.912
- Acecook Vietnam Joint Stock Company	395.753.327	401.127.596
- Viet Nam Capital Seaweed Consumer Joint Stock Company	1.049.732.146	953.566.540
- Decotex Co., Ltd.	0	593.544.738
- Xuan Huong Co., Ltd.	1.279.372.840	0
- Em Dem Production - Trading Company Limited	865.602.131	1.115.602.131
- An Phuoc Embroidery Garment Shoes Co., Ltd	932.685.362	
- Viet An Consulting Service Trading Joint Stock Company	1.975.752.000	1.975.752.000
- Pearl Dent Co., Ltd.	3.577.051.872	3.577.168.112
- Other trade receivables (Beginning balance: 122 customers - Ending balance: 117 customers)	3.647.824.625	2.752.295.568
b./ Long-term trade receivables	**5.056.014.070**	**8.628.486.070**
- Gia Han Trading Manufacturing Construction Company Limited	1.483.542.070	1.483.542.070
- Pearl Dent Co., Ltd.	3.572.472.000	7.144.944.000
c/ Receivables from related parties	**199.077.377**	**137.643.432**
- Tan Binh Tanimex Production Service Joint Stock Company	6.474.590	0
- Minh Phat Investment and Development Joint Stock Company	0	5.643.432
- Hung Phat Services Production Joint Stock Company	192.602.787	132.000.000

4- Other receivables

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
a/ Short-term	**16.438.319.521**	**0**	**41.215.800.431**	**0**
- Receivables for equitization	0		0	
- Dividends and profit shared	0		0	
- Advance for dividends	0		0	
- Receivables from employees	477.550.000		0	
- Deposits and mortgages	8.437.401.049		10.784.694.260	
- Lending	0		0	
- Payments on other's behalf	0		0	
- Receivables for savings deposit interest and bond interest to be received , loan interest	5.126.554.789		9.208.514.689	
- Receivables for temporarily paid corporate income tax from trading real estate	1.175.458.374		1.204.323.683	
- Receivables from maturing bonds	0		20.000.000.000	
- Other receivables	1.221.355.309		18.267.799	
b/ Long-term	**5.719.707.000**	**0**	**5.759.707.000**	**0**
- Deposits and mortgages	5.719.707.000		5.759.707.000	
- Other receivables	0		0	
Total	**22.158.026.521**	**0**	**46.975.507.431**	**0**

5- Deficit assets for treatment

Ending balance		Beginning balance	
Quantity	Value	Quantity	Value

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

6- Doubtful debts	**Ending balance**		**Beginning balance**	
	Original amount	**Recoverable amount**	**Original amount**	**Recoverable amount**
- Total value of receivables, doubtful debts already overdue or not yet overdue	**1.820.984.520**	**1.820.984.520**	**1.956.596.158**	**1.956.596.158**
+ Receivables overdue for 3 years or more (accounting for 10% or more of the total overdue debts):				
. Em Dem Production - Trading Company Limited	865.602.131	865.602.131	1.115.602.131	1.115.602.131
- Dori Restaurant Corporation	0	0	477.946.912	477.946.912
- Fines, interest charged on late payment, etc. incurred from overdue and unrecognized debts				
- Recoverability of doubtful debts	1.820.984.520	1.820.984.520	1.956.596.158	1.956.596.158

7- Inventories	**Ending balance**		**Beginning balance**	
	Original costs	**Allowance**	**Original costs**	**Allowance**
- Goods in transit				
- Materials and supplies				
- Tools				
- Work-in-process	0		0	
- Finished goods	0		0	
- Merchandises	0		0	
- Goods on consignment	0		0	
- Goods stored in bonded warehouse	0		0	
- Properties	0		0	
Total	**0**	**0**	**0**	**0**

