INVESTMENT JOINT STOCK COMPANY
SOLAR STAR

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No. 2910/2026/CBTT-SJF

Hanoi, October 29, 2026

INFORMATION DISCLOSURE

To: **State Securities Commission**
Hanoi Stock Exchange

1. Name of organization: Sao Thai Duong Investment Joint Stock Company

- Stock code: SJF
- Address: 8th Floor, SIMCO Song Da Building, Van Phuc EIA Sub-area, Ha Dong Ward, Hanoi City
- Contact Phone: (84-24) 6253 6626
- Email: hr.stdgroup@gmail.com
- Type of information disclosure: ☐24h ☐72h ☐ Unusual ☑Recurring

2. Contents of information disclosure:

- Consolidated Financial Statements for the third quarter of 2026.
- Mother's financial statement for the third quarter of 2026.

3. This information was published on the company's website on 29/10/2026 at the link http://stdgroup.vn

We would like to commit that the information published above is true and fully responsible before the law for the content of the information published.

Attachments:
- *Financial Statements*
- *Written explanation*

Persons authorized to disclose information

BUI THI NGOC HUYEN

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN ĐẦU TƯ SAO THÁI DƯƠNG
Ký ngày: 29/10/2026 14:28:57

SAO THAI DUONG INVESTMENT JOINT STOCK COMPANY

(Established in the Socialist Republic of Vietnam)

CONSOLIDATED FINANCIAL STATEMENTS
THIRD QUARTER - 2026

October 2026

CONSOLIDATED BALANCE SHEET

As of September 30, 2026

FORM NO. B 01-DN/HN

Unit: VND

ASSETS	Code	Explanation	Final issue	Early Issue
A – SHORT-TERM ASSETS	**100**		**728.708.747.947**	**689.261.365.464**
I. Cash and cash equivalents	**110**	**V.1**	**10.660.443.776**	**3.288.174.362**
1. Money	111		10.660.443.776	3.288.174.362
II. Short-term financial investment	**120**	**V.2**	**189.076.724.971**	**187.878.653.738**
3. Investments held to short-term maturity	123		189.076.724.971	187.878.653.738
III. Short-term receivables	**130**		**486.968.887.849**	**452.728.511.643**
1. Short-term receivables of customers	131	V.3	91.711.556.933	74.331.004.451
2. Short-term seller upfront	132	V.4	4.905.616.241	1.362.281.333
4. Other short-term receivables	135	V.5	455.664.462.412	442.347.973.597
5. Provision for short-term bad debts (*)	136		(65.312.747.737)	(65.312.747.737)
IV. Inventory	**140**	**V.6**	**37.464.106.216**	**40.983.251.361**
1. Inventory	141		55.367.637.210	58.886.782.355
2. Provision for inventory discounts (*)	142		(17.903.530.994)	(17.903.530.994)
VI. Other short-term assets	**160**		**4.538.585.135**	**4.382.774.359**
2. Deductible VAT	162		4.287.085.135	4.131.274.359
3. Taxes and other amounts receivable by the State	163		251.500.000	251.500.000
B – LONG-TERM ASSETS	**200**		**145.571.853.758**	**157.319.235.372**
I. Long-term receivables	**210**		-	-
3. Other long-term receivables	215	V.5	101.500.000.000	101.500.000.000
4. Provision for long-term bad debts (*)	216		(101.500.000.000)	(101.500.000.000)
II. Fixed assets	**220**		**133.196.435.342**	**144.665.455.409**
1. Tangible fixed assets	221	V.7	78.038.416.934	89.169.624.332
- Historical cost	*222*		*242.222.587.132*	*241.665.364.910*
- Cumulative wear value (*)	*223*		*(164.184.170.198)*	*(152.495.740.578)*
3. Intangible fixed assets	227	V.8	55.158.018.408	55.495.831.077
- Historical cost	*228*		*60.000.000.000*	*60.000.000.000*
- Cumulative wear value (*)	*229*		*(4.841.981.592)*	*(4.504.168.923)*
VI. Long-term financial investment	**260**	V.9	-	-
1. Invest in subsidiaries	261		-	-
2. Investment in joint venture or associate companies	262		148.425.794.735	148.425.794.735
3. Investment in capital contribution to other units	263		198.660.000	198.660.000
4. Provision for long-term investment losses in other units	264		(148.624.454.735)	(148.624.454.735)
VII. Other long-term assets	**270**		**12.375.418.416**	**12.653.779.963**
1. Long-term allocation waiting costs	271		12.375.418.416	12.653.779.963
TOTAL ASSETS	**280**		**874.280.601.705**	**846.580.600.836**

CONSOLIDATED BALANCE SHEET (CONTINUED)

