

TIN NGHIA CORPORATION

96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai Province

Tax Code:3600283394

**SEPARATE FINANCIAL
STATEMENTS
QUARTER 4 - 2025**

January 2026

BALANCE SHEET

As of December 31, 2025

Unit: VND

ASSETS	Code	Note	Balance at the end of the period	Balance at the beginning of the year
I	2	3	4	5
A. CURRENT ASSETS	100		3.714.854.709.152	4.441.976.550.506
I. Cash and cash equivalents	110	V.1	982.024.042.114	134.146.425.483
1. Cash	111		982.024.042.114	134.146.425.483
2. Cash equivalents	112	V.1	-	-
II. Short-term financial investments	120		527.184.721.296	433.583.366.242
1. Trading securities	121	V.2.1	6.616.661.800	6.616.661.800
2. Provision for devaluation in short-term investments (*)	122		-	-
3. Held-to-maturity investments	123		520.568.059.496	426.966.704.442
III. Short-term receivables	130		2.186.016.574.731	3.745.659.829.553
1. Short-term trade receivables	131	V.3	1.851.523.657.839	2.233.551.146.132
2. Short-term prepayments to suppliers	132	V.3	25.775.362.720	740.080.908.239
3. Short-term inter-company receivables	133		-	-
4. Receivables from construction contract	134		-	-
5. Receivables for short-term loans	135	V.4	179.783.264.335	606.939.894.599
6. Other short-term receivables	136	V.4	411.806.006.403	431.134.010.539
7. Allowance for doubtful short-term receivables (*)	137		(282.871.716.566)	(266.046.129.956)
8. Shortage of assets awaiting resolution	139		-	-
IV. Inventories	140		17.837.157.700	118.649.924.559
1. Inventories	141	V.6	17.837.157.700	118.649.924.559
2. Provision for devaluation in inventories (*)	149	V.6	-	-
V. Other current assets	150		1.792.213.311	9.937.004.669
1. Short-term prepaid expenses	151	V.12	1.670.201.061	1.782.585.478
2. Deductible VAT	152		-	446.651.903
3. Taxes and other receivables from the State	153	PL.2	122.012.250	7.707.767.288
4. Trading Government bonds	154		-	-
5. Other current assets	155		-	-
B. NON-CURRENT ASSETS	200		6.806.466.782.524	5.829.994.858.047
I. Long-term receivables	210		61.269.644.610	27.010.467.576
1. Long-term trade receivables	211	V.3	-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Receivables for long-term loans	215	V.4	-	-
6. Other long-term receivables	216	V.4	109.838.538.001	75.579.360.967
7. Allowance for doubtful long-term receivables (*)	219		(48.568.893.391)	(48.568.893.391)
II. Fixed assets	220		298.967.356.168	312.210.810.927
1. Tangible fixed assets	221	PL.3	250.473.418.845	263.690.517.204
- Historical cost	222		472.739.055.521	469.683.343.297
- Accumulated depreciation (*)	223		(222.265.636.676)	(205.992.826.093)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	PL.4	48.493.937.323	48.520.293.723
- Historical cost	228		52.473.077.066	52.473.077.066
- Accumulated depreciation (*)	229		(3.979.139.743)	(3.952.783.343)
III. Investment property	230	PL.5	957.540.161.203	1.040.026.267.445
- Historical cost	231		1.772.573.600.916	1.808.177.035.633
- Accumulated depreciation (*)	232		(815.033.439.713)	(768.150.768.188)
IV. Long-term assets in process	240		1.286.929.620.428	1.235.272.266.808
1. Long-term work in process	241		-	-
2. Construction-in-progress	242		1.286.929.620.428	1.235.272.266.808
V. Long-term financial investments	250	V.2.2	3.802.187.521.315	2.814.665.423.094

BALANCE SHEET

As of December 31, 2025

Unit: VND

ASSETS	Code	Note	Balance at the end of the period	Balance at the beginning of the year
I	2	3	4	5
1. Investments in subsidiaries	251		4.113.780.165.702	3.066.293.895.702
2. Investments in joint ventures, associates	252		35.529.209.727	35.529.209.727
3. Investments in other entities	253		-	-
4. Provisions for devaluation of long-term financial investments (*)	254		(347.121.854.114)	(287.157.682.335)
5. Held-to-maturity investments	255		-	-
VI. Other non-current assets	260	V.12	399.572.478.800	400.809.622.197
1. Long-term prepaid expenses	261		399.572.478.800	400.809.622.197
2. Deferred tax assets	262		-	-
3. Long-term components and spare parts	268		-	-
TOTAL ASSETS (270=100+200)	270		10.521.321.491.676	10.271.971.408.553
C. LIABILITIES	300		7.358.727.384.625	7.340.093.072.546
I. Short-term liabilities	310		2.958.853.991.422	3.404.861.787.374
1. Short-term trade payables	311	V.14	68.453.299.492	33.698.142.401
2. Short-term advances from customers	312	V.14	81.346.065.069	44.479.461.509
3. Taxes and other payables to the State	313	PL.2	51.539.386.981	29.075.208.405
4. Payables to employees	314		7.788.622.570	3.324.589.100
5. Short-term accrued expenses	315	V.17.1	85.740.978.277	74.530.894.287
6. Short-term inter-company payables	316		-	-
7. Payables according to the progress of construction contract	317		-	-
8. Short-term unearned revenue	318	V.19.1	140.722.030.451	118.818.899.445
9. Other short-term payables	319	V.18.1	250.147.099.601	108.148.121.893
10. Short-term borrowings and financial leases	320	V.13	2.266.741.375.301	2.985.706.872.852
11. Provision for short-term payables	321		-	-
12. Bonus and welfare fund	322		6.375.133.680	7.079.597.482
13. Price stabilization fund	323		-	-
14. Trading Government bonds	324		-	-
II. Long-term liabilities	330		4.399.873.393.203	3.935.231.285.172
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		80.000.000.000	80.000.000.000
3. Long-term accrued expenses	333		-	-
4. Long-term payables for working capital	334		-	-
5. Long-term inter-company payables	335		-	-
6. Long-term unearned revenue	336	V.19.2	4.147.257.993.688	3.635.730.912.191
7. Other long-term payables	337	V.18.2	49.019.016.308	41.433.826.374
8. Long-term borrowings and financial leases	338	V.13	118.071.592.801	134.099.436.365
9. Convertible bonds	339		-	-
10. Preferred shares	340		-	-
11. Deferred income tax liability	341	V.22b	1.180.840.426	38.759.460.262
12. Provision for long-term payables	342		4.343.949.980	5.207.649.980
13. Science and technology development fund	343		-	-
D. OWNER'S EQUITY	400	PL.1	3.162.594.107.051	2.931.878.336.007
I. Owner's equity	410		3.162.594.107.051	2.931.878.336.007
1. Capital	411	V.23b	2.000.000.000.000	2.000.000.000.000
- Common shares carrying voting rights	411a		2.000.000.000.000	2.000.000.000.000
- Preferred shares	411b		-	-
2. Share premiums	412	PL.1	5.634.952.321	5.634.952.321
3. Bond conversion options	413		-	-
4. Other sources of capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences on asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418	PL.1	140.363.678.048	128.018.554.241

BALANCE SHEET
As of December 31, 2025

Unit: VND

ASSETS	Code	Note	Balance at the end of the period	Balance at the beginning of the year
1	2	3	4	5
9. Business arrangement supporting fund	419		-	-
10. Other funds	420		-	-
11. Retained earnings	421	PL1	1.016.595.476.682	798.224.829.445
- Retained earnings accumulated to the end of the previous period	421a		559.879.705.638	551.322.353.309
- Retained earnings of the current period	421b		456.715.771.044	246.902.476.136
12. Construction investment fund	422		-	-
13. Non-controlling interest	429		-	-
II. Other sources and funds	430		-	-
1. Sources of expenditure	431		-	-
2. Fund to form fixed assets	432		-	-
TOTAL CAPITAL (430=300+400)	440		10.521.321.491.676	10.271.971.408.553

Preparer



Nguyen Nhu Huynh

Chief Accountant



Nguyen Thi Thuy Van

Issued on January 29, 2026

General Director



Tran Trung Tuan

INCOME STATEMENT

QUARTER IV - 2025

Unit: VND

ITEMS	Code	Note	Quarter 4/2025	Quarter 4/2024	Accumulated from the beginning of the year to 31/12/2025	Accumulated from the beginning of the year to 31/12/2024
1. Revenue from sales of goods and provision of services	1	VI.1	1.547.357.150.781	2.496.235.485.829	8.458.687.545.906	7.398.336.565.224
2. Revenue deductions	2		-	-	-	-
3. Net revenue from sales of goods and provision of services (10=1-2)	10		1.547.357.150.781	2.496.235.485.829	8.458.687.545.906	7.398.336.565.224
4. Cost of goods sold	11	VI.3	1.469.294.730.360	2.420.849.746.736	8.186.720.641.935	7.090.709.321.065
5. Gross profit (20=10-11)	20		78.062.420.421	75.385.739.093	271.966.903.971	307.627.244.159
6. Financial income	21	VI.4	257.951.156.588	132.661.469.537	923.357.838.695	263.455.209.065
7. Financial expenses	22	VI.5	82.271.993.551	7.865.138.498	197.860.804.894	103.237.224.531
- In which: Loan interest expenses	23		25.283.381.151	20.027.240.965	133.922.296.261	76.224.140.191
8. Selling expenses	25	VI.6	4.816.603.409	6.637.813.424	27.357.372.269	33.512.698.435
9. General administration expenses	26	VI.7	21.741.878.336	16.158.655.758	81.267.778.748	79.048.122.389
10. Net operating profit	30		227.183.101.713	177.385.600.950	888.838.786.755	355.284.407.869
11. Other income	31	VI.8	8.266.958.562	12.211.653.656	9.773.011.431	13.577.077.715
12. Other expenses	32	VI.9	181.767.215.360	26.948.255.346	326.917.085.967	72.926.001.784
13. Other profit/(loss) (40 = 31 - 32)	40		(173.500.256.798)	(14.736.601.690)	(317.144.074.536)	(59.348.924.069)
14. Total accounting profit before tax (50= 30 + 40)	50		53.682.844.915	162.648.999.260	571.694.712.219	295.935.483.800
15. Current income tax	51	VI.10	4.565.286.903	14.886.433.087	152.557.561.011	51.451.691.862
16. Deferred income tax	52		(4.801.642.232)	1.791.443.460	(37.578.619.836)	(2.418.684.198)
17. Profit after tax (60=50-51-52)	60		53.919.200.244	145.971.122.713	456.715.771.044	246.902.476.136
18. Basic earnings per share (*)	70		-	-	-	-
19. Diluted earnings per share (*)	71		-	-	-	-

