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# REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of Bong Bach Tuyet Joint Stock Company (hereafter referred to as "the Company") presents this report together with the reviewed interim (separate) financial statements of the Company for the nine-month period ended 30th September 2026.

## 1. General information of the Company

Bong Bach Tuyet Joint Stock Company (hereafter referred to as "the Company") operates under the initial Enterprise Registration Certificate No. 0300715584 dated 28th May 1998 and registration of the 20th amendment dated 09th September 2026 granted by Ho Chi Minh city Department of Finance.

The Company's shares are listed and traded on the Unlisted Public Company Market (Upcom) under the stock code BBT.

Charter capital : VND 196,000,000,000 (Vietnam Dong One Hundred Ninety Six Billion Only).

## 2. Registered office

- ***Head office***
  - Address : No. 550 Au Co street, Bay Hien ward, Ho Chi Minh city, Vietnam.
  - Tel. : +84 (28) 3975 1493 – 3765 2516
  - Tax code : 0 3 0 0 7 1 5 5 8 4

- ***Information on dependent units***

| *No.* | *Name of entity* | *Address* |
|---|---|---|
| 01 | Manufacturing Factory – Bong Bach Tuyet Joint Stock Company | B52-B54/I, Road 2E, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh city. |
| 02 | Representative Office – Bong Bach Tuyet Joint Stock Company (*) | No. 110, Hai Ba Trung street, Quarter 3, Trang Bom Commune, Dong Nai province. |

*(*) The Resolution of the Board of Directors No. 11/2026/NQ-HĐQT dated 28th May 2026 approved the termination of operations of the Representative Office – Bong Bach Tuyet Joint Stock Company.*

- ***Information on subsidiaries***

| No. | Company name | Head office | Main business activities | Ending balance of period | | | Beginning balance | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Capital contribution ratio | Percentage of voting rights | Percentage of ownership interest | Capital contribution ratio | Percentage of voting rights | Percentage of ownership interest |
| 1 | Bach Tuyet Kotton Co., Ltd. (1) | No. 550 Au Co street, Bay Hien ward, HCMC, Vietnam. | Trading medical bandages, medical gauze, medical equipment, medical cotton, pharmaceuticals, medical instruments, medical masks, soaps, detergents, polishing preparations, and sanitary preparations. | 100% | 100% | 100% | 100% | 100% | 100% |

| No. | Company name | Head office | Main business activities | Ending balance of period | | | Beginning balance | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Capital contribution ratio | Percentage of voting rights | Percentage of ownership interest | Capital contribution ratio | Percentage of voting rights | Percentage of ownership interest |
| 2. | Vitavia Care Co., Ltd. | 5th Floor, No. 9 – 19 Ho Tung Mau street, Sai Gon ward, HCMC. | Wholesale of medical and personal care products. | 100% | 100% | 100% | 0% | 0% | 0% |

(1) *Bach Tuyet Kotton Co., Ltd. is undergoing dissolution procedures in accordance with the Resolution of the Board of Directors No. 16/2025/NQ-HĐQT dated 30th September 2025 and the Announcement No. 948865/25 dated 28th October 2025 issued by Ho Chi Minh City Department of Finance.*

## 3. Business activities

- Manufacture of cosmetics, soaps, detergents, polishing and sanitary preparations;
- Manufacture of medical, dental, orthopedic and rehabilitation equipment and instruments;
- Other manufacturing not elsewhere classified;
- Construction of other civil engineering projects;
- Agents, brokers and auctioneers;
- Wholesale of food products;
- Wholesale of other household goods;
- Wholesale of electronic and telecommunications equipment and components;
- Wholesale of other machinery, equipment and spare parts;
- Other specialized wholesale not elsewhere classified;
- Retail sale of fabrics, wool, yarn, sewing thread and other textiles in specialized stores;
- Restaurants and mobile food service activities;
- Real estate activities with owned, leased or used land and property;
- Other business support service activities not elsewhere classified.

## 4. The Board of Directors, the Board of Supervisors and the Board of Management

Members of the Board of Directors, the Board of Supervisors and the Board of Management of the Company during period and as of the date of this report include:

### *4.1 The Board of Directors*

| Full name | Position | Appointed / Reappointed date | Dismissed date |
|---|---|---|---|
| Mr. Nguyen Dong Hai | Chairperson | 08th April 2025 | - |
| Mr. Nguyen Khanh Linh | Vice Chairperson | 20th May 2024 | - |
| Mr. Nguyen Duc Hieu | Member | 08th April 2025 | 13th April 2026 |
| Ms Ngo Thi Thu Trang | Member | 13th April 2026 | - |

### 4.2 *The Board of Supervisors*

| Full name | Position | Appointed / Reappointed date | Dismissed date |
|---|---|---|---|
| Mr. Nguyen Hoang Giang | Head of board | 08th April 2025 | - |
| Ms Tran Bao Ngoc | Member | 20th May 2024 | - |
| Ms Doan Thi Thu Suong | Member | 08th April 2025 | - |

### 4.3 *The Board of Management*

| Full name | Position | Appointed / Reappointed date | Dismissed date |
|---|---|---|---|
| Ms Ngo Thi Thu Trang | General Director | 17th August 2026 | - |
| | Deputy General Director | 01st August 2019 | 17th August 2026 |
| Mr. Nguyen Khanh Linh | General Director | 25th September 2024 | 17th August 2026 |

## 5. Legal representative

The legal representative of the Company during the period and up to 9 September 2026 was Mr. Nguyen Khanh Linh – General Director

Legal representative of the Company from 9 September 2026 and as of the date of this report is Ms Ngo Thi Thu Trang - General Director

## 6. Business results

The interim (separate) financial position and the interim (separate) business results for the nine-month period ended 30th September 2026 of Bong Bach Tuyet Joint Stock Company are expressed in the interim (separate) financial statements for the nine-month period attached to this report from page 08 to page 39.

## 7. Subsequent events

On 12nd October 2026, SGI Holdings Investment JSC purchased 1,203,800 shares, increasing its ownership percentage from 74.94% to 81.08%.

Apart from the above event, in the opinion of the Board of Management, the Company's the interim (separate) financial statements for the nine-month period ended 30th September 2026 would not be seriously affected by any important items, transactions, or any extraordinary events from 30th September 2026 to the date of this Report, which would require any adjustments to the figures or disclosures in the interim (separate) financial statements.

## 8. Auditors

VIETVALUES Audit and Consulting Co., Ltd. has been appointed to perform the review on the Company's interim (separate) Financial Statements for the nine-month period ended 30th September 2026.

## 9. Responsibility of the Board of Management

The Board of Management of the Company is responsible for the preparation of the interim (separate) financial statements for the nine-month period to give a true and fair view on the interim (separate) financial position, the interim (separate) business results and the interim (separate) cash flows of the Company for the period. In order to prepare these interim (separate) financial statements for the nine-month period, the Board of Management must:

- Select appropriate accounting policies and apply them consistently;

- Make judgments and estimates reasonably and prudently;
- Announce the accounting standards to be followed for the material issues to be disclosed and explained in the interim (separate) financial statements;
- Prepare the interim (separate) financial statements for the nine-month period of the Company on the basis of the going-concern assumption except for the cases that the going-concern assumption is considered inappropriate;
- Design and implementation of internal control systems effectively for the purpose of preparing and presenting the interim (separate) financial statements for the nine-month period reasonably in order to minimize risk and fraud.

The Board of Management ensures that all the relevant accounting books have been fully recorded and can fairly reflect the interim (separate) financial position of the Company at any time, and that all accounting books have been prepared in compliance with the adopted accounting regime. The Board of Management of the Company is also responsible for protecting the Company's assets and consequently has taken appropriate measures to prevent and detect frauds and legal regulations related to the preparation and fair presentation of the interim (separate) financial statements.

The Board of Management hereby ensures to comply with all the requirements above in the preparation of the interim (separate) financial statements.

## 10. Approving the interim (separate) financial statements

We, members of the Board of Directors confirm that all the accompanying interim (separate) financial statements. The interim (separate) financial statements have been properly prepared and have given a true and fair view on the interim (separate) financial position as at 30th September 2026, the interim (separate) business results and the interim (separate) cash flows for the nine-month period then ended of the Company, in compliance with the accounting standards, Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and fair presentation of the interim (separate) financial statements.

**For and on behalf of the Board of Directors**

M.S.D.N:0300715584-C.T.C.P
CÔNG TY CỔ PHẦN BÔNG BẠCH TUYẾT
THÀNH PHỐ HỒ CHÍ MINH

**Mr. NGUYEN DONG HAI**
**Chairperson**
*Ho Chi Minh city, 29th October 2026*

**VIETVALUES**® **Audit and Consulting Co., Ltd**
*Member firm of JPA International*
**Head office** : 33 Phan Van Khoe street, Cho Lon ward, Ho Chi Minh city, VietNam
**Tel** : +84 (28) 3859 4168 **Hotline** : +84 (0) 919 696 168
**Email** : contact@vietvalues.com **Website** : *www.vietvalues.com*

No.: 291001/26/BCKT/AUD-VVALUES

# REVIEW REPORTS ON INTERIM (SEPARATE) FINANCIAL INFORMATION

**To: SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT**
**BONG BACH TUYET JOINT STOCK COMPANY**

We have reviewed the accompanying interim (separate) financial statements of Bong Bach Tuyet Joint Stock Company (hereafter, referred to as "the Company") prepared on 29th October 2026, from page 08 to page 39, which comprise the interim (separate) Statement of Financial Position as at 30th September 2026, the interim (separate) Income Statement for the third quarter and the nine-month period then ended, the interim (separate) Cash Flows Statement and the selected Notes to the (separate) Financial Statements for the nine-month period then ended.

***Responsibilities of the Board of Management***

The Board of Management of the Company is responsible for the preparation and presentation of these interim (separate) financial statements in accordance with the accounting standards, the accounting regime to securities company in Vietnam as well as legal regulations related to the preparation and presentation of these interim (separate) financial statements and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of interim (separate) financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's responsibility***

Our responsibility is to express a conclusion on this interim financial information based on our review. We conducted our review in accordance with the Vietnamese Standards on Review Engagements 2410 – Review of interim financial information performed by the independent auditor of the entity.

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

***Auditor's conclusion***

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim (separate) financial information does not give a true and fair view, in all material respects, of the interim (separate) financial position as at 30th September 2026, the interim (separate) business results for the third quarter and the nine-month period then ended and the interim (separate) cash flows of the Company for the nine-month period then ended in conformity with the accounting standards, the prevailing Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and presentation of the interim (separate) financial statements.