8- Long-term assets-in-process	**Ending balance**		**Beginning balance**	
	Original costs	**Recoverable value**	**Original costs**	**Recoverable value**
a/ Long-term work-in-process	**126.469.832.750**	**126.469.832.750**	**125.866.616.083**	**125.866.616.083**
- Binh Tan Apartment Project	70.758.712.847	70.758.712.847	70.368.715.889	70.368.715.889
- Auxiliary area of houses and residential area (corner of DC12 & 13 Street, Son Ky Ward)	3.920.018.113	3.920.018.113	3.920.018.113	3.920.018.113
- Residential Area in Tan Binh Industrial Park (expanded part)	34.370.576.760	34.370.576.760	34.318.609.690	34.318.609.690
- Workers' accommodation (social housing) in Tan Binh Industrial Park (expanded part)	17.420.525.030	17.420.525.030	17.259.272.391	17.259.272.391
b/ Construction-in-progress	**224.250.000**	**224.250.000**	**120.000.000**	**120.000.000**
- Acquisition	104.250.000	104.250.000	0	0
- Construction-in-progress	120.000.000	120.000.000	120.000.000	120.000.000
+ *School Project*	*120.000.000*	*120.000.000*	*120.000.000*	*120.000.000*
- Repair	0	0	0	0
Total	**126.694.082.750**	**126.694.082.750**	**125.986.616.083**	**125.986.616.083**

9- Increases, decreases in tangible fixed assets:

Items	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Perennials	Other 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**
- Acquisition during the year				73.788.889			73.788.889
- Completed constructions							0
- Other increases							0
- Transfer to investment property							0
- Disposal and liquidation							0
- Other decreases							0
Ending balance	**46.697.280.981**	**2.934.972.308**	**42.413.634.293**	**2.068.076.100**	**2.790.942.551**	**84.487.778.901**	**181.392.685.134**
Accumulated depreciation							0
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 year	1.529.981.064	263.075.508	2.836.233.385	127.600.606			4.756.890.563
- Other increases							0
- Transfer to investment property							0
- Disposal and liquidation							0
- Other decreases							0
Ending balance	**38.178.874.167**	**2.731.697.391**	**25.016.376.557**	**1.808.704.009**	**2.790.942.551**	**84.487.778.901**	**155.014.373.576**
Net book values							0
- Beginning balance	10.048.387.878	466.350.425	20.233.491.121	313.183.808	0	0	31.061.413.232
- Re-evaluated ending balance	8.518.406.814	203.274.917	17.397.257.736	259.372.091	0	0	26.378.311.558

- Ending net book value of tangible fixed assets used as collaterals to secure loans: VND 0
- Ending fixed assets fully depreciated but still in use: VND 126.532.108.498
- Net book value of ending fixed assets waiting for liquidation:
- Commitments to purchase and sell tangible fixed assets with high value in the future
- Other changes in tangible fixed assets

10- Increases, decreases in intangible fixed assets:

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

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

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

11- Increases, decreases in financial leased assets:

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

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

12- Increases, decreases in investment properties:

Items	Beginning balance	Increase during the period	Decrease during the period	Ending balance
a/ Investment property for lease				
Historical/Initial costs	**603.858.516.306**	**291.944.691**	**0**	**604.150.460.997**
- Land use right				
- Houses	603.858.516.306	291.944.691	0	604.150.460.997
- Houses and land use right				
- Infrastructure				
Accumulated depreciation/amortization	**453.023.545.661**	**22.218.294.262**	**0**	**475.241.839.923**
- Land use right				
- Houses	453.023.545.661	22.218.294.262	0	475.241.839.923
- Houses and land use right				
- Infrastructure				
Net book values	**150.834.970.645**			**128.908.621.074**
- Land use right				
- Houses	150.834.970.645			128.908.621.074
- Houses and land use right				
- Infrastructure				
b/ Investment property held for capital appreciation				
Historical/Initial costs				
- Land use right				
- Houses				
- Houses and land use right				
- Infrastructure				
Accumulated depreciation/amortization				
- Land use right				
- Houses				
- Houses and land use right				
- Infrastructure				
Net book values				
- Land use right				
- Houses				
- Houses and land use right				
- Infrastructure				

- Ending net book values of the investment properties used as collaterals to secure loans : VND 0
- Investment properties fully depreciated/amortized but still leasing or holding for capital appreciation : VND 290.968.010.585
- Other disclosures

		Ending balance	Beginning balance
13- Prepaid expenses			
a/	**Short-term**	**10.222.101.573**	**4.404.639.007**
	- Repair expenses		
	- Server rentals, IT services	0	20.893.500
	- Land rental	8.713.311.996	4.383.745.507
	- Other expenses	1.508.789.577	0
b/	**Long-term**	**158.228.563.666**	**165.205.493.254**
	- Repair expenses	8.571.000.168	11.559.840.013
	- Server rentals, IT services	128.243.319	180.273.326
	- Infrastructure of Industrial Park (expanded part) (ground leveling + compensation)	126.977.584.433	129.337.581.038
	- Infrastructure of existing Industrial Park	9.720.919.943	10.068.095.654
	- Rental for land located at existing Tan Binh Industrial Park	12.381.278.764	12.823.467.295
	- Tools for lease	183.333.337	733.333.336
	- Other expenses	266.203.702	502.902.592
	Total	**168.450.665.239**	**169.610.132.261**