As of September 30, 2026

FORM NO. B 01-DN/HN

Unit: VND

FUNDING	Code	Explanation	Final issue	Early Issue
C - LIABILITIES	**300**		**400.759.717.996**	**363.448.523.997**
I. Short-term debt	**310**		**253.048.702.636**	**216.203.669.202**
1. Payable to short-term sellers	311	V.11	16.290.311.069	13.697.198.435
2. Buyer pays in advance for a short term	312	V.12	78.161.321.633	54.035.399.014
4. Taxes and short-term payables to the State	314		2.127.222.078	2.127.222.078
5. Payables to employees	315		231.853.857	363.261.426
6. Short-term expenses	316		73.309.149.261	68.362.266.507
8. Short-term unrealized revenue	319		-	89.969.400
9. Other short-term payables	320		5.491.159.000	48.466.604
10. Short-term financial loans and leases	321	V.10	77.437.685.738	77.479.885.738
II. Long-term debt	**330**		**147.711.015.360**	**147.244.854.795**
6. Other long-term payables	338		9.800.000.000	9.800.000.000
7. Long-term financial loans and leases	339	V.10	99.621.700.000	101.140.150.000
11. Deferred income tax payable	342		38.289.315.360	36.304.704.795
D – EQUITY	**400**	V.13	**473.520.883.709**	**483.132.076.839**
1. Owner's contributed capital	411		792.000.000.000	792.000.000.000
- Voting common shares	411a		792.000.000.000	792.000.000.000
10. Undistributed after-tax profit	420		(368.547.088.427)	(359.292.935.569)
- Accumulated undistributed profit by the end of the previous period	*420a*		(359.292.935.569)	*(326.159.505.679)*
- Undistributed profit for this period	*420b*		(9.254.152.859)	*(33.133.429.890)*
11. Non-controlling shareholder interests	429		50.067.972.136	50.425.012.408
TOTAL CAPITAL	**440**		**874.280.601.705**	**846.580.600.836**

Nguyen Tri Thien	**Bui Thi Ngoc Huyen**	**Bui Thi Ngoc Huyen**
Chairman of the Board of Directors	**Chief Accountant**	**Scheduler**
October 26, 2026		

CONSOLIDATED INCOME OF BUSINESS

Quarter III – 2026

FORM NO. B 02-DN/HN

Unit: VND

CRITERIA	Code	Explanation	Third Quarter		Cumulative	
			This year	Previous year	This year	Previous year
1. Revenue from sales and provision of services	**1**	**VI.1**	**5.276.096.465**	**4.358.505.026**	**36.495.285.360**	**25.313.785.445**
2. Revenue deductions	**2**		-	-	-	-
3. Net revenue from sales and service provision	**10**		**5.276.096.465**	**4.358.505.026**	**36.495.285.360**	**25.313.785.445**
4. Cost of goods sold	**11**	VI.2	7.711.491.827	8.068.017.388	38.696.721.596	32.549.674.308
5. Gross profit on sales and service provision	**20**		**(2.435.395.362)**	**(3.709.512.362)**	**(2.201.436.236)**	**(7.235.888.863)**
6. Profit/loss of sale and liquidation of investment real estate	**21**		-	-	-	-
7. Revenue from financial activities	**22**	VI.3	609.482.029	609.709.031	3.440.343.543	5.402.630.320
8. Financing costs	**23**	VI.4	1.671.653.930	15.896.334.502	5.004.482.372	20.482.328.807
- In which: Borrowing costs	***24***		*1.671.653.930*	*870.235.693*	*5.004.482.372*	5.456.229.998
9. Cost of sales	**25**	VI.5	148.924.738	406.008.676	1.064.124.724	2.396.303.246
10. Business management expenses	**26**	VI.5	859.540.463	673.153.104	2.796.800.603	2.695.951.300
11. Profit or loss in a joint venture or associate company	**27**		-	-	-	-
12. Net profit from business activities	**30**		**(4.506.032.464)**	**(20.075.299.613)**	**(7.626.500.392)**	**(27.407.841.896)**
13. Other incomes	**31**		-	-	35	154.439.592
14. Other expenses	**32**		-	2.226.216	82.208	156.665.808
15. Other Profits	**40**	**VI.6**	-	**(2.226.216)**	(82.173)	**(2.226.216)**
16. Total pre-tax accounting profit	**50**		**(4.506.032.464)**	**(20.077.525.829)**	**(7.626.582.565)**	**(27.410.068.112)**
17. Current CIT expenses	**51**		-	-	-	-
18. Deferred CIT expenses	**52**		941.171.115	898.607.359	1.984.610.565	3.016.154.483
19. Profit after corporate income tax	**60**		**(5.447.203.579)**	**(20.976.133.188)**	**(9.611.193.130)**	**(30.426.222.595)**
20. Profit after tax of the parent company	**61**		(5.277.106.406)	(20.808.135.440)	(9.254.152.859)	(29.888.956.732)
21. After-tax profit of non-controlling shareholders	**62**		(170.097.173)	(167.997.748)	(357.040.271)	(537.265.863)
22. Basic earnings per share (*)	**70**	**VI.7**	**(67)**	**(263)**	**(117)**	**(377)**