*Ho Chi Minh city, 29th October 2026*

**VIETVALUES Audit and Consulting Co., Ltd.**

M.S.D.N: 0303128175 - C.T.T.N.H.H
CÔNG TY TRÁCH NHIỆM HỮU HẠN KIỂM TOÁN VÀ TƯ VẤN CHUẨN VIỆT
QUẬN 5 - TP. HỒ CHÍ MINH

**Hoang Thai Tan - Deputy General Director**
*Certificate of registration for practicing audit No. 2817-2025-071-1*
*Authorized signature*

**File:**
- As above.
- VIETVALUES.

# INTERIM (SEPARATE) STATEMENT OF FINANCIAL POSITION
## As at 30th September 2026

*Currency: VND*

| | ASSETS | Code | Notes | As at 30th September 2026 | As at 01st January 2026 |
|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 |
| **A.** | **CURRENT ASSETS AND SHORT-TERM INVESTMENTS** | **100** | | **178,467,591,443** | **170,453,997,331** |
| **I.** | **Cash and cash equivalents** | **110** | V.1 | **13,838,917,922** | **41,725,643,213** |
| 1. | Cash | 111 | | 8,838,917,922 | 26,725,643,213 |
| 2. | Cash equivalents | 112 | | 5,000,000,000 | 15,000,000,000 |
| **II.** | **Short-term financial investments** | **120** | | **50,108,101,370** | **38,941,095,892** |
| 1. | Held-to-maturity investments | 123 | V.2 | 50,108,101,370 | 38,941,095,892 |
| **III.** | **Short-term receivables** | **130** | | **61,750,428,387** | **57,398,068,069** |
| 1. | Short-term trade receivables | 131 | V.3 | 45,875,162,647 | 51,005,471,927 |
| 2. | Short-term advance payments to suppliers | 132 | V.4 | 11,791,698,339 | 6,659,545,208 |
| 3. | Other short-term receivables | 135 | V.5 | 5,221,947,855 | 1,242,280,266 |
| 4. | Provision for short-term doubtful debts | 136 | V.6 | (1,138,380,454) | (1,509,229,332) |
| **IV.** | **Inventories** | **140** | V.7 | **49,192,050,152** | **29,287,149,010** |
| 1. | Inventories | 141 | | 50,208,936,414 | 30,304,035,272 |
| 2. | Provision for obsolete inventory | 142 | | (1,016,886,262) | (1,016,886,262) |
| **V.** | **Short-term biological assets** | **150** | | - | - |
| **IV.** | **Other current assets** | **160** | | **3,578,093,612** | **3,102,041,147** |
| 1. | Short-term prepaid expenses | 161 | V.8a | 2,432,301,973 | 2,442,732,333 |
| 2. | Deductible value-added tax (VAT) | 162 | | 572,563,214 | - |
| 3. | Taxes and other receivables from the State | 163 | V.15 | 573,228,425 | 659,308,814 |
| **B.** | **FIXED ASSETS AND LONG-TERM INVESTMENTS** | **200** | | **165,169,875,699** | **215,367,432,881** |
| **I.** | **Long-term receivables** | **210** | | **210,000,000** | **210,000,000** |
| 1. | Other long-term receivables | 215 | | 210,000,000 | 210,000,000 |
| **II.** | **Fixed assets** | **220** | | **93,399,715,601** | **80,427,478,728** |
| 1. | Tangible fixed assets | 221 | V.9 | 93,147,216,989 | 79,879,443,435 |
| | *- Historical cost* | 222 | | *183,053,253,506* | *159,500,685,814* |
| | *- Accumulated depreciation* | 223 | | *(89,906,036,517)* | *(79,621,242,379)* |
| 2. | Intangible fixed assets | 227 | V.10 | 252,498,612 | 548,035,293 |
| | *- Historical cost* | 228 | | *1,856,034,720* | *1,856,034,720* |
| | *- Accumulated amortization* | 229 | | *(1,603,536,108)* | *(1,307,999,427)* |
| **III.** | **Long-term biological assets** | **230** | | - | - |
| **IV.** | **Investment Properties** | **240** | | - | - |
| **V.** | **Long-term assets in progress** | **250** | | **25,938,354,849** | **21,426,025,605** |
| 1. | Construction-in-progress | 252 | V.11 | 25,938,354,849 | 21,426,025,605 |
| **VI.** | **Long-term financial investments** | **260** | | **40,000,000,000** | **109,000,000,000** |
| 1. | Investment in subsidiaries | 261 | V.12 | 40,000,000,000 | 10,000,000,000 |
| 2. | Held-to-maturity investments | 265 | | - | 99,000,000,000 |
| **VI.** | **Other non-current assets** | **270** | | **5,621,805,249** | **4,303,928,548** |
| 1. | Long-term prepaid expenses | 271 | V.8b | 5,621,805,249 | 4,303,928,548 |
| | **TOTAL ASSETS (280 = 100 + 200)** | **280** | | **343,637,467,142** | **385,821,430,212** |

**Interim (separate) Statement of Financial Position (cont.)**

*As at 30th September 2026*

| | RESOURCES | Code | Notes | As at 30th September 2026 | As at 01st January 2026 |
|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 |
| **C.** | **LIABILITIES** | **300** | | **72,674,985,223** | **130,817,011,677** |
| **I.** | **Current liabilities** | **310** | | **72,674,985,223** | **130,817,011,677** |
| 1. | Short-term trade payables | 311 | V.13 | 21,774,092,402 | 13,126,346,293 |
| 2. | Short-term advance payments from customers | 312 | V.14 | 11,007,452,267 | 10,520,960,885 |
| 3. | Dividends and profits payable | 313 | | 36,120,000 | 17,935,000 |
| 4. | Tax and statutory obligations | 314 | V.15 | 6,874,456,739 | 4,588,705,589 |
| 5. | Payables to employees | 315 | V.16 | 9,690,046,418 | 11,276,567,243 |
| 6. | Short-term accruals | 316 | V.17 | 2,012,622,216 | 8,829,776,529 |
| 7. | Other short-term payables | 320 | V.18 | 21,155,829,731 | 16,167,524,080 |
| 8. | Short-term loans and finance lease liabilities | 321 | | - | 66,164,830,608 |
| 9. | Provision for short-term payables | 322 | | 124,365,450 | 124,365,450 |
| **II.** | **Non-current liabilities** | **330** | | - | - |
| **D.** | **OWNERS' EQUITY** | **400** | V.19 | **270,962,481,919** | **255,004,418,535** |
| 1. | Owners' invested equity | 411 | | 196,000,000,000 | 196,000,000,000 |
| | *- Common stocks with voting rights* | *411a* | | *196,000,000,000* | *196,000,000,000* |
| 2. | Surplus of share capital | 412 | | 24,807,050,000 | 24,811,850,000 |
| 3. | Investment and development fund | 418 | | 9,474,344,616 | 9,474,344,616 |
| 4. | Undistributed earnings after tax | 420 | | 40,681,087,303 | 24,718,223,919 |
| | *- Accumulated undistributed earnings after tax to the end of previous year* | *420a* | | *14,918,223,919* | *10,203,734,516* |
| | *- Accumulated undistributed earnings after tax in current year* | *420b* | | *25,762,863,384* | *14,514,489,403* |
| | **TOTAL RESOURCES (440 = 300 + 400)** | **440** | | **343,637,467,142** | **385,821,430,212** |

*Ho Chi Minh city, approved on 29th October 2026*

**Prepared by / Chief Accountant**

**THIEU THI CAM TU**

**Legal representative**
**General Director**

**NGO THI THU TRANG**

# INTERIM (SEPARATE) INCOME STATEMENT

**For the third quarter and the nine-month period ended 30th September 2026**

*Currency: VND*

| ITEMS | Code | Notes | From 01st July 2026 to 30th September 2026 | From 01st July 2025 to 30th September 2025 | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| **1. Revenues from sale of goods and rendering of services** | 01 | VI.1 | **84,115,757,918** | **73,211,416,261** | **246,363,394,437** | **185,599,344,820** |
| 2. Revenue deductions | 02 | VI.2 | 5,337,789,314 | 8,554,830,957 | 20,997,534,692 | 18,783,817,953 |
| **3. Net revenues from sale of goods and rendering of services (10 =** | 10 | | **78,777,968,604** | **64,656,585,304** | **225,365,859,745** | **166,815,526,867** |
| 4. Cost of goods sold | 11 | VI.3 | 48,529,633,408 | 39,749,752,492 | 124,156,921,809 | 111,198,053,436 |
| **5. Gross profit from sale of goods and rendering of services (20 = 1** | 20 | | **30,248,335,196** | **24,906,832,812** | **101,208,937,936** | **55,617,473,431** |
| **6. Profit/(loss) on disposal/sale of investment properties** | 21 | | - | | | - |
| 7. Income from financial activities | 22 | VI.4 | 3,598,329,083 | 3,791,663,867 | 12,289,767,721 | 11,491,590,736 |
| 8. Expenses from financial activities | 23 | VI.5 | 1,810,351,864 | 3,218,464,510 | 5,337,830,820 | 10,716,567,600 |
| *- In which: Interest expenses* | *24* | | *1,483,701,498* | *2,859,304,510* | *4,735,908,958* | *8,509,602,600* |
| 9. Selling expenses | 25 | VI.6 | 11,489,750,482 | 12,770,257,790 | 50,789,236,956 | 21,571,009,554 |
| 10. General & administration expenses | 26 | VI.7 | 8,667,025,927 | 7,108,445,426 | 25,222,294,818 | 20,321,614,473 |
| **11. Net profit/(loss) from operating activities {30 = 20 +21 + 22 - (23 + 25 + 26)}** | 30 | | **11,879,536,006** | **5,601,328,953** | **32,149,343,063** | **14,499,872,540** |
| 12. Other income | 31 | | 12,758,873 | 659,924,249 | 84,112,831 | 23,860,424 |
| 13. Other expenses | 32 | | 4,576,881 | 313,223,143 | 23,901,332 | 464,090,527 |
| **14. Other profit (40 = 31 - 32)** | 40 | | **8,181,992** | **346,701,106** | **60,211,499** | **(440,230,103)** |
| **15. Total pre-tax accounting profit (50 = 30 + 40)** | 50 | | **11,887,717,998** | **5,948,030,059** | **32,209,554,562** | **14,059,642,437** |
| 16. Current Corporate Income tax expenses | 51 | V.15 | 2,378,458,975 | 1,252,250,640 | 6,446,691,178 | 2,875,712,088 |
| 17. Deferred Corporate Income tax expenses | 52 | | - | | | - |
| **18. Profit/(loss) after corporate income tax (60 = 50 - 51 - 52)** | 60 | | **9,509,259,023** | **4,695,779,419** | **25,762,863,384** | **11,183,930,349** |
| **19. Basic earnings per share** | 70 | VI.8 | - | - | - | - |
| **20. Diluted earnings per share** | 71 | VI.8 | - | - | - | - |