		Ending balance	Beginning balance
14- Other assets			
a/	**Short-term**	**0**	**0**
	- Deductible VAT	0	0
b/	**Long-term**	**321.010.798**	**321.010.798**
	- Deferred income tax assets	321.010.798	321.010.798
	Total	**321.010.798**	**321.010.798**

15- Borrowings and financial leases

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

c/ Financial leases

Term	Ending balance			Beginning balance		
	Total repayment for financial leases	Payment for financial lease interest	Principal repayment	Total repayment for financial leases	Payment for financial lease interest	Principal repayment
1 year or less						
More than 1 year to 5 years						
More than 5 years						

d/ Overdue borrowings and financial leases

	Ending balance		Beginning balance	
	Principal	Interest	Principal	Interest
- Loan;				
- Financial leases				
- Reason for non-payment				
Total				

16 - Trade payables

	Ending balance		Beginning balance	
	Value	Amounts to be repaid	Value	Amounts to be repaid
a/ Short-term trade payables				
- Minh Phat Investment and Development Joint Stock Company	921.330.974	921.330.974	0	0
- Khang Nam Investment Construction Trading Joint Stock Company	0	0	973.573.041	973.573.041
- Payables to other subjects	200.497.525	200.497.525	32.870.525	32.870.525
Total	**1.121.828.499**	**1.121.828.499**	**1.006.443.566**	**1.006.443.566**

b/ Long-term trade payables	**33.000.000**	**33.000.000**	**33.000.000**	**33.000.000**
c/ Overdue debts				
d/ Payables to related parties				
- Minh Phat Investment and Development Joint Stock Company	921.330.974	921.330.974	0	0

17- Taxes and other obligations to the State Budget	**Beginning balance**	**Amount payable during the period**	**Amount paid during the period**	**Deductible amounts of tax and fines temporarily paid**	**Deduction of the tax amount overpaid in the previous years**	**Ending balance**
a/ Amounts payable (Details by tax types)						
VAT	8.177.815.756	15.402.296.647	21.700.705.973			1.879.406.430
Corporate income tax	4.444.869.849	21.918.771.861	21.023.941.042	28.865.309		5.310.835.359
Personal income tax	173.665.455	4.592.267.753	3.869.606.728			896.326.480
Property tax, land rental	12.264.667.528	12.239.071.771	15.754.314.125			8.749.425.174
Total	**25.061.018.588**	**54.152.408.032**	**62.348.567.868**	**28.865.309**	**0**	**16.835.993.443**
b/ Amounts receivable (Details by tax types)						

	Ending balance	Beginning balance
18 - Accrued expenses		
a/ Short-term	**0**	**10.000.000**
- Accrual of salaries during annual leave		
- Amount arising during business suspension		
- Temporarily accrued costs of merchandises, finished goods, properties sold		
- Accrued construction costs	0	10.000.000
- Other short-term accrued expenses	0	0
b/ Long-term	**52.535.039.650**	**53.133.955.072**
- Loan interest		
- Other amounts	52.535.039.650	53.133.955.072
+ Maintenance fees for Industrial Park	24.395.230.864	24.994.146.286
+ Accrual of expenses for infrastructure of Tan Binh Industrial Park	28.139.808.786	28.139.808.786
Total	**52.535.039.650**	**53.143.955.072**

	Ending balance	Beginning balance
19- Other payables		
a/ Short-term		
- Excessive assets waiting for treatment		
- Trade Union's expenditure	85.761.000	85.493.000
- Social insurance premiums	0	206.676.500
- Health insurance premiums	0	36.463.500
- Unemployment insurance premiums	0	20.248.000
- Payables for equitization		
- Receipt of short-term deposits and mortgages	15.071.594.600	17.832.575.351
- Dividends and profit payable	2.685.974.600	2.229.062.600
- Apartment maintenance fees	36.605.891	36.518.095
- Infrastructure maintenance fees (including uncollected portion after making allowance for doubtful debts)	29.794.950	124.809.616
- Other payables	6.254.201.368	6.936.368.872
Total	**24.163.932.409**	**27.508.215.534**
b/ Long-term		
- Receipt of long-term deposits and mortgages	61.173.078.598	56.461.820.144
- Compensation	36.084.609.927	34.366.295.127
- Public utility fees	5.502.629.860	5.502.629.860
- Other payables		
Total	**102.760.318.385**	**96.330.745.131**

