# TIN NGHIA CORPORATION

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

Tax Code:3600283394

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# SEPARATE FINANCIAL STATEMENTS

## QUARTER 2 - 2026

July 2026

**TIN NGHIA CORPORATION**
Address: 96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai City.

Form No. B01 - DN
(Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025 of the Minister of Finance)

# FINANCIAL POSITION REPORT
## As at 30 June 2026

Unit: VND

| ASSETS | Code | Notes | Closing balance | Opening balance |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| **A. CURRENT ASSETS** | **100** | | **3.637.288.811.732** | **3.714.014.679.564** |
| **I. Cash and cash equivalents** | **110** | | **462.226.957.992** | **982.024.042.114** |
| 1. Cash | 111 | | 402.180.108.677 | 982.024.042.114 |
| 2. Cash equivalents | 112 | | 60.046.849.315 | - |
| **II. Short-term financial investments** | **120** | | **1.202.146.688.962** | **647.036.827.256** |
| 1. Trading securities | 121 | | 6.616.661.800 | 6.616.661.800 |
| 2. Allowance for impairment of trading securities (*) | 122 | | - | - |
| 3. Held-to-maturity investments | 123 | | 1.068.296.270.555 | 783.673.814.055 |
| 4. Allowance for impairment of short-term held-to-maturity investments (*) | 124 | | (148.166.243.393) | (143.253.648.599) |
| 5. Other short-term investments | 125 | | 275.400.000.000 | |
| 6. Allowance for impairment of other short-term investments (*) | 126 | | - | |
| **III. Short-term receivables** | **130** | | **1.921.619.118.094** | **2.065.324.439.183** |
| 1. Short-term receivables from customers | 131 | | 1.754.917.761.282 | 1.850.941.847.428 |
| 2. Short-term prepayments to suppliers | 132 | | 12.391.117.272 | 25.775.362.720 |
| 3. Short-term intercompany receivables | 133 | | - | - |
| 4. Contract assets from construction contracts | 134 | | - | - |
| 5. Other short-term receivables | 135 | | 297.161.771.750 | 328.225.297.002 |
| 6. Allowance for doubtful short-term receivables (*) | 136 | | (142.851.532.210) | (139.618.067.967) |
| 7. Shortage of assets awaiting resolution | 137 | | - | - |
| **IV. Inventories** | **140** | | **28.739.508.657** | **17.837.157.700** |
| 1. Inventories | 141 | | 28.739.508.657 | 17.837.157.700 |
| 2. Allowance for inventory write-down (*) | 142 | | - | - |
| **V. Short-term biological assets** | **150** | | - | - |
| 1. Livestock for one-time production – short-term | 151 | | | |
| 2. Seasonal crops or crops for one-time production – short-term | 152 | | | |
| 3. Allowance for impairment of short-term biological assets | 153 | | | |
| **VI. Other short-term assets** | **160** | | **22.556.538.027** | **1.792.213.311** |
| 1. Short-term prepaid expenses | 161 | | 12.191.140.383 | 1.670.201.061 |
| 2. Deductible value-added tax (VAT) | 162 | | - | - |
| 3. Taxes and receivables from the State budget | 163 | | 10.365.397.644 | 122.012.250 |
| 4. Government bond repurchase transactions | 164 | | | |
| 5. Other short-term assets | 165 | | - | - |
| **B. NON-CURRENT ASSETS** | 200 | | **6.731.103.690.476** | **6.857.746.695.778** |
| **I. Long-term receivables** | 210 | | **62.527.026.813** | **61.269.644.610** |
| 1. Long-term receivables from customers | 211 | | - | - |
| 2. Long-term prepayments to suppliers | 212 | | | |
| 3. Investment in dependent units | 213 | | - | - |
| 4. Long-term intercompany receivables | 214 | | - | - |
| 5. Other long-term receivables | 215 | | 111.095.920.204 | 109.838.538.001 |
| 6. Allowance for doubtful long-term receivables (*) | 216 | | (48.568.893.391) | (48.568.893.391) |
| **II- Fixed assets** | **220** | | **289.073.526.837** | **298.967.356.168** |
| 1. Tangible fixed assets | 221 | | 240.586.003.964 | 250.473.418.845 |
| - Historical cost | 222 | | 459.883.714.638 | 472.739.055.521 |
| - Accumulated depreciation (*) | 223 | | (219.297.710.674) | (222.265.636.676) |
| 2. Finance leased fixed assets | 224 | | - | - |
| - Historical cost | 225 | | - | - |
| - Accumulated depreciation (*) | 226 | | - | - |
| 3. Intangible fixed assets | 227 | | 48.487.522.873 | 48.493.937.323 |

Form No. B01 - DN
(Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025 of the Minister of Finance)

# FINANCIAL POSITION REPORT
## As at 30 June 2026

Unit: VND

| ASSETS | Code | Notes | Closing balance | Opening balance |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| - Historical cost | 228 | | 52.473.077.066 | 52.473.077.066 |
| - Accumulated depreciation (*) | 229 | | (3.985.554.193) | (3.979.139.743) |
| **III. Long-term biological assets** | **230** | | - | - |
| 1. Livestock for periodic production | 231 | | | |
| a) Livestock not yet mature for periodic production | 232 | | | |
| b) Livestock in mature stage for periodic production | 233 | | | |
| - Historical cost | 234 | | | |
| - Accumulated depreciation (*) | 235 | | | |
| 2. Livestock for one-time production (long-term) | 236 | | | |
| 3. Seasonal crops or crops for one-time production (long-term) | 237 | | | |
| 4. Allowance for impairment of long-term biological assets | 238 | | | |
| **IV. Investment property** | **240** | | **921.901.737.449** | **957.540.161.203** |
| - Historical cost | 241 | | 1.786.060.701.058 | 1.772.573.600.916 |
| - Accumulated depreciation (*) | 242 | | (864.158.963.609) | (815.033.439.713) |
| **V. Long-term work in progress** | **250** | | **1.229.624.394.886** | **1.286.929.620.428** |
| 1. Long-term production and business costs | 251 | | | |
| 2. Construction in progress | 252 | | 1.229.624.394.886 | 1.286.929.620.428 |
| **VI. Long-term financial investments** | **260** | | **3.837.743.494.387** | **3.853.467.434.569** |
| 1.Investment in subsidiaries | 261 | | 4.113.780.165.702 | 4.113.780.165.702 |
| 2. Investment in joint ventures and associates | 262 | | 35.529.209.727 | 35.529.209.727 |
| 3. Equity investments in other entities | 263 | | - | - |
| 4. Allowance for impairment of long-term financial investments (*) | 264 | | (311.565.881.042) | (295.841.940.860) |
| 5. Held-to-maturity investments | 265 | | - | - |
| 6. Allowance for impairment of long-term held-to-maturity investments (*) | 266 | | - | |
| **VII. Other long-term assets** | **270** | | **390.233.510.104** | **399.572.478.800** |
| 1. Long-term prepaid expenses | 271 | | 390.233.510.104 | 399.572.478.800 |
| 2. Deferred tax assets | 272 | | - | - |
| 3. Long-term spare parts, supplies, replacement equipment | 273 | | | |
| 4. Other long-term assets | 274 | | - | - |
| **TOTAL ASSETS (280=100+200)** | **280** | | **10.368.392.502.208** | **10.571.761.375.342** |
| **C. LIABILITIES** | **300** | | **7.130.688.576.073** | **7.367.218.433.649** |
| **I. Current liabilities** | **310** | | **2.656.784.089.886** | **2.963.346.032.883** |
| 1. Short-term trade payables | 311 | | 13.128.248.387 | 68.504.289.492 |
| 2. Short-term advances from customers | 312 | | 150.690.003.720 | 81.346.065.069 |
| 3. Dividends and profit payables | 313 | | 508.103.600 | 508.103.600 |
| 4. Taxes and obligations to the State Budget (short-term) | 314 | | 621.555.682 | 55.199.360.012 |
| 5. Payables to employees | 315 | | - | 7.633.701.000 |
| 6. Short-term accrued expenses | 316 | | 95.539.397.995 | 85.740.978.277 |
| 7. Short-term intercompany payables | 317 | | - | - |
| 8. Short-term intercompany payables | 318 | | - | - |
| 9. Short-term deferred revenue | 319 | | 212.243.353.809 | 140.678.030.451 |
| 10. Other short-term payables | 320 | | 56.111.431.184 | 250.618.996.001 |
| 11. Short-term borrowings and finance lease liabilities | 321 | | 2.121.253.302.568 | 2.266.741.375.301 |
| 12. Short-term provisions | 322 | | - | - |
| 13. Bonus and welfare fund | 323 | | 6.688.692.941 | 6.375.133.680 |
| 14. Price stabilization fund | 324 | | - | - |
| 15. Government bond repurchase agreements (repos) | 325 | | - | - |
| **II. Non-current liabilities** | **330** | | **4.473.904.486.187** | **4.403.872.400.766** |
| 1. Long-term trade payables | 331 | | - | - |

**TIN NGHIA CORPORATION**

Address: 96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai City.

Form No. B01 - DN

(Issued under Circular No. 99/2025/TT-BTC

dated October 27, 2025 of the Minister of Finance)

# FINANCIAL POSITION REPORT
## As at 30 June 2026

Unit: VND

| ASSETS | Code | Notes | Closing balance | Opening balance |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| 2. Long-term advances from customers | 332 | | 80.000.000.000 | 80.000.000.000 |
| 3. Long-term taxes and state budget payables | 333 | | | |
| 4. Long-term accrued expenses | 334 | | - | - |
| 5. Intercompany payables relating to capital | 335 | | - | - |
| 6. Long-term intercompany payables | 336 | | - | - |
| 7. Long-term deferred revenue | 337 | | 4.234.437.057.084 | 4.147.257.993.688 |
| 8. Other long-term payables | 338 | | 48.507.875.104 | 48.079.016.308 |
| 9. Long-term borrowings and finance lease liabilities | 339 | | 101.315.958.743 | 118.071.592.801 |
| 10. Convertible bonds | 340 | | - | - |
| 11. Preference shares | 341 | | - | - |
| 12. Deferred tax liabilities | 342 | | 5.303.545.276 | 6.119.847.989 |
| 13. Long-term provisions | 343 | | 4.340.049.980 | 4.343.949.980 |
| 14. Science and technology development fund | 344 | | - | - |
| **D - EQUITY** | **400** | | **3.237.703.926.135** | **3.204.542.941.693** |
| 1. Contributed capital | 411 | | 2.000.000.000.000 | 2.000.000.000.000 |
| - Ordinary shares with voting rights | 411A | | 2.000.000.000.000 | 2.000.000.000.000 |
| - Preference shares | 411B | | | |
| 2. Share premium | 412 | | 5.634.952.321 | 5.634.952.321 |
| 3. Convertible bond option | 413 | | | |
| 4. Other equity | 414 | | - | - |
| 5. Treasury shares (*) | 415 | | - | - |
| 6. Revaluation surplus of assets | 416 | | - | - |
| 7. Foreign exchange differences | 417 | | - | - |
| 8. Development investment fund | 418 | | 150.336.970.162 | 140.363.678.048 |
| 9. Other funds belonging to equity | 419 | | - | - |
| 10. Retained earnings | 420 | | 1.081.732.003.652 | 1.058.544.311.324 |
| - Accumulated retained earnings up to the end of the previous period | 420A | | 1.041.226.019.210 | 559.879.705.638 |
| - Retained earnings for the current period | 420B | | 40.505.984.442 | 498.664.605.686 |
| **TOTAL EQUITY AND LIABILITIES (430=300+400)** | **440** | | **10.368.392.502.208** | **10.571.761.375.342** |

Approved, dated 29 July 2026

| **Prepared by** | **Chief Accountant** | **Legal Representative** |
|---|---|---|
| **Nguyen Nhu Huynh** | **Nguyen Thi Thuy Van** | **Tran Trung Tuan** |

M.S.D.N: 3600283…. C.T.C.P. TỔNG CÔNG TY TÍN NGHĨA P. TRẤN BIÊN - TP. ĐỒNG NAI

TIN NGHIA CORPORATION

Address: 96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai City.