*Ho Chi Minh city, approved on 29th October 2026*

**Prepared by / Chief Accountant**

THIEU THI CAM TU

**Legal representative**
**General Director**

M.S.D.N: 0300715584 - C.T.C.P
CÔNG TY CỔ PHẦN BÔNG BẠCH TUYẾT
THÀNH PHỐ HỒ CHÍ MINH

NGO THI THU TRANG

*These statements should be read in conjunction with the selected Notes to the (separate) Financial statements*

# INTERIM (SEPARATE) CASH FLOWS STATEMENT

**(As per Indirect Method)**

**For the nine-month period ended 30th September 2026**

*Currency: VND*

| Items | Code | Notes | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| **I. CASH FLOWS FROM OPERATING ACTIVITIES** | | | | |
| **1. Net profit/(loss) before tax** | **01** | | **32,209,554,562** | **14,059,642,437** |
| **2. Adjustments for:** | | | **3,414,137,996** | **5,910,862,350** |
| - Depreciation and amortisation | 02 | V.9; V.10 | 10,822,162,019 | 9,184,383,665 |
| - Provisions | 03 | | (370,848,878) | (446,348,260) |
| - (Gains)/Losses of exchange rate differences due to the revaluation of the ending balances in foreign currencies | 04 | | - | - |
| - (Profit)/ loss from investing activity | 05 | | (11,773,084,103) | (11,336,775,655) |
| - Interest expense | 06 | VI.5 | 4,735,908,958 | 8,509,602,600 |
| - Other adjustments | 07 | | - | - |
| **3. Operating income/(loss) before changes in working capital** | **08** | | **35,623,692,558** | **19,970,504,787** |
| - (Increase)/decrease in receivables | 09 | | (5,409,090,157) | (16,863,784,097) |
| - (Increase)/decrease in inventory | 10 | | (19,904,901,142) | 5,939,294,640 |
| - Increase/(decrease) in payables (excluding interest payable, PIT payables) | 11 | | 3,078,328,041 | 9,888,181,637 |
| - Increase/(decrease) in prepaid expenses | 12 | | (1,307,446,341) | (1,090,312,240) |
| - Increase/(decrease) in trading securities | 13 | | - | - |
| - Interest paid | 14 | V.19; VI.5 | (4,735,908,958) | (9,736,127,698) |
| - Corporate income tax paid | 15 | V.15 | (3,712,105,942) | (2,400,904,359) |
| - Other cash inflows from operating activities | 16 | | - | - |
| - Other cash outflows from operating activities | 17 | | - | (851,713,907) |
| ***Net cash inflows/(outflows) from operating activities*** | **20** | | ***3,632,568,059*** | ***4,855,138,763*** |
| **II. CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| 1. Purchase of fixed assets and other long-term assets | 21 | | (26,953,882,259) | (17,664,376,593) |
| 2. Proceeds from disposals of fixed assets and other long-term assets | 22 | | 64,814,815 | 781,818,180 |
| 3. Loans to other entities and payments for purchase of debt instruments of other entities | 23 | | (213,297,657,532) | (149,433,680,217) |
| 4. Repayments from borrowers and proceeds from sales of debt instruments of other entities | 24 | | 303,238,753,424 | 133,271,535,750 |
| 5. Payments for investments in other entities | 25 | V.12 | (30,000,000,000) | - |
| 6. Proceeds from capital withdrawals from other entities | 26 | | - | - |
| 7. Interest and dividends received | 27 | | 10,541,263,810 | 9,818,066,990 |
| ***Net cash inflows(outflows) from investing activities*** | **30** | | ***43,593,292,258*** | ***(23,226,635,890)*** |
| **III. CASH FLOW FROM FINANCING ACTIVITIES** | | | | |
| 1. Proceeds from issue of stocks, capital contribution of the owner | 31 | | - | - |
| 2. Capital redemption of the owners, the acquisition of issued stocks | 32 | V.20 | (4,800,000) | - |
| 3. Proceeds from borrowings | 33 | VII.1 | 2,209,555,228 | 116,654,774,137 |
| 4. Repayments of borrowing principal | 34 | VII.2 | (67,535,525,836) | (114,247,711,492) |
| 5. Repayments of finance lease principal | 35 | | - | - |
| 6. Dividends, gains paid to the owner | 36 | | (9,781,815,000) | - |
| ***Net cash inflows/(outflows) from financing activities*** | 40 | | ***(75,112,585,608)*** | ***2,407,062,645*** |
| **Net cash inflows/(outflows) (20+30+40)** | 50 | | **(27,886,725,291)** | **(15,964,434,482)** |
| **Cash and cash equivalents at the beginning of the year** | 60 | V.1 | **41,725,643,213** | **29,277,857,486** |
| Impact of exchange rate fluctuation | 61 | | - | - |
| **Cash and cash equivalents at the end of the year** | 70 | V.1 | **13,838,917,922** | **13,313,423,004** |

*Ho Chi Minh city, approved on 29th October 2026*

| **Prepared by / Chief Accountant** | **Legal representative**<br>**General Director** |
|---|---|
| **THIEU THI CAM TU** | **NGO THI THU TRANG** |

*These statements should be read in conjunction with the selected Notes to the (separate) Financial statements*

# SELECTED NOTES TO THE (SEPARATE) FINANCIAL STATEMENTS

**For the nine-month period ended 30th September 2026**

These notes form an integral part of and should be read in conjunction with the interim (separate) Financial Statements for the nine-month period ended 30th September 2026 of Bong Bach Tuyet Joint Stock Company.

## I. OPERATION FEATURES

### 1. Forms of ownership

Bong Bach Tuyet Joint Stock Company (hereafter, referred to as "the Company") is joint stock company.

### 2. Lines of business

Business lines of the Company are manufacturing and trading.

### 3. Business activities

Manufacture and trade all kinds of medical bandage, medical gauze, medical cotton, sanitary napkins and other products from cotton; to manufacture masks, dispocable masks and medical masks.

### 4. Normal operating cycle

The Company's normal operating cycle is within 12 months.

### 5. The Company's operations in period affect the interim (separate) financial statements

During the period, the Company's good growth in revenue from e-commerce platforms led to an increase in the Company's business results compared to the same period last year.

### 6. Company structures

***Subsidiaries***

| No. | Company name | Head office | Main business activities | Ending balance of period | | | Beginning balance | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Capital contribution ratio | Percentage of voting rights | Percentage of ownership interest | Capital contribution ratio | Percentage of voting rights | Percentage of ownership interest |
| 1 | Bach Tuyet Kotton Co., Ltd. (1) | No. 550 Au Co street, Bay Hien ward, HCMC, Vietnam. | Trading medical bandages, medical gauze, medical equipment, medical cotton, pharmaceuticals, medical instruments, medical masks, soaps, detergents, polishing preparations, and sanitary preparations. | 100% | 100% | 100% | 100% | 100% | 100% |
| 2. | Vitavia Care Co., Ltd. | 5th Floor, No. 9 – 19 Ho Tung Mau street, Sai Gon ward, HCMC. | Wholesale of medical and personal care products. | 100% | 100% | 100% | 0% | 0% | 0% |

(1) *Bach Tuyet Kotton Co., Ltd. is undergoing dissolution procedures in accordance with the Resolution of the Board of Directors No. 16/2025/NQ-HĐQT dated 30th September 2025 and the Announcement No. 948865/25 dated 28th October 2025 issued by Ho Chi Minh City Department of Finance.*

***The subordinate entities without legal status and dependent accounting***

| No. | Name of entity | Address |
|---|---|---|
| 01 | Manufacturing Factory – Bong Bach Tuyet Joint Stock Company | B52-B54/I, Road 2E, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh city. |
| 02 | Representative Office – Bong Bach Tuyet Joint Stock Company (*) | No. 110, Hai Ba Trung street, Quarter 3, Trang Bom Commune, Dong Nai province. |

(*) *The Resolution of the Board of Directors No. 11/2026/NQ-HĐQT dated 28th May 2026 approved the termination of operations of the Representative Office – Bong Bach Tuyet Joint Stock Company.*

### 7. Employees

As at the accounting period ended, the Company had 299 employees (310 employees at the beginning of the year).

### 8. Statement on the information comparability in the interim (separate) financial statements

From 01st January 2026, the Company has adopted the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System. This Circular replaces the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance on guiding the enterprise accounting system and related circulars. The Company has restated the comparative figures (Notes No. IV.24); therefore, the figures presented in the interim (separate) financial statements for the nine-month period ended 30th September 2026 are comparable with the corresponding figures of the previous period.

## II. ACCOUNTING PERIOD, AND REPORTING CURRENCY

### 1. The Company's fiscal year

The fiscal year starts on 01st January and ends on 31st December of each calendar year.

These (separate) financial statements are prepared for the nine-month period ended 30th September 2026, from 01st January 2026 to 30th September 2026.

### 2. Reporting currency and methods of foreign currency translation

The standard currency unit used is Vietnam Dong (VND) because the Company uses the main accounting currency unit which is Vietnam Dong (VND) for receipts and payments.

## III. ADOPTED ACCOUNTING REGIME AND STANDARDS

### 1. Applicable accounting regime

The Company's the interim (separate) Financial statements are prepared and presented in accordance with the Accounting Standards, the Vietnamese Corporate Accounting System promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Ministry of Finance and other relevant prevailing legal regulations.

## 2. Statement on the compliance with the Vietnamese accounting regime and standards

The Board of Management of the Company ensures to follow all the requirements of the accounting standards and the Vietnamese Corporate accounting system promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Ministry of Finance and other relevant prevailing legal regulations.

## 3. Registered accounting documentation system: General journal recording.

# IV. ADOPTED ACCOUNTING POLICIES

## 1. Basic for preparing the interim (separate) Financial statements

The interim (separate) Financial statements are prepared based on accrual accounting (excluding information related to the cash flows).

Subordinate entities have (separate) accounting work, dependent accounting. The Company's (separate) financial statements are prepared on the basis of combination of subordinate entities' financial statements. Revenues and balances among subordinate entities are eliminated in preparing the (separate) financial statements.

## 2. Cash and cash equivalents

Cash includes cash on hand, demand deposits, cash in transit and monetary gold.

Cash equivalents is the short-term securities of which the due dates can not exceed 3 (three) months from the dates of the investments (with original maturity of less than 3 months) and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.

## 3. Financial investments

***Loans***

Loans are initially recognized at historical cost. Subsequent to initial recognition, loans are stated at recoverable amount.