	Ending balance	Beginning balance
20- Unearned revenues		
a/ Short-term		
- Revenue received in advance	4.423.396.290	6.511.240.582
- Revenue from traditional customer program		
- Other unearned revenues		
Total	**4.423.396.290**	**6.511.240.582**
b/ Long-term		
- Revenue received in advance	102.471.342.404	104.043.606.268
- Revenue from traditional customers		
- Other unearned revenues		
Total	**102.471.342.404**	**104.043.606.268**

	Ending balance	Beginning balance
21- Issued bonds		
21.1/ Ordinary bonds		
21.2/ Convertible bonds		

	Ending balance	Beginning balance
22- Preferred shares classified as liabilities		

	Ending balance	Beginning balance
23 - Provisions for payables		
a/ Short-term		
b/ Long-term		

24 - Deferred income tax assets and deferred income tax liabilities

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

25- Owner's equity

a- Statement of fluctuations in owner's equity

Items	Items of owner's equity					
	Capital	Share premiums	Other sources of capital	Investment and development fund	Retained earnings	Total
A	*1*	*2*	*3*	*4*	*5*	*6*
Beginning balance of the previous period	**300.000.000.000**	**170.675.017.127**	**0**	**151.366.194.011**	**221.266.447.151**	**843.307.658.289**
- Capital increase in the previous year						0
- Profit in the previous year					116.571.804.652	116.571.804.652
- Other increases						0
- Capital decrease in the previous year						0
- Loss in the previous year						0
- Other decreases					104.890.693.785	104.890.693.785
Ending balance of the previous period	**300.000.000.000**	**170.675.017.127**	**0**	**151.366.194.011**	**232.947.558.018**	**854.988.769.156**
Beginning balance of the current period	**300.000.000.000**	**170.675.017.127**	**0**	**151.366.194.011**	**232.947.558.018**	**854.988.769.156**
- Capital increase in the current year						0
- Profit in the current year					94.754.754.640	94.754.754.640
- Other increases						0
- Capital decrease in the current year						0
- Loss in the current year						0
- Other decreases					107.744.387.257	107.744.387.257
Ending balance of the current period	**300.000.000.000**	**170.675.017.127**	**0**	**151.366.194.011**	**219.957.925.401**	**841.999.136.539**

b - Capital

	Ending balance	Beginning balance
- Capital contributed by the Parent Company	0	0
- Capital contributed by other shareholders	300.000.000.000	300.000.000.000
Total	**300.000.000.000**	**300.000.000.000**

c- Capital transactions with owners, profit and dividend distribution

	Current year	Previous year
- Capital		
+ Beginning capital contribution	300.000.000.000	300.000.000.000
+ Capital increase during the year		
+ Capital decrease during the year		
+ Ending capital contribution	300.000.000.000	300.000.000.000
- Dividends and profit shared	89.543.088.000	89.648.454.000

d- 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
+ Common shares	30.000.000	30.000.000
+ Preferred shares	0	0
- Number of shares repurchased	0	0
+ Common shares	0	0
+ Preferred shares	0	0
- Number of outstanding shares	30.000.000	30.000.000
+ Common shares	30.000.000	30.000.000
+ Preferred shares		
* Face value per outstanding share:	10.000	

đ- Dividends

- Dividends disclosed after the fiscal year ending:	75.000.000.000
+ Disclosed dividends on common shares:	75.000.000.000
+ Disclosed dividends on preferred shares:	
- Unrecognized and accumulated dividends of preferred shares	0

e- Funds

	Ending balance	Beginning balance
- Investment and development fund	151.366.194.011	151.366.194.011
- Enterprise arrangement support fund		
- Other funds		

f- Income and expenses, gains or losses directly recognized in owner's equity in accordance with accounting standards.