Form No. B02 - DN

(Issued together with Circular No. TT99/2025/TT-BTC

dated 27 October 2025 of the Minister of Finance)

# INCOME STATEMENT

**Accounting period from 01 January 2026 to 30 June 2026**

Unit: VND

| ITEMS | Code | Notes | Quarter 2/2026 | Quarter 2/2025 | Current year | Prior year |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | | | 4 | 5 |
| 1.Revenue from sales and provision of services | 1 | | 1.968.453.089.663 | 2.154.128.180.132 | 4.000.084.567.009 | 5.267.883.613.653 |
| 2. Deductions from revenue | 2 | | - | - | - | - |
| 3. Net revenue from sales and provision of services ( 10=1-2) | 10 | | 1.968.453.089.663 | 2.154.128.180.132 | 4.000.084.567.009 | 5.267.883.613.653 |
| 4. Cost of goods sold | 11 | | 1.902.395.536.173 | 2.090.399.180.053 | 3.868.172.870.057 | 5.132.205.903.634 |
| 5. Gross profit from sales and provision of services (20=10-11) | 20 | | 66.057.553.490 | 63.729.000.079 | 131.911.696.952 | 135.677.710.019 |
| 6. Gain/Loss from sale and disposal of investment property | 21 | | | | | - |
| 7. Financial income | 22 | | 198.178.618.977 | 100.227.279.678 | 242.456.400.602 | 578.258.477.048 |
| 8. Financial expenses | 23 | | 482.326.663.238 | 52.104.364.085 | 515.397.532.637 | 91.365.046.366 |
| - Of which: Interest expenses | 24 | | *52.633.686.229* | *43.819.730.851* | *85.297.607.046* | *84.514.268.294* |
| 9. Selling expenses | 25 | | 3.555.009.716 | 9.079.485.599 | 9.639.932.663 | 15.633.547.218 |
| 10. General and administrative expenses | 26 | | 18.723.505.583 | 38.077.087.683 | 29.579.030.559 | 51.266.020.871 |
| 11. Operating profit ((30=20+21+22-(23+25+26)) | 30 | | (240.369.006.070) | 64.695.342.390 | (180.248.398.305) | 555.671.572.612 |
| 12. Other income | 31 | | 298.290.000.500 | 73.413.061 | 299.449.068.338 | 500.527.261 |
| 13. Other expenses | 32 | | 78.448.420.923 | 583.451.466 | 79.510.988.304 | 144.565.646.650 |
| 14. Other profit ( 40 = 31 - 32 ) | 40 | | 219.841.579.577 | (510.038.405) | 219.938.080.034 | (144.065.119.389) |
| 15. Total accounting profit before tax ( 50= 30 + 40) | 50 | | (20.527.426.493) | 64.185.303.985 | 39.689.681.729 | 411.606.453.223 |
| 16. Current corporate income tax expense | 51 | | (12.638.793.284) | 5.784.975.094 | - | 105.855.679.683 |
| 17. Deferred corporate income tax expense | 52 | | - | (1.559.932.167) | (816.302.713) | (3.297.469.508) |
| 18. Profit after corporate income tax ( 60=50-51-52 ) | 60 | | (7.888.633.209) | 59.960.261.058 | 40.505.984.442 | 309.048.243.048 |
| 19. Basic earnings per share ( *) | 70 | | - | - | - | - |
| 20. Diluted earnings per share (*) | 71 | | - | - | - | - |

*Approved, dated 29 July 2026*

| Prepared by | Chief Accountant | Legal Representative |
|---|---|---|
| Nguyen Nhu Huynh | Nguyen Thi Thuy Van | Tran Trung Tuan |

M.S.D.N: 3600283... TỔNG CÔNG TY TÍN NGHĨA - C.T.C.P - P. TRẤN BIÊN - TP. ĐỒNG NAI

**TIN NGHIA CORPORATION**
Address: 96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai City.

Form No.03 - DN
(Issued under Circular No.99/2025/TT-BTC)
dated 27 October 2025 of the Minister of Finance)

# STATEMENT OF CASH FLOWS
## (Indirect method)

*Accounting period from 01 January 2026 to 30 June 2026*

Unit : VND

| ITEMS | Code | Current year | Previous year |
|---|---|---|---|
| **I. Cash flows from operating activities** | | | |
| ***1. Profit before tax*** | **1** | **39.689.681.729** | **411.606.453.223** |
| ***2. Adjustments for*** | | - | - |
| - Depreciation of fixed assets and investment property | 2 | 46.164.012.344 | 47.202.728.468 |
| - Provisions | 3 | 23.866.099.219 | 24.467.978.860 |
| - Foreign exchange gains/losses arising from revaluation of monetary items denominated in foreign currencies | 4 | 41.452.725 | (899.579.201) |
| - Gains/losses from investing activities | 5 | 295.826.959.365 | (481.619.735.567) |
| - Borrowing costs (interest expense) | 6 | 85.297.607.046 | 84.514.268.294 |
| - Other adjustments | 7 | - | - |
| ***3. Operating profit before changes in working capital*** | **8** | **490.885.812.428** | **85.272.114.077** |
| - Increase/decrease in receivables | 9 | 90.829.240.777 | 815.968.009.609 |
| - Increase/decrease in inventories | 10 | (10.902.350.957) | (383.115.743.513) |
| - Increase/decrease in payables (excluding interest payable and corporate income tax payable) | 11 | (39.269.661.646) | 390.112.135.261 |
| - Increase/decrease in prepaid expenses | 12 | (1.181.970.626) | (2.270.951.762) |
| - Increase/decrease in trading securities | 13 | - | - |
| - Interest paid | 14 | (81.198.149.779) | (85.061.432.038) |
| - Corporate income tax paid | 15 | (48.296.268.147) | (22.367.585.267) |
| - Other cash inflows from operating activities | 16 | 4.000.000 | 36.504.000 |
| - Other cash outflows for operating activities | 17 | (5.690.440.739) | (2.832.524.712) |
| ***Net cash flows from operating activities*** | ***20*** | **395.180.211.311** | **795.740.525.655** |
| **II. Cash flows from investing activities** | | | |
| 1. Cash payments for purchase and construction of fixed assets and other long-term assets | 21 | 56.820.225.542 | (28.081.749.186) |
| 1. Cash proceeds from disposal and liquidation of fixed assets and other long-term assets | 22 | - | 238.181.818 |
| 3 .Cash payments for lending and purchase of debt instruments of other entities | 23 | (281.251.182.528) | (2.030.758.518) |
| 4. Cash receipts from loan repayments and sale of debt instruments of other entities | 24 | - | 266.956.630.264 |
| 5. Cash payments for investments in other entities | 25 | (689.000.000.000) | (720.000.000.000) |
| 6. Cash receipts from recovery of investments in other entities | 26 | - | 688.546.512.963 |
| 7. Cash receipts from interest, dividends, and profit distributions | 27 | 160.719.436.629 | 135.570.782.904 |
| ***Net cash flows from investing activities*** | ***30*** | **(752.711.520.357)** | **341.199.600.245** |
| **III. Cash flows from financing activities** | | | |
| 1. Cash receipts from issuance of shares and capital contributions from owners | 31 | - | - |
| 2. Cash payments for return of capital to owners and repurchase of the Company's issued shares | 32 | - | - |
| 3. Cash receipts from borrowings | 33 | 3.666.757.900.718 | 3.862.825.158.333 |
| 4. Cash repayments of borrowings (principal) | 34 | (3.829.001.607.509) | (4.397.057.374.578) |
| 5. Cash repayments of finance lease liabilities (principal) | 35 | - | - |
| 6. Dividends and profits paid to owners | 36 | - | - |
| ***Net cash flows from financing activities*** | ***40*** | **(162.243.706.791)** | **(534.232.216.245)** |
| ***Net cash flows for the year (50=20+30+40)*** | **50** | **(519.775.015.837)** | **602.707.909.655** |
| **Cash and cash equivalents at the beginning of the year** | **60** | **982.024.042.114** | **134.146.425.483** |
| Effect of exchange rate changes on cash and cash equivalents | 61 | (22.068.285) | 767.974.144 |
| **Cash and cash equivalents at the end of the year (70=50=60=61)** | 70 | **462.226.957.992** | **737.622.309.282** |

*Approved, dated 29 July 2026*

| Preparer | Chief Accountant | Legal Representative |
|---|---|---|
| Nguyen Nhu Huynh | Nguyen Thi Thuy Van | Tran Trung Tuan |

M.S.D.N: 3600[illegible] T.C.P
TỔNG CÔNG TY TÍN NGHĨA
P. TRẤN BIÊN - TP. ĐỒNG NAI

# NOTES TO THE FINANCIAL STATEMENTS

## Quarter 2/2026

## I . CHARACTERISTICS OF THE ENTERPRISE'S OPERATIONS

### 1 . Form of capital ownership

Tin Nghia Corporation (the "General Corporation") is a joint stock company established on the basis of equitization of Tin Nghia Corporation One Member Limited Liability Company, a state-owned enterprise established pursuant to Decision No. 1828/QĐ.UBT dated August 6, 1994 and the Enterprise Conversion Decision No. 431-QĐ/TU dated October 19, 2004 issued by the Dong Nai Provincial Party Committee.

Tin Nghia Corporation is established and operates under the Business Registration Certificate of joint stock company No. 3600283394 first issued by the Department of Planning and Investment of Dong Nai Province (now the Department of Finance of Dong Nai Province) on November 3, 2004, as amended for the 27th time on May 11, 2026

The Corporation's shares are traded on the UpCOM market of the Ha Noi Stock Exchange ("HNX") with the stock symbol TID pursuant to Decision No. 694-QĐ/SGDHN issued by HNX on October 31, 2018.

The current head office of the General Corporation is located at: 96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai Province.

The contributed charter capital as of June 30, 2026 is VND 2,000,000,000,000; equivalent to 200,000,000 shares with a par value of VND 10,000 per share.

### 2 . Business lines

The General Corporation's registered business lines include: investment in and trading of industrial park infrastructure; production, processing, and export trading of coffee and other agricultural products; trading of petroleum and gas; and provision of logistics services.

### 3 . Business activities

The principal activities of the General Corporation are: investment in and trading of industrial park infrastructure; production, processing, and export trading of coffee and other agricultural products; trading of petroleum and gas; and provision of logistics services.

### 4 . Normal operating cycle

### 5 . Factors affecting the Statement of Financial Position during the financial year

Profit after tax on the Separate Income Statement for the second quarter of 2026 decreased by VND 67.8 billion. The main reasons are as follows:

- In the second quarter of 2026, revenue from sales and services decreased by VND 185.7 billion, corresponding to a decrease of 8.6% compared to the same period of the previous year, mainly due to a decrease in coffee sales volume. Cost of goods sold in the second quarter of this year decreased by VND 188 billion, corresponding to a decrease of 9%; however, gross profit from sales and services increased by VND 2.3 billion, corresponding to an increase of 3.7% compared to the same period of the previous year, mainly due to an increase in gross profit of the Industrial Park infrastructure business.
- Financial income in the second quarter of this year increased by VND 97.9 billion, corresponding to an increase of 97.7% compared to the same period of the previous year, mainly due to receiving dividends from subsidiaries during the period.
- Financial expenses increased by VND 430 billion, corresponding to a 9-fold increase compared to the same period of the previous year, because an expense of VND 413.6 billion from the agreement to terminate the share transfer contract at Tin Nghia - A Chau Joint Stock Company was recorded in this period.