Interest income from loans is recognized as income from financial activities on an accrual basis, based on the loan period and the effective interest rate.

At the end of the accounting period, when there is objective evidence that a portion or the whole loan may not be recoverable, the Company makes a provision for impairment corresponding to the expected loss amount. Provision/Reversal of provision is recognized in expenses/income from financial activities during the period.

Loans denominated in foreign currencies are recognized and revalued in accordance with the regulations applicable to foreign currency monetary items.

Investments in subsidiaries, joint ventures, and associates.

***Subsidiaries***

Subsidiaries is a company that is controlled by the Company. The control is achieved when the Company has the ability to control the financial and operational policies of the investee company in order to get economic benefits thanks to their operating activities.

Investments in subsidiaries is initially recorded at their historical cost, include purchase price or capital contributions plus the costs directly related to the investment. In case of investment by non-monetary assets, the cost of investment is recognized at fair value of non-monetary assets as at the arising date.

When investments are purchased, their dividends and profits from previous years are accounted in reducing their value. And their dividends and profits of following years are recognized in the revenue. Received dividends by stocks are only monitored as the number of stocks increases, not to be recorded as the received stocks.

Provision for loss of investments in subsidiaries is appropriated as subsidiaries have suffered losses, by the differences between the actual capital contributions by parties in subsidiary and the actual equity multiplied (X) with the percentage of capital contribution of the Company and total actual capital contributions by parties in subsidiary. If the subsidiary is subject to present the consolidated financial statements, basis of determination of provision for loss is the consolidated financial statements.

Increase/Decrease in the balance of provision for loss of investments in subsidiaries must be make as at the accounting period ended and are recognized in the expenses from financial activities.

## 4. Receivables

Doubtful receivables are presented by book value subtracting the provisions for doubtful receivables.

Receivables are classified as trade receivables and other receivables comply with the following principles:

- Trade receivables reflect the commercial elements arising from selling - purchasing transactions between the Company and the buyer is an independent entity, include receivables from export sales under entrusted others.
- Other receivables reflect the non-commercial elements, unrelated to selling - purchasing transactions.

Provisions for doubtful receivables are presented at the estimated uncollectible value by the Company as at the accounting period ended. Increase/Decrease in the balance of provisions for doubtful receivables must be make as at the accounting period ended and are recognized in the general & administration expenses.

## 5. Inventories

Inventories are recognized at the lower of their historical costs or their net realizable values.

Historical costs of inventories are determined as follows:

- Raw materials, goods: including the acquisition cost and other direct related expenses arising to obtain inventory in current status and place.
- Work-in-process: including only the costs of main raw materials (or other appropriate cost elements).
- Finished goods: including the cost of direct materials, direct labor and related factory overhead cost are allocated based on normal capacity.

The value of inventories are recognized at the weighted average method and recorded at the perpetual method.

Net realizable values is the estimated selling price of inventory in normal operating cycle except for the estimated costs to complete and necessary to consume them.

Provision for devaluation of inventory is made for each item based on their costs is higher than their net realizable values. Increase/Decrease in the balance of provision for devaluation of inventory must be made as at the end of the accounting period and are recognized in the cost of goods sold.

## 6. Prepaid expenses

Prepaid expenses include the actual arising costs but related to the operating results of numerous accounting periods. The Company's prepaid expenses mainly land rental costs, tools expenses and repair costs of fixed assets. These prepaid expenses are allocated in the prepaid period or the time brings corresponding economic benefits thanks to these expenses.

### *Land rental*

Prepaid land rental represents the rental already prepaid for the land being used by the Company. Land rental is allocated in accordance with the straight line method in line with the leasing period (50 years).

***Tools***

Expenses on tools being put into use are allocated into expenses in accordance with the straight line method for the maximum period of 92 months.

***Repair costs of fixed assets***

Repair costs of assets arising once have great value are allocated into expenses in accordance with the straight line method for the maximum period of 54 months.

## 7. Tangible fixed assets

Tangible fixed assets are determined by the historical costs less (-) accumulated depreciation. Historical costs of tangible fixed assets include all the expenses of the company to have these fixed assets as of the dates they are ready to be put into use. Other expenses incurred subsequent to the initial recognition are included in historical costs of fixed assets only if they certainly bring more economic benefits in the future thanks to the use of these assets. Those which do not meet the above conditions will be recorded into expenses during the period.

When tangible fixed assets are disposed or liquidated, their historical costs and accumulated depreciation are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives. The depreciation years of tangible fixed assets applied are as follows:

| Kinds of fixed assets | Years |
|---|---|
| Buildings and structures | 03 – 50 |
| Machineries and equipments | 02 – 15 |
| Vehicles, transmissions | 05 – 15 |
| Management equipments, tools | 01 – 08 |
| Other tangible fixed assets | 01 – 15 |

## 8. Intangible fixed assets

Intangible fixed assets are determined by the historical costs less (-) accumulated amortization.

Historical costs of intangible fixed assets include all the expenses of the company to have these fixed assets as of the dates they are ready to be put into use. Other expenses incurred subsequent to the initial recognition are included in expenses during the period only if they attached to the specific intangible fixed asset and bring more economic benefits thanks to the use of these assets.

When intangible fixed assets are disposed or liquidated, their historical costs and accumulated amortization are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

***Software programs***

Costs related to computer software programs is not an integral part of the related hardware is capitalized. Historical costs of computer software include all the expenses of the Company to pay until the date the software is put into use. Computer software is amortized in line with straight-line method within 05 years.

## 9. Construction-in-progress

Construction-in-progress reflects the direct cost (include relevant interest expenses in accordance with accounting policies of the Company) related to the assets are being built, machineries and equipments are being installed for the purpose of manufacturing, leasing and management, as well as expenses related to the repair of fixed assets which are being implemented. Those assets are recorded at their historical cost and not to be depreciated.

## 10. Liabilities and accruals

Liabilities and accruals are recognized for payable amounts in the future related to the received goods and services. Accruals are recognized based on the reasonable estimates of the payable amounts.

Payables are classified as trade payables, accruals and other payables comply with the following principles:

- Trade payables reflect the commercial elements arising from purchasing transactions of goods, services, assets and the seller is an independent entity, include payables from import by a trustee.
- Accruals reflect the payables to the received goods and services from seller or provided to buyer but not yet paid due to do not have invoice or insufficient accounting records and vouchers and payable to employees on sabbatical salary, operating costs must be accrued.
- Loans and finance lease liabilities reflect loans, finance lease liabilities and the payment status of loans, finance lease liabilities.
- Other payables reflect the non-commercial elements, unrelated to selling - purchasing transactions, rendering of services.
- Salaries and wages payable to employees are determined based on labor contracts.
- Liabilities and accruals are classified as short-term and long-term in the Statement of Financial Position based on their remaining maturities at the end of the accounting period.

## 11. Provision for severance allowance

Upon termination of employment contracts, the Company is obligated to pay severance allowance to employees who have worked on a regular basis for full 12 months or more, applicable to the period during which they did not participate in unemployment insurance. Provision for severance allowance is accrued at the rate of two months' average salary plus salary allowance (if any) of the six consecutive months immediately preceding the financial statement preparation date for each year of service.

Increases or decreases in the required balance of provision for severance allowance at the end of the accounting period are recognized in general and administrative expenses.

## 12. Owners' equity

### Owner's invested equity

Owner's invested equity is recognized according to the shareholders' actual capital.

### Surplus of share capital

Surplus of share capital is recognized at differences between issued actual value and the nominal value of stocks when they first issued, supplement issue, differences between re-issued value and the book value of treasury stocks and capital structure of the convertible bonds at maturity. Direct costs related to the issuance of additional stocks and the re-issuance of treasury stocks is reversed on Surplus of share capital.

## 13. Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriating for funds in accordance with the Company's Charter as well as regulations and being approved by General Meeting of Shareholders.

Distribution of profits to shareholders is considered non-monetary items in undistributed earnings after tax which can affect the cash flows and ability to pay dividends such as profit from revaluation of the contributed assets, revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recorded as liabilities when being approved by General Meeting of Shareholders.

## 14. Recognition of revenues and income

Revenues are recognized when the Company may get economic benefits that can be determined reliably. Revenues are measured at the fair value of received or receivable accounts after deducting trade discounts, sales discounts and sales returns.

***Revenues from sale of merchandises, finished goods***

Revenues from sale of goods are recognized when satisfying the following conditions at the same time:

- Most of risk and benefits associated with the goods ownership are transferred to customers;
- There are no rights to manage or to control the goods;
- Revenues can be determined reliably;
- Getting or will get reliable economic benefits from providing service;
- Expenses related to providing and completing service can be determined.

***Revenues from rendering of services***

Revenues from rendering of services transaction are recognized when the result of transaction is determined reliably. Where the service is rendered during numerous periods, revenue in period is recognized based on the results of work completely as at balance sheet date. The results of rendering of services transaction are determined when satisfying all the following conditions:

- Revenue is determined rather reliably;
- Be able to gain economic benefits from the transactions;
- Determining work completely as at Balance Sheet date;
- Determining expenses related to rendering of services.

***Interest***

Interest is recognized on a time-proportion basis and the actual interest rates for each period.

## 15. Revenue deductions

Revenue deductions include trade discounts and sales returns incurred in connection with the sale of products, goods, and services, which are adjusted as a reduction in revenue for the period in which they arise.

In case the products, goods and services have been sold from previous years, but arising trade discounts, discounted sales, returned goods in current year, revenue will be reduced according to the principle of:

- If trade discounts, discounted sales, returned goods have incurred prior to the issuance of the financial statements: recognized to reduce revenue on the financial statements in current year.
- If trade discounts, discounted sales, returned goods have incurred after the issuance of the financial statements: recognized to reduce revenue on the financial statements in next year.

## 16. Cost of goods sold

Cost of goods sold is total cost of goods, expenses directly of provided services, other expenses are included in the cost of goods.

## 17. Expenses from financial activities

Expenses from financial activities are the costs related to financial activities include borrowing costs, loss of the short-term securities transfers, transaction costs of selling securities, provision for devaluation of trading securities, provision for loss of investments in other entities.

## 18. Borrowing costs

Borrowing costs include interest and other costs incurred directly related to loans.

Borrowing costs will be capitalized when they are directly related to the construction or the production of an asset in progress, which has taken a substantial period of time (over 12 months) to get ready for intended use or sales of the asset. Otherwise, the borrowing costs will be recognized into expenses during the period. For private loans serve the construction of fixed assets, investment properties, interest is capitalized even if the construction period of less than 12 months. The income arising from the temporary investment of loans is recorded reducing the historical cost of the relevant assets.