	Ending balance	Beginning balance
26- Differences due to re-evaluation of assets	Ending balance	Beginning balance
27 - Exchange differences	Ending balance	Beginning balance
28- Expenditures	Ending balance	Beginning balance
29- Off-balance sheet items	Ending balance	Beginning balance

a/ External leased assets: The total minimum lease payment in the future for irrevocable leasing contracts will be settled as follows:

b/ Assets kept for others:

c/ Foreign currencies:

US Dollar (USD)	270,15	280,05
Euro (EUR)		
Japanese Yen (¥)		

d/ Monetary gold

đ/ Treated doubtful debts:

e/ Other information on off-balance sheet items

30- Other disclosures:

VII- Additional information on the items of the Income Statement

(Unit: VND)

	3rd quarter of the current year	3rd quarter of the previous year
1- Total sales	**59.179.750.547**	**73.500.576.927**
a/ Sales		
- Sales of merchandises		
- Sales of service provisions	59.179.750.547	73.500.576.927
- Sales from construction contracts (For enterprises with construction activities)		
- Sales from construction contracts recognized during the period		
- Total accumulated sales from construction contracts recognized as to the date of the Financial Statements		
b/ Sales to related parties (Details of each subject)		
- Tri Duc Education Joint Stock Company	2.691.000.000	2.685.000.000
- Tan Binh Tanimex Production Service Joint Stock Company (Taniservice)	262.928.929	256.116.229
- Minh Phat Investment Joint Stock Company	1.364.690.642	1.120.683.703
- Thinh Phat Transportation Services Joint Stock Company	2.013.239.663	2.233.047.779
- Tan Phu Investment and Service Joint Stock Company	36.000.000	36.000.000
- Hung Phat Services Production Joint Stock Company	515.187.766	363.853.154
2- Sales deductions	**0**	**0**

	3rd quarter of the current year	3rd quarter of the previous year
3- Costs of sales		
- Costs of merchandises sold		
- Costs of finished goods sold		
In which: Costs of merchandises, finished goods of investment properties accrued are as follows:		
+ Accrued expenses		
+ Value accrued in expenses of each item		
+ Time in which the expenses are expected to be incurred		
- Costs of services provided	12.192.736.623	16.609.969.787
- Net book values, expenses for disposal, liquidation of investment properties		
- Expenses for investment property trading		
Total	**12.192.736.623**	**16.609.969.787**

	3rd quarter of the current year	3rd quarter of the previous year
4- Financial income		
- Deposit interest, interest on loans given	1.848.107.956	1.510.133.824
- Gains from sales of investments	2.390.400.000	0
- Dividends, profit shared	5.319.470.500	6.333.117.500
- Exchange gain arising		
- Interest on sales with deferred payment	50.115.270	24.265.615
- Other financial income		
Total	**9.608.093.726**	**7.867.516.939**

	3rd quarter of the current year	3rd quarter of the previous year
5- Financial expenses		
- Loan interest		
- Cash discount, interest on sales with deferred payment		
- Loss due to liquidation of financial investments		
- Exchange loss arising		
- Provision for devaluation of trading securities and investment loss		
- Other financial expenses	98.461	139.321
- Amounts recognized as decreases in financial expenses		
Total	**98.461**	**139.321**

6- Other income	3rd quarter of the current year	3rd quarter of the previous year
- Liquidation and disposal of fixed assets		
- Gains due to re-evaluation of assets		
- Collected fines	159.808.950	0
- Reduced taxes		
- Other income	11.727.704	133.798.376
Total	**171.536.654**	**133.798.376**

7- Other expenses	3rd quarter of the current year	3rd quarter of the previous year
- Net book values of fixed assets, expenses on liquidation and disposal of fixed assets		
- Losses due to re-evaluation of assets		
- Fines, amounts collected in arrears	(12.591.902)	0
- Other expenses	0	265.099.371
Total	**(12.591.902)**	**265.099.371**