### 6 . Structure of the Corporation

The Corporation has the following dependent units:

| Name of unit | Address | Main business activities |
|---|---|---|
| Tan Phu Rest Stop | 182A,National Highway 20,Phu Lam Commune,Dong Nai City | Service |
| Xuan Loc Rest Stop | National Highway 1A, Xuan Hoa Commune, Dong Nai City | Service |
| Tan Bien Market Management Board | Hanoi Highway, Quarter 5, Long Binh Ward, Dong Nai City | Tan Bien market management |
| Tin Nghia Industrial Parks Management Board | Road 25B, Nhon Trach 3 Industrial Park, Nhon Trach Commune, Dong Nai City | Industrial parks management |
| Tin Nghia Corporation – Bao Loc Branch | 345 National Highway 20, B'Lao Ward, Lam Dong Province | Production and trading |

| **Related parties** | **Relation** |
|---|---|
| Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa | Subsidiary |
| Tin Nghia Industrial Park Development Joint Stock Company | Subsidiary |
| Tin Nghia Joint Stock Company (Laos) | Subsidiary |
| Nhon Trach Investment Joint-Stock Company | Subsidiary |
| Tin Nghia - Phuong Dong Industrial Park Joint Stock Company | Subsidiary |
| Japanese SMEs Development JSC | Subsidiary |
| Phuoc Tan Trading And Construction Joint - Stock Company | Subsidiary |

| | |
|---|---|
| Tin Nghia Professional Security Services Corporation | Subsidiary |
| Dong Nai Import Export Processing Agricultural Products And Foods JSC (Donafo | Subsidiary |
| Hiep Phu Corporation | Subsidiary |
| Phu Huu General Port | Subsidiary |
| Dinh Quang Construction Investment Joint Stock Company (formerly Tin Nghia Project Management Joint Stock Company) | Associate |
| Nhon Trach New Industry City Company Limited | Other related parties |
| Tuan Loc Commudities Company Limited | Other related parties |
| Olympic Coffee Joint Stock Company | Other related parties |
| Tin Nghia - A Chau Investment Joint Stock Company | Other related parties |
| Petro Vietnam Phuoc An Port Investment & Operation Joint Stock Company | Other related parties |

7 . The total number of employees of the General Corporation as at June 30, 2026 was 130 (as at January 1, 2026: 130).

## II . Accounting Period and Functional Currency

1 . The Corporation's accounting period begins on 01 January and ends on 31 December each year.
2 . The accounting currency used in bookkeeping is Vietnamese Dong (VND).

## III . Applied Accounting Standards and Accounting Regime

1 *Accounting regime applied*

The Corporation applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of

2 *Statement of compliance with accounting standards and regime*

The Corporation has applied Vietnamese Accounting Standards and relevant guiding documents issued by the State. The financial statements are prepared and presented in full compliance with all applicable provisions of each standard, guiding circulars, and the current enterprise accounting regime.

## IV . Accounting Policies, Accounting Estimates And Relevant Legal Regulations

1 . Principles for translation of financial statements prepared in foreign currencies into Vietnam Dong (in cases where the accounting currency is other than Vietnam Dong); and the impact (if any) arising from the translation of financial statements from foreign currencies into Vietnam Dong.
2 . Exchange rates applied in accounting
3 . Principles for determining the effective interest rate used for discounting cash flows
4 . Principles for recognition of cash and cash equivalents
5 . Accounting policies for financial investments
6 . Accounting policies for receivables

Receivables are monitored in detail by maturity, debtor, original currency, and other factors in accordance with the management requirements of the Company. Receivables are classified as short-term or long-term in the financial statements based on their remaining terms as at the reporting date.

Allowance for doubtful debts is made for receivables that are overdue for payment as stipulated in economic contracts, loan agreements, contractual commitments or debt commitments, and for receivables not yet due but considered unlikely to be recoverable. The provision for overdue receivables is determined based on the original principal repayment schedule under the initial sales contracts, without taking into account any debt rescheduling between the parties. Receivables not yet due but where the debtor has entered bankruptcy, is undergoing dissolution procedures, is missing, has absconded, or where a probable loss can be estimated, are also provided for.

7 . Accounting policies for inventories

Inventories are initially recognized at cost, which comprises purchase costs, conversion costs, and other directly attributable costs incurred in bringing the inventories to their present location and condition at the time of initial recognition. Subsequent to initial recognition, at the reporting date, if the net realizable value of inventories is lower than cost, inventories are stated at net realizable value.

Net realizable value is estimated based on the selling price of inventories less estimated costs to complete and estimated costs to sell.

Method for determining the value of work in progress at year-end:

- Work in progress is accumulated by each project that is not yet completed or for which revenue has not yet been recognized, corresponding to the volume of work remaining in progress at the year-end.

8 . Accounting policies for tangible fixed assets and depreciation

Tangible fixed assets are initially recognized at cost. During the period of use, tangible fixed assets are carried at cost, accumulated depreciation, and net book value.

*Subsequent expenditure*

Expenditures incurred subsequent to initial recognition are capitalized as part of the cost of tangible fixed assets if they increase the future economic benefits expected to be obtained from the assets beyond their originally assessed standard of performance.
Other expenditures incurred after the assets have been put into use, such as repairs, maintenance, and overhaul costs, are recognized in the statement of profit or loss in the period in which they are incurred.

Finance lease assets are initially recognized at cost being the fair value of the leased asset or the present value of the minimum lease payments, whichever is higher, plus initial direct costs incurred in connection with the finance lease (excluding VAT). During the lease term, finance lease assets are accounted for at cost, accumulated depreciation, and net book value. Depreciation of finance lease assets is charged over the lease term in accordance with the lease contract and recognized in production and business costs to ensure full recovery of the invested capital.

Depreciation of tangible fixed assets is calculated using the straight-line method over the estimated useful lives as follows:

| | | |
|---|---|---|
| - Buildings and structures | X - Y | year |
| - Machinery and equipment | 05 - 08 | year |
| - Means of transportation | 05 | year |

Operating leases are leases in which substantially all the risks and rewards incidental to ownership of the assets remain with the lessor. Lease payments under operating leases are recognized in the statement of profit or loss on a straight-line basis over the lease term.

9 . Accounting policies for biological assets

10 . Accounting policies for business cooperation contracts (BCCs)

11 . Accounting policies for prepaid expenses

Expenses incurred that relate to the results of business operations of multiple financial years are recorded as prepaid expenses and are allocated to the results of operations in subsequent financial years.

The recognition and allocation of long-term prepaid expenses to production and business costs for each financial year are based on the nature and significance of each type of expense in order to determine an appropriate allocation method and basis.

Prepaid expenses of the Company include:

- Tools and supplies: assets held by the Company for use in normal operations with a cost of less than VND 30 million per item and therefore not qualifying for recognition as fixed assets under prevailing regulations. The cost of tools and supplies is allocated on a straight-line basis over a period not exceeding three (3) years.
- Other prepaid expenses: recognized at cost and amortized on a straight-line basis over their useful lives.

12 . Accounting policies for trade payables

Payables are monitored in detail by maturity, creditor, original currency, and other factors in accordance with the management requirements of the Company.

13 . Accounting policies for dividends and profit distribution payable

Dividends payable to shareholders are recognized as liabilities in the Statement of Financial Position after the issuance of the dividend declaration by the Board of Directors

14 . Accounting policies for accrued expenses.

15 Accounting policies for unearned revenue (deferred revenue).

16 Accounting policies for provisions.

17 Accounting policies for deferred corporate income tax.

18 Accounting policies for borrowings and finance lease liabilities.

19 Accounting policies for borrowing costs and capitalization of borrowing costs.

20 Accounting policies for convertible bonds.

21 Accounting policies for equity:

Owner's contributed capital is recognized based on the actual contributed capital
Undistributed earnings reflect the results of operations (profit or loss) after corporate income tax and the appropriation or settlement of losses of the Company.
Undistributed earnings represent accumulated profits from the Company's operations after deducting adjustments arising from retrospective application of changes in accounting policies and correction of prior period material errors. Undistributed earnings are appropriated in accordance with decisions of the competent authorities..

22 Nguyên tắc và phương pháp ghi nhận doanh thu, thu nhập khác:

- Revenue from sale of goods and rendering of services

Revenue is recognized when it is probable that economic benefits will flow to the Company and the revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts, sales returns, and allowances. The following specific conditions must also be satisfied:

*Sale of goods*

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company no longer retains managerial involvement to the degree usually associated with ownership or effective control over the goods;

*Rendering of services*
- The stage of completion of the transaction at the reporting date can be measured reliably

*Finance income*

Finance income, including interest income and other finance income, is recognized when the following two (2) conditions are satisfied:
- It is probable that economic benefits will flow from the transaction;
- The revenue can be measured reliably.
- Finance income;
- Other income.

23 Accounting policies for revenue deductions.

Revenue deductions arising during the period include trade discounts, sales returns, and sales allowances.

Revenue deductions arising in the same period as the related sales are recorded as a reduction of revenue in that period. Where such deductions relate to sales recognized in prior periods, they are treated as follows: if arising before the issuance date of the financial statements, they are adjusted against revenue of the reporting period (prior period); if arising after the issuance date of the financial statements, they are recognized as a reduction of revenue in the period in which they arise (subsequent period).

24 Accounting policies for cost of sales.

Cost of sales and services rendered represents the total cost of finished goods, merchandise, materials sold, and services provided during the year, recognized consistently with the related revenue and in accordance with the prudence principle. Abnormal losses of inventories, costs in excess of normal levels, and inventory losses (after deducting compensation from responsible parties) are fully and timely recognized in cost of sales during the year.

25 Accounting policies for finance expenses.

26 Accounting policies for selling expenses and general and administrative expenses.

27 Accounting policies for disposal and liquidation of tangible fixed assets and investment property.

28 Principles and methods for recognition of current corporate income tax expense (including additional corporate income tax under global minimum tax regulations) and deferred corporate income tax expense.

29 Other accounting policies

## V . Supplementary Information to Items Presented in the Consolidated Statement of Financial Position

### 1 . Cash and Cash Equivalents

Cash and cash equivalents held by the enterprise that are not restricted for use.

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Cash | 38.742.011 | 38.251.638 |
| Demand bank deposits | 402.141.366.666 | 981.985.790.476 |
| Cash in transit | - | - |
| Cash equivalents (*) | 60.046.849.315 | - |
| | **462.226.957.992** | **982.024.042.114** |

### 2 . Financial investments

#### a) Financial investments

| Items | 30/06/2026 | | | 01/01/2026 | | |
|---|---|---|---|---|---|---|
| | Cost | Fair value | Allowance | Cost | Fair value | Allowance |
| | VND | VND | VND | VND | VND | VND |
| - Total value of . Nhon Trach Water Supply Joint-Stock Company | 6.616.661.800 | 8.796.695.000 | - | 6.616.661.800 | 7.305.081.500 | - |
| **Total** | **6.616.661.800** | **8.796.695.000** | **-** | **6.616.661.800** | **7.305.081.500** | **-** |

#### b) Held-to-maturity investments

| Items | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Cost | Allowance | Cost | Allowance |
| | VND | VND | VND | VND |
| - Term deposits | 801.819.242.024 | | 520.568.059.496 | |

| Items | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Cost | Allowance | Cost | Allowance |
| | VND | VND | VND | VND |
| - Interest on term deposits | 1.958.219.281 | - | 3.627.087.390 | - |
| - Short-term loans | 202.002.854.903 | (101.800.000.000) | 179.783.264.335 | (101.800.000.000) |
| *Related parties* | | | | |
| *. Olympic Coffee Joint Stock Company* | *101.800.000.000* | *(101.800.000.000)* | *101.800.000.000* | *(101.800.000.000)* |
| *. Tin Nghia - A Chau Investment Joint Stock Company* | *100.202.854.903* | | *77.983.264.335* | |
| - Interest from loans | 62.515.954.347 | (46.366.243.393) | 79.695.402.834 | (41.453.648.599) |
| *Other parties* | | | | |
| *. Olympic Coffee Joint Stock Company* | *57.475.812.266* | *(46.366.243.393)* | *57.475.812.266* | *(41.453.648.599)* |
| *. Tin Nghia - A Chau Investment Joint Stock Company* | *5.040.142.081* | | *22.219.590.568* | |
| | **1.068.296.270.555** | **(148.166.243.393)** | **783.673.814.055** | **(143.253.648.599)** |