In the event of general borrowings which are partly used for acquiring, constructing or producing an asset in progress, the costs eligible for capitalization will be determined according to the capitalization rates applied to average accumulated expenditure on that asset. The capitalization rates are computed at the average interest rates on the borrowings not yet paid during the period, except for particular borrowings serving the purpose of obtaining a specific asset.

## 19. Selling expenses and General & administration expenses

Selling expenses and General & administration expenses are all costs related to the process of selling products, goods, rendering of services and general administration expenses of the Company.

## 20. Taxes and statutory obligations

Value added tax (VAT) is in accordance with the deduction method.

The Company has paid Corporate income tax (CIT) at rate of 20% (twenty percent) of profit gained from the operation activities.

Other taxes will be paid according to prevailing regulations.

## 21. Corporate income tax (CIT)

Corporate income tax expenses include current corporate income tax and deferred corporate income tax.

***Current corporate income tax***

Current corporate income tax expense is recognized based on taxable income. Taxable income is different from accounting profit due to the adjustments of differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

***Deferred Corporate income tax***

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

Book values of deferred corporate income tax assets are considered at the balance sheet dates and will be reduced to the rates that ensure enough taxable income against which the benefits from a part of or all of the deferred income tax can be used. Deferred corporate income tax assets are not yet recorded in before that will be reconsidered as at the accounting period ended and recorded when being reliably taxable profit to be able to use deferred income tax assets.

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

Deferred income tax assets and deferred income tax liabilities should be offset when:

- The Company has a legal right to implement the offset of current income tax assets and current income tax payable; and
- Those deferred income tax assets and deferred income tax payable related to corporate income tax is administered by the same tax authority:
  - For the same taxable entity; or
  - The Company intends to pay current income tax payable and current income tax assets on the basis of net or recover assets at the same time with the payment of liabilities in each future period when the significant deferred income tax payable or deferred income tax assets to be paid or recovered.

## 22. Related parties

A party is considered as a related party of the company in case that party is able to control the company or to cause material effects on the financial decisions as well as the operations of the company. A party is also considered a related party of the company in case that party is under common control or significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

## 23. Segment Reporting

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

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

Segment information is prepared and presented comply with the accounting policies in the preparation and presentation of the (separate) financial statements of the Company.

## 24. Comparative figures

Certain balances on the interim (separate) Statement of Financial Position have been restated to conform to current regulations (the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System; the previous year was in accordance with the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance). Details are as follows:

| Code | Items | Ending balance of previous year | Beginning balance of current year has been restated | Differences |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5=4-3 |
| **INTERIM (SEPARATE) STATEMENT OF FINANCIAL POSITION** | | | | |
| **Assets** | | | | |
| | Short-term loan receivables | 38,000,000,000 | - | (38,000,000,000) |
| 135 | Other short-term receivables | 2,183,376,158 | 1,242,280,266 | (941,095,892) |
| | Long-term loan receivables | 99,000,000,000 | - | (99,000,000,000) |
| 123 | Short-term held-to-maturity investments | - | 38,941,095,892 | 38,941,095,892 |

| Code | Items | Ending balance of previous year | Beginning balance of current year has been restated | Differences |
|---|---|---|---|---|
| 265 | Long-term held-to-maturity investments | - | 99,000,000,000 | 99,000,000,000 |
| | **Total assets** | **139,183,376,158** | **139,183,376,158** | |
| **Liabilities** | | | | |
| 313 | Dividends and profits payable | - | 17,935,000 | 17,935,000 |
| 320 | Other short-term payables | 1,857,138,777 | 1,839,203,777 | (17,935,000) |
| | **Total liabilities** | **1,857,138,777** | **1,857,138,777** | |

## V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM (SEPARATE) STATEMENT OF FINANCIAL POSITION (Currency: VND)

### 1. Cash and cash equivalents

| Details | Ending balance of period | Beginning balance |
|---|---|---|
| Cash on hand | 60,618,807 | 172,530,007 |
| Cash in banks (1) | 8,778,299,115 | 26,553,113,206 |
| Cash equivalents (2) | 5,000,000,000 | 15,000,000,000 |
| **Total** | **13,838,917,922** | **41,725,643,213** |

| (1) *Details of banks:* | Ending balance of period | Beginning balance |
|---|---|---|
| Vietnam JS Commercial Bank for Industry and Trade (VietinBank) - Ho Chi Minh city Branch 11 | 1,502,685,836 | 7,180,419,997 |
| Vietnam Bank for Agriculture and Rural Development (Agribank) – Trang Bom Bac Dong Nai Branch | 78,438,057 | 247,920,656 |
| JS Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Ho Chi Minh city Branch | 3,847,149,218 | 18,329,417,778 |
| JS Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Bac Sai Gon Branch | 3,246,388,460 | 795,353,538 |
| Military Commercial JS Bank (MBbank) – Bac Binh Duong Branch | 103,636,307 | - |
| Thanh Cong Securities JSC (TCSC) | 1,237 | 1,237 |
| **Total** | **8,778,299,115** | **26,553,113,206** |

*(2) This is the 1-month term deposit at Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Bac Sai Gon Branch, with an interest rate of 4.75%/year.*

## 2. Short-term held-to-maturity investments

| | Ending balance of period | Beginning balance |
|---|---|---|
| ***Loan receivables from related parties*** | ***50,108,101,370*** | - |
| Saigon Leather JSC (1) | 50,108,101,370 | - |
| *- Loan principal* | *48,000,000,000* | - |
| *- Loan interest* | *2,108,101,370* | - |
| ***Loan receivables from others*** | - | ***38,941,095,892*** |
| Others | - | 38,941,095,892 |
| *- Loan principal* | - | *38,000,000,000* |
| *- Loan interest* | - | *941,095,892* |
| **Total** | **50,108,101,370** | **38,941,095,892** |

(1) The current portion of an unsecured loan under the Credit Line Agreement No. 001/2025/BBT-MDA dated 25th June 2025, with a loan term from 25th June 2025 to 25th June 2027 at an interest rate of 13.0%

## 3. Short-term trade receivables

| *Details* | Ending balance of period | Beginning balance |
|---|---|---|
| ***Receivables from related parties*** | - | ***6,868,357*** |
| Ho Chi Minh city Medical Import Export JSC (Yteco) | - | 6,868,357 |
| ***Receivables from others*** | ***45,875,162,647*** | ***50,998,603,570*** |
| Mango+ Entertainment and Media Limited Company | 21,532,498,540 | - |
| Kimberly-Clark Vietnam Co., Ltd. | 3,659,840,496 | 994,032,000 |
| Hasaki Vietnam JSC | 1,588,128,797 | 433,181,276 |
| Others | 19,094,694,814 | 49,578,258,651 |
| **Total** | **45,875,162,647** | **51,005,471,927** |

## 4. Short-term advance payments to suppliers

| *Details* | Ending balance of period | Beginning balance |
|---|---|---|
| ***Advance payments to related parties*** | - | - |
| ***Advance payments to others*** | ***11,791,698,339*** | ***6,659,545,208*** |
| Divi Group Co., Ltd. | 3,076,333,219 | - |
| Branch of Mind Technology Limited Liability Company | 784,314,000 | - |
| Others | 7,931,051,120 | 6,659,545,208 |
| **Total** | **11,791,698,339** | **6,659,545,208** |

## 5. Other short-term receivables

| *Details* | Ending balance of period | Beginning balance |
|---|---|---|
| ***Receivables from related parties*** | ***2,328,540,554*** | - |
| Vitavia Care Co., Ltd. | 2,328,540,554 | |
| ***Receivables from other individuals and organizations*** | ***2,893,407,301*** | ***1,242,280,266*** |
| Health insurance, Unemployment insurance | 779,460,187 | 511,782,687 |
| Advances to employees | 429,660,126 | 541,516,941 |
| Mortgages and deposits | 306,000,000 | 68,310,441 |
| Others | 1,378,286,988 | 120,670,197 |
| **Total** | **5,221,947,855** | **1,242,280,266** |

## 6. Provision for short-term doubtful debts

| *Details* | Ending balance of period | | Beginning balance | |
|---|---|---|---|---|
| | Historical cost | Recoverable amount (*) | Historical cost | Recoverable amount (*) |
| ***Related parties*** | - | - | - | - |
| ***Other individuals and organizations*** | ***1,784,731,058*** | ***646,350,604*** | ***3,018,211,446*** | ***1,508,982,114*** |
| Thien Long Medical Instrument and Chemical Co., Ltd. | 361,687,833 | - | 361,687,833 | - |
| Tam Truong Tin Service and Trading Co., Ltd. | 430,000,000 | 301,000,000 | 580,000,000 | 170,143,460 |
| Bui Van Chieu | 165,923,515 | 30,814,995 | 165,923,370 | 54,562,049 |
| Others | 827,119,710 | 314,535,609 | 1,910,600,243 | 1,284,276,605 |
| **Total** | **1,784,731,058** | **646,350,604** | **3,018,211,446** | **1,508,982,114** |

*(*) Recoverable amount is calculated as historical cost less provision for doubtful receivables.*

***The movement in provision for short-term doubtful debts is as follows:***

| | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| **Beginning balance** | (1,509,229,332) | (1,107,703,602) |
| Making provision | (166,449,799) | (74,353,320) |
| Reversal of provision | 537,298,677 | 466,434,830 |
| **Ending balance of period** | **(1,138,380,454)** | **(715,622,092)** |

## 7. Inventories

| *Details* | Ending balance of period | | Beginning balance | |
|---|---|---|---|---|
| | **Historical cost** | **Provision** | **Historical cost** | **Provision** |
| Raw materials (1) | 25,996,625,012 | (452,588,804) | 19,571,899,099 | (452,588,804) |
| Work-in-process (2) | 563,689,714 | - | 630,699,170 | - |
| Finished goods (3) | 22,782,490,929 | (564,297,458) | 9,314,713,802 | (564,297,458) |
| Merchandises | 866,130,759 | - | 786,723,201 | - |
| **Total** | **50,208,936,414** | **(1,016,886,262)** | **30,304,035,272** | **(1,016,886,262)** |

(1) Raw materials mainly include materials used for production, such as kinds of cotton and gauze, …

(2) Work-in-process includes raw materials allocated to unfinished products.