Preparer



Nguyen Nhu Huynh

Chief Accountant



Nguyen Thi Thuy Van

Issued on January 29, 2026

General Director



Tran Trung Tuan

CASH FLOW STATEMENT

(Indirect method)
QUARTER IV - 2025

Unit: VND

ITEMS	Code	Accumulated from the beginning of the year to 31/12/2025	Accumulated from the beginning of the year to 31/12/2024
I. Cash flows from operating activities			
1. Profit before tax	1	571.694.712.219	295.935.483.800
2. Adjustments			
- Depreciation of fixed assets and investment properties	2	94.062.371.180	88.435.420.928
- Provisions and allowances	3	75.926.058.389	(14.468.215.090)
- Exchange gain/(loss) due to revaluation of monetary items in foreign currencies	4	(1.208.817.690)	(378.414.532)
- Gain/(loss) from investing activities	5	(766.887.681.037)	(186.144.615.435)
- Interest expenses	6	134.667.234.592	75.410.323.560
- Other adjustments	7	-	-
3. Operating profit before changes of working capital	8	108.253.875.653	258.789.983.231
Increase/(decrease) of receivables	9	1.126.071.411.518	(1.819.596.982.428)
- Increase/(decrease) of inventories	10	100.812.766.859	10.124.058.109
- Increase/(decrease) of payables (excluding loan interest and corporate income tax payable)	11	775.158.797.470	180.961.342.836
- Increase/(decrease) of prepaid expenses	12	1.349.527.814	10.089.663.196
- Increase/(decrease) of trading securities	13	-	-
- Interest paid	14	(135.408.510.305)	(73.934.700.891)
- Corporate income tax paid	15	(140.197.093.361)	(52.178.532.285)
- Other cash inflows	16	73.944.000	8.117.409.079
- Other cash outflows	17	(6.778.407.802)	(20.081.092.201)
Net cash flows from operating activities	20	1.829.336.311.846	(1.497.708.851.354)
II. Cash flows from investing activities			
1. Purchases and construction of fixed assets and other non-current assets	21	(36.198.744.999)	(252.176.883.013)
1. Proceeds from disposals of fixed assets and other non-current assets	22	(1.397.428.785)	29.862.913
3. Cash outflow for lending, buying debt instruments of other entities	23	(93.601.355.054)	(518.465.592.462)
4. Cash recovered from lending, selling debt instruments of other entities	24	427.156.630.264	249.324.237.393
5. Investments into other entities	25	(1.322.886.270.000)	-
6. Withdrawals of investments in other entities	26	688.549.467.563	-
7. Interest earned, dividends and profits distributed	27	315.761.362.658	74.460.550.068
Net cash flows from investing activities	30	(22.616.338.353)	(446.827.825.101)
III. Cash flows from financing activities			
1. Proceeds from issuing stocks and capital contributions from owners	31	-	-
2. Repayment for capital contribution and re-purchases of stocks already issued	32	-	-
3. Proceeds from borrowings	33	6.379.462.307.070	6.906.039.791.412
4. Repayment for loan principal	34	(7.118.369.965.385)	(5.019.308.293.460)
5. Payments for financial leased assets	35	-	-
6. Dividends and profit paid to the owners	36	(219.909.880.400)	(199.941.397.000)
Net cash flows from financing activities	40	(958.817.538.715)	1.686.790.100.952
Net cash flows during the year (50=20+30+40)	50	847.902.434.778	(257.746.575.503)
Beginning cash and cash equivalents	60	134.146.425.483	391.864.647.067
Effect of fluctuations in foreign exchange rates	61	(24.818.147)	28.353.919
Ending cash and cash equivalents (70=50+60+61)	70	982.024.042.114	134.146.425.483

Preparer

Nguyen Nhu Huynh

Chief Accountant

Nguyen Thi Thuy Van

Issued on January 29, 2026
General Director

Tran Trung Tuan


TIN NGHIA CORPORATION

Address: 96 Ha Huy Giap, Tran Bien Ward, Dong Nai Province

STATEMENT OF CHANGES IN OWNERS' EQUITY AS AT 31/12/2025 – APPENDIX 1

Unit: VND

Content	Owners' Capital	Share Premium	Investment and Development Fund	Undistributed Profit	Total
Opening balance	2.000.000.000.000	5.634.952.321	128.018.554.241	798.224.829.445	2.931.878.336.007
Increase during the period	-	-	12.345.123.807	456.715.771.044	469.060.894.851
- Profit during the year				455.663.063.655	455.663.063.655
- Profit transferred from Bao Loc Branch to current year				1.052.707.389	1.052.707.389
- Appropriation during the year			12.345.123.807		12.345.123.807
Decrease during the period	-		-	238.345.123.807	238.345.123.807
- Appropriation to investment and development fund during the year				12.345.123.807	12.345.123.807
- Appropriation to reward and welfare fund during the year				6.000.000.000	6.000.000.000
- Dividend payment for 2024				220.000.000.000	220.000.000.000
Closing balance	2.000.000.000.000	5.634.952.321	140.363.678.048	1.016.595.476.682	3.162.594.107.051

Prepared



Nguyen Nhu Huynh

Chief Accountant



Nguyen Thi Thuy Van



Issued on January 29, 2026

General Director:



Tran Trung Tuan

STATUS OF FULFILLMENT OF OBLIGATIONS TO THE STATE – APPENDIX 2
QUARTER 4/2025

Unit: VND

Item	Code	Opening balance		Incurred during the period		Cumulative from the beginning of the year		Closing balance	
		Amount paid	Amount payable	Amount payable	Amount paid	Amount payable	Amount paid	Amount paid	Amount payable
I. TAXES	10	7.707.767.288	28.999.895.366	38.772.226.753	70.301.789.900	283.580.845.284	253.536.249.605	122.012.250	51.458.736.007
1. Value-added tax (VAT) on domestic sales	11	-	6.521.228.153	29.989.268.174	47.358.358.075	104.294.592.239	93.685.799.463	-	17.130.020.929
2. Value-added tax (VAT) on imports	12	-	-	-	-	-	-	-	-
3. Special consumption tax	13	-	-	-	-	-	-	-	-
4. Import - export tax	14	-	-	-	-	-	-	-	-
5. Corporate income tax	15	-	21.847.008.267	4.565.286.903	7.700.000.000	152.557.561.011	140.197.093.361	-	34.207.475.917
6. Personal income tax		-	631.658.946	372.682.213	388.393.467	4.254.921.648	4.765.341.433	-	121.239.161
7. Land & housing tax, land rental charges		7.707.767.288	-	3.844.989.463	14.855.038.358	22.456.770.386	14.871.015.348	122.012.250	-
8. Business license tax / other taxes and fees	21	-	-	-	-	17.000.000	17.000.000	-	-
9. Foreign contractor tax	22	-	-	-	-	-	-	-	-
10. Land use right transfer tax	23	-	-	-	-	-	-	-	-
II. OTHER TAXES	30	-	75.313.039	76.649.086	78.859.491	357.038.078	351.700.143	-	80.650.974
Total (40=10+30)		7.707.767.288	29.075.208.405	38.848.875.839	70.380.649.391	283.937.883.362	253.887.949.748	122.012.250	51.539.386.981