**c) Equity investments in other entities**

| | 30/06/2026 | | | 01/01/2026 | | |
|---|---|---|---|---|---|---|
| | Cost | Provision value | Allowance | Cost | Provision value | Allowance |
| | VND | VND | VND | VND | VND | VND |
| **Investments in subsidiaries** | | | | | | |
| - Tin Nghia Industrial Park Development Joint_Stock Company (TIP) (*) | 754.381.328.037 | 665.774.250.000 | - | 754.381.328.037 | 660.241.500.000 | - |
| - Nhon Trach Investment Joint - Stock Company | 656.534.585.265 | | (124.805.822.430) | 656.534.585.265 | | (107.385.292.885) |
| - Phuoc Tan Trading And Construction Joint - Stock Company | 279.968.703.674 | | - | 279.968.703.674 | | - |
| - Phu Huu Depot Corporation | 279.940.000.000 | | (31.839.744.768) | 279.940.000.000 | | (31.648.875.230) |
| - ICD Bien Hoa - Tin Nghia Logistics Joint - Stock Company | 780.802.985.830 | | - | 780.802.985.830 | | - |
| - Tin Nghia - Phuong Dong Industrial Park Joint Stock Company | 879.041.110.549 | | - | 879.041.110.549 | | - |
| - Tin Nghia Petrol Joint - Stock Company | 137.038.699.914 | | - | 137.038.699.914 | | - |
| - Dong Nai Import Export Processing Agricultural Products And Foods Joint Stock Company | 122.715.000.000 | | (55.613.052.076) | 122.715.000.000 | | (57.583.190.225) |
| - Japanese Smes Development Js Company | 85.925.958.161 | | - | 85.925.958.161 | | - |
| - Hiep Phu Corporation | 75.000.000.000 | | (37.655.594.890) | 75.000.000.000 | | (37.929.027.071) |
| - Tin Nghia Joint Stock Company (Laos) | 60.579.053.093 | | (60.579.053.093) | 60.579.053.093 | | (60.579.053.093) |
| - Tin Nghia Professional Security Services Corporation | 1.852.741.179 | | - | 1.852.741.179 | | - |
| | **4.113.780.165.702** | **665.774.250.000** | **(310.493.267.257)** | **4.113.780.165.702** | **660.241.500.000** | **(295.125.438.504)** |

| | 30/06/2026 | | | 01/01/2026 | | |
|---|---|---|---|---|---|---|
| | Cost | Provision value | Allowance | Cost | Provision value | Allowance |
| | VND | VND | VND | VND | VND | VND |
| **Investment in associates** | | | | | | |
| - Thong Nhat Joint - Stock Company. | 34.355.419.727 | 72.612.000.000 | - | 34.355.419.727 | 82.293.600.000 | - |
| - Dinh Quang Construction Investment Joint Stock Company (formerly Tin Nghia Project Management Joint Stock Company) | 1.173.790.000 | | (1.072.613.785) | 1.173.790.000 | | (716.502.356) |
| **Investments in other entities** | | | | | | |
| - Tin Nghia - A Chau Investment Joint - Stock Company | 275.400.000.000 | | | - | | |
| | **310.929.209.727** | **72.612.000.000** | **(1.072.613.785)** | **35.529.209.727** | **82.293.600.000** | **(716.502.356)** |

(*) The fair values of these investments are determined based on the respective closing prices on the Ho Chi Minh City Stock Exchange ("HOSE") and the Hanoi Stock Exchange ("HNX") as at June 30, 2026 and December 31, 2025. The remaining investments have not been measured at fair value as the Corporation has not been able to determine their fair values due to the absence of specific guidance under Vietnamese Accounting Standards and the Vietnamese Accounting System regarding fair value determination.

**Detailed information on investees:**

| **Company name** | **Place of incorporation and operation** | **Ownership interest (%)** | **Voting rights (%)** | **Principal activities** |
|---|---|---|---|---|
| ***Subsidiary*** | | | | |
| Tin Nghia Joint Stock Company (Laos) | Lao People's Democratic Republic | 100,00 | 100,00 | Cultivation, harvesting and trading of coffee |
| Hiep Phu Corporation | Can Tho City | 99,21 | 99,21 | Manufacture of animal feed, poultry feed and aquaculture feed |
| Phu Huu Depot Corporation | Dong Nai City | 93,66 | 93,66 | Import and export of petroleum products |
| ICD Bien Hoa - Tin Nghia Logistics Joint Stock Company | Dong Nai City | 96,28 | 96,28 | Logistics services |
| Tin Nghia - Phuong Dong Industrial Park Joint Stock Company | Ho Chi Minh City | 94,12 | 94,12 | Industrial park infrastructure business |
| Japanese SMEs Development JSC | Dong Nai City | 59,07 | 59,07 | Industrial park infrastructure business |
| Tin Nghia Petrol Joint - Stock Company | Dong Nai City | 58,98 | 58,98 | Trading of petroleum products |
| Tin Nghia Industrial Park Development Joint_Stock Company | Dong Nai City | 56,74 | 56,74 | Industrial park infrastructure business |
| Dong Nai Import Export Processing Agricultural Products And Foods JSC (Donafoods) | Dong Nai City | 54,00 | 54,00 | Processing and import-export of agricultural products |
| Nhon Trach Investment Joint-Stock Company | Dong Nai City | 51,76 | 51,76 | Real estate investment |
| Phuoc Tan Trading And Construction Joint - Stock Company | Dong Nai City | 62,70 | 80,00 | Real estate investment |
| Tin Nghia Professional Security Services Corporation | Dong Nai City | 88,13 | 100,00 | Security services |
| ***Associates*** | | | | |
| Thong Nhat Joint - Stock Company | Dong Nai City | 29,52 | 29,52 | Industrial park infrastructure business |
| Dinh Quang Construction Investment Joint Stock Company (formerly Tin Nghia Project Management Joint Stock Company) | Dong Nai City | 29,00 | 29,00 | Supervision consultancy and project management |

### 3 . Trade receivables

| Items | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Carrying amount | Allowance | Carrying amount | Allowance |
| | VND | VND | VND | VND |
| **a) Short-term trade receivables** | | | | |
| **Related parties** | **121.903.033.550** | **(2.065.784.000)** | **127.740.949.229** | **(1.239.470.400)** |
| **Other parties** | **1.633.014.727.732** | **(56.330.031.583)** | **1.723.200.898.199** | **(55.439.526.384)** |
| · Thanh Trung Food Trade Company Limited | 279.450.758.294 | | 442.381.555.280 | |
| · Ky Lan Cargo Joint Stock Company | 402.398.969.523 | | 403.785.127.100 | |
| · An Binh Thinh Phat Company Limited | 346.250.629.152 | | 343.519.476.000 | |
| · Dai Loc Phat 68 Trading Service Company Limited | 280.280.279.079 | | 275.029.483.580 | |
| · Nam Dong Sai Gon Development Investment Joint Stock | 187.856.760.000 | | 156.720.150.000 | |
| · Hiep Quang Agro Joint Stock Company | 44.335.787.996 | (44.335.787.996) | 44.335.787.996 | (44.335.787.996) |
| · Long Hung Real Estate Investment and Trading Company Limited | 62.550.000.000 | | - | |
| · Tin Nghia - A Chau Investment Joint Stock Company | 3.777.187.517 | | 3.777.187.517 | |
| · Other parties | 26.114.356.171 | (11.994.243.587) | 53.652.130.726 | (11.103.738.388) |
| | **1.754.917.761.282** | **(58.395.815.583)** | **1.850.941.847.428** | **(56.678.996.784)** |
| **b) Long-term trade receivables** | - | - | - | - |

**c) Trade receivables from related parties**

| Items | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Carrying amount | Allowance | Carrying amount | Allowance |
| | VND | | VND | VND |
| **Short-term** | | | | |
| · Olympic Coffee Joint Stock Company | 121.246.708.446 | (2.065.784.000) | 127.006.005.969 | (1.239.470.400) |
| · Tuan Loc Commodities Company Limited | 319.811.823 | | 711.723.260 | |
| · International Logistics Company Limited – ICD Bien Hoa | 190.539.293 | | - | |
| · Japanese SMEs Development JSC | 145.973.988 | | 23.220.000 | |
| | **121.903.033.550** | **(2.065.784.000)** | **127.740.949.229** | **(1.239.470.400)** |

### 4 . Short-term advances to suppliers

| Items | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Carrying amount | Allowance | Carrying amount | Allowance |
| | VND | | VND | VND |
| **a) Short-term advances to suppliers** | | | | |
| **Related parties** | **8.847.197.903** | **(8.847.197.903)** | **9.847.197.903** | **(9.847.197.903)** |
| **Other parties** | **3.543.919.369** | **(282.653.160)** | **15.928.164.817** | **(282.653.160)** |
| - Hai An Infrastructure Construction Corporation | - | | 11.940.000.000 | |
| - Other parties | 3.543.919.369 | (282.653.160) | 3.988.164.817 | (282.653.160) |
| | **12.391.117.272** | **(9.129.851.063)** | **25.775.362.720** | **(10.129.851.063)** |
| **b) Long-term advances to suppliers** | - | - | - | - |

**c) Advances to suppliers from related parties**

| Items | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Carrying amount | Allowance | Carrying amount | Allowance |
| | VND | VND | VND | VND |
| **Short-term** | | | | |
| - Tin Nghia Joint Stock Company (Laos) | 8.847.197.903 | (8.847.197.903) | 9.847.197.903 | (9.847.197.903) |
| | **8.847.197.903** | **(8.847.197.903)** | **9.847.197.903** | **(9.847.197.903)** |

**5 . Other receivables**

| Items | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Carrying amount | Allowance | Carrying amount | Allowance |
| | VND | VND | VND | VND |
| **a) Short-term** | | | | |
| **a.1) Details by nature** | | | | |
| - Receivables from dividends and profit distribution | 168.747.500.000 | | 213.153.800.000 | |
| - Receivables from employees | 8.092.969.520 | | 3.370.864.082 | |
| - Deposits and collateral | 26.585.715 | | 26.585.715 | |
| - Land lease for Long Khanh Wedding Restaurant Project | 21.354.806.257 | (21.354.806.257) | 21.354.806.257 | (21.354.806.257) |
| - Other receivables | 98.939.910.258 | (53.971.059.307) | 90.319.240.948 | (51.454.413.863) |
| | **297.161.771.750** | **(75.325.865.564)** | **328.225.297.002** | **(72.809.220.120)** |
| **a.2) Details by counterparty** | | | | |
| ***Related parties*** | ***207.475.316.871*** | ***(23.547.277.360)*** | ***249.970.519.445*** | ***(21.030.631.916)*** |
| Olympic Coffee Joint Stock Company | 38.727.816.871 | (23.547.277.360) | 36.816.719.445 | (21.030.631.916) |
| Nhon Trach Investment Joint-Stock Company | 34.000.000.000 | | 34.000.000.000 | |
| Japanese SMEs Development JSC | 12.847.500.000 | | 12.847.500.000 | |
| Phuoc Tan Trading And Construction Joint - Stock Company | 22.400.000.000 | | 22.400.000.000 | |
| Tin Nghia - Phuong Dong Industrial Park Joint Stock Company | 96.000.000.000 | | 128.000.000.000 | |
| Tin Nghia Industrial Park Development Joint Stock Company | - | | 11.065.500.000 | |
| Thong Nhat Joint - Stock Company | - | | 4.840.800.000 | |
| Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa | 3.500.000.000 | | - | |
| ***Other parties*** | **89.686.454.879** | **(51.778.588.204)** | **78.254.777.557** | **(51.778.588.204)** |
| | 27.920.292.255 | (27.920.292.255) | 27.920.292.255 | (27.920.292.255) |
| Tin Phat Investment Power Corporation | 17.330.526.790 | | 17.326.280.595 | |
| An Binh Thinh Phat Company Limited | 2.563.041.288 | | 2.100.557.090 | |
| Dai Loc Phat 68 Trading Service Company Limited | 1.959.208.866 | | 1.934.397.738 | |
| Nam Dong Sai Gon Investment Development Joint Stock Company | 1.286.235.502 | | 1.077.931.567 | |
| Hiep Quang Agro Joint Stock Company | 1.021.505.050 | (1.021.505.050) | 1.021.505.050 | (1.021.505.050) |
| Thanh Trung Food Trade Company Limited | 2.503.668.881 | | - | |
| Ky Lan Cargo Joint Stock Company | 3.435.300.657 | | - | |
| Other receivables – other parties | 31.666.675.590 | (22.836.790.899) | 26.873.813.262 | (22.836.790.899) |
| | **297.161.771.750** | **(75.325.865.564)** | **328.225.297.002** | **(72.809.220.120)** |
| **b) Long-term** | | | | |
| **b.1) Breakdown by nature** | | | | |
| - Dividend and profit receivables | 31.690.500.000 | | 31.690.500.000 | |
| - Deposits and collateral | 1.281.877.115 | | 1.281.696.115 | |
| - Loans | 47.614.297.183 | (47.614.297.183) | 47.614.297.183 | (47.614.297.183) |
| - Late payment interest receivable | 2.880.562.022 | | 1.623.360.819 | |
| - Interest on loans | 954.596.208 | (954.596.208) | 954.596.208 | (954.596.208) |
| - Receivables for compensation of site clearance – Tam Phuoc Industrial Park | 26.674.087.676 | | 26.674.087.676 | - |
| - Other receivables | - | | | |
| | **111.095.920.204** | **(48.568.893.391)** | **109.838.538.001** | **(48.568.893.391)** |
| **b.1) Breakdown by counterparty** | | | | |
| ***Related parties*** | ***109.814.043.089*** | ***(48.568.893.391)*** | ***108.556.841.886*** | ***(48.568.893.391)*** |
| Tin Nghia Industrial Park Development Joint Stock Company | 26.674.087.676 | | *26.674.087.676* | |
| Japanese SMEs Development JSC | 34.571.062.022 | | 33.313.860.819 | |
| Tin Nghia (Laos) Joint Stock Company | 48.568.893.391 | (48.568.893.391) | 48.568.893.391 | (48.568.893.391) |
| ***Other parties*** | 1.281.877.115 | | *1.281.696.115* | - |
| | **111.095.920.204** | **(48.568.893.391)** | **109.838.538.001** | **(48.568.893.391)** |