(3) Finished goods mainly include medical bandages, medical gauze, medical cotton, face masks, …

***The movement in provision for obsolete inventory is as follows:***

| | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| **Beginning balance** | (1,016,886,262) | (1,186,256,661) |
| Making provision | - | - |
| Reversal of provision | - | 54,266,750 |
| **Ending balance of period** | **(1,016,886,262)** | **(1,131,989,911)** |

## 8. Short-term and Long-term prepaid expenses

### *8a. Short-term prepaid expenses*

**The movement is as follows:**

| | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| - Beginning balance | 2,442,732,333 | 1,034,322,829 |
| - Increase during period | 5,643,811,705 | 3,897,754,404 |
| - Allocation during period | (5,654,242,065) | (2,540,142,865) |
| **Ending balance of period** | **2,432,301,973** | **2,391,934,368** |

**Details of ending balance of period**

| Details | Ending balance of period | Beginning balance |
|---|---|---|
| Tools in use | 1,157,075,251 | 507,727,862 |
| Insurance expense | 62,718,990 | 447,533,732 |
| Repair costs of fixed assets | 573,464,757 | 926,245,804 |
| Others | 639,042,975 | 561,224,935 |
| **Total** | **2,432,301,973** | **2,442,732,333** |

### *8b. Long-term prepaid expenses*

**The movement is as follows:**

| | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| Beginning balance | 4,303,928,548 | 4,778,608,512 |
| Increase during period | 2,222,575,038 | 655,749,087 |
| Allocation during period | (904,698,337) | (923,048,386) |
| **Ending balance of period** | **5,621,805,249** | **4,511,309,213** |

**Details of ending balance of period**

| Details | Ending balance of period | Beginning balance |
|---|---|---|
| Repair costs of fixed assets | 289,930,716 | 570,782,715 |
| Tools in use | 1,345,892,599 | 413,601,698 |
| Land rental (*) | 3,217,574,801 | 3,319,544,135 |
| Others | 768,407,133 | - |
| **Total** | **5,621,805,249** | **4,303,928,548** |

(*) This is the land rental of the land plots: B52-53-54/1, road 2E, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh city, amortization period of 50 years, corresponding to the lease term.

## 9. Tangible fixed assets

Detailed in Appendix No. 01 – The movement in tangible fixed assets.

## 10. Intangible fixed assets

| | Software programs | Total |
|---|---|---|
| **Historical cost** | | |
| **Beginning balance** | **1,856,034,720** | **1,856,034,720** |
| Increase during period | - | - |
| Decrease during period | - | - |
| **Ending balance of period** | **1,856,034,720** | **1,856,034,720** |
| *In which, historical cost of fully-amortized fixed assets which still be used* | *40,400,000* | *40,400,000* |
| **Accumulated amortization** | | |
| **Beginning balance** | **1,307,999,427** | **1,307,999,427** |
| Increase during period | 295,536,681 | 295,536,681 |
| *- Amortization during period* | *295,536,681* | *295,536,681* |
| Decrease during period | - | - |
| **Ending balance of period** | **1,603,536,108** | **1,603,536,108** |
| **Net book value** | | |
| **Beginning balance** | **548,035,293** | **548,035,293** |
| **Ending balance** | **252,498,612** | **252,498,612** |

## 11. Construction-in-progress

| | Beginning balance | Incurred during period | Transfer to fixed assets | Other transfers | Ending balance of period |
|---|---|---|---|---|---|
| Procurement of fixed assets | 20,575,712,434 | 19,600,731,901 | (17,528,186,473) | (145,423,726) | 22,502,834,136 |
| Construction-in-progress | 850,313,171 | 3,472,120,713 | (850,313,171) | (36,600,000) | 3,435,520,713 |
| **Total** | **21,426,025,605** | **23,072,852,614** | **(18,378,499,644)** | **(182,023,726)** | **25,938,354,849** |

## 12. Long-term financial investments

These are investments in subsidiaries. Details are as follows:

| | Ending balance of period | | | Beginning balance | | |
|---|---|---|---|---|---|---|
| | Historical cost | Fair value (*) | Provision | Historical cost | Fair value (*) | Provision |
| Bach Tuyet Kotton Co., Ltd. (1) | 10,000,000,000 | 10,000,000,000 | - | 10,000,000,000 | 10,000,000,000 | - |
| Vitavia Care Co., Ltd. (2) | 30,000,000,000 | 30,000,000,000 | - | - | - | - |
| **Total** | **40,000,000,000** | **40,000,000,000** | **-** | **10,000,000,000** | **10,000,000,000** | **-** |

(1) According to the Enterprise Registration Certificate No. 0316867776 dated 20th May 2021 issued by the Department of Planning and Investment of Ho Chi Minh city, the Company invested VND 10,000,000,000 in Bach Tuyet Kotton Co., Ltd., representing 100% of its charter capital. Bach Tuyet Kotton Co., Ltd. is currently undergoing dissolution procedures pursuant to the Resolution of the Board of Directors No. 16/2025/NQ-HĐQT dated 30th September 2025 and the Announcement No. 948865/25 dated 28th October 2025 issued by Ho Chi Minh City Department of Finance. The Board of Management assesses that the recoverable amount of this investment is not lower than its book value; therefore, the Company has not recognized any provision for impairment loss on this investment.

(2) According to the Enterprise Registration Certificate No. 0319543628 dated 12th May 2026 issued by Ho Chi Minh City Department of Finance, the Company invested VND 30,000,000,000 in Vitavia Care Co., Ltd., representing 100% of its charter capital. As at the reporting date, the Company has not fully contributed its committed capital to Vitavia Care Co., Ltd.

(*) Fair value is determined by differences between the historical cost of investments and their provisions. The provision is determined based on the investee's financial statements as at 30th September 2026.

***Transactions with subsidiaries***

Significant transactions with subsidiaries are as follows:

| | Current period | Previous period |
|---|---|---|
| **Vitavia Care Co., Ltd.** | | |
| *+ Capital contribution* | *30,000,000,000* | - |
| **Bach Tuyet Kotton Co., Ltd.** | | |
| *+ Revenue from sale of finished goods* | - | *36,116,836,101* |
| *+ Market development support expenses* | - | *734,072,294* |
| *+ Sales returns* | - | *4,594,896,924* |

## 13. Short-term trade payables

| *Details* | Ending balance of period | Beginning balance |
|---|---|---|
| ***Payable to related parties*** | - | - |
| ***Payable to other suppliers*** | ***21,774,092,402*** | ***13,126,346,293*** |
| Nhu Man Trading Production Import Export Co., Ltd. | 9,744,086,829 | 5,401,857,537 |
| Vien Phat Import Export Service Trading JSC | 2,022,117,768 | 392,605,800 |
| Others | 10,007,887,805 | 7,331,882,956 |
| **Total** (*) | **21,774,092,402** | **13,126,346,293** |

(*) *The Company has no overdue unpaid debts during the period.*

## 14. Short-term advance payments from customers

| *Details* | Ending balance of period | Beginning balance |
|---|---|---|
| ***Advance payments from related parties*** | - | - |
| ***Advance payments from other customers*** | ***10,008,393,146*** | ***10,520,960,885*** |
| Tan Phu Real Estate Co., Ltd. | 9,000,000,000 | 9,000,000,000 |
| Others | 2,007,452,267 | 1,520,960,885 |
| **Total** | **11,007,452,267** | **10,520,960,885** |

## 15. Tax and statutory obligations

| Items | Beginning balance | | Arising during period | | Ending balance of period | |
|---|---|---|---|---|---|---|
| | Payable | Receivable | Payable | Already paid | Payable | Receivable |
| Value-added tax (VAT) on local sales | 850,427,438 | - | 1,680,111,782 | (2,530,539,220) | - | - |
| Value-added tax (VAT) on imports | - | - | 1,871,175,813 | (1,871,175,813) | - | - |
| Export – Import duties | - | - | 84,024,797 | (84,024,797) | - | - |
| Corporate income tax (CIT) | 3,712,105,942 | - | 6,446,691,178 | (3,712,105,942) | 6,446,691,178 | - |
| Personal income tax (PIT) | - | 396,894,950 | 999,723,819 | (1,176,057,294) | - | 573,228,425 |
| Housing land tax and land rental | - | 262,413,864 | 1,960,119,785 | (1,296,112,571) | 401,593,350 | - |
| Other taxes | 26,172,209 | - | 1,322,684,482 | (1,322,684,480) | 26,172,211 | - |
| **Total** | **4,588,705,589** | **659,308,814** | **14,364,531,656** | **(11,992,700,117)** | **6,874,456,739** | **573,228,425** |

### *15a. Value added tax (VAT)*

The Company pay value added tax in accordance with deduction method. Value added tax (VAT) rates are as follows:

- Medical cotton, bandages, gauze, and medical face masks : 5%
- Makeup remover cotton pads, cotton swabs, and other domestically consumed goods : 10%

In 2026, the Company is entitled to apply a Value-added tax (VAT) rate of 8% for goods and services specified in the Decree No. 174/2025/NĐ-CP dated 01st July 2025 of the Government.

### *15b. Corporate income tax (CIT)*

The Company must pay corporate income tax in current year on taxed income at the rate of 20%.

Estimated corporate income tax (CIT) payable during the year is as follows:

| | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| Total pre-tax accounting profit | 32,209,554,562 | 14,059,642,437 |
| Increase/ Decrease adjustments of accounting profit to determine profit subject to corporate income tax: | | |
| - Increase adjustments | 23,901,332 | 318,918,001 |
| *+ Expenses without valid documents* | *23,901,332* | *318,918,001* |
| - Decrease adjustments | - | - |
| Taxable income | 32,233,455,894 | 14,378,560,438 |
| Tax-exempt income | - | - |
| Transferred losses from previous years | - | - |
| Taxed income | 32,233,455,894 | 14,378,560,438 |
| Corporate income tax (CIT) rate | 20% | 20% |
| ***Corporate income tax (CIT) payable under ordinary tax rate*** | ***6,446,691,178*** | ***2,875,712,088*** |
| Adjusted Corporate income tax (CIT) in previous years | - | - |
| **Current Corporate income tax (CIT)** | **6,446,691,178** | **2,875,712,088** |

## 16. Payables to employees

These are salaries, bonuses and salary-based contributions payable to the Company's employees.

## 17. Short-term accruals

| Details | Ending balance of period | Beginning balance |
|---|---|---|
| ***Related parties*** | - | - |
| ***Others*** | ***2,012,622,216*** | ***8,829,776,529*** |
| Interest expenses | 292,153,532 | 1,625,671,384 |
| Others | 1,720,468,684 | 7,204,105,145 |
| **Total** | **2,012,622,216** | **8,829,776,529** |

## 18. Other short-term payables

| Details | Ending balance of period | Beginning balance |
|---|---|---|
| ***Payable to related parties*** | ***17,989,510,182*** | ***14,328,320,303*** |
| Bach Tuyet Kotton Co., Ltd. | 14,328,320,303 | 14,328,320,303 |
| Vitavia Care Co., Ltd. | 3,661,189,879 | - |
| ***Payable to others*** | ***3,166,319,549*** | ***1,839,203,777*** |
| PDG Investment Corporation (*) | 1,000,000,000 | 1,000,000,000 |
| Social insurance, Health insurance, Trade union fee | 1,121,770,628 | 525,306,686 |
| Short-term deposits, mortgages | 500,000,000 | - |
| Others | 544,548,921 | 313,897,091 |
| **Total** | **21,155,829,731** | **16,167,524,080** |

(*) Security deposit for the business cooperation contract with PDG Investment Corporation (formerly Mandara Investment Joint Stock Company) of VND 1,000,000,000 has been overdue since 19th January 2014.