Prepared



Nguyen Nhu Huynh

Chief Accountant



Nguyen Thi Thuy Van



Dong Nai, January 29, 2026

General Director



Tran Trung Tuan

STATEMENT OF CHANGES IN TANGIBLE FIXED ASSETS – APPENDIX 03

From January 01, 2025 to December 31, 2025

Fixed assets Items	Buildings and structures (2111)	Machinery and equipment (2112)	Equipment and Transport Vehicles(2113)	Office equipment (2114)	Perennial plantations (2115)	Other fixed assets (2118)	TOTAL
1. Historical costs						4.083.228.575	
Beginning balance	381.550.838.269	41.662.267.462	37.223.754.872	5.163.254.119	3.162.541.660	920.686.915	469.683.343.297
Increase during the period	201.851.852	1.001.693.704	3.533.066.668	-	-	-	4.736.612.224
- Completed construction-in-progress	201.851.852	13.703.704	3.533.066.668	-	-	-	3.748.622.224
- New purchase	-	987.990.000	-	-	-	-	987.990.000
- Adjustment from property to tangible fixed assets	-	-	-	-	-	-	-
Decrease during the period.	30.900.000	400.000.000	1.250.000.000	-	-	-	1.680.900.000
- Liquidation, sale, transfer, adjustment	30.900.000	400.000.000	1.250.000.000	-	-	-	1.680.900.000
- Transfer to VPCT	-	-	-	-	-	-	-
- Adjust classification of fixed assets - VPCT	-	-	-	-	-	-	-
Ending balance	381.721.790.121	42.263.961.166	39.506.821.540	5.163.254.119	3.162.541.660	920.686.915	472.739.055.521
2. Depreciation							-
Beginning balance	149.752.526.539	24.727.098.964	23.500.428.241	4.684.114.487	2.407.970.947	920.686.915	205.992.826.093
Depreciation during the period	11.931.293.867	2.993.816.702	2.589.403.706	261.724.840	146.571.468	-	17.922.810.583
+ Depreciation during the period	11.931.293.867	2.993.816.702	2.589.403.706	261.724.840	146.571.468	-	17.922.810.583
+ Including depreciation adjustment from property	-	-	-	-	-	-	-
Decrease during the period.	-	400.000.000	1.250.000.000	-	-	-	1.650.000.000
Capital contribution	-	-	-	-	-	-	-
Internal transfer	-	-	-	-	-	-	-
Liquidation, sale + other adjustments	-	400.000.000	1.250.000.000	-	-	-	1.650.000.000
Ending balance	161.683.820.406	27.320.915.666	24.839.831.947	4.945.839.327	2.554.542.415	920.686.915	222.265.636.676
3. Net book values							-
Beginning balance	231.798.311.730	16.935.168.498	13.723.326.631	479.139.632	754.570.713	-	263.690.517.204
Ending balance	220.037.969.715	14.943.045.500	14.666.989.593	217.414.792	607.999.245	-	250.473.418.845

Including:

- Net book value at the end of the period of tangible fixed assets used as collateral to secure loans:

80.869.708.325

- Historical cost of tangible fixed assets at the end of the period that have been fully depreciated but are still in use:

42.692.473.071

PREPARER

CHIEF ACCOUNTANT

VU TAT BAN

NGUYEN THI THUY VAN



STATEMENT OF CHANGES IN TANGIBLE FIXED ASSETS – APPENDIX 04

From January 01, 2025 to December 31, 2025

Items	Fixed assets				Total
	Land use right	Accounting software	Other intangible fixed assets		
1. Historical cost					
Beginning balance	48.359.481.864	3.832.583.802	281.011.400		52.473.077.066
Acquisition during the year	-	-	-		-
New purchase, transfer, capital contribution	-	-	-		-
Decrease during the period.	-	-	-		-
Liquidation, sale	-	-	-		-
Adjustments after Audit	-	-	-		-
Ending balance	48.359.481.864	3.832.583.802	281.011.400		52.473.077.066
2. Depreciation					
Beginning balance	-	3.671.771.943	281.011.400		3.952.783.343
Depreciation during the period	-	26.356.400	-		26.356.400
Depreciation increase during the period	-	26.356.400	-		26.356.400
Decrease in amortization of land use rights (Nha Tron)	-	-	-		-
Depreciation decrease during the period	-	-	-		-
Ending balance	-	3.698.128.343	281.011.400		3.979.139.743
3. Net book values					
Beginning balance	48.359.481.864	160.811.859	-		48.520.293.723
Ending balance	48.359.481.864	134.455.459	-		48.493.937.323

Including:

- Net book value at the end of the period of intangible fixed assets used as collateral to secure loans: 40.121.481.864

- Historical cost of fixed assets at the end of the period that have been fully depreciated but are still in use:

3.847.079.202

PREPARER



VU TAT BAN

CHIEF ACCOUNTANT



NGUYEN THI THUY VAN



31 December, 2025

GENERAL DIRECTOR



TRAN TRUNG TUAN

STATEMENT OF CHANGES IN TANGIBLE FIXED ASSETS – APPENDIX 05

From January 01, 2025 to December 31, 2025

Fixed assets Items	Buildings and structures	Industrial park infrastructure	Total
1. Historical cost			
Beginning balance	462.145.780.031	1.346.031.255.602	1.808.177.035.633
Increase during the period.	976.760.863	808.437.122	1.785.197.985
- Completed basic construction investment	976.760.863	808.437.122	1.785.197.985
+ Decrease adjustment	-	-	-
- Transfer, capital contribution	-	-	-
Decrease during the period.	24.761.800.179	12.626.832.523	37.388.632.702
- Adjustment to reduce the historical cost.	24.761.800.179	12.626.832.523	37.388.632.702
Ending balance	438.360.740.715	1.334.212.860.201	1.772.573.600.916
2. Depreciation			-
Beginning balance	121.646.082.087	646.504.686.101	768.150.768.188
Depreciation during the period	14.770.464.202	61.342.739.995	76.113.204.197
- Depreciation charged during the period	14.770.464.202	61.342.739.995	76.113.204.197
- Depreciation from transfers and capital contributions	-	-	-
Decrease during the period.	19.091.624.414	10.138.908.258	29.230.532.672
- Adjustment to reduce depreciation	19.091.624.414	10.138.908.258	29.230.532.672
- Adjustment to reduce depreciation	117.324.921.875	697.708.517.838	815.033.439.713
3. Net book values			-
Beginning balance	340.499.697.944	699.526.569.501	1.040.026.267.445
Ending balance	321.035.818.840	636.504.342.363	957.540.161.203

Including:

- Net book value at the end of the period of investment property used as collateral to secure loans;
- Historical cost of fixed assets at the end of the period that have been fully depreciated but are still in use;

PREPARER



VU TAT BAN

CHIEF ACCOUNTANT



NGUYEN THI THUY VAN



31 December, 2025

GENERAL DIRECTOR


 TRAN TRUNG TUAN

NOTES TO THE FINANCIAL STATEMENTS

QUARTER 4 - 2025

Overview of the Company:

- Tin Nghia Corporation operates under the Enterprise Registration Certificate dated May 18, 2016 (26th amended registration), issued by the Dong Nai Department of Planning and Investment.
- **Charter Capital** : 2,000,000,000,000 VND
- **Head Office**
 - Address : 96 Ha Huy Giap, Tran Bien Ward, Dong Nai Province.
 - Phone : (84-251) 822486 – 822498 – 824369 – 824370
 - Fax : (84-251) 823747 – 829467
 - E-mail : Info@tinnghiacorp.com.vn
 - Tax Code : 3600283394
- **Dependent Accounting Units**
 - Corporation – Bao Loc Branch
 - Tan Phu Rest Stop – Tin Nghia Corporation Branch
 - Xuan Loc Rest Stop – Tin Nghia Corporation Branch
 - Tan Bien Market Management Board – Tin Nghia Corporation Branch
 - Tin Nghia Industrial Parks Management Board
- **Subsidiaries**
 - Nhon Trach Investment Joint Stock Company
 - Tin Nghia – Laos Joint Stock Company
 - Tin Nghia Petrol Joint Stock Company
 - Tin Nghia Logistics Joint Stock Company – Bien Hoa ICD
 - Tin Nghia Industrial Park Development Joint Stock Company
 - Tin Nghia Phuong Dong Industrial Park Joint Stock Company
 - Japan Small and Medium Enterprise Development Joint Stock Company (JSC)
 - Dong Nai Import Export Processing Agricultural Products and Foods Joint Stock Company
 - Phu Huu Petroleum Depot Joint Stock Company
 - Hiep Phu Joint Stock Company
 - Phuoc Tan Trading and Construction Joint Stock Company
 - Tin Nghia Professional Security Services Corporation
- **Joint Ventures and Associates**
 - Thong Nhat Joint Stock Company
 - Dinh Quang Construction Investment Joint Stock Company
- **Board of Directors:**

Full Name	Position
Ms. Dang Thi Thanh Ha	Chairwoman of the BoD
Mr. Tran Trung Tuan	Member

Mr. Nguyen Cao Nhon	Member (appointed as from June 11, 2025)
Mr. Tran Hoai Nam	Member (dismissed as from June 11, 2025)
Mr. Nguyen Thanh Dat	Member (dismissed as from June 11, 2025)
Mr. Tran Ngoc Tho	Independent Member of BoD (dismissed as from June 11, 2025)
• Board of Supervisors:	
Full Name	Position
Mr. Tang Tran Tan Khai	Head of the BoS (appointed as from June 11, 2025)
Ms. Le Kim Thao	Member (appointed as from June 11, 2025)
Ms. Mai Thi Tham Hong	Member (appointed as from June 11, 2025)
Mr. Tran Tan Nhat	Head of the BoS (dismissed as from June 11, 2025)
Mr. Nguyen Quoc Ky	Member (dismissed as from June 11, 2025)
• Board of Management:	
Full Name	Position
Mr. Tran Trung Tuan	General Director
Mr. Nguyen Cao Nhon	Deputy General Director

1- CHARACTERISTICS OF THE COMPANY'S OPERATIONS

1- Form of Capital Ownership : Joint Stock Company

2- Business Sectors : Production, processing, trading, services, and infrastructure business.