CÔNG TY CỔ PHẦN ĐẦU TƯ SAO THÁI DƯƠNG

Nguyen Tri Thien
Chairman of the Board of Directors
October 26, 2026

Bui Thi Ngoc Huyen
Chief Accountant

Bui Thi Ngoc Huyen
Scheduler

CONSOLIDATED CASH FLOW STATEMENT

(According to the direct method)
Third Quarter - 2026

FORM NO. B 03-DN/HN
Unit: VND

CRITERIA	Code	TM	Cumulative	
			This year	Previous year
I. CASH FLOW FROM BUSINESS ACTIVITIES				
1. Proceeds from the sale, provision of services and other revenues	**01**		44.445.314.661	58.726.918.065
2. Payments to suppliers of goods and services			(20.603.870.085)	(47.835.964.314)
3. Payments to employees	02		(2.867.586.079)	(1.359.120.301)
4. Interest payment	03		(49.267.907)	(42.017.390)
5. Expenses for payment of enterprise income tax	05		-	-
6. Other revenues from business activities	06		1.419	33.748
7. Other expenses from business activities	**08**		(13.468.454.827)	(8.014.494.199)
Net cash flow from business activities	**20**		**7.456.137.182**	**1.475.355.609**
II. CASH FLOW FROM INVESTMENT ACTIVITIES				
1. Money spent on procurement. construction of fixed assets and other long-term assets	21		-	-
3. Loan expenses. purchase of debt instruments of other units	23		-	(36.030.000.000)
4. Loans recovered. resale of debt instruments of other units	24		-	-
5. Expenditures on capital contribution to other units	25		-	-
6. Money recovered from investment in capital contribution to other units	26		-	-
7. Proceeds from loan interest. dividends and profits to be distributed	27		1.582.232	1.381.004
Net cash flow from investment activities	**30**		**1.582.232**	**(36.028.618.996)**
III. CASH FLOW FROM FINANCIAL ACTIVITIES				
1. Proceeds from the issuance of shares. receipt of capital contributions from owners	31		-	-
3. Proceeds from borrowing	33		400.000.000	9.307.717.800
4. Repayment of loan principal	34		(485.450.000)	(1.535.450.000)
Net cash flow from financial activities	**40**		**(85.450.000)**	**7.772.267.800**
Net Cash Flow in the Year	**50**		**7.372.269.414**	**(26.780.995.587)**
Cash and cash equivalents at the beginning of the year	**60**		3.288.174.362	39.023.041.356
Effects of changes in foreign currency exchange rates	**61**		-	(4.987.506)
Cash and year-end cash equivalents	**70**	**V.1**	**10.660.443.776**	**12.237.058.263**

Nguyen Tri Thien	**Bui Thi Ngoc Huyen**	**Bui Thi Ngoc Huyen**
Chairman of the Board of Directors	**Chief Accountant**	**Scheduler**
October 26, 2026		

EXPLANATORY NOTES TO FINANCIAL STATEMENTS **Form No. B 09 - DN**

I. GENERAL INFORMATION

1. Parent Company

Sao Thai Duong Investment Joint Stock Company (hereinafter referred to as "the Company") is a Joint Stock Company established under the Certificate of First Business Registration No. 0105806767 dated March 1, 2012 issued by the Department of Planning and Investment of Hanoi City. The Certificate of Enterprise Registration of the Joint Stock Company is amended No. 0105806767 dated June 23, 2016.

The company is headquartered on the 8th floor, Simco Song Da Building, Van Phuc EIA Sub-area, Van Phuc Ward, Ha Dong District, Hanoi City, Vietnam.

The Company's main activities are:

Mixed cultivation and animal husbandry; Wholesale of food; Cultivation services; Post-harvest services; Forestry service activities; Sawing, sawing, planing and preservation of wood; Production of construction furniture; Production of beds, cabinets, tables and chairs; Completion of construction works; Processing and preservation of fruits and vegetables; Wholesale of rice; Cultivation of spices and medicinal plants; Production of other products from wood; Production of products from bamboo, bamboo, straw, rice and braided materials; Production of plywood, veneer, plywood and other veneer; Afforestation and forest care; Rice cultivation; Cultivation of corn and other grain food crops; Cultivation of starchy root crops; Cultivation of sugarcane; Planting tobacco and tobacco trees; Planting trees for fiber; Planting trees with oil-containing seeds; Growing vegetables, beans of all kinds and growing flowers and ornamental trees; Planting fruit trees; Planting cashew trees; Planting pepper trees; Planting rubber trees; Planting coffee trees; Planting tea trees; Planting other perennial crops; Propagating and caring for agricultural seedlings; Processing seeds for propagation; Wholesale of other household utensils; Wholesale of agricultural machinery, equipment and spare parts; Wholesale of other machinery, equipment and machine parts; Wholesale of other materials and equipment for installation in construction; Wholesale of other specialized businesses not yet classified; And other business lines.

