

HA NOI BATTERY JOINT STOCK COMPANY

FINANCIAL STATEMENTS

QUARTER III/2026

Oct' 2026



HA NOI BATTERY JOINT STOCK COMPANY

No 72 Phan Trong Tue Street, Dai Thanh Commune , Hanoi City

Tax code: 0100100752

STATEMENT OF FINANCIAL POSITION

As at 30 Sep' 2026

Unit: VND

Item	Code	Note	30/09/2026	01/01/2026
1	2	3	4	5
A.SHORT-TERM ASSETS	100		190,956,725,330	183,904,869,850
I. Cash and cash equivalents	110	3	19,578,213,620	17,556,909,379
1. Cash	111		19,578,213,620	9,556,909,379
2. Cash equivalents	112		-	8,000,000,000
II. Short-term investments	120		26,634,352,508	26,784,800,077
1. Short-term held-to-maturity investments	123	4	26,634,352,508	26,784,800,077
III. Short-term receivables	130		11,546,498,855	13,809,503,349
1. Short-term trade receivables	131	5	7,836,024,312	11,442,660,961
2. Short-term prepayments to suppliers	132		647,675,480	188,202,731
3. Short-term internal receivables	133		-	-
4. Other short-term receivables	135		3,134,902,363	2,250,742,957
5. Provision for short-term doubtful debts	136		(72,103,300)	(72,103,300)
IV. Inventories	140		131,594,014,137	123,705,371,699
1. Inventories	141	6	131,834,061,865	123,945,419,427
2. Provision for devaluation of inventories	142		(240,047,728)	(240,047,728)
V. Other short-term assets	160		1,603,646,210	2,048,285,346
1. Short-term prepaid expenses	161		253,909,873	259,291,610
2. Deductible VAT	162		951,367,336	1,390,624,735
3. Taxes and other receivables from State budget	163		398,369,001	398,369,001
B. NON-CURRENT ASSETS	200		35,629,927,459	35,399,591,805
I. Long-term receivables	210		-	-
II. Fixed assets	220		9,066,940,342	10,706,338,810
1. Tangible fixed assets	221	10	8,920,910,158	10,544,280,922
- Historical costs	222		80,619,487,977	80,061,871,008
- Accumulated depreciation	223		(71,698,577,819)	(69,517,590,086)
2. Intangible fixed assets	227		146,030,184	162,057,888
- Historical costs	228		310,946,712	310,946,712
- Accumulated depreciation	229		(164,916,528)	(148,888,824)
IV. Long-term work in progress assets	250		276,976,992	276,780,000
1. Construction in progress	252		276,976,992	276,780,000
V. Long-term financial investments	260		22,511,014,246	20,821,014,246
1. Investments in joint ventures and associates	262		-	-
2. Equity investments in other entities	263	12	27,000,014,246	27,000,014,246
3. Provision for devaluation of long-term financial investments	264		(4,489,000,000)	(6,179,000,000)
VI. Other long-term assets	270		3,774,995,879	3,595,458,749
1. Long-term prepaid expenses	271		3,774,995,879	3,595,458,749
TOTAL ASSETS	280		226,586,652,789	219,304,461,655

C. LIABILITIES	300		57,815,702,118	61,722,454,514
I. Current liabilities	310		57,815,702,118	61,722,454,514
1. Short-term trade payables	311	7	13,582,625,809	14,219,810,259
2. Short-term prepayments from customers	312		686,078,544	750,769,250
3. Dividends and profits payables	313		4,208,000	14,537,600,000
4. Taxes and other payables to State budget	314	11	3,105,598,510	2,343,219,843
5. Payables to employees	315		6,198,707,130	8,253,551,064
6. Short-term accrued expenses	316	8	3,577,632,958	953,776,028
7. Short-term internal payables	317		-	-
8. Other short-term payments	320	9	6,339,026,735	5,064,447,277
9. Short-term borrowings and finance lease liabilities	321	13	23,012,733,682	14,387,232,043
10. Bonus and welfare fund	323		1,309,090,750	1,212,048,750
D. OWNER'S EQUITY	400		168,770,950,671	157,582,007,141
I. Owner's equity	410		168,770,950,671	157,582,007,141
1. Contributed capital	411	14	72,539,110,000	72,539,110,000
- Ordinary shares with voting rights	411A		72,539,110,000	72,539,110,000
2. Share Premium	412		1,016,053,718	1,016,053,718
3. Other funds of owners' equity	419		71,523,056,282	67,880,893,785
4. Retained earnings	420		23,692,730,671	16,145,949,638
- Retained earnings accumulated till the end of the previous period	420A		4,130,144,005	10,068,985,868
- Retained earnings of the current period	420B		19,562,586,666	6,076,963,770
TOTAL CAPITAL	440		226,586,652,789	219,304,461,655