## 19. Owners' equity

### *19a. The movement in the owners' equity*

The movement on the owners' equity is presented in the accompanying Appendix 02.

### *19b. Details of the owners' invested equity*

| | Ending balance of period | | Beginning balance | |
|---|---|---|---|---|
| | Common equity | Proportion (%) | Common equity | Proportion (%) |
| SGI Holdings Investment JSC (formerly Saigon 3 Group Investment Development JSC) | 146,887,580,000 | 74,94% | 48,426,000,000 | 24.71% |
| Saigon 3 Capital Investment Co., Ltd. | - | - | 79,785,580,000 | 40.71% |
| Thanh Cong Securities JSC | - | - | 18,676,000,000 | 9.53% |
| Other shareholders | 49,112,420,000 | 25.06% | 49,112,420,000 | 25.06% |
| **Total (*)** | **196,000,000,000** | **100.00%** | **196,000,000,000** | **100.00%** |

*(*) Details of the owners' invested equity are updated as at 30th September 2026.*

***Details of charter capital contribution are as follows:***

| | According to the Enterprise registration certificate | Contributed charter capital | Remaining charter capital |
|---|---|---|---|
| | 196,000,000,000 | 196,000,000,000 | - |
| **Total** | **196,000,000,000** | **196,000,000,000** | **-** |

### *19c. Transactions on capital with owners and distribution of dividends and profit*

| | Current period | Previous period |
|---|---|---|
| - Owners' invested equity | | |
| + *Beginning balance* | *196,000,000,000* | *98,000,000,000* |
| + *Increase during period* | - | - |
| + *Ending balance of period* | *196,000,000,000* | *98,000,000,000* |
| - Dividends and profit already divided | *(9,800,000,000)* | *(4,900,000,000)* |
| - Dividends and profit already paid (in cash) | *(9,781,815,000)* | - |

### *19d. Stocks*

| | Ending balance of period | Beginning balance |
|---|---|---|
| Number of stocks being registered to issue | 19,600,000 | 19,600,000 |
| Number of stocks already issued / public offering | 19,600,000 | 19,600,000 |
| - *Common stocks* | *19,600,000* | *19,600,000* |
| Number of buy-back stocks | - | - |
| - *Common stocks* | - | - |
| - *Preferred stocks* | - | - |
| Number of outstanding stocks | 19,600,000 | 19,600,000 |
| - *Common stocks* | *19,600,000* | *19,600,000* |
| Nominal value of outstanding stocks (VND/stock) | 10,000 | 10,000 |

In 2025, the Board of Directors approved the Resolution No. 24/2025/NQ-HDQT dated 30th December 2025 on the approval of the plan to issue shares under the Employee Stock Option Plan (ESOP) in accordance with the Resolution No. 01/2025/NQ-ĐHĐCĐ dated 08th April 2025 of the General Meeting of Shareholders. However, as of the date of these interim (separate) financial statements, the Company has not yet implemented the share issuance under the Employee Stock Option Plan.

Under the Resolution of the 2026 Annual General Meeting of Shareholders dated 13th April 2026, the General Meeting of Shareholders also approved the temporary suspension of the aforementioned share issuance under the Employee Stock Option Plan until an appropriate time.

## 20. Off-statement of financial position items (separate) as at 30th September 2026

***Written-off bad debts***

| *Details* | As at 30th September 2026 | As at 01st January 2026 |
|---|---|---|
| Unidentified trade receivables | 1,134,256,732 | 1,134,256,732 |
| Unidentified advances and other receivables | 2,200,718,672 | 2,200,718,672 |
| Receivables from other organizations and individuals | 479,336,505 | 479,336,505 |
| **Total** | **3,814,311,909** | **3,814,311,909** |

# VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM (SEPARATE) INCOME STATEMENTS FOR THE NINE-MONTH PERIOD ENDED 30TH SEPTEMBER 2026 (Currency: VND)

## 1. Revenues from sale of goods and rendering of services

| Details | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| Sale of merchandises | 1,139,477,914 | 143,946,642 |
| Sale of finished goods | 245,100,729,870 | 185,297,224,790 |
| Rendering of services and other | 123,186,653 | 158,173,388 |
| **Total (*)** | **246,363,394,437** | **185,599,344,820** |

***(*) In which, revenues from sale of goods and rendering of services to related parties:***

| Details | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| Sai Gon 3 Garment JSC | | |
| *- Sale of goods* | *238,305,060* | *189,717,022* |
| Ho Chi Minh City Medical Import Export JSC (Yteco) | | |
| *- Sale of goods* | *1,685,900* | *44,297,400* |
| *- Trade discounts* | *(50,577)* | - |
| **Total** | **239,940,383** | **234,014,422** |

## 2. Revenue deductions

| Details | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| Trade discounts | 13,714,936,305 | 11,723,337,104 |
| Sales returns | 7,282,598,387 | 7,060,480,849 |
| **Total** | **20,997,534,692** | **18,783,817,953** |

## 3. Cost of goods sold

| Details | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| Cost of merchandise sold | 990,692,259 | 849,165,780 |
| Cost of finished goods sold | 123,166,229,550 | 110,403,154,406 |
| Provision for / (Reversal of provision for) devaluation of inventories | - | (54,266,750) |
| **Total** | **124,156,921,809** | **111,198,053,436** |

## 4. Income from financial activities

| Details: | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| Interest on term deposits | 647,529,566 | 20,712,329 |
| Interest on demand deposits | 21,676,390 | 9,642,555 |
| Interest on loans | 11,060,739,722 | 11,461,235,852 |
| Others | 559,822,043 | - |
| **Total** | **12,289,767,721** | **11,491,590,736** |

## 5. Expenses from financial activities

| Details: | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| Interest expense | 4,735,908,958 | 8,509,602,600 |
| Others | 601,921,862 | 2,206,965,000 |
| **Total** | **5,337,830,820** | **10,716,567,600** |

## 6. Selling expenses

| Details: | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| Staff costs | 8,198,141,099 | 7,913,706,979 |
| Tools and supplies costs | 925,569,397 | 174,767,563 |
| Depreciation / Amortization of fixed assets | 734,230,414 | 700,895,184 |
| E-commerce service expenses | 32,854,683,836 | 6,352,346,124 |
| Outsourced service expenses | 4,040,703,626 | 3,266,901,674 |
| Others | 4,035,908,584 | 3,162,392,030 |
| **Total** | **50,789,236,956** | **21,571,009,554** |

## 7. General & administration expenses

| Details: | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| Staff costs | 18,077,367,886 | 14,554,037,373 |
| Office supplies expenses | 1,644,222,770 | 184,676,637 |
| Depreciation / Amortization of fixed assets | 955,300,017 | 880,804,774 |
| Taxes, fees and charges | 951,883,099 | 726,814,688 |
| Reversal of provision / Provision for doubtful debts | (370,848,878) | 55,719,707 |
| Outsourced service expenses | 339,604,200 | 283,168,768 |
| Others | 3,624,765,724 | 3,636,392,526 |
| **Total** | **25,222,294,818** | **20,321,614,473** |

## 8. Basic earnings per share and diluted earnings per share

These items are not presented in the (separate) Financial statements of Bong Bach Tuyet Joint Stock Company because this is the parent company and presented in the (consolidated) Financial statements of the Group in accordance with Clauses 3.20 and 3.21, Item 2 – Contents and methods of financial statement preparation under the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance,

## 9. Expenses from operating activities by nature

| Details: | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| Raw materials costs | 271,981,897,140 | 168,219,242,936 |
| Staff costs | 54,120,456,521 | 45,363,186,473 |
| Depreciation / Amortization of fixed assets | 10,822,162,019 | 9,184,383,665 |
| Outsourced service expenses | 37,336,960,996 | 10,006,883,316 |
| Others | 23,927,362,854 | 18,490,743,382 |
| **Total** | **398,188,839,530** | **251,264,439,772** |

# VII. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM (SEPARATE) CASH FLOWS STATEMENT (Currency: VND)

## 1. Proceeds from borrowings

| | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| Proceeds from bank borrowings is under common contractual arrangements | 2,209,555,228 | 116,654,774,137 |
| Proceeds from borrowings from individuals | - | - |
| **Total** | **2,209,555,228** | **116,654,774,137** |

## 2. Repayments of borrowing principal

| | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|
| Repayments of bank borrowing principal is under common contractual arrangements | (67,535,525,836) | (114,247,711,492) |
| Repayments of borrowing principal from individuals | - | - |
| **Total** | **(67,535,525,836)** | **(114,247,711,492)** |

# VIII. OTHER INFORMATION (Currency: VND)

## 1. Contingent assets

The Company has not incurred contingent assets would affect the interim (separate) financial statements, which need any adjustments to the figures or disclosures in the interim (separate) financial statements.

## 2. Contingent liabilities

The Company has not incurred contingent liabilities would affect the interim (separate) financial statements, which need any adjustments to the figures or disclosures in the interim (separate) financial statements.

## 3. Transactions and balances with related parties

The Company's related parties include: members of key management, individuals related to members of key management and other related parties.

### *3a. Transactions and balances with members of key management and individuals related to members of key management*

Key members include: members of the Board of Directors, the Board of Supervisors and members of the Board of Management. Individuals related to members of key management are close members of the family of members of key management.