2. Subsidiaries are incorporated

BWG Mai Chau Joint Stock Company

* Address: Industrial Cluster, Chieng Chau Commune, Mai Chau District, Hoa Binh Province
* Interest rate of the parent company as of September 30, 2026: 96.54%
* Voting rights of the parent company as of September 30, 2026: 96.54%

Sunstar Ecotech Vietnam Joint Stock Company

* Address: 8th Floor, Simco Song Da Building, Van Phuc Urban Area, Van Phuc Ward, Ha Dong, Hanoi
* Interest rate of the parent company as of September 30, 2026: 93%
* Voting rights of the parent company as of September 30, 2026: 93%

Teraboo Bamboo Development Joint Stock Company

* Address: 8th Floor, Simco Song Da Building, Van Phuc Urban Area, Van Phuc Ward, Ha Dong, Hanoi
* Interest rate of the parent company as of September 30, 2026: 84.75%
* Voting rights of the parent company as of September 30, 2026: 84.75%

3. Affiliates are incorporated

TONA Investment and Construction Joint Stock Company

* Address: No. 1, Group 8, Mo Lao Ward, Ha Dong District, Hanoi.
* Parent company's interest rate as of September 30, 2026: 49%
* Voting rights of Sao Thai Duong Investment Joint Stock Company as of September 30, 2026: 49%

II. BASIS FOR MAKING FINANCIAL STATEMENTS AND ACCOUNTING PERIODS

1. Basis for making financial statements

The enclosed financial statements are presented in Vietnam Dong (VND), on the principle of original price and in accordance with the Vietnam Accounting Standards, the Vietnam Accounting System and other current regulations on accounting in Vietnam.

2. Fiscal Year

The Company's financial year began on January 1 and ended on December 31.

3. Consolidated Facility

Consolidated financial statements include the Company's Financial Statements and the Financial Statements of the companies controlled by the Company (its subsidiaries) prepared until December 31 of each year. This control is achieved when the Company has the ability to control the financial policies and operations of the investee companies in order to derive benefits from the activities of these companies.

The results of business of the acquired or sold subsidiaries during the period presented in the Consolidated Statement of Operating Results from the date of purchase or until the date of sale of the investment in that subsidiary.

In case of necessity, the Financial Statements of the subsidiaries are adjusted so that the accounting policies applied at the Company and other subsidiaries are the same.

All operations and balances between companies within the same group are eliminated when consolidating the Financial Statements.

The minority shareholder's interest in the net assets of the consolidated subsidiary is defined as a separate indicator separate from the equity of the shareholders of the parent company. The minority shareholder's interest includes the value of the minority shareholder's interest at the date of the original business combination and the minority shareholder's share of the interest in the fluctuation of total equity since the date of the business combination. Losses corresponding to the minority shareholder's share of capital that exceed their share of the subsidiary's total equity are reduced to the Company's share of the Company's interest unless the minority shareholder is obligated to bind and is able to offset such loss.

III. APPLICABLE ACCOUNTING STANDARDS AND REGIMES

1. Applicable accounting regime

The Company applies the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC and Circular 43/2026/TT_BTC dated April 20, 2016 of the Ministry of Finance, Vietnam Accounting Standards issued by the Ministry of Finance and the attached amendments, supplements and guidance documents.

2. Forms of accounting books applied

The applicable form of accounting books registered by the Company is computer accounting.

IV. APPLICABLE ACCOUNTING POLICIES

1. Cash and cash equivalents

Cash and cash equivalents include: cash at the fund; bank deposits; short-term investments with a recovery or maturity period of not more than 3 months are easily convertible into a specified amount of money and there is no risk of conversion into cash from the date of purchase of such investment at the time of reporting.

2. Receivables and bad debt provisions

Receivables are presented according to the book value minus the provisions made for bad debts.

The provision for bad debts represents the value of receivables that the Company is expected to be unable to recover at the end of the accounting period. The increase or decrease in the provision account balance shall be accounted into business management expenses in the period

3. Inventory

Inventory is determined on the basis of the lower price between the cost price and the net realizable value. The cost of inventory includes the cost of direct materials, direct labor costs, and overhead production costs, if any, to obtain inventory at its current location and state. The cost of inventory is determined using the weighted average method. Net realizable value is determined by the estimated selling price minus the costs to complete the same marketing, sales, and distribution costs incurred.

Provisions for inventories shall be set aside for the expected loss of value due to decreases in value (due to price reduction, damage, poor quality, obsolescence, etc.) that may occur for raw materials, finished products and goods in inventory under the Company's ownership based on reasonable evidence of the decline in value at the end of the accounting period. The increase or decrease in the provision for inventory price reduction shall be accounted into the cost of goods sold in the period.

4. Tangible fixed assets

Tangible fixed assets are presented at historical cost minus the accumulated depreciation value.

Historical cost

The historical cost of procured tangible fixed assets includes the purchase price and all other costs directly related to bringing the asset into a state of readiness for use.
The historical cost of tangible fixed assets made by self-made or self-built includes construction costs, actual production costs incurred plus installation and commissioning costs.
Expenses incurred after the initial recognition of tangible fixed assets shall be recorded as an increase in the historical cost of the asset if these expenses are certain to increase future economic benefits due to the use of such assets. Expenses incurred that do not satisfy the above conditions shall be recorded as production and business expenses in the period.

Depreciation

Tangible fixed assets are depreciated by the straight-line method based on the estimated useful life, specifically as follows:

	Number of years
Machinery and equipment	06- 12
Transmission Transport Vehicle	10

5. Intangible fixed assets

All actual expenses incurred by the enterprise that satisfy the following criteria without forming a tangible fixed asset shall be considered as an intangible fixed asset: (i) It is certain to obtain future economic benefits from the use of such asset; (ii) It has a useful life of more than 1 year; (iii) The historical cost of the asset must be reliably determined and be valued at VND 30,000,000 or more.