Ha Noi, 15 Oct' 2026

Preparer



Dinh Tuan Anh

Chief accountant



Nguyen Thi Thuy Duong

Manager



Nguyen Thanh Hung

STATEMENT OF INCOME

From 01 Jul' 2026 to 30 Sep' 2026

Unit: VND

Item	Code	Note	Quarter III/2026	Quarter III/2025	Accumulation from the beginning of the year to the end of this quarter (this year)	Accumulation from the beginning of the year to the end of this quarter (last year)
1	2	3	4	5	6	7
1. Revenue from sales of goods and rendering of services	01	15	116,621,382,884	116,094,576,040	360,374,021,353	316,443,110,410
2. Revenue deductions	02		2,327,629,963	1,894,713,907	6,470,763,790	5,323,924,635
3. Net revenue from sales of goods and rendering of services	10		114,293,752,921	114,199,862,133	353,903,257,563	311,119,185,775
4. Cost of goods sold	11		93,281,639,830	91,789,761,704	288,311,118,219	246,378,655,113
5. Gross profit from sales of goods and rendering of services	20		21,012,113,091	22,410,100,429	65,592,139,344	64,740,530,662
6. Profit/loss from sales or liquidation of investment property	21					
7. Financial income	22		833,402,271	469,678,325	2,018,339,351	2,129,317,889
8. Financial expense	23		2,298,378,990	2,307,091,566	5,344,459,240	5,817,231,365
- In which: Interest expenses	24		292,737,775	147,325,712	638,412,308	371,739,480
9. Selling expenses	25	16	4,849,133,469	3,604,436,108	12,464,886,428	9,672,832,868
10. General and administrative expense	26	17	5,614,450,634	4,649,203,224	16,928,019,995	14,724,882,184
11. Net profit from operating activities	30		9,083,552,269	12,319,047,856	32,873,113,032	36,654,902,134
12. Other income	31		1,027,381,148	-	1,066,303,266	597,873,373
13. Other expense	32		49,820,157	-	49,820,157	1,062,805
14. Other profit	40		977,560,991	-	1,016,483,109	596,810,568
15. Total net profit before tax	50		10,061,113,260	12,319,047,856	33,889,596,141	37,251,712,702
16. Current corporate income tax expenses	51	18	2,114,187,155	2,535,963,860	7,073,098,475	7,685,716,344
17. Deferred corporate income tax expenses	52				-	
18. Profit after corporate income tax	60		7,946,926,105	9,783,083,996	26,816,497,666	29,565,996,358

Preparer


Dinh Tuan Anh

Chief accountant


Nguyen Thi Thuy Duong

Manager


Ha Noi, 15 Oct' 2026

Nguyen Thanh Hung

HA NOI BATTERY JOINT STOCK COMPANY

No 72 Phan Trong Tue Street, Dai Thanh Commune , Hanoi City

INTERIM STATEMENT OF CASH FLOWS

(Under direct method)