**c) Receivables from BCC contracts jointly controlled by the Company**

**6 . Assets pending resolution of shortages**

| Items | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Quantity | Giá trị | Quantity | Value |
| | | VND | | VND |
| a) Cash | - | - | - | - |
| b) Inventories | - | - | - | - |
| | - | - | - | - |

**7 . Doubtful debts**

| Items | 30/06/2026 | | | 01/01/2026 | | |
|---|---|---|---|---|---|---|
| | Gross carrying amount | Recoverable amount | Debtor | Gross carrying amount | Recoverable amount | Debtor |
| - Total value of loans/receivables overdue for payment or not yet due but considered unlikely to be recoverable | | - | - | - | - | - |
| - Recoverability of overdue receivables | | - | - | - | - | - |
| | - | - | | - | - | - |

**8 . Inventories**

| | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Historical cost | Allowance | Historical cost | Allowance |
| | VND | VND | VND | VND |
| Raw materials | 583.377.910 | | 329.359.892 | |
| Tools and supplies | 793.275.618 | | 784.680.500 | |
| Products | 5.734.846.544 | | 5.840.357.729 | |
| Goods | 21.628.008.585 | | 10.882.759.579 | |
| | **28.739.508.657** | - | **17.837.157.700** | - |

**9 . Long-term work-in-progress assets**

a) Long-term work-in-progress production and business costs

b) Construction in progress costs

| | 30/6/2026 | | 1/1/2026 | |
|---|---|---|---|---|
| | **Historical cost** | **Recoverable amount** | **Historical cost** | **Recoverable amount** |
| | VND | VND | VND | VND |
| **- Acquisition of fixed assets** | **6.848.716.007** | **6.848.716.007** | **6.848.716.007** | **6.848.716.007** |
| Fresh coffee cherry processing line | 6.848.716.007 | 6.848.716.007 | 6.848.716.007 | 6.848.716.007 |
| **- Construction in progress costs** | **1.222.569.197.397** | **1.222.465.413.397** | **1.279.874.422.939** | **1.279.874.422.939** |
| Hiep Hoa resettlement area | - | - | 77.245.446.827 | 77.245.446.827 |
| An Phuoc Industrial Park | 1.081.640.270 | 1.081.640.270 | 1.081.640.270 | 1.081.640.270 |
| Phu Huu General Port | 40.807.598.211 | 40.807.598.211 | 40.807.598.211 | 40.807.598.211 |
| Ong Keo Industrial Park | 1.055.524.574.218 | 1.055.420.790.218 | 1.036.066.158.550 | 1.036.066.158.550 |
| Dai Phuoc Nhon Trach eco-tourism area | 45.641.987.216 | 45.641.987.216 | 45.641.987.216 | 45.641.987.216 |
| Hiep Phuoc Commercial Center | 34.212.428.158 | 34.212.428.158 | 34.192.508.158 | 34.192.508.158 |
| Cay Gao Stone Quarry Project (expansion) | 12.914.289.806 | 12.914.289.806 | 12.914.289.806 | 12.914.289.806 |
| Fuel station projects | 18.384.394.052 | 18.384.394.052 | 18.114.175.102 | 18.114.175.102 |
| Other projects | 14.002.285.466 | 14.002.285.466 | 13.810.618.799 | 13.810.618.799 |
| **- Periodic maintenance and repair** | **206.481.482** | **206.481.482** | **206.481.482** | **206.481.482** |
| Nhon Trach 3 Industrial Park | 175.925.926 | 175.925.926 | 175.925.926 | 175.925.926 |
| Wastewater treatment plant – Nhon Trach 3 Industrial Park | 30.555.556 | 30.555.556 | 30.555.556 | 30.555.556 |
| **- Upgrading and improvement of fixed assets** | - | - | - | - |
| | **1.229.624.394.886** | **1.229.520.610.886** | **1.286.929.620.428** | **1.286.929.620.428** |

**10. Movements in tangible fixed assets**

| Items / Fixed asset category | Buildings and structures (2111) | Machinery and equipment (2112) | Transportation equipment (2113) | Office equipment (2114) | Perennial crops and breeding livestock (2115) | Other tangible fixed assets (2118) | TOTAL |
|---|---|---|---|---|---|---|---|
| ***I. Carrying amount*** | **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** |
| - Additions during the year | - | 485.000.000 | - | - | - | - | 485.000.000 |
| - Completed construction in progress | - | - | - | - | - | - | - |
| - Other increases | - | - | - | - | - | - | - |
| - Increase from finance lease assets | - | - | - | - | - | - | - |
| - Other increases | - | - | - | - | - | - | - |
| - Transfer to investment properties | 11.565.728.743 | - | 853.925.225 | - | - | 920.686.915 | 13.340.340.883 |
| - Disposals | - | - | - | - | - | - | - |
| - Other decreases | - | - | - | - | - | - | - |
| **2. Closing balance** | **370.156.061.378** | **42.748.961.166** | **38.652.896.315** | **5.163.254.119** | **3.162.541.660** | **-** | **459.883.714.638** |
| **II. Accumulated depreciation** | | | | | | | |
| **1. Opening 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** |
| - Depreciation expense for the year | 5.912.516.902 | 1.207.118.807 | 1.164.347.250 | 41.473.568 | 73.285.734 | - | 8.398.742.261 |
| - Other increases | - | - | - | - | - | - | - |
| - Transfer to investment properties | 9.592.056.123 | - | 853.925.225 | - | - | 920.686.915 | 11.366.668.263 |
| - Disposals | - | - | - | - | - | - | - |
| - Other decreases | - | - | - | - | - | - | - |
| **2. Closing balance** | **158.004.281.185** | **28.528.034.473** | **25.150.253.972** | **4.987.312.895** | **2.627.828.149** | **-** | **219.297.710.674** |
| **III. Net carrying amount** | | | | | | | |
| **1. Beginning of the period** | **220.037.969.715** | **14.943.045.500** | **14.666.989.593** | **217.414.792** | **607.999.245** | **-** | **250.473.418.845** |
| **2. End of the period** | **212.151.780.193** | **14.220.926.693** | **13.502.642.343** | **175.941.224** | **534.713.511** | **-** | **240.586.003.964** |
| | | | | | | | |

Of which:

| | | |
|---|---|---|
| - Net carrying amount of tangible fixed assets at the end of the period pledged as collateral for borrowings: | | **79.245.419.050** |
| - Cost of fully depreciated tangible fixed assets still in use: | **31/12/2025** | **41.951.219.745** |
| | **30/06/2026** | **37.181.090.337** |

**11. Increases and Decreases in Intangible Assets**

| Items \ Fixed asset category | Land Use Rights | Software | Other Intangible Assets | Total |
|---|---|---|---|---|
| | | | | |
| 1. Historical Cost of Intangible Assets | | | | |
| **Opening balance** | **48.359.481.864** | **3.832.583.802** | **281.011.400** | **52.473.077.066** |
| **Additions during the period** | - | - | - | - |
| *Acquisitions, transfers and capital contributions* | - | - | - | - |
| **Reductions during the period** | - | - | - | - |
| *Disposals and sales* | | - | - | - |
| **Closing balance** | **48.359.481.864** | **3.832.583.802** | **281.011.400** | **52.473.077.066** |
| 2. Accumulated Amortization | | | | - |
| **Opening balance** | - | **3.698.128.343** | **281.011.400** | **3.979.139.743** |
| **Amortization during the period** | - | **6.414.450** | - | **6.414.450** |
| Increase in amortization during the period | - | 6.414.450 | - | 6.414.450 |
| **Reduction in amortization during the period** | - | - | - | - |
| **Closing balance** | - | **3.704.542.793** | **281.011.400** | **3.985.554.193** |
| 3. Net Book Value | | | | |
| **Beginning of period** | **48.359.481.864** | **134.455.459** | - | **48.493.937.323** |
| **End of period** | **48.359.481.864** | **128.041.009** | - | **48.487.522.873** |
| | | | | |

Of which:

- Net book value of intangible assets at year-end pledged as collateral for borrowings: **40.121.481.864**
- Cost of intangible assets fully amortized but still in use at year-end: **3.847.079.202**

**12. Increases and decreases in finance lease fixed assets**

**13. Biological assets**

**14. Increases and decreases in investment properties**

| Items | Beginning balance | Increases during the year | Decreases during the year | Ending balance |
|---|---|---|---|---|
| | | | | |
| **a) Investment Property Held for Lease** | | | | |
| **Cost** | **1.772.573.600.916** | **13.487.100.142** | **-** | **1.786.060.701.058** |
| - Land use rights | 33.087.548.491 | | | 33.087.548.491 |
| - Buildings | 325.734.352.430 | 9.759.980.480 | - | 335.494.332.910 |
| *Of which: - Additions from completed construction and acquisitions* | | | | |
| *- Additions due to reclassification from owner-occupied property* | | *9.759.980.480* | | |
| - Buildings and Land use rights | | | | - |
| - Infrastructure | 1.413.751.699.995 | 3.727.119.662 | | 1.417.478.819.657 |
| *Of which: - Additions from completed construction and acquisitions* | | *146.759.259* | | |
| *- Additions due to reclassification from owner-occupied property* | | 3.580.360.403 | | |
| **Accumulated depreciation** | **815.033.439.713** | **49.125.523.896** | **-** | **864.158.963.609** |
| - Land use rights | 5.850.047.778 | 391.238.514 | | 6.241.286.292 |
| - Buildings | 96.428.102.777 | 11.814.109.975 | - | 108.242.212.752 |
| *Of which: - Depreciation charge for the year* | | *4.027.802.115* | | *4.027.802.115* |
| *- Depreciation adjusted from owner-occupied property* | | *7.786.307.860* | | *7.786.307.860* |
| - Buildings and Land use rights | | | | - |
| - Infrastructure | 712.755.289.158 | 36.920.175.407 | - | 749.675.464.565 |
| *Of which: - Depreciation charge for the year* | | *33.339.815.004* | | *33.339.815.004* |
| *- Depreciation adjusted from owner-occupied property* | | *3.580.360.403* | | *3.580.360.403* |
| **Net book value** | **957.540.161.203** | **-** | **-** | **921.901.737.449** |
| - Land use rights | 27.237.500.713 | | - | 26.846.262.199 |
| - Buildings | 229.306.249.653 | | - | 227.252.120.158 |
| - Buildings and Land use rights | - | | | |
| - Infrastructure | 700.996.410.837 | | - | 667.803.355.092 |
| **b) Investment Property Held for Capital Appreciation** | | | | |
| **Cost** | | | | |
| - Land use rights | | | | |
| - Buildings | | | | |
| - Buildings and Land use rights | | | | |
| - Infrastructure | | | | |
| **Impairment losses** | | | | |
| - Land use rights | | | | |
| - Buildings | | | | |
| - Buildings and Land use rights | | | | |
| - Infrastructure | | | | |
| **Net book value** | | | | |
| - Land use rights | | | | |
| - Buildings | | | | |
| - Buildings and Land use rights | | | | |
| - Infrastructure | | | | |