8- Selling expenses and general and administration expenses	3rd quarter of the current year	3rd quarter of the previous year
a/ General and administration expenses incurred during the period	**6.305.688.691**	**6.671.400.957**
- Details of items accounting for 10% or more of total general and administration expenses	6.305.688.691	6.671.400.957
+Supplies, tools	*157.713.751*	*155.810.738*
+Salaries	*4.115.686.038*	*3.986.940.463*
+Depreciation/(amortization) of fixed assets	*732.706.932*	*888.129.162*
+External services rendered	*821.231.838*	*405.788.667*
+Other cash expenses	*478.350.132*	*1.234.731.927*
- Other general and administration expenses	0	0
b/ Selling expenses incurred during the period	**13.155.806.070**	**10.150.525.200**
- Items accounting for 10% or more of total selling expenses:	13.155.806.070	10.150.525.200
+Supplies, tools	*180.150.476*	*21.788.038*
+Salaries	*1.861.491.540*	*1.803.516.540*
+Depreciation/(amortization) of fixed assets	*801.660.666*	*751.115.323*
+External services rendered	*9.676.008.474*	*6.998.314.990*
+Other cash expenses	*636.494.914*	*575.790.309*
- Other selling expenses	0	0
c/ Amounts recognized as decreases in selling expenses and general and administration expenses	**0**	**(264.735.735)**
- Reversal of provisions for products and merchandises under warranty		
- Reversal of provisions for restructuring, other provisions	0	(264.735.735)
- Other decreases		

9- Operating costs	3rd quarter of the current year	3rd quarter of the previous year
- Materials, supplies and tools	337.864.227	177.598.776
- Labor costs	5.977.177.578	5.790.457.003
- Depreciation/(amortization) of fixed assets	8.096.895.470	12.611.246.213
- External services rendered	10.497.240.312	7.404.103.657
- Other cash expenses	6.745.053.797	7.183.754.560
Total	**31.654.231.384**	**33.167.160.209**

10- Current income tax	3rd quarter of the current year	3rd quarter of the previous year
- Corporate income tax charged on taxable income of the current year	6.629.908.897	9.154.260.679
- Inclusion of corporate income tax of the previous years into current income tax of the current year		
- Total current income tax	6.629.908.897	9.154.260.679

11- Deferred income tax	3rd quarter of the current year	3rd quarter of the previous year
- Deferred income tax arising from temporarily taxable differences		
- Deferred income tax arising from reversal of deferred income tax assets	0	0
- Gain from deferred income tax arising from temporarily deductible differences		
- Gain from deferred income tax arising from unused taxable losses and tax credits		
- Gain from deferred income tax arising from reversal of deferred income tax payable		
- Total deferred income tax	0	0

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

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

	3rd quarter of the current year	3rd quarter of the previous year
- Acquisition of assets, for which payments have not been made, directly related to or through financial lease transactions	0	0
- Acquisition of enterprises through issuance of shares		
- Conversion of debts into owner's equity		
- Other non-cash transactions		

2- Amounts held by the Corporation but not used:

3 - Proceeds from borrowings during the period

- Proceeds from borrowings in accordance with common contracts
- Proceeds from ordinary bonds issued
- Proceeds from convertible bonds issued
- Proceeds from preferred shares classified as liabilities issued
- Proceeds from Government bond and REPO securities trading
- Proceeds from borrowings in other forms

4- Settlement of loan principal during the period

- Settlement of loan principal in accordance with common contracts
- Settlement of principal of ordinary bonds
- Settlement of principal of convertible bonds
- Settlement of principal of preferred shares classified as liabilities
- Settlement of Government bonds and REPO securities trading
- Settlement of loan principal in other forms

IX- Other disclosures

1/ Explanation for profit difference:

- After tax profit of the 3rd quarter – Fiscal year from 01 October 2024 to 30 September 2025: VND 38.915.232.662
- After tax profit of the 3rd quarter – Fiscal year from 01 October 2025 to 30 September 2026: VND 30.687.734.087
- The profit of the 3rd quarter – Fiscal year 01 October 2025 to 30 September 2026 was equal to 78,9% as compared to the profit of the 3rd quarter – Fiscal year from 01 October 2024 to 30 September 2025.

Reasons:

Total revenue of the current period decrease to 84,6% compared to the same period of the previous year because in the 3rd quarter of the previous year, the Corporation recognized the revenue from the extension of the infrastructure leasing contract of Tan Binh Industrial Park.

During the current period, the cost of goods sold decreased as certain assets classified as investment properties have been fully depreciated, while selling expenses increased due to recurring periodic warehouse and factory maintenance and repair costs. Consequently, total expenses reached 94,6% compared to the same period of the previous year.

The above factors are the main reasons for the profit of the current quarter reaching 78,9% as compared to the same period of the previous year.

Tan Hoa, 13 July 2026

Preparer	Chief Accountant	Deputy General Director
Nguyen Thi Ngoc Thom	Ha Thi Thu Thao	Nguyen Đinh Minh Triet

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