For the period from 01/01/2026 to 30/09/2026

Unit: VND

Note	Code	Accumulated from the beginning of the year to the end of this quarter (This year)	Accumulated from the beginning of the year to the end of this quarter (Last year)
1	2	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Proceeds from sales of goods and rendering of services and other revenues	01	319,262,613,310	292,094,556,214
2. Cash paid to suppliers	02	(287,460,733,662)	(256,680,478,439)
3. Cash paid to employees	03	(33,648,164,662)	(30,869,266,021)
4. Interest paid	04	(640,648,704)	(372,324,480)
5. Corporate income tax paid	05	(6,400,358,066)	(10,227,300,318)
6. Other receipts from operating activities	06	56,110,900,354	29,409,455,648
7. Other payments on operating activities	07	(26,448,162,402)	(23,936,942,171)
CASH FLOWS FROM OPERATING ACTIVITIES	20	20,775,446,168	(582,299,567)
II. CASH FLOWS FROM INVESTING ACTIVITIES		-	-
1. Purchase or construction of fixed assets and other long-term assets	21	(557,616,969)	(1,292,011,758)
2. Proceeds from disposals of fixed assets and other long-term assets	22	-	-
3. Loans and purchase of debt instruments from other entities	23	(47,457,558,448)	(58,784,800,077)
4. Collection of loans and resale of debt instrument of other entities	24	47,608,006,017	77,000,000,000
5. Interest and dividend received	27	1,732,192,863	2,762,127,971
CASH FLOWS FROM INVESTING ACTIVITIES	30	1,325,023,463	19,685,316,136
III. CASH FLOWS FROM FINANCING ACTIVITIES		-	-
1. Proceeds from borrowings	33	57,927,571,937	47,637,056,991
2. Repayment of principal	34	(48,966,772,718)	(38,985,018,970)
3. Dividends and profits paid to owners	36	(29,037,077,300)	(28,258,510,550)
CASH FLOWS FROM FINANCING ACTIVITIES	40	(20,076,278,081)	(19,606,472,529)
Net cash flows in the period (50=20+30+40)	50	2,024,191,550	(503,455,960)
Tiền và tương đương tiền đầu kỳ	60	17,556,909,379	20,039,540,554
Effect of exchange rate fluctuations	61	(2,887,309)	10,355,450
Cash and cash equivalents at the end of the end of the (70 = 50+60+61)	70	19,578,213,620	19,546,440,044

Hà Nội, 15 Oct' 2026

Preparer



Dinh Tuan Anh

Chief accountant



Nguyen Thi Thuy Duong

Manager



Nguyen Thanh Hung

NOTES TO INTERIM FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/09/2026

1 . GENERAL INFORMATION OF THE COMPANY

Form of ownership

Hanoi Battery Joint Stock Company is a joint stock company transformed from Hanoi Battery Company in accordance with Decision No.207/2003/QD-BCN on 3 December 2003 issued by the Minister of Industry. The Company's main business activity is industrial production. The Company operates under the Business Registration Certificate No.0100100752 issued by the Hanoi Planning and Investment Department on 2 January 2004, amended for the 16th on October 15, 2025.

The Company's head office is located at: No 72 Phan Trong Tue Street, Dai Thanh Commune, Hanoi City.

The Company's registered charter capital is VND 72,539,110,000, the actual contributed charter capital as of March 31, 2026 is VND 72,539,110,000; equivalent to 7,253,911 shares, the par value of one share is VND

Business field

Manufacturing and trading business.

Business activities

Main business activities of the Company include:

- Manufacturing batteries and accumulators;
- Selling by wholesale kinds of batteries, raw materials for battery production;
- Real estate business, land use rights owned by the owner or leased, includes only: renting workshops, working offices, warehouses;
- Importing and exporting of raw materials, battery products and machinery, equipment for production and business.

Corporate structure

The subsidiary of the Company is branch in Ho Chi Minh City with main activity of trading batteries.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and the Circular No.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Basis for preparation of Interim Financial Statements

Interim Financial Statements are presented based on historical cost principle.

Interim Financial Statements of the Company are prepared based on summarization of transactions incurred, then recorded into accounting books of dependent accounting entities and at the offices of the Company.

In the Company's interim financial statements, internal transactions and internal balances related to assets, capital sources and internal receivables and payables have been fully or partially eliminated.

2.4 . Financial Instruments

Initial recognition

Financial assets

Financial assets include cash, trade and other receivables, loans, and short-term investments. At the time of initial recognition, financial assets are measured at their purchase price/issuance costs plus other costs directly attributable to the acquisition and issuance of the financial assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities have not been measured at fair value at the ending date of the accounting year as required by Circular No. 210/2009/TT-BTC and other applicable regulations to presenting the financial statement and disclosing information to financial instruments, but the Company does not provide equivalent guidance for the assessment and recognition of fair values of financial assets and financial liabilities.