Of which:

| | | |
|---|---|---|
| - Net book value of investment property at year-end pledged as collateral for borrowings: | | 412.727.198.604 |
| - Cost of fixed assets fully depreciated but still in use at year-end: | 31/12/2025 | 59.085.691.949 |
| | 30/06/2026 | 68.817.696.863 |

**15 . Deferred expenses**

| Items | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| **a) Short-term** | **12.191.140.383** | **1.670.201.061** |
| - Insurance expenses | 479.662.065 | 633.892.863 |
| - Tools and equipment issued for use | 90.734.504 | 73.806.993 |
| - Land lease expenses and infrastructure usage fees | 11.054.200.155 | - |
| - Other expenses | 566.543.659 | 962.501.205 |
| **b) Long-term** | **390.233.510.104** | **399.572.478.800** |
| - Repair and maintenance expenses of | 2.737.059.636 | 4.082.415.073 |
| - Tools and equipment issued for use | 1.191.167.618 | 1.516.003.911 |
| - Land lease expenses for industrial parks and commercial land areas | 361.527.475.445 | 370.137.339.884 |
| - Other expenses | 24.777.807.405 | 23.836.719.932 |
| | **402.424.650.487** | **401.242.679.861** |

| | | |
|---|---|---|
| **16 . Other assets** | - | - |

## 17 . Borrowings and finance lease liabilities

| | | Beginning of the period | | During the period | | Cumulative | | End of the period | |
|---|---|---|---|---|---|---|---|---|---|
| | | Value | Amount repayable | Increase | Decrease | Increase | Decrease | Increase | Decrease |
| | | VND | VND | VND | VND | VND | VND | VND | VND |
| **a)** | **Short-term borrowings** | **2.266.741.375.301** | **2.266.741.375.301** | **1.692.661.319.532** | **2.001.883.999.819** | **3.666.757.900.718** | **3.812.245.973.451** | **2.121.253.302.568** | **2.121.253.302.568** |
| | ***Short-term borrowings*** | ***2.218.094.221.737*** | ***2.218.094.221.737*** | ***1.675.905.685.474*** | ***1.989.446.201.882*** | ***3.650.002.266.660*** | ***3.787.370.377.577*** | ***2.080.726.110.820*** | ***2.080.726.110.820*** |
| | - Vietnam Bank for Agriculture and Rural Development – Đong Nai Branch (Agribank) | 638.882.212.737 | 638.882.212.737 | 343.133.078.300 | 582.295.794.947 | 859.647.223.813 | 989.787.363.947 | 508.742.072.603 | 508.742.072.603 |
| | - Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Sai Gon Branch (VietinBank) | 330.146.940.000 | 330.146.940.000 | 196.830.522.079 | 413.279.771.262 | 657.675.337.536 | 835.975.058.957 | 151.847.218.579 | 151.847.218.579 |
| | - China Construction Bank | | - | | | 159.360.460.000 | - | 159.360.460.000 | 159.360.460.000 |
| | - Bank Sinopac - Ho Chi Minh City Branch | 12.448.800.000 | 12.448.800.000 | 115.491.135.920 | 86.336.979.229 | 249.273.435.920 | 98.785.779.229 | 162.936.456.691 | 162.936.456.691 |
| | - Military Commercial Joint Stock Bank | 145.522.350.000 | 145.522.350.000 | 139.903.484.700 | 145.522.350.000 | 139.903.484.700 | 145.522.350.000 | 139.903.484.700 | 139.903.484.700 |
| | - Joint Stock Commercial Bank for Investment and Development of Vietnam – East Dong Nai Branch (BIDV) | 303.808.116.000 | 303.808.116.000 | 231.637.315.750 | 171.037.315.750 | 231.637.315.750 | 474.845.431.750 | 60.600.000.000 | 60.600.000.000 |
| | - Prosperity and Growth Commercial Joint Stock Bank | 289.389.660.000 | 289.389.660.000 | 271.390.200.000 | 288.898.411.627 | 540.836.411.627 | 578.288.071.627 | 251.938.000.000 | 251.938.000.000 |
| | - E.Sun Commercial Bank Ltd. (E.Sun Bank) | 143.194.158.000 | 143.194.158.000 | - | - | 260.999.594.000 | 143.194.158.000 | 260.999.594.000 | 260.999.594.000 |
| | - Vietnam International Commercial Joint Stock Bank – Dong Nai Branch (VIB) | 209.244.655.000 | 209.244.655.000 | 317.846.228.725 | 166.270.179.067 | 490.995.283.314 | 375.514.834.067 | 324.725.104.247 | 324.725.104.247 |
| | - Ho Chi Minh City Development Joint Stock Commercial Bank – Dong Nai Branch (HDBank – Dong Nai Branch) | 145.457.330.000 | 145.457.330.000 | 59.673.720.000 | 135.805.400.000 | 59.673.720.000 | 145.457.330.000 | 59.673.720.000 | 59.673.720.000 |
| | ***Current portion of long-term borrowings*** | ***48.647.153.564*** | ***48.647.153.564*** | ***16.755.634.058*** | ***12.437.797.937*** | ***16.755.634.058*** | ***24.875.595.874*** | ***40.527.191.748*** | ***40.527.191.748*** |
| | - Petrolimex Group Commercial Joint Stock Bank (PGBank) | 29.824.000.000 | 29.824.000.000 | 5.688.000.000 | 7.456.000.000 | 5.688.000.000 | 14.912.000.000 | 20.600.000.000 | 20.600.000.000 |
| | - Joint Stock Commercial Bank for Foreign Trade of Vietnam – East Dong Nai Branch (Vietcombank) | 18.823.153.564 | 18.823.153.564 | 11.067.634.058 | 4.981.797.937 | 11.067.634.058 | 9.963.595.874 | 19.927.191.748 | 19.927.191.748 |
| | | **2.266.741.375.301** | **2.266.741.375.301** | **1.692.661.319.532** | **2.001.883.999.819** | **3.666.757.900.718** | **3.812.245.973.451** | **2.121.253.302.568** | **2.121.253.302.568** |
| **b)** | **Long-term borrowings** | **118.071.592.801** | **118.071.592.801** | - | **16.755.634.058** | - | **16.755.634.058** | **101.315.958.743** | **101.315.958.743** |
| | ***Long-term borrowings*** | ***118.071.592.801*** | ***118.071.592.801*** | - | ***16.755.634.058*** | - | ***16.755.634.058*** | ***101.315.958.743*** | ***101.315.958.743*** |
| | - Petrolimex Group Commercial Joint Stock Bank (PGBank) - Dong Nai Branch | 7.368.000.000 | 7.368.000.000 | - | 5.688.000.000 | - | 5.688.000.000 | 1.680.000.000 | 1.680.000.000 |
| | - Joint Stock Commercial Bank for Foreign Trade of Vietnam – East Dong Nai Branch (Vietcombank) | 110.703.592.801 | 110.703.592.801 | - | 11.067.634.058 | - | 11.067.634.058 | 99.635.958.743 | 99.635.958.743 |
| | | - | - | | | | | - | - |
| | **Total** | **2.384.812.968.102** | **2.384.812.968.102** | **1.692.661.319.532** | **2.018.639.633.877** | **3.666.757.900.718** | **3.829.001.607.509** | **2.222.569.261.311** | **2.222.569.261.311** |

**18 . Trade payables**

| Items | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **a) Short-term trade payables** | | |
| **Related parties** | **712.441.148** | **337.496.246** |
| **Others** | **12.415.807.239** | **68.166.793.246** |
| - Hai An Infrastructure Construction Joint Stock Company | 7.084.289.045 | - |
| - Branch of AASC Audit Firm Company Limited | 493.000.000 | - |
| - Ha Vuong Phat Service And Trading Building Invesment Company Limited | - | 16.458.244.500 |
| - Tam Thanh Tai Trading Service And Manufacturing Company Limited | - | 15.931.108.000 |
| - Mien Dong Agricultural Products Trading and Services Co., Ltd. | - | 15.176.103.000 |
| - Tai Loc Vietnam Trading and Service Co., Ltd | - | 8.715.249.000 |
| - Ly Gia Bao Private Enterprise | 1.249.658.449 | 1.249.658.449 |
| - Bao Phuc Khang One Member Co., Ltd | 908.907.273 | 908.907.273 |
| - Other payables | 2.679.952.472 | 9.727.523.024 |
| | **13.128.248.387** | **68.504.289.492** |
| **b) Long-term trade payables** | - | - |

**c) Trade payables to related parties**

| Items | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **c.1) Short term** | **712.441.148** | **337.496.246** |
| - Tin Nghia Professional Security Services Corporation | 610.008.000 | 239.760.000 |
| - Tin Nghia Petrol Joint - Stock Company | 97.478.270 | 92.397.590 |
| - Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa | 2.592.000 | 3.024.000 |
| - Tin Nghia Industrial Park Development Joint Stock Company | 2.362.878 | 2.314.656 |
| **c.2) Long term** | - | - |
| | **712.441.148** | **337.496.246** |

**19 . Advances from customers**

| Items | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **a) Short term** | **150.690.003.720** | **81.346.065.069** |
| ***Related parties*** | - | ***82.846.385*** |
| - Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa | - | 82.846.385 |
| ***Other parties*** | ***150.690.003.720*** | ***81.263.218.684*** |
| - Petrovietnam Power Corporation | 74.000.000.000 | 74.000.000.000 |
| - Dai Phuoc Trading and Investment Development Company Limited | 29.700.000.000 | |
| - Phuoc Long Real Estate Investment Services Company Limited | 25.300.000.000 | |
| - Other entities | 21.690.003.720 | 7.263.218.684 |
| **b) Long term** | **80.000.000.000** | **80.000.000.000** |
| - Petrovietnam Power Corporation | 80.000.000.000 | 80.000.000.000 |
| | **230.690.003.720** | **161.346.065.069** |

**20 . Dividends and profit payables**

| **Items** | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| Dividends and profit payables | 508.103.600 | 508.103.600 |
| | **508.103.600** | **508.103.600** |

## 21 . Taxes and obligations to the State

| | Items | 01/01/2026 | Amount payable during the year | Amount actually paid during the year | 30/06/2026 |
|---|---|---|---|---|---|
| a) | **Taxes payable** | **55.199.360.012** | **27.843.530.915** | **92.786.732.889** | **(9.743.841.962)** |
| - | Short-term | 55.199.360.012 | 27.843.530.915 | 92.786.732.889 | (9.743.841.962) |
| | Value Added Tax (VAT) | 17.066.599.374 | 26.542.482.023 | 43.248.754.474 | 360.326.923 |
| | Corporate Income Tax | 37.930.870.503 | - | 48.296.268.147 | (10.365.397.644) |
| | Personal Income Tax | 121.239.161 | 1.135.731.026 | 1.090.543.419 | 166.426.768 |
| | Other taxes | 80.650.974 | 165.317.866 | 151.166.849 | 94.801.991 |
| - | Long-term | - | - | - | - |
| | Value Added Tax | | | | |
| | Corporate Income Tax | | | | |
| | Personal Income Tax | | | | |
| | Other taxes | | | | |
| b) | **Taxes receivable** | **122.012.250** | **31.502.974.029** | **31.380.961.779** | - |
| - | Short-term | 122.012.250 | 31.502.974.029 | 31.380.961.779 | - |
| | Value Added Tax | | | | |
| | Corporate Income Tax | | | | |
| | Personal Income Tax | | | | |
| | Land tax, land rental | 122.012.250 | 31.502.974.029 | 31.380.961.779 | - |
| | Other taxes | | | | |
| - | Long-term | - | - | - | - |
| | Value Added Tax | | | | |
| | Corporate Income Tax | | | | |
| | Personal Income Tax | | | | |
| | Other taxes | | | | |
| | **Total** | **55.321.372.262** | **59.346.504.944** | **124.167.694.668** | **(9.743.841.962)** |

## 22 . Accrued expenses

| | Items | 30/06/2026 | 01/01/2026 |
|---|---|---|---|
| | | VND | VND |
| - | **Short-term** | ***95.539.397.995*** | ***85.740.978.277*** |
| | *Cost of infrastructure of industrial park's cost of goods sold* | *81.829.415.127* | *75.915.510.909* |
| | *Interest expenses* | *6.017.197.524* | *1.917.740.257* |
| | *Other accrued expenses* | *7.692.785.344* | *7.907.727.111* |
| - | **Long-term** | - | - |
| | | **95.539.397.995** | **85.740.978.277** |