3- Business Activities

- Manufacture of wooden beds, wardrobes, tables, and chairs;
- Manufacture of other products made from wood, bamboo, straw, rattan, and woven materials; processing and manufacturing interior decoration products;
- General wholesale trade;
- Other retail trade in general merchandise stores;
- Travel agency services;
- Support services related to promoting and organizing tourism tours;
- Road freight transportation;
- Inland waterway freight transportation;
- Support services directly related to rail and road transport;
- Support services directly related to inland waterway transport;
- Cargo handling services;
- Construction of all types of buildings;
- Construction of railways and road projects;
- Site preparation services;
- Installation of electrical systems;
- Installation of water supply, drainage, heating, and air-conditioning systems;
- Installation of other construction systems;
- Completion of construction works;
- Other specialized construction activities;
- Mixed farming and livestock;
- Crop services;
- Livestock services;
- Post-harvest services;
- Wholesale of solid, liquid, gas fuels, and related products: wholesale of gasoline, oil, grease, and liquefied petroleum gas (LPG);
- Retail of motor fuels in specialized stores: retail of gasoline, oil, grease, and liquefied petroleum gas (LPG);
- Wholesale of automobiles and other motor vehicles;

- Retail of passenger cars (with up to 12 seats);
- Automobile and other motor vehicle dealerships;
- Sale of motorcycles and scooters;
- Sale of parts and accessories for automobiles and other motor vehicles;
- Sale of parts and accessories for motorcycles and scooters;
- Wholesale of agricultural machinery, equipment, and spare parts;
- Wholesale of other machinery, equipment, and spare parts: machinery and spare parts for production, transportation vehicles, and specialized production equipment;
- Agency, brokerage, and auction activities;
- Wholesale of raw agricultural and forestry materials (excluding wood, bamboo) and live animals;
- Wholesale of rice;
- Wholesale of materials and equipment for construction installation;
- Wholesale of other household goods;
- Wholesale of fabrics, ready-made clothing, and footwear;
- Wholesale of beverages;
- Retail of beverages in specialized stores;
- Processing and preserving meat and meat products;
- Processing and preserving meat and meat products;
- Processing and preserving aquatic products and seafood;
- Processing and preserving fruits and vegetables;
- Milling and producing coarse flour;
- Manufacture of building materials from clay;
- Manufacture of other ceramic and porcelain products;
- Real estate business, ownership, usage rights, or leasing: services for leasing workshops and residential houses. Investment in building and operating residential areas, industrial zones, and housing infrastructure. Investment and operation of ports. Market operation, management, and exploitation;

II- ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

1- Fiscal Year Accounting Period:

- The initial fiscal year of the Corporation starts on May 18 and ends on December 31.
- Subsequent fiscal years begin on January 1 and end on December 31 of each year.

2- Currency Used in Accounting:

The currency used for preparing financial statements is the Vietnamese Dong (VND).

III- ACCOUNTING REGIMES AND POLICIES

1- Applied Accounting Regime:

The Company applies the accounting regime for enterprises issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, by the Ministry of Finance, and Circular No. 53/2016/TT-BTC dated March 21, 2016, which amends and supplements several articles of Circular No. 200/2014/TT-BTC.

2- Statement of Compliance with Accounting Standards and Regimes.

The Company adheres to the Vietnamese Accounting Standards and the guidance documents issued by the State. The financial statements are prepared and presented in full compliance with all regulations of each standard, implementation guidance circulars, and the current applicable enterprise accounting regime.

IV- ACCOUNTING POLICIES APPLIED

1- Principles for Recognizing Cash and Cash Equivalents.

Cash and cash equivalents include cash on hand, bank deposits, cash in transit, and short-term investments with a recovery or maturity period not exceeding 3 months from the purchase date, which can be readily converted into a determinable amount of cash and carry minimal risk of conversion.

Transactions in foreign currencies are converted at the exchange rates on the transaction dates. Monetary items denominated in foreign currencies at the end of the period are revalued using the exchange rates on the reporting date.

Exchange differences arising during the period and from revaluing monetary items at the end of the period are recognized as income or expense in the reporting period.

2- Principles for Recognizing Inventory

Inventories are recognized at cost. Inventory costs include purchase costs, processing costs, and other directly attributable costs incurred to bring inventories to their present location and condition..

Inventory cost is calculated using the weighted average method and is recorded using the perpetual inventory system.

Provisions for inventory devaluation are recognized when the cost exceeds the net realizable value. 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.

3- Principles for Recognizing and Depreciating Fixed Assets and Investment Properties

Fixed assets are recorded at historical cost less accumulated depreciation. Historical cost includes all expenses incurred by the Company to bring the fixed asset to a ready-to-use state. Subsequent expenses are only capitalized if they are certain to increase the future economic benefits of the asset. Expenses that do not meet these criteria are recognized as costs in the period incurred.

When fixed assets are sold or disposed of, their historical cost and accumulated depreciation are derecognized, and any resulting gain or loss is included in the period's income or expense..

Fixed assets are depreciated on a straight-line basis over their estimated useful lives in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance. Depreciation periods for asset groups are as follows:

<u>Asset Group</u>	<u>Years</u>
Buildings and structures	10-50
Machinery and equipment	10-20
Vehicles and transmission equipment	10-30
Management tools and equipment	8-10
Perennial crops	8-15
Other fixed assets	8-15

4- Principles for Accounting for Prepaid Expenses:

Prepaid expenses are actual expenses incurred but related to the results of multiple accounting periods. These costs are allocated systematically across the related accounting periods.

5- Principles for Recognizing Financial Investments:

Investments in securities, subsidiaries, and associates are recognized at historical cost.

When an investment is liquidated, the difference between the net liquidation value and the book value is recorded as income or expense in the period.

6- Principles for Recognizing and Capitalizing Borrowing Costs

Borrowing costs are capitalized if they are directly related to the investment, construction, or production of unfinished assets that require a substantial period of time (over 12 months) to be ready for their intended use or sale. Other borrowing costs are recognized as expenses in the period incurred.

For general-purpose loans used partially for investment, construction, or production of unfinished assets, the capitalized borrowing costs are determined based on a capitalization rate applied to the

weighted average cumulative expenditure incurred for the construction or production of those assets. The capitalization rate is calculated as the weighted average interest rate of outstanding loans during the period, excluding specific loans intended for the acquisition of particular assets.

7- Principles for Recognizing and Capitalizing Other Costs

- Prepaid Expenses
- Other Costs
- Method of Allocating Prepaid Expenses: Allocation is based on the time period and nature of the transactions.

8- Principles for Recognizing Accrued Expenses

Accrued expenses are recognized based on reasonable estimates of amounts payable for goods and services consumed during the period.

Trade payables and other payables are recognized based on invoices and supporting documents.

9- Principles and Methods for Recognizing Provisions

Provisions are only recognized when the following conditions are met:

- The Corporation has a present obligation (legal or constructive) as a result of a past event;
- An outflow of economic benefits is probable to settle the obligation;
- A reliable estimate can be made of the obligation's value.

The amount recognized as a provision is the best reasonable estimate of the expenditure required to settle the present obligation at the reporting date.

Only costs directly related to the originally established provision are offset against the provision.

Provisions are recognized as production and business expenses in the accounting period. If the unused portion of a previously established provision exceeds the new provision for the reporting period, the excess is reversed and recorded as a reduction in production and business expenses, except for excess provisions for construction warranty obligations, which are reversed into other income in the accounting period.

10- Principles for Revenue Recognition

Revenue from the sale of goods and finished products is recognized when most risks and rewards of ownership are transferred to the buyer, and there are no significant uncertainties regarding payment, associated costs, or the likelihood of goods being returned.

Revenue from services is recognized when there are no significant uncertainties regarding payment or associated costs. For services performed over multiple accounting periods, revenue for each period is determined based on the completion rate of the service as of the financial year-end.

Interest, dividends, and profit-sharing revenue are recognized when the Company is likely to receive economic benefits from the transaction and the revenue amount can be measured reliably. Interest income is recognized on a time basis using the applicable interest rate for each period. Dividends and profit-sharing income are recognized when shareholders or capital contributors are entitled to receive dividends or profit shares.

11- Principles and Methods for Recognizing Financial Expenses

Borrowing interest expenses are recognized based on bank statements, loan agreements, and other financial expenses are recognized based on accounting documents.

12- Principles and Methods for Recognizing Current Corporate Income Tax and Deferred Corporate Income Tax Expenses

- Current Corporate Income Tax expenses are recognized using the provisional payment method.
- Deferred Corporate Income Tax expenses are determined and accounted for at the end of the year.

13- Foreign Exchange Risk Provisions

14- Other Accounting Principles and Methods

The exchange rate used for conversion as of December 31, 2025, is the actual exchange rate provided by individual banks at that date.