2.5 . Foreign currency transactions

The foreign currency transactions during the year are translated into Vietnam Dong using the real exchange rate ruling at the transaction date.

Real exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of the Interim Financial Statements is determined on the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;
- For foreign currency deposited in bank, applying the bid rate of the bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transaction.

All exchange differences arising from foreign currency transactions in the year and from revaluation of

2.6 . Cash

Cash comprises cash on hand and demand deposits.

2.7 . Financial investments

Investments held to maturity comprise term deposits held to maturity to earn profits periodically and other held to maturity investments.

Equity Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Provision for diminution in value of investments held for long-term (not classified as trading securities) and without significant influence on the investee is made at year-end: unspecified investments fair value at the reporting time, so the provision is based on the Financial statements at the time of making provision of the investee.

With regard to investments held to maturity: the provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.8 . Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. Receivables are classified as short-term and long-term in the Financial statements based on the remaining maturity of the receivables at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

2.9 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs of completion and estimated costs to make the sale.

The cost of inventory is calculated by first in first out method.

Inventory is recorded by perpetual method.

Method of determining the value of work in progress at the end of the year: the cost of production in progress is aggregated according to the cost of main raw materials for each type of unfinished product.

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

2.10 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Value after initial recognition

Depreciation is provided on a straight-line basis. Depreciation period is estimated as follows:

- Buildings, structures	05 - 30 years
- Machine, equipment	05 - 10 years
- Vehicles, Transportation equipment	06 - 10 years
- Office equipment and furniture	03 - 05 years
- Managerment software	03 - 05 years

2.11 . Construction in progress expenses

Construction in progress expenses includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.12 . Operating lease

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

2.13 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. Payables are classified as short-term and long-term in the Financial Statements based on the remaining maturity of the receivables at the reporting date.

2.14 . Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.15 . Borrowing costs

Borrowing costs are recognized into operating costs during the period, except for which directly attributable to construction or production of unfinished asset included (capitalized) in the cost of that asset, when gather sufficient conditions as regulated in VAS No. 16 "Borrowing costs". Beside, regarding loans serving the construction of fixed assets, investment properties, and the interests shall be capitalized even if the construction duration is under 12 months.

2.16 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, etc. which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.17 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Company.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management and announcement of cut-off date for dividend payment of Viet Nam Securities Depository and Clearing Corporation.

2.18 . Revenues

Revenue is recognized when it is probable that the economic benefits will flow to the Company which can be reliably measured. Revenue is determined at the fair value of the amounts received or to be received after deducting trade discounts, sales discounts, sales returns. The following specific recognition criteria must also be met when revenue is recognized:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

Revenue from rendering of services:

The percentage of completion of the transaction at the Balance sheet date can be measured reliably.

Financial income

- Revenue arising from the used by the others of entity assets yielding interest, royalties and dividends shall be recognised when:
- It is probable that the economic benefits associated with the transaction will flow to the entity;
- The amount of the revenue can be measured reliably.

2.19 . Revenue deductions

Revenue deductions from sales and service provisions arising in the period include: Trade discounts, sales allowances and sales return.

Trade discounts, sales allowances and sales returns incurred in the same period of consumption of products, goods and services are adjusted a decrease in revenue in the incurring period. In case products, goods and services are sold from the previous period, until the next period are incurred deductible items, Company records a decrease in revenue under the principles: If incurred prior to the issuance of Financial Statements then record a decrease in revenue on the Interim Financial Statements of the reporting period (the previous period); and if incurred after the release of Interim Financial Statements then record a decrease in revenue of incurring period (the next period).

2.20 . Cost of goods sold and services rendered

Cost of goods sold and services provided is the total cost incurred of finished products, goods, materials sold and services provided to customers during the period, recorded in accordance with revenue generated during the period and ensuring compliance with the principle of prudence. Cases of material loss exceeding the norm, costs exceeding the normal norm, lost inventory after deducting the responsibility of the relevant collective or individual... are fully and promptly recorded in the cost of goods sold during the period.