***Transactions with members of key management and individuals related to members of key management***

***Income of members of key management (*), details are as follows:***

| **Wage and salary** | **Position** | **From 01st January 2026 to 30th September 2026** | **From 01st January 2025 to 30th September 2025** |
|---|---|---|---|
| Ms Ngo Thi Thu Trang | General Director (appointed on 17th August 2026)<br>Deputy General Director (dismissed on 17th August 2026) | 1,388,545,179 | 960,000,000 |
| Mr. Nguyen Khanh Linh | General Director (dismissed on 17th August 2026) | 880,020,000 | 865,000,000 |
| **Total** | | **2,268,565,179** | **1,825,000,000** |

| **Remuneration** | **Position** | **From 01st January 2026 to 30th September 2026** | **From 01st January 2025 to 30th September 2025** |
|---|---|---|---|
| ***Board of Directors*** | | | |
| Nguyen Dong Hai | Chairperson | 36,000,000 | 22,933,333 |
| Pham Viet Lan Anh | Chairperson (dismissed on 08th April 2025) | - | 13,066,667 |
| Nguyen Khanh Linh | Vice Chairperson | 27,000,000 | 27,000,000 |
| Ngo Thi Thu Trang | Member | 16,700,000 | 9,800,000 |
| Nguyen Duc Hieu | Member | 10,300,000 | 17,200,000 |
| **Total** | | **90,000,000** | **90,000,000** |

| Remuneration | Position | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|---|
| ***Board of Directors*** | | | |
| ***Board of Supervisors*** | | | |
| Mr. Nguyen Hoang Giang | Head of board | 18,000,000 | 11,466,667 |
| Ms Doan Thi Thu Suong | Member | 9,000,000 | 12,266,667 |
| Ms Tran Bao Ngoc | Member | 9,000,000 | 9,000,000 |
| Mr. Nguyen Trung Hieu | Member (dismissed on 08th April 2025) | - | 3,266,667 |
| **Total** | | **36,000,000** | **36,000,001** |

*(*) Key members include: members of the Board of Directors, the Board of Supervisors and members of the Board of Management. This is the income in the parent company's interim (separate) financial statements.*

### *3b. Transactions and balances with other related parties*

***The Company's other related parties include:***

| No. | Related parties | Relationship |
|---|---|---|
| 1. | SGI Holdings Investment JSC (formerly Saigon 3 Group Investment Development JSC) | Ultimate parent company |
| 2. | Saigon 3 Capital Investment Co., Ltd. | Ceased to be the direct parent company on 28th July 2026.<br>Also a subsidiary of SGI Holdings Investment JSC. |
| 3. | Sai Gon 3 Garment JSC | Subsidiary of SGI Holdings Investment JSC |
| 4. | Saigon Leather JSC | Subsidiary of SGI Holdings Investment JSC |
| 5. | Ho Chi Minh City Medical Import Export JSC (Yteco) | Subsidiary of SGI Holdings Investment JSC |
| 6. | Sai Gon 3 Jean JSC | Subsidiary of SGI Holdings Investment JSC |
| 7. | Thanh Cong Securities JSC | Subsidiary of SGI Holdings Investment JSC |
| 8. | Thanh Cong Asset Management Co., Ltd. | Subsidiary of Thanh Cong Securities JSC |
| 9. | Thanh Cong Investment Fund | Subsidiary of Thanh Cong Securities JSC |

***Transactions with other related parties***

During the period, apart from the transactions incurred as presented in the Notes No. VI.1, the Group entered into transactions with other related parties as follows:

| | Transactions | From 01st January 2026 to 30th September 2026 | From 01st January 2025 to 30th September 2025 |
|---|---|---|---|
| Saigon Leather JSC | Loans granted | - | 112,000,000,000 |
| | Interest on loans | 8,490,210,958 | 8,836,794,519 |
| | Proceeds from loan | 51,000,000,000 | - |
| | Loan interest received | 8,087,520,546 | - |

***Liabilities with other related parties***

Liabilities with other related parties are described in the Notes No. V.2, V.3, V.12, V.18.

## 4. Segment Reporting

### *4a. Segment reporting is presented according to the business field*

| From 01st January 2026 to 30th September 2026 | Net revenues from sale of goods and rendering of services | Cost of goods sold | Gross profit |
|---|---|---|---|
| Sales of merchandises | 1,139,477,914 | 990,692,259 | 148,785,655 |
| Sales of finished goods | 224,103,195,178 | 123,166,229,550 | 100,936,965,628 |
| Rendering of services and others | 123,186,653 | - | 123,186,653 |
| **Total** | **225,365,859,745** | **124,156,921,809** | **101,208,937,936** |

| From 01st January 2025 to 30th September 2025 | | | |
|---|---|---|---|
| Sales of merchandises | 143,946,642 | 849,165,780 | (705,219,138) |
| Sales of finished goods | 166,513,406,837 | 110,348,887,656 | 56,164,519,181 |
| Rendering of services and others | 158,173,388 | | 158,173,388 |
| **Total** | **166,815,526,867** | **111,198,053,436** | **55,617,473,431** |

### *4b. Segment reporting is presented according to geography*

During the period, whole activities of the Company take place only in the territory of Vietnam.

## 5. Collateral

***Collateral for other entities***

As at the accounting period ended, the Company has not mortgaged financial assets to the other entities.

***Mortgage assets of other entities***

The Company did not hold the collateral of the other entities as at 01st January 2026 and 30th September 2026.

## 6. Going-concern assumption

As at the date of the interim (separate) financial statements, there is not any factor which affect the going-concern assumption of the Company. Therefore, the interim (separate) financial statements for the nine-month period ended 30th September 2026 are prepared on the basis of the going-concern assumption.

## 7. Subsequent events

On 12th October 2026, SGI Holdings Investment JSC purchased 1,203,800 shares, increasing its ownership percentage from 74.94% to 81.08%.

Apart from the above event, the Company has not arisen other events after the nine-month period ended 30th September 2026 which need any adjustments to the figures or disclosures in the interim (separate) financial statement.

*Ho Chi Minh city, approved on 29th October 2026*

| **Prepared by / Chief Accountant** | **Legal representative**<br>**General Director** |
|---|---|
| **THIEU THI CAM TU** | **NGO THI THU TRANG** |

## APPENDIX NO. 01 - THE MOVEMENT IN TANGIBLE FIXED ASSETS

| Items | Buildings and structures | Machineries & equipments | Vehicles, transmissions | Management equipments, tools | Other tangible fixed assets | Total |
|---|---|---|---|---|---|---|
| **I. Historical cost of tangible fixed assets** | | | | | | |
| **1. Beginning balance** | **47,567,535,432** | **102,826,082,248** | **7,450,552,330** | **1,253,718,103** | **402,797,701** | **159,500,685,814** |
| 2. Increase during period | 850,313,171 | 22,944,085,721 | - | - | - | 23,794,398,892 |
| *- Increase due to procurement* | | *5,415,899,248* | - | - | - | *5,415,899,248* |
| *- Completed construction* | *850,313,171* | *17,528,186,473* | - | - | - | *18,378,499,644* |
| 3. Decrease during period | - | - | (241,831,200) | - | - | (241,831,200) |
| *- Disposals, liquidations* | - | - | *(241,831,200)* | - | - | *(241,831,200)* |
| **4. Ending balance of period** | **48,417,848,603** | **125,770,167,969** | **7,208,721,130** | **1,253,718,103** | **402,797,701** | **183,053,253,506** |
| **II. Accumulated depreciation** | | | | | | - |
| *In which:* | | | | | | |
| *Fully-depreciated but still in use* | *6,209,277,830* | *24,260,688,948* | *1,556,563,750* | *547,403,000* | *402,797,701* | *32,976,731,229* |
| **1. Beginning balance** | **24,557,194,604** | **48,540,154,267** | **5,013,494,517** | **1,107,601,290** | **402,797,701** | **79,621,242,379** |
| 2. Increase during period | 2,237,252,539 | 7,794,099,523 | 472,287,240 | 22,986,036 | - | 10,526,625,338 |
| *- Depreciation during period* | *2,237,252,539* | *7,794,099,523* | *472,287,240* | *22,986,036* | - | *10,526,625,338* |
| 3. Decrease during period | - | - | (241,831,200) | - | - | (241,831,200) |
| *- Disposals, liquidation* | - | - | *(241,831,200)* | - | - | *(241,831,200)* |
| **4. Ending balance of period** | **26,794,447,143** | **56,334,253,790** | **5,243,950,557** | **1,130,587,326** | **402,797,701** | **89,906,036,517** |
| **III. Net book value** | | | | | | - |
| ***1. Beginning balance*** | *23,010,340,828* | *54,285,927,981* | *2,437,057,813* | *146,116,813* | - | *79,879,443,435* |
| ***2. Ending balance*** | *21,623,401,460* | *69,435,914,179* | *1,964,770,573* | *123,130,777* | - | *93,147,216,989* |

*Ho Chi Minh city, approved on 29th October 2026*

**Prepared by / Chief Accountant**

THIEU THI CAM TU

**Legal representative**
**General Director**

NGO THI THU TRANG

## APPENDIX NO. 02 - THE MOVEMENT IN OWNERS' EQUITY

| Items | Owners' invested equity | Surplus of share capital | Investment and development fund | Undistributed earnings after tax | Total |
|---|---|---|---|---|---|
| A | 1 | 2 | 4 | 6 | 7 |
| ***For the period from 01st July to 30th September 2025*** | | | | | |
| **1. Balance as at 01st January 2025** | **98,000,000,000** | **25,160,000,000** | **9,474,344,616** | **21,220,698,183** | **153,855,042,799** |
| **2. Increase during previous period** | **-** | **-** | **-** | **11,183,930,349** | **11,183,930,349** |
| *- Increase in profit* | | | | *11,183,930,349* | *11,183,930,349* |
| **3. Decrease during previous period** | **-** | **-** | **-** | **(5,751,713,907)** | **(5,751,713,907)** |
| *- Dividends payable accrued* | | | | *(4,900,000,000)* | *(4,900,000,000)* |
| *- Other decrease* | | | | *(851,713,907)* | *(851,713,907)* |
| **4. Balance as at 30th September 2025** | **98,000,000,000** | **25,160,000,000** | **9,474,344,616** | **26,652,914,625** | **159,287,259,241** |
| ***For the period from 01st July to 30th September 2026*** | | | | | |
| **5. Balance as at 01st January 2026** | **196,000,000,000** | **24,811,850,000** | **9,474,344,616** | **24,718,223,919** | **255,004,418,535** |
| **6. Increase during current period** | **-** | **-** | **-** | **25,762,863,384** | **25,762,863,384** |
| *- Increase in profit* | | | | *25,762,863,384* | *25,762,863,384* |
| **7. Decrease during current period** | **-** | **(4,800,000)** | **-** | **(9,800,000,000)** | **(4,800,000)** |
| *- Dividends payable accrued* | | | | *(9,800,000,000)* | |
| *- Other decrease* | | *(4,800,000)* | | | *(4,800,000)* |
| **8. Balance as at 30th September 2026** | **196,000,000,000** | **24,807,050,000** | **9,474,344,616** | **40,681,087,303** | **270,962,481,919** |

*Ho Chi Minh city, approved on 29th October 2026*

**Prepared by / Chief Accountant**

**THIEU THI CAM TU**

**Legal representative**
**General Director**

**NGO THI THU TRANG**

*These notes from an integral part of the interim (separate) Financial Statements*