Intangible fixed assets are presented at historical cost minus the accumulated wear and tear value.

Historical cost

The historical cost of an intangible fixed asset purchased separately includes the purchase price and expenses directly related to the putting the asset into use as planned.

The historical cost of intangible fixed assets formed in the process of merger of enterprises of the nature of acquisition is the fair value of such assets on the date of purchase.

Depreciation

The Company's intangible fixed assets are long-term land use rights, the Company does not depreciate these assets.

6. Financial Investments

Business Consolidation

The subsidiary's assets, liabilities and contingent liabilities are determined at fair value on the date of purchase of the subsidiary. Any additional between the purchase price and the total fair value of the acquired asset is recognized as goodwill. Any deficit between the purchase price and the total fair value of the acquired asset is recognized in the results of business of the accounting period giving rise to the purchase of the subsidiary.

The interests of minority shareholders on the date of the initial business combination are determined on the basis of the ratio of minority shareholders to the total fair value of assets, liabilities and potential liabilities recognized.

Invest in affiliated companies

An affiliate is a company in which the Company has significant influence but is not a subsidiary or joint venture of the Company. Significant influence is expressed in the right to participate in the making of financial and operational policies of the investee but does not have control or co-control of these policies.

The results of business operations, assets and liabilities of the associated companies are consolidated in the Financial Statements using the equity method. The associated capital contributions presented in the Balance Sheet at cost are adjusted for changes in the Company's capital contribution to the associated company's net assets after the date of purchase of the investment. Losses of an associated company that exceed the Company's capital contribution to that associated company are not recognized.

In the event that a member company of the Company conducts a transaction with a company affiliated with the Company, the unrealized profit/loss corresponding to the Company's capital contribution to the associated company, is excluded from the Consolidated Financial Statements.

Securities investments and other investments

Securities investments and other investments are recorded according to the actual purchase price and the costs associated with the purchase of investments.

Provision for losses of financial investments

Provisions for losses of financial investments shall be set aside in accordance with current accounting regulations. Accordingly, the Company is allowed to set aside provisions for investments in freely exchanged securities with a book value higher than the market price at the end of the accounting period. For long-term financial investments, the Company shall set aside provisions if the economic organization in which the Company is investing suffers losses, except for the planned losses determined in the business plan before investment.

Good Advantage

Goodwill on the Consolidated Financial Statements is the additional portion of the price of the business combination fee compared to the Company's share of the Company's interest in the total fair value of the assets, liabilities and contingent liabilities of its subsidiaries, associates, or joint venture capital contributors on the date of the execution of the investment operation. Goodwill is considered an intangible asset, which is depreciated by the straight-line method over the estimated useful life of the business advantage of 10 years.

The business advantage derived from the purchase of an associate company is included in the book value of the associated company. The business advantage from the acquisition of subsidiaries and co-control businesses is presented separately as an intangible asset class on the Balance Sheet.

When selling a subsidiary, associate company or joint venture capital contributor, the residual value of the undepreciated goodwill shall be included in the profit/loss from the sale of the corresponding company.

Trade disadvantage

Trade disadvantage is the additional portion of the Company's interests in the total fair value of assets, liabilities and potential liabilities assessed by its subsidiaries, associated companies, and joint-controlling

business establishments on the date of the acquisition of the company compared to the price of the business combination fee. The business disadvantage shall be immediately accounted in the report on the results of business operations.

7. Allocation pending costs

Expenses pending allocation include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. Expenses pending allocation of the Company include the following expenses:

Tools, tools

Tools and instruments that have been put into use shall be allocated to the cost according to the straight-line method with an allocation period of not more than 03 years.

Office Rental Cost

Prepaid office rent represents the amount of office rent paid for the portion of the Company that is using. Prepaid office rent is allocated to expenses by the straight-line method corresponding to the lease period.

8. Accounts payable and expense deducted in advance

Accounts payable and pre-deductible expenses are recorded for future amounts payable in relation to goods and services received regardless of whether the Company has received the supplier's invoice.

9. Equity

The owner's investment capital is recorded according to the owner's actual contributed capital.

Undistributed profit after tax is the amount of profit from the Company's operations after deducting adjustments due to the application of retrospective changes in accounting policies and retrospective adjustments to material errors of previous years.

10. Revenue

Revenue is recognized when the Company is likely to receive identifiable economic benefits with certainty. Revenue is determined by the fair value of amounts collected or to be obtained after deducting trade discounts, sales discounts, and returned sales.

Sales Revenue

Sales revenue is recognized when all of the following conditions are simultaneously satisfied: (i) The Company has transferred the majority of the risks and benefits associated with ownership of the product or goods to the purchaser; (ii) The Company no longer holds control of the goods as the owner of the goods or control of the goods; (iii) The revenue is determined with relative certainty; (iv) The Company has obtained or will obtain an economic benefit from the sale; and (v) The costs associated with the sale are identifiable.