HA NOI BATTERY JOINT STOCK COMPANY

No 72 Phan Trong Tue Street, Dai Thanh commune, Ha noi city

Financial Statements Quarter 3/2026**2.21 . Financial expenses**

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the year without offsetting against financial income.

2.22 . Corporate income tax**a) Current corporate income tax expenses**

Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

b) Current corporate income tax rate

The Company applies the corporate income tax rate of 20% for the operating activities which has taxable income for the fiscal year ended as at for the period from 01/01/2026 to 31/12/2026.

3 . CASH

	30/09/2026	01/01/2026
	VND	VND
Cash	19,578,213,620	9,556,909,379
Cast equivalents		8,000,000,000
	19,578,213,620	17,556,909,379

4 Held to maturity investments

	30/09/2026	01/01/2026
	VND	VND
Term deposits	26,634,352,508	26,784,800,077
	26,634,352,508	26,784,800,077

5 SHORT-TERM TRADE RECEIVABLES

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
-GP Battery Company Limited (Vietnam)	849,189,619	-	1,114,459,741	-
- BH Tien Minh Company	818,777,522	-	751,147,175	-
- GP Battery Marketing (HK)	-	-	3,428,153,669	-
Other trade receivables	6,168,057,171	(72,103,300)	6,148,900,376	(72,103,300)
	7,836,024,312	(72,103,300)	11,442,660,961	(72,103,300)

HA NOI BATTERY JOINT STOCK COMPANY

No 72 Phan Trong Tue Street, Dai Thanh commune, Ha noi city

Financial Statements Quarter 3/2026**6 . INVENTORIES**

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Raw material	86,900,806,682	(240,047,728)	85,930,238,961	(240,047,728)
Tools, supplies	41,096,256	-	105,819,892	-
Work in process	5,341,608,823	-	2,593,810,271	-
Finished goods	31,314,284,122	-	26,410,581,663	-
Goods	8,236,265,982	-	8,904,968,640	-
	131,834,061,865	(240,047,728)	123,945,419,427	(240,047,728)

7 . SHORT-TERM TRADE PAYABLES

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
-GP Battery Company Limited (Vietnam)	39,705,691	39,705,691	703,803,742	703,803,742
-GUANGXI GUILIU NEW MATERIAL CO., LTD	8,448,422,400	8,448,422,400	7,036,328,520	7,036,328,520
- Ngoc Viet Company Limited	1,207,992,500	1,207,992,500	-	-
Others	3,886,505,218	3,886,505,218	6,479,677,997	6,479,677,997
	13,582,625,809	13,582,625,809	14,219,810,259	14,219,810,259

8 . SHORT-TERM ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
- Payment discount, trade discount	1,871,684,958	573,977,194
- Other accrued expenses	1,705,948,000	379,798,834
	3,577,632,958	953,776,028

9 . SHORT-TERM OTHER PAYABLES

	30/09/2026	01/01/2026
	VND	VND
- Trade union fund	214,222,160	199,095,891
- Short-term deposits, collateral received	5,902,607,151	4,551,907,988
- Non-executive Board of Directors allowance payable	90,000,000	156,000,000
- Others	132,197,424	157,443,398
	6,339,026,735	5,064,447,277

HA NOI BATTERY JOINT STOCK COMPANY

No 72 Phan Trong Tue Street, Dai Thanh Commune , Hanoi City

Financial Statements Quarter 3/2026

10 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Transportation equipment	Management equipment	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	11,895,731,167	59,768,254,095	6,894,968,781	1,502,916,965	80,061,871,008
- Purchase in the year		557,616,969			557,616,969
- write-off of fixed assets due to non-use					-
Ending balance of the period	11,895,731,167	60,325,871,064	6,894,968,781	1,502,916,965	80,619,487,977
Accumulated depreciation					
Beginning balance	11,895,731,167	51,001,600,260	5,841,338,241	778,920,418	69,517,590,086
- Depreciation for the period		1,803,023,527	160,124,339	217,839,867	2,180,987,733
- write-off of fixed assets due to non-use					-
Ending balance of the period	11,895,731,167	52,804,623,787	6,001,462,580	996,760,285	71,698,577,819
Net carrying amount					
Beginning balance	-	8,766,653,835	1,053,630,540	723,996,547	10,544,280,922
Ending balance	-	7,521,247,277	893,506,201	506,156,680	8,920,910,158