V- Additional Information on Items Presented in the Balance Sheet

1- Cash and Cash equivalents	Ending Balance	Beginning Balance
Cash	38.251.638	30.593.071
Demand bank deposits	981.985.790.476	134.115.832.412
Cash in transit	-	-
Cash equivalents (*)	-	-
Total	982.024.042.114	134.146.425.483

2.1 Short-term Financial Investments	Ending Balance	Beginning Balance
Trading Securities Investments	6.616.661.800	6.616.661.800
Nhon Trach Water Supply Joint Stock Company (NTW)	6.616.661.800	6.616.661.800
Provision for Devaluation of Short-term Investments	-	-
Total	6.616.661.800	6.616.661.800

2.2 Long-term Financial Investments	Ending Balance	Beginning Balance
Investments in Subsidiaries	4.113.780.165.702	3.066.293.895.702
Investments in Associates and Joint Ventures	35.529.209.727	35.529.209.727
Net Value of Long-term Financial Investments	(347.121.854.114)	(287.157.682.335)
Total	3.802.187.521.315	2.814.665.423.094

Company Names	Ending Balance	Beginning Balance
Investments in Subsidiaries	4.113.780.165.702	3.066.293.895.702
Nhon Trach Investment Joint Stock Company	656.534.585.265	656.534.585.265
Tin Nghia - A Chau Investment Joint Stock Company	-	275.400.000.000
Tin Nghia - Laos Joint Stock Company	60.579.053.093	60.579.053.093
Tin Nghia Petrol Joint Stock Company	137.038.699.914	137.038.699.914
Tin Nghia Logistics Joint Stock Company - Bien Hoa ICD	780.802.985.830	177.916.715.830
Tin Nghia Industrial Park Development Joint Stock Company	754.381.328.037	754.381.328.037
Tin Nghia - Phuong Dong Industrial Park Joint Stock Company	879.041.110.549	159.041.110.549
Japan Small and Medium Enterprise Development Joint Stock Company (JSC)	85.925.958.161	85.925.958.161
Dong Nai Import Export Processing Agricultural Products and Foods Joint Stock Company	122.715.000.000	122.715.000.000
Phu Huu Petroleum Depot Joint Stock Company	279.940.000.000	279.940.000.000
Phuoc Tan Trading and Construction Joint Stock Company	279.968.703.674	279.968.703.674
Tin Nghia Professional Security Services Corporation	1.852.741.179	1.852.741.179

Hiep Phu Joint Stock Company	75.000.000.000	75.000.000.000
Investments in Associates and Joint Ventures	35.529.209.727	35.529.209.727
Thong Nhat Joint Stock Company	34.355.419.727	34.355.419.727
Dinh Quang Construction Investment Joint Stock Company	1.173.790.000	1.173.790.000
Provision for Devaluation of Long-term Financial Investments	(347.121.854.114)	(287.157.682.335)
Dong Nai Import Export Processing Agricultural Products and Foods Joint Stock Company	(57.672.361.663)	(64.061.979.738)
Tin Nghia - Laos Joint Stock Company	(60.579.053.093)	(60.579.053.093)
Hiep Phu Joint Stock Company	(38.003.623.529)	(38.125.794.162)
Tin Nghia - A Chau Investment Joint Stock Company	-	(3.902.255.216)
Phu Huu Petroleum Depot Joint Stock Company	(31.648.875.229)	(24.871.194.842)
Nhon Trach Investment Joint Stock Company	(158.501.438.244)	(95.617.405.284)
Dinh Quang Construction Investment Joint Stock Company	(716.502.356)	-
Total	3.802.187.521.315	2.814.665.423.094

Information on Subsidiaries of the Corporation as of December 31, 2025:

<u>No.</u>	<u>Company Name</u>	<u>Place of Incorporation</u>	<u>Ownership Interest</u>	<u>Voting Rights</u>	<u>Main Business Activities</u>
1	Tin Nghia Petrol Joint Stock Company	Dong Nai Province	58.98%	58.98%	Petroleum Trading
2	Tin Nghia Logistics Joint Stock Company - Bien Hoa ICD	Dong Nai Province	90.85%	90.85%	Logistics Services
3	Tin Nghia Industrial Park Development Joint Stock Company	Dong Nai Province	56.74%	56.74%	Industrial Park Infrastructure
4	Tin Nghia - Laos Joint Stock Company	Lao People's Democratic Republic	100.00%	100.00%	Trading, Planting, and Harvesting Coffee
5	Nhon Trach Investment Joint Stock Company	Dong Nai Province	51.76%	51.76%	Real Estate Investment
6	Tin Nghia - Phuong Dong Industrial Park Joint Stock Company	Ba Ria – Vung Tau Province	94.12%	94.12%	Industrial park infrastructure
7	Japan Small and Medium Enterprise Development Joint Stock Company	Dong Nai Province	59.07%	59.07%	Industrial Park Infrastructure
8	Dong Nai Import Export Processing Agricultural Products and Foods Joint Stock Company	Dong Nai Province	54%	54%	Production and Trading
9	Hiep Phu Joint Stock Company	Can Tho	99.21%	99.21%	Production and Trading
10	Phu Huu Petroleum Depot Joint Stock Company	Dong Nai Province	93.66%	93.66%	Trading and Services
11	Phuoc Tan Trading and Construction Joint Stock Company	Dong Nai Province	40%	80%	Real Estate Investment
12	Tin Nghia Professional Security Services Corporation	Dong Nai Province	36%	100%	Security Services

Information on Joint Ventures and Associates of the Corporation as of December 31, 2025:

<u>No.</u>	<u>Company Name</u>	<u>Place of</u>	<u>Ownership</u>	<u>Voting Rights</u>	<u>Main Business Activities</u>
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1	Thong Nhat Joint Stock Company	Dong Nai Province	29.52%	29.52%	Industrial Park Infrastructure
2	Dinh Quang Construction Investment Joint Stock Company	Dong Nai Province	29%	29%	Consulting, Design, Project Management

Information on Other Investments as of December 31, 2025:

No.	Company Name	Place of	Ownership	Voting Rights	Main Business Activities
1	Nhon Trach Water Supply Joint Stock Company	Dong Nai Province	3.8%	3.8%	Trading and Services

3- Short-term Trade Receivables:

Details of Trade Receivables	Ending Balance	Beginning Balance
Third Parties	1.723.782.708.610	2.088.508.116.177
Thanh Trung Food Trading Co., Ltd	442.381.555.280	340.988.020.900
Ky Lan Goods Joint Stock Company	403.785.127.100	398.505.905.828
An Binh Thinh Phat Co., Ltd	343.519.476.000	575.161.694.500
Dai Loc Phat 68 Trading and Service Co., Ltd	275.029.483.580	241.833.520.700
Nam Dong Sai Gon Investment Development Joint Stock Company	156.720.150.000	359.353.626.000
Hiep Quang Agro Joint Stock Company	44.335.787.996	44.355.787.996
PetroVietnam Ca Mau Fertilizer Corporation	10.930.038.149	
IP Vietnam Trading and Service Joint Stock Company	8.464.264.000	11.390.502.150
Luc Thanh TD Joint Stock Company	5.550.000.000	-
Tin Nghia - A Chau Investment Joint Stock Company	3.777.187.517	-
Vietnam Machinery Installation Corporation - JSC	3.679.525.296	-
Industrial Co., Ltd	3.251.467.636	1.261.037.014
Tram Anh Manufacturing, Trading, Industry Co., Ltd	1.777.836.190	
HTM Manufacturing, Trading, and Investment Co., Ltd	1.617.470.400	1.617.470.400
Trung Tri Lam Dong Co., Ltd	1.032.102.033	1.032.102.033
Bernhard RothFos GmbH	274.678.565	734.505.780
Volcafe LTD	221.418.582	353.592.694
Rothfos Corporation	81.755.681	116.686.010
Phillip Commodities PTE LTD	4.832.422	23.234.038.885
Sucden Coffee Netherlands B.V	-	26.503.545.047
Louis Dreyfus Company Suisse SA (Coffee Division)	-	14.628.432.606
Vidya Global Limited	-	11.794.889.700
Fico White Cement Joint Stock Company	-	1.607.567.490
Other Customers	17.348.552.183	34.035.190.444
Related Parties	127.740.949.229	145.043.029.955
Japan Small and Medium Enterprise Development Joint Stock Company	23.220.000	72.880.560
Tin Nghia Professional Security Services Corporation	-	177.800.000
Tin Nghia A Chau Investment Joint Stock Company (*)	-	3.777.187.517
Olympic Coffee Joint Stock Company	127.006.005.969	133.986.302.422
Tuan Loc Commodities Co., Ltd	711.723.260	7.028.859.456
Total	1.851.523.657.839	2.233.551.146.132

(*) Subsidiary, divested as from February 28, 2025

Short-term Prepayments to Suppliers	Ending Balance	Beginning Balance
Third Parties	15.928.164.817	577.010.706.337

Hai An Infrastructure Construction Corporation	11.940.000.000	-
Trung Tri - Lam Dong Co., Ltd	282.653.160	282.653.160
Bao Ngon Lam Dong Co., Ltd	-	42.648.604.540
AASC Auditing Company Limited	-	305.000.000
Ha Vuong Phat Construction, Trading, and Service Co., Ltd	-	185.807.704.800
Tam Thanh Tai Trading, Service, and Manufacturing Co., Ltd	-	165.786.453.600
Eastern Agricultural Commodities Trading Service Co., Ltd	-	130.088.522.400
Binh Gia Han Co., Ltd	-	20.986.023.800
Toan Hang Private Enterprise	-	7.497.280.000
Lap Tien Phat Co., Ltd	-	5.369.419.790
Bao Phuc Khang One Member Co., Ltd	-	4.569.043.447
Thanh Oanh Diep Co., Ltd	-	3.239.655.160
Lam Kim Hang Co., Ltd	-	1.524.151.720
Asia Commodities Joint Stock Company	-	1.303.664.000
Other Customers	3.705.511.657	7.602.529.920
Related Parties	9.847.197.903	163.070.201.902
Tin Nghia - Laos Joint Stock Company	9.847.197.903	9.847.197.903
Dinh Quang Construction Investment Joint Stock Company	-	23.253.999
Hiep Hoa Investment Development Co., Ltd	-	153.199.750.000
Total	25.775.362.720	740.080.908.239