## 23 . Other payables

| | Items | 30/06/2026 | 01/01/2026 |
|---|---|---|---|
| | | **VND** | **VND** |
| a) | **Short-term** | **56.111.431.184** | **250.618.996.001** |
| | Trade union funds | 130.623.003 | 43.479.001 |
| | Short-term deposits and security deposits received | 3.152.631.250 | 2.802.631.250 |
| | Land lease deposit payable for industrial parks | 51.114.536.209 | 46.840.460.159 |
| | VAT payable according to Government Inspectorate Conclusion | - | 53.500.000.000 |
| | Payable to Dong Nai Provincial Party Committee pursuant to Judgment No. 09/2026/HS-ST dated 20/01/2026 of Dong Nai Provincial People's Court | - | 125.241.387.809 |
| | Other payables and obligations | 1.713.640.722 | 22.191.037.782 |
| | ***Of which: Other short-term receivables from related parties*** | | |
| | *- Dong Nai Provincial Party Committee* | - | *125.241.387.809* |
| | *- Tin Nghia Professional Security Services Corporation* | *170.000.000* | *170.000.000* |
| | *- Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa* | *40.000* | - |

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | **VND** | **VND** |
| **b) Long-term** | **48.507.875.104** | **48.079.016.308** |
| Long-term deposits and security deposits received | *9.388.269.254* | *8.959.410.458* |
| Payable to Long Thanh District Compensation Council for compensation expenses of Tam Phuoc Industrial Park project | *26.674.087.676* | *26.674.087.676* |
| Land lease payable for Nhon Trach 3 Industrial Park and Tan Bien Market | *12.445.518.174* | *12.445.518.174* |
| ***Of which: Other long-term receivables from related parties*** | | |
| - *Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa* | *2.000.000.000* | *2.000.000.000* |
| - *Tuan Loc Commodities Company Limited* | *248.400.000* | *248.400.000* |
| **c) Overdue unpaid liabilities** | - | - |

**24 . Deferred revenue**

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| **a. Short-term** | | |
| - Nhon Trach 3 Industrial Park | 108.092.175.771 | 70.276.886.874 |
| - An Phuoc Industrial Park | 61.368.431.387 | 44.201.563.741 |
| - Ong Keo Industrial Park | 30.774.638.617 | 19.546.286.472 |
| - Tan Phu Industrial Park | 9.019.896.734 | 6.124.693.150 |
| - 6D Industrial Park | 2.085.316.465 | - |
| - Other items | 902.894.835 | 528.600.214 |
| | **212.243.353.809** | **140.678.030.451** |
| **b Long-term** | | |
| - Nhon Trach 3 Industrial Park | 2.157.373.004.219 | 2.133.348.299.859 |
| - An Phuoc Industrial Park | 1.452.109.202.009 | 1.381.249.936.861 |
| - Ong Keo Industrial Park | 442.745.229.579 | 447.387.789.113 |
| - Tan Phu Industrial Park | 182.209.621.277 | 185.271.967.855 |
| | **4.234.437.057.084** | **4.147.257.993.688** |

| | | |
|---|---|---|
| **25 . Issued bonds** | - | - |
| **26 . Preference shares classified as liabilities** | - | - |

**27 . Provisions**

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Long-term provisions | 4.340.049.980 | 4.343.949.980 |

**28 . Deferred tax assets and deferred tax liabilities**

**a- Deferred tax assets**

| | This year | Previous year |
|---|---|---|
| | VND | VND |
| Opening balance | - | - |
| Arising during the year | - | (1.422.566.836) |
| Reversal during the year | - | (1.422.566.836) |
| Closing balance | - | - |

**b- Deferred tax liabilities**

| | This year | Previous year |
|---|---|---|
| | VND | VND |
| Opening balance | 6.119.847.989 | 38.759.460.262 |
| Deferred tax liabilities arising from taxable temporary differences | - | (1.422.566.836) |
| Reversal of deferred tax liabilities previously recognized in prior years – Formosa | (816.302.713) | (816.302.713) |

| | This year | Previous year |
|---|---|---|
| | VND | VND |
| Reversal of deferred tax liabilities previously recognized in prior years – Tan Van | - | (30.400.742.724) |
| Closing balance | 5.303.545.276 | 6.119.847.989 |

## 29 Equity

### a) Statement of changes in equity

| Items | Items of owner's equity | | | | |
|---|---|---|---|---|---|
| | **Share capital** | **Share premium** | **Development investment fund** | **Retained earnings and other reserves** | **Total** |
| **Opening balance of prior year** | **2.000.000.000.000** | **5.634.952.321** | **128.018.554.241** | **798.224.829.445** | **2.931.878.336.007** |
| - Capital increase in prior year | | | | | - |
| - Profit for prior year | | | | 498.664.605.686 | **498.664.605.686** |
| - Other increases | | | | | - |
| - Capital decrease in prior year | | | | | - |
| - Loss for prior year | | | | | - |
| - Dividend distribution | | | | (220.000.000.000) | **(220.000.000.000)** |
| - Appropriation to bonus and welfare | | | | (6.000.000.000) | **(6.000.000.000)** |
| - Transfer to development investment | | | 12.345.123.807 | (12.345.123.807) | - |
| **Opening balance of current year** | **2.000.000.000.000** | **5.634.952.321** | **140.363.678.048** | **1.058.544.311.324** | **3.204.542.941.693** |
| - Capital increase in current year | | | | | - |
| - Profit for current year | | | | 40.505.984.442 | **40.505.984.442** |
| - Other increases | | | | | - |
| - Capital decrease in current year | | | | | - |
| - Loss for current year | | | | | - |
| - Other decreases | | | | | - |
| - Bonus payment for members of the Board of Directors, Board of | | | | (1.345.000.000) | **(1.345.000.000)** |
| - Appropriation to bonus and welfare | | | | (6.000.000.000) | **(6.000.000.000)** |
| - Appropriation to investment and | | | 9.973.292.114 | (9.973.292.114) | - |
| **Closing balance** | **2.000.000.000.000** | **5.634.952.321** | **150.336.970.162** | **1.081.732.003.652** | **3.237.703.926.135** |

### b) Details of contributed capital by owners

| | Rate | 30/06/2026 | Rate | 01/01/2026 |
|---|---|---|---|---|
| | % | VND | % | VND |
| - Dong Nai Provincial Party Committee Office | 48,06% | 961.250.000.000 | 48,06% | 961.250.000.000 |
| - Saigon Investment Construction And Building Construction Material Corporation | 2,66% | 53.139.390.000 | 24,96% | 499.139.390.000 |
| - Other shareholders | 49,28% | 985.610.610.000 | 26,98% | 539.610.610.000 |
| | **100%** | **2.000.000.000.000** | **100%** | **2.000.000.000.000** |

### c) Transactions with owners and distribution of dividends and profits

| Items | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| - Contributed capital | 2.000.000.000.000 | 2.000.000.000.000 |
| *+ Opening balance of contributed capital* | *2.000.000.000.000* | *2.000.000.000.000* |
| *+ Increase in contributed capital during the year* | | |
| *+ Decrease in contributed capital during the year* | | |
| *+ Closing balance of contributed capital* | *2.000.000.000.000* | *2.000.000.000.000* |
| - Dividends and profit distribution | | |
| *+ Opening balance of dividends and profit payables* | 508.103.600 | 417.984.000 |

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| *+ Dividends and profit payable during the year* | | |
| *. Dividends and profits distributed from previous year's profit* | | *220.000.000.000* |
| *+ Dividends and profit paid in cash* | | |
| *. Dividends and profits distributed from previous year's profit* | | *(219.909.880.400)* |
| *+ Closing balance of dividends and profit payables* | 508.103.600 | 508.103.600 |

**d) Shares**

| Items | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| - Number of shares registered for issuance | 200.000.000 | 200.000.000 |
| - Number of shares issued to the public | 200.000.000 | 200.000.000 |
| *+ Ordinary shares* | *200.000.000* | *200.000.000* |
| *+ Preference shares (classified as equity)* | | |
| - Number of treasury shares (repurchased shares) | | |
| *+ Ordinary shares* | | |
| *+ Preference shares (classified as equity)* | | |
| - Number of outstanding shares | 200.000.000 | 200.000.000 |
| *+ Ordinary shares* | *200.000.000* | *200.000.000* |
| *+ Preference shares (classified as equity)* | | |

** Par value of outstanding shares: VND 10,000 per share*

**d) Dividends and profit**

| Items | 30/06/2026 | 01/01/2026 |
|---|---|---|
| - Dividends and profits declared after the end of the financial year: | | |
| Dividends declared on ordinary shares or charter capital | | |
| Dividends declared on preference shares | | |
| Stock dividends | | |
| Profit allocated to increase charter capital of investee | | |
| - Accumulated dividends on preference shares not yet recognized | | |

**e) Reasons for changes in equity items**

- Share premium;
- Convertible bond option;
- Development investment fund;
- Treasury shares;
- Other equity reserves;

**g) Income and expenses, gains or losses recognized directly in equity in accordance with specific Vietnamese Accounting Standards (VAS)**

**30 . Revaluation surplus of assets**

**31 . Foreign exchange differences**

**32 . Off–balance sheet items**

**33 . The portion of assets held by the Company belonging to other parties but subject to usage restrictions due to legal limitations, or liabilities that the Company is obligated to settle under contractual agreements or legal regulations (e.g. assets under business cooperation contracts (BCC), blocked funds when a public company issues/offers shares to raise capital from shareholders, etc.)**

**34 . Other disclosures considered necessary by the Company to provide useful information to users of financial statements**

**a). Assets leased out**

The Corporation is leasing assets under operating lease contracts. As of 30 June 2026, future minimum lease receivables under operating lease contracts are presented as follows

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| - Within 1 year | 492.858.499.662 | 366.059.886.175 |
| - From over 1 year to 5 years | 1.277.176.254.469 | 1.134.352.676.861 |
| - Over 5 years | 5.276.289.991.816 | 4.953.831.320.968 |

**b).Leased-in assets**

The Corporation leases assets under operating lease contracts. As of 30 June 2026, future minimum lease payments under non-cancellable land lease contracts are presented as follows:

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| - Within 1 year | 41.692.280.981 | 54.750.253.274 |
| - From over 1 year to 5 years | 174.484.625.388 | 228.297.876.336 |
| - Over 5 years | 1.139.713.788.133 | 1.525.568.480.797 |

**VII Additional information for items presented in the Statement of Profit or Loss**

**1 . Total revenue from sale of goods and provision of services**

Unit: VND

| Items | Quarter 2/2026 | Quarter 2/2025 |
|---|---|---|
| **a) Revenue** | **1.968.453.089.663** | **2.154.128.180.132** |
| - Revenue from sale of goods and merchandise (excluding Revenue from sale and disposal of investment properties) | 1.846.304.429.005 | 2.043.927.878.401 |
| - Revenue from industrial park infrastructure business | 101.235.861.809 | 87.623.833.290 |
| - Revenue from provision of services (excluding construction services) | 13.448.032.611 | 11.436.559.656 |
| - Revenue from real estate business | 7.464.766.238 | 11.139.908.785 |
| **b) Revenue from related parties** | **5.707.809.051** | **720.060.942.972** |
| Tin Nghia Petrol Joint - Stock Company | 692.225.475 | 896.800.008 |
| Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa | 1.414.361.762 | 281.885.436 |
| Tin Nghia - Phuong Dong Industrial Park Joint Stock Company | - | 20.196.000 |
| Japanese SMEs Development JSC | 1.607.345.553 | 1.692.047.501 |
| Tin Nghia Professional Security Services Corporation | 472.222.221 | 472.222.221 |
| Thong Nhat Joint - Stock Company | 3.516.480 | 12.147.840 |
| Thong Nhat Real Estate Joint Stock Company | 1.782.000 | 11.340.000 |
| Tin Nghia Transport Joint Stock Company | 16.604.380 | 83.193.886 |
| Tuan Loc Commodities Company Limited | 1.007.294.225 | 589.027.602.992 |
| Olympic Coffee Joint Stock Company | 492.456.955 | 127.563.507.088 |
| **Total** | **1.968.453.089.663** | **2.154.128.180.132** |