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11 . TAXES AND RECEIVABLES AND PAYABLES TO THE STATE

	Receivable at the opening period	Payable at the opening period	Payable arise in the period	Amount paid in the period	Receivable at the closing period	Payable at the closing period
	VND	VND			VND	VND
Value added tax		-	9,790,787,661	9,788,804,448		1,983,213
Export, import duties	398,369,001		465,401,419	465,401,419	398,369,001	-
Corporate income tax		2,312,562,482	7,160,894,059	6,400,358,066	-	3,073,098,475
Personal income tax		30,657,361	1,088,565,255	1,089,978,571	-	29,244,045
Natural resource tax		-	3,243,394	3,243,394	-	-
Land tax and land rental		-	3,259,694,120	3,259,694,120	-	-
Other taxes		-			-	-
Fees and other obligations			11,011,000	9,738,223		1,272,777
	<u>398,369,001</u>	<u>2,343,219,843</u>	<u>21,779,596,908</u>	<u>21,017,218,241</u>	<u>398,369,001</u>	<u>3,105,598,510</u>

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12 . FINANCIAL INVESTMENTS

Investments in equity of other entities

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Investments in other entities	27,000,014,246	(4,489,000,000)	27,000,014,246	(6,179,000,000)
- GP Battery Company Limited (Viet Nam)	27,000,000,000	(4,489,000,000)	27,000,000,000	(6,179,000,000)
- Vietnam Export Import Commercial Joint Stock Bank	14,246	-	14,246	-

The Company has not determined the fair value of financial investments since Vietnam Accounting Standards and Vietnam Corporate Accounting System has not had any detailed guidance on the determination of the fair value.

(*) According to the Joint Venture Contract between Hanoi Battery Joint Stock Company and GP Batteries International Ltd, GP Battery Company (Vietnam) was established and operated in Ha Nam province, Vietnam with a charter capital of 4,000,000 USD, in which Hanoi Battery Joint Stock Company contributed 1,200,000 USD equivalent to 30% of the charter capital. The main production and business activities of GP Battery Company (Vietnam) are the production and trading of batteries and battery production machinery and equipment. During the period when GP Battery Company (Vietnam) increased its capital by VND 65,704,317,880, Hanoi Battery Joint Stock Company did not participate in the additional capital contribution. At June 30, 2025, the interest and voting ratio at GP Battery Company (Vietnam) decreased to 7.91% (previously 9.80%).



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13 . Short- Term Borrowings

	01/01/2026		During the period		31/03/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
- Vietnam Export- Import Commercial Joint Stock Bank- Thu Do Branch	14,387,232,043	14,387,232,043	57,565,585,547	48,940,083,908	23,012,733,682	23,012,733,682
-					-	-
	14,387,232,043	14,387,232,043	57,565,585,547	48,940,083,908	23,012,733,682	23,012,733,682

(*) Credit contract number 1702-LAV-250109617 date 10/09/2025 and 1702LAV260042431 date 08/06/2026, with the following detailed terms:

- + Credit limit: VND 15,000,000,000 or equivalent in foreign currency;
- + Loan purpose: To supplement working capital, issue guarantees, and issue L/C for the production and trading of various types of batteries;
- + Loan interest rate: Specified on each Debt Agreement;
- + Loans from banks are secured by security contracts with lenders and have been fully registered for secured transactions.

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14 OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share capital surplus	Investment and development funds	Retained earnings	Total
	VND	VND	VND	VND	VND
-	72,539,110,000	1,016,053,718	50,402,893,785	29,046,985,868	153,005,043,371
Profit for previous period	-	-		35,092,607,770	35,092,607,770
Profit distribution	-	-	17,478,000,000	(18,978,000,000)	(1,500,000,000)
3rd dividend payment	-	-	-	(29,015,644,000)	(29,015,644,000)
Other decrease	-	-		(119,732,136)	(119,732,136)
Ending balance of previous period	72,539,110,000	1,016,053,718	67,880,893,785	16,026,217,502	157,462,275,005
Beginning balance of current period	72,539,110,000	1,016,053,718	67,880,893,785	16,026,217,502	157,462,275,005
Profit for current period	-	-		26,816,497,666	26,816,497,666
Profit distribution	-	-	3,642,162,497	(4,642,162,497)	(1,000,000,000)
Third dividend payment of 2025	-	-		(7,253,911,000)	(7,253,911,000)
First dividend payment in 2026	-	-	-	(7,253,911,000)	(7,253,911,000)
	-	-	-		-
Ending balance of this period	72,539,110,000	1,016,053,718	71,523,056,282	23,692,730,671	168,770,950,671