4-Other Short-term Receivables	Ending Balance	Beginning Balance
A. Other Short-term Receivables	411.806.006.403	431.134.010.539
Third Parties	104.359.674.692	62.164.678.306
Long Khang Trading, Service, and Import-Export Co., Ltd	27.920.292.255	27.985.408.184
Tin Nghia - A Chau Investment Joint Stock Company	22.219.590.568	-
Land lease receivable for the Long Khanh Wedding Restaurant Project	21.354.806.257	21.354.806.257
An Binh Thinh Phat Co., Ltd	2.100.557.090	1.437.209.938
Dai Loc Phat 68 Trading and Service Co., Ltd	1.934.397.738	1.004.037.226
Trung Tri Lam Dong Co., Ltd	1.481.984.642	1.481.984.642
Nam Dong Sai Gon Investment Development Joint Stock Company	1.077.931.567	1.176.803.778
Hiep Quang Agro Joint Stock Company	1.021.505.050	1.021.505.050
Ky Lan Goods Joint Stock Company	-	1.054.661.770
Thanh Trung Food Trading Co., Ltd	-	942.353.380
Short-term Deposits (Account 244)	26.585.715	31.585.715
Advances Receivable (Account 141)	3.370.864.082	2.295.552.647
Other Customers	21.851.159.728	2.378.769.719
Related Parties	307.446.331.711	368.969.332.233
Nhon Trach Investment Joint Stock Company	34.000.000.000	48.584.545.385
Japan Small and Medium Enterprise Development Joint Stock Company	12.847.500.000	32.799.960.822
Phuoc Tan Trading and Construction Joint Stock Company	22.400.000.000	22.400.000.000
Tin Nghia - Phuoc Dong Industrial Park Joint Stock Company	128.000.000.000	132.013.556.798
Tin Nghia Industrial Park Development Joint Stock Company	11.065.500.000	47.950.500.000
Tin Nghia - A Chau Investment Joint Stock Company (*)	-	5.450.646.885
Tin Nghia Petrol Joint Stock Company	-	2.432.422

Thong Nhat Joint Stock Company	4.840.800.000	4.840.800.000
Olympic Coffee Joint Stock Company	94.292.531.711	74.926.889.921
B. Long-term Receivables	109.838.538.001	75.579.360.967
Long-term Deposits	1.281.696.115	336.379.900
Related Parties	108.556.841.886	75.242.981.067
Japan Small and Medium Enterprise Development Joint Stock Company	33.313.860.819	-
Tin Nghia Industrial Park Development Joint Stock Company	26.674.087.676	26.674.087.676
Tin Nghia - Laos Joint Stock Company	48.568.893.391	48.568.893.391

Short-term Loan Receivables	Ending Balance	Beginning Balance
Related Parties	77.983.264.335	-
Tin Nghia – A Chau Investment Joint Stock Company (*)	77.983.264.335	-
Related Parties	101.800.000.000	606.939.894.599
Nhon Trach Investment Joint Stock Company	-	147.980.867.657
Tin Nghia – A Chau Investment Joint Stock Company (*)	-	227.983.264.335
Tin Nghia - Phuong Dong Industrial Park Joint Stock Company	-	118.975.762.607
Olympic Coffee Joint Stock Company	101.800.000.000	112.000.000.000
Total	179.783.264.335	606.939.894.599

(*) Former subsidiary, divested as of February 28, 2025

5- Assets Pending Resolution	Ending Balance	Beginning Balance
Cash	-	-
Goods	-	-
Fixed Assets	-	-
Other Assets	-	-
Total	-	-

6-Inventories	Ending Balance	Beginning Balance
Raw Materials and Supplies	329.359.892	712.726.634
Tools and Instruments	784.680.500	818.399.629
Finished Goods	5.840.357.729	67.927.427.782
Merchandise	10.882.759.579	46.534.617.969
Goods Sent for Sale	-	2.656.752.545
Total Cost of Inventories	17.837.157.700	118.649.924.559
Provision for Inventory Devaluation	-	-
Net Realizable Value of Inventories	17.837.157.700	118.649.924.559

* Value of Reversed Provision for Inventory Devaluation During the Year:

* Value of Inventories Used as Collateral for Debts:

* Reasons for Additional Provision or Reversal of Inventory Devaluation Provision:

7- Long-term Work-in-progress Assets:

7.1 Long-term Production and Business Costs in Progress:

7.2 Construction in Progress	Ending Balance	Beginning Balance
Construction in Progress	1.286.929.620.428	1.235.272.266.808

8- Increase and Decrease in Tangible Fixed Assets: (Details in attached appendix)

* Remaining value of tangible fixed assets used as collateral or plcdgc for loans at year-end :

- * Historical cost of fully depreciated tangible fixed assets still in use at year-end :
- * Historical cost of tangible fixed assets pending liquidation at year-end:
- * Commitments related to the purchase or sale of tangible fixed assets with significant value yet to be executed:

9- Increase and Decrease in Finance-leased Fixed Assets:

- Lease payments recognized as expenses during the year;
- Basis for determining additional lease payments ;
- Lease renewal terms or options to purchase the asset.

10- Increase and Decrease in Intangible Fixed Assets: (Details in attached appendix)

- Explanation and disclosure as required by Accounting Standard No. 04 "Intangible Fixed Assets"

11- Increase and Decrease in Investment Properties: (Details in attached appendix)

- Explanation and disclosure as required by Accounting Standard No. 05 "Investment Properties".

12- Prepaid Expenses	Ending Balance	Beginning Balance
Long-term Prepaid Expenses	399.572.478.800	400.809.622.197
Nhon Trach Industrial Park	69.724.319.102	66.447.910.260
Tan Phu Industrial Park	10.958.939.017	12.705.272.745
Ong Keo Industrial Park	7.644.131.542	7.853.233.899
An Phuoc Industrial Park	191.795.827.991	191.576.658.001
Nhon Trach 6D Industrial Park	12.102.818.896	12.102.818.896
Bao Loc Branch	4.735.200.778	5.144.230.750
Other Long-term Prepaid Expenses	102.611.241.474	104.979.497.646
Short-term Prepaid Expenses	1.670.201.061	1.782.585.478
Tools and Equipment Expenses	285.774.732	572.987.459
Other Short-term Prepaid Expenses	1.384.426.329	1.209.598.019

13- Borrowings and Finance Lease Liabilities	Ending Balance	Beginning Balance
Long-term Borrowings	118.071.592.801	134.099.436.365
Long-term Bank Borrowings	118.071.592.801	134.099.436.365
Vietnam Joint Stock Commercial Bank for Foreign Trade - Dong Dong Nai Branch (Vietcombank)	110.703.592.801	96.907.436.365
Prosperity and Development Joint Stock Commercial Bank - Dong Nai Branch (PG Bank)	7.368.000.000	37.192.000.000
Short-term Borrowings	2.266.741.375.301	2.985.706.872.852
Short-term Bank Borrowings	2.218.094.221.737	2.940.184.036.488
Vietnam Bank for Agriculture and Rural Development - Dong Nai Branch (Agribank)	638.882.212.737	454.615.586.079
Vietnam Joint Stock Commercial Bank for Industry and Trade - East Saigon Branch (Vietinbank)	330.146.940.000	389.488.302.900
Vietnam Joint Stock Commercial Bank for Investment and Development - Dong Dong Nai Branch (BIDV)	303.808.116.000	668.950.572.717
Prosperity and Development Joint Stock Commercial Bank - Dong Nai Branch (PG Bank)	289.389.660.000	281.733.108.100
Vietnam International Commercial Joint Stock Bank - Dong Nai Branch	209.244.655.000	-
Military Commercial Joint Stock Bank (MB Bank)	145.522.350.000	262.261.951.900
Ho Chi Minh City Development Joint Stock Commercial Bank	145.457.330.000	-
Esun Commercial Bank - Dong Nai Branch	143.194.158.000	250.914.261.992

Sinopac Bank - Ho Chi Minh City Branch	12.448.800.000	250.660.732.800
China Construction Bank	-	381.559.520.000
Current Portion of Long-term Bank Borrowings	48.647.153.564	44.732.836.364
Prosperity and Development Joint Stock Commercial Bank - Dong Nai Branch (PG Bank)	29.824.000.000	29.824.000.000
Vietnam Joint Stock Commercial Bank for Foreign Trade - Dong Nai Branch (Vietcombank)	18.823.153.564	14.908.836.364
Current Portion of Long-term Other Institutions Borrowings	-	790.000.000
Environmental Protection Fund	-	790.000.000
Total	2.384.812.968.102	3.119.806.309.217

14- Short-term Trade Payables	Ending Balance	Beginning Balance
Third Parties	68.115.803.246	32.545.703.299
Ha Vuong Phat Construction, Trading, and Service Co., Ltd	16.458.244.500	-
Tam Thanh Tai Trading, Service, and Manufacturing Co., Ltd	15.931.108.000	-
Eastern Agricultural Commodities Trading Service Co., Ltd	15.176.103.000	-
Tai Loc Vietnam Trading and Services Company Limited	8.715.249.000	-
Phoenix Viet Nam One Member Liability Limited Company	5.840.578.000	-
Ly Gia Bao Private Enterprise	1.249.658.449	1.249.658.449
Asia Pacific Resources Joint Stock Company	1.028.157.148	-
Bao Phuc Khang Company Limited	908.907.273	-
Red Sun Technology Co., Ltd	444.096.360	2.635.427.106
Vietnam Industrial Construction Corporation	-	19.085.721.859
Ngan Lam Co., Ltd	-	2.076.828.193
Nhon Trach Water Supply Joint Stock Company	-	2.166.638.655
Other Customers - Bao Loc	179.518.242	143.130.496
Other Customers - The Corporation	2.184.183.274	5.188.298.541
Related Parties	337.496.246	1.152.439.102
Tin Nghia Professional Security Services Corporation	239.760.000	965.477.554
Tin Nghia Petrol Joint Stock Company	92.397.590	99.117.950
Tin Nghia Logistics Joint Stock Company - Bien Hoa ICD	3.024.000	70.833.382
Tin Nghia Industrial Park Development Joint Stock Company	2.314.656	1.350.216
Nhon Trach Green Trees Corporation	-	10.800.000
Petro Vietnam Phuoc An Port Investment & Operation Joint Stock Company	-	4.860.000
Total	68.453.299.492	33.698.142.401