Revenue from service provision

The turnover of a service provision transaction is recognized when the outcome of such transaction is reliably determined. The outcome of a service provision transaction is determined when all of the following conditions are satisfied: (i) The revenue is determined with relative certainty; (ii) The company is likely to derive economic benefits from the provision of services; (iii) The portion of the work completed on the date of the Balance Sheet is identifiable; and (iv) The costs incurred in the transaction and the costs incurred in completing the service provision transaction are identifiable

Revenue from interest, royalties, dividends, and distributed profits

Revenue arising from the Company's interest, royalties, dividends and dividends is recognized when the following conditions are simultaneously satisfied: (i) the Company is likely to derive economic benefits from such transaction; and (ii) Revenue is determined with relative certainty.

11. Borrowing costs

Borrowing expenses directly related to the purchase, investment, construction or production of assets that require a relatively long time to be completed and put into use or business are added to the historical cost of

the assets until such assets are put into use or for business. Incomes arising from the temporary investment in loans are recorded as a decrease in the historical cost of the relevant assets. All other interest expenses are recorded in the Company's results of business activities in the period.

Loans in the period are paid directly to suppliers. Therefore, direct payment loan cash flows are not presented on Cash Flows from Financial Operations.

12. Taxes

Applicable Income Tax

The current tax payable amount is calculated based on the taxable income in the period. Taxable income is different from the net profit presented on the statement of income because taxable income does not include taxable income or expenses that are taxable or deductible in other years (including carry-on losses, if any) and in addition do not include non-taxable or non-deductible items.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the inspection results of the competent tax authority.

Deferred Income Tax

Deferred income tax is calculated on the differences between the book value and the income tax basis of the items of assets or liabilities on the financial statements and is recognized by the balance sheet method. Deferred income tax payable must be recognized for all temporary differences, while deferred income tax assets are only recognized when there is certain that there is sufficient taxable profit in the future to deduct temporary differences.

Deferred income tax is determined at the estimated tax rate that will apply to the year the assets are recovered or liabilities are paid. Deferred income tax is recorded in the statement of income of business unless the tax is related to items recorded directly in equity. In that case, deferred income tax is also recorded directly to equity.

Deferred income tax assets and deferred income tax liabilities payable are offset when the Company has a legal right to offset between the applicable income tax assets and the applicable income tax payable and when the deferred income tax assets and deferred income tax liabilities payable in relation to corporate income tax are administered by the same tax authority and the Company intends to pay the applicable income tax on a net basis.

Other Taxes

Other taxes are applied in accordance with the applicable tax laws in Vietnam.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE CONSOLIDATED BALANCE SHEET

(Unit: VND)

1. Cash and cash equivalents

	Final issue	Early Year Issue
Cash	9.186.246.207	2.128.797.508
Bank deposits	1.474.197.569	1.159.376.854
Plus	**10.660.443.776**	**3.288.174.362**

2. Investments held to maturity

	Final issue	Early Year Issue
Payday loans	156.830.000.000	156.830.000.000
Deposits, loans	32.246.724.971	31.048.653.738
Plus	**189.076.724.971**	**187.878.653.738**

3. Client receivables

	Final issue	Early Year Issue
a. Short-term customer receivables	91.711.556.933	74.331.004.451
b. Long-term customer receivables		
Plus	**91.711.556.933**	**74.331.004.451**

4. Upfront payment for short-term sellers

	Final issue	Early Year Issue
- Short-term seller prepayment	4.905.616.241	1.362.281.333
Plus	**4.905.616.241**	**1.362.281.333**

5. Other receivables

a) Other short-term receivables

	Final issue		Early Issue	
	Book Value	Spare Value	Book Value	Spare Value
Escrow, escrow	200.036.537.600	-	200.036.538.000	-
Advance	234.923.777.657	-	236.762.708.638	-
Miscellaneous	20.704.147.155	(362.944.000)	5.548.726.959	(362.944.000)
Plus	**455.664.462.412**	**(362.944.000)**	**442.347.973.597**	**(362.944.000)**

b) Other long-term receivables

	Final issue		Early Issue	
	Book Value	Spare Value	Book Value	Spare Value
Ecological bamboo project business cooperation	101.500.000.000	(101.500.000.000)	101.500.000.000	(101.500.000.000)
Plus	**101.500.000.000**	**(101.500.000.000)**	**101.500.000.000**	**(101.500.000.000)**

6. Inventory

	Year-end issue		Early Year Issue	
	Original price *VND*	Redundancy *VND*	Original price *VND*	Redundancy *VND*
Raw materials, materials	30.207.535.607	(11.440.055.163)	22.802.452.656	(11.440.055.163)
Tools, tools	376.549.309	(297.020.294)	352.999.309	(297.020.294)
Unfinished production and business expenses	2.451.517.585	(558.044.714)	914.458.585	(558.044.714)
Products	20.399.281.503	(5.371.443.094)	33.987.075.731	(5.371.443.094)
Commodities	1.932.753.206	(236.967.729)	829.796.074	(236.967.729)
Plus	**55.367.637.210**	**(17.903.530.994)**	**58.886.782.355**	**(17.903.530.994)**