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Financial Statements Quarter 3/2026**b) Details of owner's invested capital**

	Rate	30/09/2026	Rate	01/01/2026
	(%)	VND	(%)	VND
GP Batteris Internationnal Limited	49.0%	35,552,330,000	49.0%	35,552,330,000
Vinachem	2.0%	1,445,330,000	2.0%	1,445,330,000
Phạm Văn Nghĩa	5.0%	3,643,500,000	5.0%	3,643,500,000
Others	44.0%	31,897,950,000	44.0%	31,897,950,000
	100%	72,539,110,000	100%	72,539,110,000

c) Capital transactions with owners and distribution of dividends and profits

	30/09/2026	01/01/2026
	VND	VND
Owner's contributed capital	72,539,110,000	72,539,110,000
- At the beginning of period	72,539,110,000	72,539,110,000
- At the ending of period	72,539,110,000	72,539,110,000

d) Stock

	30/09/2026	01/01/2026
Quantity of Authorized issuing stocks	7,253,911	7,253,911
Quantity of issued shares and full capital contribution	7,253,911	7,253,911
- Common stocks	7,253,911	7,253,911
Quantity of outstanding shares in circulation	7,253,911	7,253,911
- Common stocks	7,253,911	7,253,911
Par value per stock (VND)	10,000	10,000

e) Company's funds

	30/09/2026	01/01/2026
	VND	VND
Investment and development fund	71,523,056,282	67,880,893,785
	71,523,056,282	67,880,893,785

15 . TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Quarter 3/2026	Quarter 3/2025
	VND	VND
Revenue from sale of goods	86,529,390,479	99,852,631,192
Sales of goods	3,556,070,490	2,408,138,114
Revenue from sales of materials and scrap	25,675,523,592	11,856,413,417
Revenue from service providers	860,398,323	1,977,393,317
	116,621,382,884	116,094,576,040

16 . SELLING EXPENSES

	Quarter 3/2026	Quarter 3/2025
	VND	VND
Raw materials	339,873,474	247,872,958
Labor	1,344,027,532	1,255,887,612
Depreciation and amortisation	40,107,081	64,788,321
Expenses from external services	933,473,406	634,485,184
Other expenses by cash	2,191,651,976	1,401,402,033
	4,849,133,469	3,604,436,108

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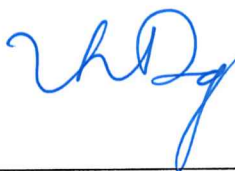
No 72 Phan Trong Tue Street, Dai Thanh commune, Ha noi city

Financial Statements Quarter 3/2026**17 . GENERAL ADMINISTRATIVE EXPENSES**

	Quarter 3/2026	Quarter 3/2025
	VND	VND
Raw materials	19,982,734	70,058,760
Labor	2,767,277,143	2,349,903,872
Depreciation and amortisation	14,850,903	45,885,282
Tax, Charge, Fee	1,050,000,000	1,050,000,000
Expenses from external services	313,453,943	338,343,903
Other expenses by cash	1,448,885,911	795,011,407
	5,614,450,634	4,649,203,224

18 . CURRENT CORPORATE INCOME TAX EXPENSES

	Quarter 3/2026	Quarter 3/2025
	VND	VND
Total profit before tax	10,061,113,260	12,319,047,856
Increase	509,822,514	360,771,442
Taxable income	10,570,935,774	12,679,819,298
Current corporate income tax expense (Tax rate 20%)	2,114,187,155	2,535,963,860

Dinh Tuan Anh
PreparerNguyen Thi Thuy Duong
Chief accountantNguyen Thanh Hung
Manager
Ha Noi, 15 Oct' 2026