Short-term Advances from Customers	Ending Balance	Beginning Balance
Third Parties	81.263.218.684	44.408.461.104
Petrovietnam Power Corporation	74.000.000.000	42.000.000.000
Ktg Industrial Nhon Trach Joint Stock Company	6.440.044.540	-
Other Customers	823.174.144	2.408.461.104
Related Parties	82.846.385	71.000.405
Tin Nghia Logistics Joint Stock Company - Bien Hoa ICD	82.846.385	71.000.405
Total	81.346.065.069	44.479.461.509

Long-term Advances from Customers	Ending Balance	Beginning Balance
Third Parties	80.000.000.000	80.000.000.000

Petrovietnam Power Corporation	80.000.000.000	80.000.000.000
Related Parties	-	-
Total	80.000.000.000	80.000.000.000

15- Bonds Issued.

Content	Ending Balance	Beginning Balance
-	-	-

16- Taxes and Amounts Payable to the State

* Value-Added Tax

The company applies the Value-Added Tax deduction method. The VAT rates are determined according to current regulations.

* *Import-Export Tax*: The company declares and pays taxes as notified by the Customs Department.

* Corporate Income Tax Expense

Corporate Income Tax Expense:

Attached Appendix

Taxes and Amounts Receivable from the State:

Attached Appendix

17- Accrued Expenses

17.1 Short-term Accrued Expenses	Ending Balance	Beginning Balance
Loan Interest Expenses	1.917.740.257	2.659.015.970
Industrial Park 6D Infrastructure Costs	1.513.831.295	1.513.831.295
Estimated Infrastructure Costs for Ong Keo IP	75.915.510.909	64.965.355.701
Other Expenses	6.393.895.816	5.392.691.321
Total	85.740.978.277	74.530.894.287

17.2 Long-term Accrued Expenses	Ending Balance	Beginning Balance
Other Expenses	-	-
Total	-	-

18- Other Payables

18.1 Short-term Payables	Ending Balance	Beginning Balance
Third Parties	250.147.099.601	108.148.121.893
Dividend Payables	508.103.600	417.984.000
Payable for industrial park land lease deposit – Nhon Trach Industrial Park customer	46.840.460.159	99.032.852.467
Payable for compulsory insurance contributions	43.479.001	46.075.001
Deposits and Collateral Received	1.862.631.250	6.479.465.425
The costs to be reimbursed to the Dong Nai Provincial Party Committee are based on judgment No. 09/2026/HS-ST dated January 20, 2026, of the Dong Nai Provincial People's Court	125.241.387.809	-
Other Customers	75.651.037.782	2.171.745.000
Related Parties	-	-
Total	250.147.099.601	108.148.121.893

18.2 Long-term Payables	Ending Balance	Beginning Balance
Long-term Payables	39.119.605.850	39.119.605.850

Land rental expense for Nhon Trach 3 Industrial Park and Tan Bien Market	12.445.518.174	12.445.518.174
Compensation costs for Tam Phuoc Industrial Park project	26.674.087.676	26.674.087.676
Long-term Payables (Account 344)	9.899.410.458	2.314.220.524
Factories, Warehouses, Markets, Plazas	7.436.010.458	1.648.980.524
Nhon Trach Industrial Park	2.215.000.000	365.000.000
Warehouse Rentals - Bao Loc Branch Customers	248.400.000	300.240.000
Total	49.019.016.308	41.433.826.374

19- Unearned Revenue

19.1 Short-term Unearned Revenue	Ending Balance	Beginning Balance
Nhon Trach 3 Industrial Park	70.320.886.874	56.984.831.371
Tan Phu Industrial Park	6.124.693.150	6.126.500.285
An Phuoc Industrial Park	44.201.563.741	36.269.336.076
Ong Keo Industrial Park	19.546.286.472	19.402.446.561
Premises, Warehouses, Offices, Houses	94.548.910	35.785.152
Tinnginhia Plaza	434.051.304	-
Total	140.722.030.451	118.818.899.445

19.2 Long-term Unearned Revenue	Ending Balance	Beginning Balance
Tan Phu Industrial Park	185.271.967.855	190.654.491.600
An Phuoc Industrial Park	1.381.249.936.861	1.192.492.185.577
Ong Keo Industrial Park	447.387.789.113	422.212.825.903
Nhon Trach Industrial Park	2.133.348.299.859	1.830.371.409.111
Total	4.147.257.993.688	3.635.730.912.191

20- Long-term Provisions

Content	Ending Balance	Beginning Balance
Long-term Provisions	4.343.949.980	5.207.649.980

21- Preferred Shares:

22- Deferred Income Tax Assets and Deferred Income Tax Liabilities:

a- **Deferred Income Tax Assets** related to unused tax losses, details of movements during the year are as follows:

Content	Current Year	Previous Year
Beginning Balance	-	-
Incurred During the Year	(4.801.642.232)	(681.146.857)
Reversed During the Year	(4.801.642.232)	(681.146.857)
Ending Balance	-	-

b- Deferred Income Tax Liabilities:

Deferred Income Tax Liabilities	Ending Balance	Beginning Balance
Beginning Balance	38.759.460.262	41.178.144.460
Deferred Income Tax Liabilities from Temporary Taxable Differences	(6.361.574.399)	(681.146.857)
Deferred Income Tax Liabilities Reversed from Previous Years - Formosa	(816.302.713)	(816.302.713)
Deferred Income Tax Liabilities Reversed from Previous Years - Tan Van	(30.400.742.724)	(921.234.628)
Ending Balance	1.180.840.426	38.759.460.262

23- Equity

a- Reconciliation of Changes in Owners' Equity: (Details attached in a supporting schedule)

b- Reconciliation of Changes in Owners' Equity: (Details attached in a supporting schedule)

Shareholder Name	Ending Balance		Beginning Balance	
	Amount	Percentage (%)	Số tiền	Amount
Dong Nai Provincial Party Committee	961.250.000.000	48,06%	961.250.000.000	48,06%
Saigon Investment Construction and Building Materials Corporation	499.139.390.000	24,96%	499.139.390.000	24,96%
Other Shareholders	539.610.610.000	26,98%	539.610.610.000	26,98%
Total	2.000.000.000.000	100%	2.000.000.000.000	100%

c- Transactions with Owners' Equity

Content	Ending Balance	Beginning of Period
Owners' Equity Contributions		
- Initial Contributions	2.000.000.000.000	2.000.000.000.000
- Additional Contributions During the Year	-	-
- Reductions in Contributions During the Year	-	-
- Ending Contributions	2.000.000.000.000	2.000.000.000.000

d- Shares

Content	Ending Balance	Beginning of Period
Number of Shares Registered for Issuance	200.000.000	200.000.000
Shares Sold to the Public		
- Common Shares	200.000.000	200.000.000
Shares Repurchased		
- Common Shares	-	-
Outstanding Shares		
- Common Shares	200.000.000	200.000.000
Par Value of Outstanding Shares:	10.000 VND/Share	10.000 VND/Share

24- Asset Revaluation Differences

	Ending Balance	Beginning
Balance		
Reason for the Changes Between Beginning and Ending Balances

25- Foreign Exchange Differences

	Ending Balance	Beginning
Balance		
Reason for the Changes

26- Funding Sources

	Ending Balance	Beginning
Balance		
- Funding Allocated During the Year
- Operating Expenses
- Remaining Funding at Year-End

27- Off-Balance Sheet Items

Content	Ending Balance	Beginning Balance
1. Leased Assets	-	-

2. Materials and Goods Held for Safekeeping or Processing	-	-
3. Goods Held for Consignment or Sale	-	-
4. Written-Off Bad Debts	-	-
5. Foreign Currencies (USD)	257,948,80	460,723,82
(SGD)	-	-
6. Budget for Operational Activities and Projects	-	-

VI- Additional Information for Items Presented in the Statement of Comprehensive Income.