**2 . Deductions from revenue**

| Items | Quarter 2/2026 | Quarter 2/2025 |
|---|---|---|
| - Trade discounts | | |
| - Sales discounts | | |
| - Sales returns | | |
| **Total** | - | - |

**3 . Cost of goods sold**

| Items | Quarter 2/2026 | Quarter 2/2025 |
|---|---|---|
| - Cost of sold products and goods (excluding carrying amount and disposal cost of investment properties) | 1.846.897.620.242 | 2.040.891.724.011 |
| - Cost of industrial park infrastructure business | 37.920.729.225 | 35.236.167.383 |
| - Cost of services rendered (including construction services) | 10.324.104.131 | 10.438.544.508 |
| - Cost of real estate business | 7.253.082.575 | 3.832.744.151 |
| **Total** | **1.902.395.536.173** | **2.090.399.180.053** |

**4 . Profit/loss from sale and disposal of investment properties**

| Items | Quarter 2/2026 | Quarter 2/2025 |
|---|---|---|
| - Revenue from sale and disposal of investment properties | | |
| - Carrying amount of investment properties | | |
| - Disposal and related expenses | | |
| **Profit/loss from sale and disposal of investment properties** | - | - |

**5 . Financial income**

| Items | Quarter 2/2026 | Quarter 2/2025 |
|---|---|---|
| - Interest income from deposits and loans | 16.127.650.906 | 16.843.578.405 |
| - Gain from sale and disposal of financial investments | - | - |
| - Dividends and profits received in cash or non-monetary assets | 133.119.420.900 | 37.176.026.700 |
| - Foreign exchange gains arising during the period | 161.539 | 3.691.240.156 |
| - Foreign exchange gains from revaluation of ending balances | 30.249.509 | 645.391.430 |
| - Interest income from deferred payment sales (installment sales) | 48.901.136.123 | 41.871.042.987 |
| **Total** | **198.178.618.977** | **100.227.279.678** |

**6 . Financial expenses**

| Items | Quarter 2/2026 | Quarter 2/2025 |
|---|---|---|
| - Interest expenses | 52.633.686.229 | 43.819.730.851 |
| - Loss from sale and disposal of financial investments | - | - |
| - Foreign exchange losses arising during the period | 2.577 | 2.053.416.845 |
| - Foreign exchange losses from revaluation of ending balances | 1.913.572 | (1.933.568.816) |
| - Interest expense from deferred payment purchases | 367.120.678 | |
| - Provision for decline in value of trading securities and impairment of investments in other entities | 15.723.940.182 | 8.155.388.445 |
| - Other financial expenses | 413.600.000.000 | 9.396.760 |
| **Total** | **482.326.663.238** | **52.104.364.085** |

**7 . Other income**

| Items | Quarter 2/2026 | Quarter 2/2025 |
|---|---|---|
| - Gain from disposal of fixed assets (FAs) | - | - |
| - Disposal of packaging materials and tools | - | 70.507.154 |
| - Gain from revaluation of assets upon capital contribution | - | |
| - Income from penalties received | - | |
| - Tax reductions | - | |
| - Subsidies, grants, and donations received are recorded as other income. | - | |
| - Income from infrastructure transfer fees | - | |
| - Income from the transfer of project investment costs | 295.000.000.000 | |
| - Other items | 3.290.000.500 | 2.905.907 |
| **Total** | **298.290.000.500** | **73.413.061** |

**8 . Other expenses**

| Items | Quarter 2/2026 | Quarter 2/2025 |
|---|---|---|
| - Penalties | 206.434.010 | |
| - Expenses on disposal of fixed assets | - | (306.481.482) |
| - Loss from disposal of fixed assets | 772.936.479 | 583.451.466 |
| - Depreciation of inactive fixed assets | - | - |
| - Loss from cancelled transactions | 77.245.446.827 | |
| - Other expenses | 223.603.607 | 306.481.482 |
| **Total** | **78.448.420.923** | **583.451.466** |

**9 . Selling and administrative expenses**

| | Items | Quarter 2/2026 | Quarter 2/2025 |
|---|---|---|---|
| a) | **Administrative expenses incurred during the period** | **18.723.505.583** | **38.077.087.683** |
| - | Management staff costs | 5.180.802.756 | 8.216.372.956 |
| - | Materials and supplies | 352.225.427 | 474.195.616 |
| - | Depreciation of fixed assets | 775.113.147 | 1.064.012.374 |
| - | Taxes, fees and charges | 229.646.430 | 2.851.489.421 |
| - | Outside services | 3.414.213.853 | 4.154.916.656 |
| - | Provision expenses | 8.146.059.037 | 20.293.461.560 |
| - | Other cash expenses | 625.444.933 | 1.022.639.100 |
| b) | **Selling expenses incurred during the period** | **3.555.009.716** | **9.079.485.599** |
| - | Labour costs | 911.964.232 | 1.455.076.929 |
| - | Raw materials and supplies | 401.183.287 | 1.538.765.481 |
| - | Depreciation of fixed assets | 357.823.798 | 303.327.810 |

| | | Quarter 2/2026 | Quarter 2/2025 |
|---|---|---|---|
| - | Outside services | 1.474.716.317 | 5.141.247.138 |
| - | Other cash expenses | 409.322.082 | 641.068.241 |
| **c)** | **Reduction of selling and administrative expenses** | - | - |
| - | Reversal of provision for receivables | | - |
| - | Other reductions | | - |

**10 . Expenses by nature**

| Items | Quarter 2/2026 | Quarter 2/2025 |
|---|---|---|
| - Raw materials and supplies | 4.142.970.183 | 59.204.670.812 |
| - Labour costs | 6.392.717.196 | 10.116.019.885 |
| - Depreciation of fixed assets | 22.270.377.881 | 22.968.729.517 |
| - Provision expenses | 8.146.059.037 | 20.293.461.560 |
| - Outside services | 24.726.812.108 | 25.769.041.467 |
| - Other cash expenses | 11.562.098.536 | 13.558.581.914 |
| **Total** | **77.241.034.941** | **151.910.505.155** |

**11 . Corporate income tax expense**

| Items | The first six months of 2026 | The first six months of 2 |
|---|---|---|
| **a). Current income tax expense** | | |
| **- Accounting profit before tax** | **39.689.681.729** | **411.606.453.223** |
| ***Corporate income tax from core business activities*** | ***36.491.189.826*** | ***406.621.152.952*** |
| Total accounting profit before CIT | | |
| Adjustments increasing taxable income | 10.058.113.426 | 156.752.139.863 |
| Adjustments decreasing taxable income | (104.297.888.745) | (37.551.594.642) |
| Taxable income | (57.748.585.493) | 525.821.698.173 |
| Current CIT expense (tax rate 20%) | - | 105.164.339.635 |
| **Current CIT expense (tax rate 20%)** | - | **105.164.339.635** |
| ***Corporate income tax from real estate business*** | | |
| Total accounting profit from real estate activities | ***(883.021.661)*** | ***4.985.300.271*** |
| Adjustments increasing taxable income | 7.259.981.409 | 8.787.806.895 |
| Adjustments decreasing taxable income | (3.178.467.845) | (3.704.726.763) |
| Taxable income | 3.198.491.903 | 10.068.380.403 |
| **Current CIT expense** | - | **10.068.380.402** |
| Adjustments of prior-year CIT expense recognized in current year | | |
| Tax exemption or reduction | - | (1.322.336.032) |
| **Total current CIT expense** | - | **105.855.679.683** |
| CIT payable at beginning of year năm | 37.930.870.503 | 21.847.008.267 |
| CIT paid during the year năm | 48.296.268.147 | 22.367.585.267 |
| **CIT payable at end of year** | **(10.365.397.644)** | **105.335.102.683** |

| **b). Deferred income tax** | **Quarter 2/2026** | **Quarter 2/2025** |
|---|---|---|
| | VND | VND |
| b.1) Deferred tax liabilities | | |
| - Tax rate used for determining deferred tax liabilities | 20% | 20% |
| - Deferred tax liabilities arising from deductible temporary differences | 5.303.545.276 | 6.119.847.989 |
| **Deferred tax liabilities** | **5.303.545.276** | **6.119.847.989** |
| b.2) Deferred tax expense | | |
| - Deferred tax income arising from deductible temporary differences | - | (1.422.566.836) |
| - Deferred tax income arising from reversal of deferred tax liabilities | (816.302.713) | (31.217.045.437) |
| | **(816.302.713)** | **(32.639.612.273)** |

**VIII . Additional information for items presented in the Statement of Cash Flows**

1 . Cash held by the enterprise but not available for use
2 . Non-cash transactions affecting future cash flows
3 . Amount of loans received during the period
4 . Amount of principal repayments during the period
5 . Acquisition and disposal of subsidiaries during the reporting period

**IX . Other information**

In addition to related party transactions disclosed in the above notes, the Company also had the following transactions with related parties during the year:

| | Relationship | Quarter 2/2026 | Quarter 2/2025 |
|---|---|---|---|
| | | VND | VND |
| **Purchase of goods and services** | | **2.546.794.380** | **80.747.307.682** |
| Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa | Subsidiary | 7.200.000 | 225.323.326 |
| Tin Nghia Petrol Joint - Stock Company | Subsidiary | 325.217.212 | 235.673.605 |
| Dong Nai Import Export Processing Agricultural Products And Foods JSC (Donafoods) | Subsidiary | 93.000.000 | 100.638.890 |
| Tin Nghia Industrial Park Development Joint Stock Company | Subsidiary | 3.616.650 | 2.143.200 |
| Tin Nghia Professional Security Services Corporation | Subsidiary | 1.707.366.666 | 2.368.580.907 |
| Tin Nghia - Phuong Dong Industrial Park Joint Stock Company | Subsidiary | 9.259.259 | 4.629.630 |
| Dinh Quang Construction Investment Joint Stock Company | Associate | 12.592.593 | 345.657.828 |
| Nhon Trach Green Trees Corporation | Other related party | - | 30.000.000 |
| Nhon Trach New Industry City Company Limited | Other related party | - | 76.812.240.000 |
| Petro Vietnam Phuoc An Port Investment & Operation Joint Stock Company | Other related party | 388.542.000 | 622.420.296 |
| **Interest income from loans and late payment interest** | | **8.732.495.054** | **12.808.891.965** |
| Nhon Trach Investment Joint-Stock Company | Subsidiary | - | 384.589.392 |
| Japanese SMEs Development JSC | Subsidiary | 632.073.533 | 128.123.013 |
| Olympic Coffee Joint Stock Company | Other related party | 3.060.279.440 | 4.549.174.344 |
| Tin Nghia - A Chau Investment Joint Stock Company | Other related party | 5.040.142.081 | 5.683.966.317 |
| Tuan Loc Commodities Company Limited | Other related party | - | 2.063.038.899 |
| **Other short-term investments** | | **275.400.000.000** | - |
| Tin Nghia - A Chau Investment Joint Stock Company | Other related party | 275.400.000.000 | - |
| **Dividends and profits received** | | **133.119.420.900** | **37.176.026.700** |
| Tin Nghia Petrol Joint - Stock Company | Subsidiary | 1.258.794.400 | 3.776.383.200 |
| Tin Nghia Industrial Park Development Joint Stock Company | Subsidiary | 7.377.000.000 | 14.754.000.000 |
| Tin Nghia - Phuong Dong Industrial Park Joint Stock Company | Subsidiary | 96.000.000.000 | 16.000.000.000 |
| Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa | Subsidiary | 27.273.426.500 | 1.435.443.500 |
| Thong Nhat Joint - Stock Company | Associate | 1.210.200.000 | 1.210.200.000 |
| **Deposits received** | | - | **2.000.000.000** |
| Tin Nghia Logistics Joint Stock Company – ICD Bien Hoa | Subsidiary | - | 2.000.000.000 |

**X . Any modifications or additions to the presentation format, titles, or content of financial statement items compared to the templates issued by the Ministry of Finance (if any)**

*Approved, dated 29 July 2026*

| Prepared by | Chief Accountant | Legal Representative |
|---|---|---|
| Nguyen Nhu Huynh | Nguyen Thi Thuy Van | Tran Trung Tuan |

M.S.D.N: 3600283394 C.T.C.P
TỔNG CÔNG TY TÍN NGHĨA
P. TRẤN BIÊN - TP. ĐỒNG NAI