7. Tangible fixed assets

	Houses and objects Architecture	Machinery, Equipment	Means of transport, transmission	Total
	VND	*VND*	*VND*	*VND*
HISTORICAL PRICE				
Opening balance	**71.084.809.966**	**169.181.625.853**	**1.398.929.091**	**241.665.364.910**
In-Term Purchases	-	557.222.222	-	557.222.222
Closing balance	**71.084.809.966**	**169.738.848.075**	**1.398.929.091**	**242.222.587.132**
CUMULATIVE WEAR VALUE				
Opening balance	**42.998.072.095**	**109.118.791.854**	**378.876.629**	**152.495.740.578**
Depreciation in the period	3.357.833.440	8.199.446.578	131.149.602	11.688.429.620
Closing balance	**46.355.905.535**	**117.318.238.432**	**510.026.231**	**164.184.170.198**
RESIDUAL VALUE				
At the beginning of the period	**28.086.737.871**	**60.062.833.999**	**1.020.052.462**	**89.169.624.332**
At the end of the term	**24.728.904.431**	**52.420.609.643**	**888.902.860**	**78.038.416.934**

8. Intangible fixed assets

	Land use rights	Total
	VND	*VND*
HISTORICAL PRICE		
Opening balance	**60.000.000.000**	**60.000.000.000**
Closing balance	**60.000.000.000**	**60.000.000.000**
WEAR VALUE		
Opening balance	**4.504.168.923**	**4.504.168.923**
Depreciation in the period	337.812.669	337.812.669
Closing balance	**4.841.981.592**	**4.841.981.592**
RESIDUAL VALUE		
At the beginning of the period	**55.495.831.077**	**55.495.831.077**
At the end of the term	**55.158.018.408**	**55.158.018.408**

9. Financial Investments

	Final issue			Early Year Issue		
	Original price	**Equity Method Valuation**	**Redundancy**	**Original price**	**Values according to Method Equity**	**Redundancy**
	VND	**VND**	**VND**	**VND**	**VND**	**VND**
Investment in joint venture and associate companies	**147.000.000.000**	**148.425.794.735**	**(148.425.794.735)**	**147.000.000.000**	**148.425.794.735**	**(148.425.794.735)**
- Tona Investment and Construction Joint Stock Company	147.000.000.000	148.425.794.735	(148.425.794.735)	147.000.000.000	148.425.794.735	(148.425.794.735)
Plus	**147.000.000.000**	**148.425.794.735**	**(148.425.794.735)**	**148.624.454.735**	**148.425.794.735**	**(148.425.794.735)**

	Final issue			Early Year Issue		
	Original price	**Redundancy**	**Values Reasonable**	**Original price**	**Redundancy**	**Values Reasonable**
	VND	**VND**	**VND**	**VND**	**VND**	**VND**
Invest in other units	**198.660.000**	**(198.660.000)**		**198.660.000**	**(198.660.000)**	
- Jarcel Vietnam Joint Stock Company	198.660.000	(198.660.000)		198.660.000	(198.660.000)	
Plus	**198.660.000**	**(198.660.000)**		**198.660.000**	**(198.660.000)**	

10. Loans and financial leases

a. Short-term loans

	Final issue	During the period		Early Issue
	Values	Increase	Reduced	Values
	VND	*VND*	*VND*	*VND*
Short-term loans	**34.359.400.000**	**400.000.000**	**442.200.000**	**34.401.600.000**
Công ty StaBOO Holding AG	6.627.400.000	-	92.200.000	6.719.600.000
Mr. Do Duc Giang	800.000.000	-	-	800.000.000
Mr. Mac Van Nhat	700.000.000	-	-	700.000.000
Mr. Le Dinh Vu	860.000.000	-	-	860.000.000
Ms. Bui Thi Yen	400.000.000	400.000.000	150.000.000	150.000.000
Bank for Agriculture and Rural Development of Vietnam - Mai Chau Hoa Binh Branch	24.972.000.000	-	200.000.000	25.172.000.000
Long-term loans due	**43.078.285.738**	**90.300.000**	**90.300.000**	**43.078.285.738**
Joint Stock Commercial Bank for Investment and Development of Vietnam - Gia Lam Branch	180.600.000	90.300.000	90.300.000	180.600.000
Bank for Agriculture and Rural Development of Vietnam - Mai Chau Hoa Binh Branch	42.897.685.738	-	-	42.897.685.738
Plus	**77.437.685.738**	**90.300.000**	**532.500.000**	**77.479.885.738**

b. Long-term loans

	Final issue	During the period		Early Issue
	Values	Increase	Reduced	Values
	VND	*VND*	*VND*	*VND*
Công ty StaBOO Holding AG	99.411.000.000		1.383.000.000	100.794.000.000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Gia Lam Branch	210.700.000	-	135.450.000	346.150.000
Plus	**99.621.700.000**	**-**	**1.518.450.000**	**101.140.150.000**