Content	Q4 2025	Q4 2024
1- Revenue from Sales and Services	1,547,357,150.781	2,496,235,485.829
Including:		
Revenue from goods and finished product sales	1,423,486,051.360	2,348,851,876.901
Revenue from real estate business	(11,178,847.692)	32,291,069.417
Revenue from service provision	11,762,071.644	10,295,641.481
Revenue from industrial park infrastructure business	123,287,875.469	104,796,898.030
2- Deductions from Revenue	-	-
Trade discounts	-	-
Sales allowances	-	-
Sales returns	-	-
VAT payable (direct method)	-	-
Special consumption tax	-	-
Export tax	-	-
3- Net Revenue	1,547,357,150.781	2,496,235,485.829
Revenue from goods and finished product sales	1,423,486,051.360	2,348,851,876.901
Revenue from real estate business	(11,178,847.692)	32,291,069.417
Revenue from service provision	11,762,071.644	10,295,641.481
Revenue from industrial park infrastructure business	123,287,875.469	104,796,898.030
4- Cost of Goods Sold	1,469,294,730.360	2,420,849,746.736
Cost of goods and finished products sold	1,421,668,359.457	2,339,508,928.815
Cost of real estate business	2,326,018.280	31,896,204.311
Cost of service provision	9,495,585.180	15,298,814.665
Cost of industrial park infrastructure business	35,804,767.443	34,145,798.945
5- Finance Income	257,951,156.588	132,661,469.537
Interest income from loans and deposits	11,800,858.649	19,858,107.886
Interest from deferred sales	22,261,485.732	16,213,000.075
Dividends and profits received	223,888,597.000	92,028,981.000
Foreign exchange gains from year-end revaluation	-	(2,143,848.829)
Foreign exchange gains incurred during the year	215,207	5,640,013.734
Other financial income	-	1,065,215.671
6- Finance Expenses	82,271,993.551	7,865,138.498
Interest expenses	26,028,319.482	20,027,240.965
Foreign exchange losses incurred during the year	-	1,136,782.079
Foreign exchange losses from year-end revaluation	532,635.519	(1,089,247.482)
Provision for impairment of investments	55,711,038.550	(15,454,331.525)
Late payment interest	-	2,036,864.215
Other financial expenses	-	1,207,830.246

7- Selling Expenses	4.816.603.409	6.637.813.424
Cost of raw materials, supplies, and tools	36.459.133	250.751.433
Staff expenses	1.785.587.529	2.383.639.629
Depreciation of fixed assets	354.821.364	315.019.199
Warranty expenses	2.408.722.892	2.878.441.637
External service expenses	231.012.491	809.961.526
8- General and Administrative Expenses	21.741.878.336	16.158.655.758
Administrative staff expenses	15.540.185.308	16.132.083.625
Administrative materials and tools expenses	410.300.475	520.384.470
Depreciation of fixed assets	950.450.583	1.129.900.011
Taxes, fees, and charges	139.836.669	3.474.434.048
Provision expenses	1.403.212.979	(15.039.251.011)
External service expenses	2.621.279.904	2.988.468.792
Other monetary expenses	676.612.418	6.952.635.823
9- Other Income	8.266.958.562	12.211.653.656
Disposal of assets	-	(44.644.071)
Disposal of packaging and tools	47.655.219	85.409.259
Other income	4.305	170.888.468
Income from contract termination	2.219.299.038	12.000.000.000
Income from compensation and penalties for contract breaches received	6.000.000.000	-
10- Other Expenses	181.767.215.360	26.948.255.346
Depreciation of unused assets	587.746.143	(422.489.326)
Asset disposal expenses	1.720.610.603	93.593.148
Other expenses	54.217.470.805	(518.848.476)
The costs to be reimbursed to the Dong Nai Provincial Party Committee are based on judgment No. 09/2026/HS-ST dated January 20, 2026, of the Dong Nai Provincial People's Court	125.241.387.809	-
Expenses for supporting contract termination	-	27.796.000.000

10.- Current Corporate Income Tax Expenses

Current Corporate Income Tax Expenses	Q4 2025	Q4 2024
- Current Corporate Income Tax Expenses based on taxable income for the year	4.565.286.903	14.886.433.087

Corporate Income Tax Payable	Current Year	Previous Year
Beginning balance of Corporate Income Tax Payable	21.847.008.267	22.573.848.690
Corporate Income Tax Payable during the year	152.557.561.011	51.451.691.862
Corporate Income Tax Paid during the year	140.197.093.361	52.178.532.285
Corporate Income Tax Payable at the End of the Quarter/Year (*)	34.207.475.917	21.847.008.267

11- Deferred Corporate Income Tax Expenses

	Current Year	Previous Year
Deferred Corporate Income Tax expenses from deductible temporary differences	(6.361.574.399)	(681.146.857)
Deferred Corporate Income Tax income from reversing deferred Corporate Income Tax liabilities	(31.217.045.437)	(1.737.537.341)
Total	(37.578.619.836)	(2.418.684.198)

VII – Supplementary Information for Items in the Cash Flow Statement

1- Non-Cash Transactions

Curent Year

Previous Year

- Acquisition of assets through assumption of related liabilities or financial leasing transactions:
- Acquisition of enterprises through share issuance:
- Debt-to-equity conversion:

2- Cash and Cash Equivalents Held but Not Utilized: Disclose the value and reasons for significant cash and cash equivalents held by the enterprise that cannot be utilized due to legal restrictions or other binding obligations that the enterprise is required to comply with.

VIII- Other Information

1- Contingent Liabilities, Commitments, and Other Financial Information.

2- Events Occurring After the End of the Fiscal Year

3- Related Party Information

During the period, the Corporation had transactions with related parties up to December 31, 2025 as follows:

4- Transactions During the Period:

Content	Relationship	Q4 2025	Q4 2024
Sales Revenue and Service Provision		123.749.554.300	240.998.653.806
Tin Nghia Small and Medium Enterprises Development Corporation	Subsidiary	1.621.502.290	1.449.660.351
Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa	Subsidiary	873.713.301	1.778.306.712
Tin Nghia Petrol Joint Stock Company	Subsidiary	817.899.346	1.068.433.154
Tin Nghia Professional Security Services Corporation	Subsidiary	472.222.221	683.380.457
Thong Nhat Joint Stock Company	Associate	8.631.360	8.631.360
Olympic Coffee Joint Stock Company	Other Related Party	118.069.478.763	209.535.551.648
Tuan Loc Commodities Company Limited	Other Related Party	1.864.559.854	26.381.597.507
Tin Nghia Transport Joint Stock Company	Other Related Party	16.201.165	82.595.017
Thong Nhat Real Estate Joint Stock Company	Other Related Party	5.346.000	10.497.600
Other Revenue		4.580.130.866	338.343.790
Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa	Subsidiary	4.539.063.354	300.934.218
Tin Nghia Petrol Joint Stock Company	Subsidiary	41.067.512	37.409.572
Purchases of Goods, Materials, and Services		2.284.840.533	66.363.377.008
Tin Nghia Professional Security Services Corporation	Subsidiary	1.837.566.666	2.388.602.753
Tin Nghia Petrol Joint Stock Company	Subsidiary	245.563.814	270.837.044
Dong Nai Import Export Processing Agricultural Products and Foods Joint Stock Company	Subsidiary	93.000.000	103.663.889
Tin Nghia Industrial Park Joint Stock Company – Phuong Dong	Subsidiary	46.296.296	4.629.630
Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa	Subsidiary	6.300.000	71.221.380
Tin Nghia Industrial Park Development Joint Stock Company	Subsidiary	6.206.350	1.786.000
Dinh Quang Construction Investment Joint Stock Company	Associate	49.907.407	653.256.312
Tuan Loc Commodities Company Limited	Other Related Party	-	62.834.880.000
Nhon Trach Green Trees Corporation	Other Related Party	-	30.000.000
PetroVietnam Phuoc An Port Investment & Operation Joint Stock Company	Other Related Party	-	4.500.000
Dividends and Profits Shared		223.888.597.000	92.028.981.000
Tin Nghia Industrial Park Joint Stock Company – Phuong Dong	Subsidiary	128.000.000.000	-
Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa	Subsidiary	54.546.853.000	20.096.209.000
Tin Nghia Small and Medium Enterprises Development Corporation	Subsidiary	12.847.500.000	12.847.500.000
Tin Nghia Petrol Joint Stock Company	Subsidiary	12.587.944.000	6.293.972.000
Tin Nghia Industrial Park Development Joint Stock Company	Subsidiary	11.065.500.000	47.950.500.000
Thong Nhat Joint Stock Company	Associate	4.840.800.000	4.840.800.000
Loan Interest and Advance Payments		2.410.063.618	17.652.623.537
Tin Nghia Industrial Park Joint Stock Company – Phuong Dong	Subsidiary	-	3.478.728.998
Tin Nghia A Chau Joint Stock Company	Subsidiary	-	5.505.607.068
Nhon Trach Investment Joint Stock Company	Subsidiary	-	3.933.764.335

Tin Nghia Small and Medium Enterprises Development Corporation

Olympic Coffee Joint Stock Company

Dividends Paid

Saigon Investment Construction and Building Construction

Material Corporation

Office of Dong Nai Provincial Party Committee

Other Payables

Office of Dong Nai Provincial Party Committee

Short-term Loans

Tin Nghia - A Chau Investment Joint Stock Company

Short-term Loan Recoveries

Tin Nghia Industrial Park Joint Stock Company – Phuong Dong

Nhon Trach Investment Joint Stock Company

Olympic Coffee Joint Stock Company

Subsidiary	129.530.958	151.119.452
Other Related Party	2.280.532.660	4.583.403.684
	-	73.019.469.500
Shareholder	-	24.956.969.500
Shareholder	-	48.062.500.000
	125.241.387.809	-
Shareholder	125.241.387.809	-
	-	12.692.853.377
Subsidiary	-	12.692.853.377
	10.200.000.000	93.324.237.393
Subsidiary	-	39.524.237.393
Subsidiary	-	12.000.000.000
Other Related Party	10.200.000.000	41.800.000.000

Dong Nai, 29 January, 2026

Preparer

(Signature, Full Name)



Nguyen Nhu Huynh

Chief Accountant

(Signature, Full Name)



Nguyen Thi Thuy Van

General Director

(Signature, Full Name, Seal)



Tran Trung Tuan