11. Payable to the seller

	Final issue		Early Year Issue	
	Values	**Debt repayment capacity**	**Values**	**Debt repayment capacity**
a. Payable to short-term sellers	16.290.311.069	16.290.311.069	13.697.198.435	13.697.198.435
b. Payable to long-term sellers				
Plus	**16.290.311.069**	**16.290.311.069**	**13.697.198.435**	**13.697.198.435**

12. Short-term upfront buyers

	Final issue	**Early Year Issue**
- Short-term upfront buyers	78.161.321.633	54.035.399.014
Plus	**78.161.321.633**	**54.035.399.014**

13. Equity

13.1. Equity volatility comparison table

	Contributed capital of Owner	Profit not yet Distribution	Benefits of Shareholders do not Controls	Total
	VND	*VND*	*VND*	*VND*
Balance at the beginning of the previous year	**792.000.000.000**	**(326.159.505.679)**	**50.993.449.320**	**516.833.943.641**
Losses in the previous year	-	(33.133.429.890)	(476.284.841)	(33.609.714.731)
Other Discounts	-	-	(92.152.071)	(92.152.071)
Balance at the end of the previous year	**792.000.000.000**	**(359.292.935.569)**	**50.425.012.408**	**483.132.076.839**
Balance at the beginning of this year	**792.000.000.000**	**(359.292.935.569)**	**50.425.012.408**	**483.132.076.839**
Losses this year	-	(9.254.152.859)	(357.040.271)	(9.611.193.130)
Other Discounts	-		-	-
Balance at the end of this year	**792.000.000.000**	**(368.547.088.427)**	**50.067.972.136**	**473.520.883.709**

13.2. Capital transactions with owners and dividend distribution, profit sharing

	End of term	Beginning of the year
Owner's investment capital		
Contributed capital at the beginning of the year	792.000.000.000	792.000.000.000
Contributed capital increased in the year	-	-
Contributed capital decreased in the year	-	-
Year-end contributed capital	792.000.000.000	792.000.000.000
Dividends, divided profits	-	-

13.3. Stocks

	End of the year	Beginning of the year
	Stocks	*Stocks*
Number of shares registered for issuance	**79.200.000**	**79.200.000**
Number of shares sold to the public	**79.200.000**	**79.200.000**
Common Shares	**79.200.000**	**79.200.000**
Preferred stock		
Number of Shares Redeemed	-	-
Common Shares	-	-
Preferred stock		

Number of shares outstanding	**79.200.000**	**79.200.000**
Common Shares	**79.200.000**	**79.200.000**

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

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

(Unit: VND)

1. Revenue from sales and provision of services

	Third Quarter - 2026	Third Quarter - 2025
Revenue	**5.276.096.465**	**4.358.505.026**
Revenue from sales of goods and finished products	5.276.096.465	4.358.505.026
Revenue from construction and installation activities		
Deductions		
Net Revenue	**5.276.096.465**	**4.358.505.026**

2. Cost of goods sold

	Third Quarter - 2026	Third Quarter - 2025
Cost of goods and finished products sold	7.711.491.827	8.068.017.388
Cost of construction and installation activities		
Plus	**7.711.491.827**	**8.068.017.388**

3. Revenue from financial activities

	Third Quarter - 2026	Third Quarter - 2025
Interest on deposits and loans	609.482.029	609.709.031
Interest on exchange rate differences		
Other financial revenues		
Plus	**609.482.029**	**609.709.031**

4. Financing Costs

	Third Quarter - 2026	Third Quarter - 2025
Loan interest	1.671.653.930	870.235.693
Other Financing Costs		15.026.098.809
Plus	**1.671.653.930**	**15.896.334.502**

5. Selling expenses and business management expenses

	Third Quarter - 2026	Third Quarter - 2025
Cost of Selling	148.924.738	406.008.676
Business Management Expenses	859.540.463	673.153.104
Plus	**1.008.465.201**	**1.079.161.780**

6. Basic earnings per share

	Third Quarter - 2026	Third Quarter - 2025
Profit or loss after tax allocated to shareholders who own ordinary shares	(5.277.106.406)	(20.808.135.440)
Adjustments:		
- Dividends of preferred stock		
- The welfare reward fund is deducted from after-tax profits		
Profit allocated to common stock	(5.277.106.406)	(20.808.135.440)
Weighted average of common shares (shares)	79.200.000	79.200.000
Basic earnings per share	**(67)**	**(263)**

7. Comparison Figures

The comparative data on the Consolidated Financial Statement for the accounting period from 01/01/2026 to 30/09/2026 and the corresponding explanations are the figures of the Consolidated Financial Statements for the fiscal year ended 31/12/2025 which have been audited by International Auditing and Valuation Co., Ltd. The comparative data on the Consolidated Statement of Operating Results, the Consolidated Cash Flow Statement for the accounting period from 01/07/2026 to 30/09/2026 and the corresponding explanations are the data of the Consolidated Financial Statements for the accounting period from 01/01/2025 to 30/09/2025.

Nguyen Tri Thien	**Bui Thi Ngoc Huyen**	**Bui Thi Ngoc Huyen**
Chairman of the Board of Directors	**Chief Accountant**	**Scheduler**

October 26, 2026