TDT INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness

Thai Nguyen, October 20, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information in the securities market, TDT Investment and Development Joint Stock Company hereby discloses Financial Statements for the third quarter of 2026 submitted to the Hanoi Stock Exchange as follows:

1. Company Name: TDT INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

- Stock Code: TDT
- Address: Thuan Phap Hamlet, Diem Thuy Commune, Thai Nguyen Province, Vietnam
- Telephone /Tel: 0208 656 7898
- Email: info@tdtgroup.vn Website: www.tdtgroup.vn

2. Information Disclosure Content:

- Financial Statements for the third quarter of 2026

☒ Separate Financial Statements (Listed organization does not have subsidiaries and parent accounting unit with affiliated units);

☐ Consolidated Financial Statements (Listed organization has subsidiaries);

☐ Combined Financial Statements (Listed organization has affiliated accounting unit with an independent accounting system).

- Circumstances requiring justification of causes:

+ The auditing organization issued an opinion other than an unqualified opinion on the financial statements (for the Audited Financial Statements for the year 2026):

☐ Yes ☐ No

Justification document in cases of marking Yes:

☐ Yes ☐ No

+ Profit after tax of the reporting period shows a discrepancy of 5% or more prior to and post auditing, or shifting from a loss to a profit or vice versa (for the Audited Financial Statements for the year 2026):

☐ Yes ☐ No

Justification document in cases of marking Yes:

☐ Yes ☐ No

+ Profit after corporate income tax in the Income Statement for the reporting period fluctuates by 10% or more so compared to similar reporting period of the previous year:

☒ Yes ☐ No

CÔNG TY C° PHẖN ŋ ẖU Th VÀ PHÁT TRIqN TDT

Digitally signed by CÔNG TY C° PHẖN ŋ ẖU Th VÀ PHÁT TRIqN TDT
DN: cn=CÔNG TY C° PHẖN ŋ ẖU Th VÀ PHÁT TRIqN TDT c=VN l=Phú Bình
Reason: I am the author of this document
Location:
Date: 2026-10-20 17:56+07:00

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Justification document in cases of marking Yes:

☒ Yes ☐ No

+ Profit after tax for the reporting period shows a loss, shifting from a profit in similar reporting period of the previous year to a loss in the current period, or vice versa:

☐ Yes ☐ No

Justification document in cases of marking Yes:

☐ Yes ☐ No

This information was published on the company's website on *October* 20, 2026, at the following link:

www.tdtgroup.vn/ Quanhệcổđông/côngbốthôngtin/Báocáotàichính

3. Report on transactions valued at 35% or more of total assets in 2026.

In cases where the listed organization has transactions, provide a full report on the following details:

• Transaction details:.....

• Proportion of transaction value/total asset of the company (%) *(based on the most recent financial statements)*;.....

• Transaction completion date:.....

We hereby commit that the information published above is accurate and are fully legally responsible for the content of the published information.

Attached documents:
- Financial Statements for the third quarter of 2026
-Justification document

Organization Representative
Legal Representative/
Authorized Person for Information Disclosure

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN TDT

Nguyen Viet Thang

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TDT INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY No.: 18/2026/CBTT-TDT *V/v: Disclosure of the Financial Statements for the Q3 2026*	**THE SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness** **------o0o------** *Thai Nguyen, October 20, 2026*

INFORMATION DISCLOSURE

To:
- **The State Securities Commission**
- **The Hanoi Stock Exchange (HNX)**
- **Shareholders**

1. **Company Name: TDT INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY**

Stock Code: TDT

Address: Thuan Phap Hamlet, Diem Thuy Commune, Thai Nguyen Province, Vietnam

Telephone: 02086 567 898

Person Responsible for Information Disclosure: Mr. Nguyen Viet Thang - Authorized Person for Information Disclosure

Type of Disclosed Information: ☐ 24h ☐ 72h ☐ Request ☐ Extraordinary ☒ Periodic

2. **Content of the Disclosed Information:**

TDT Investment and Development Joint Stock Company hereby announces the disclosure of its **Financial Statements for the third quarter of 2026**, including:

- Statement of Financial Position;
- Statement of Profit or Loss
- Statement of Cash Flows
- Notes to the Financial Statements (abridged).

TDT Investment and Development Joint Stock Company respectfully discloses the above information to the **State Securities Commission of Vietnam**, the **Hanoi Stock Exchange**, and the Company's shareholders in compliance with the prevailing regulations on information disclosure.

3. **This information is disclosed on the Company's electronic information portal at the address:** www.tdtgroup.vn

We hereby commit that the information disclosed above is true and accurate, and we take full legal responsibility for the content of the disclosed information.

Recipients:

- *As above;*
- *BOD, BOS (for reporting)*
- *BOM ((for reporting)*
- *Secretary's Office, BOD.*

Authorized Person for Information Disclosure

MSDN: 4600941221 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN TDT
X. DIỄM THỤY - T. THÁI NGUYÊN

NGUYEN VIET THANG

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TDT INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

FINANCIAL STATEMENT

For the period from 01/07/2026 to 30/09/2026

1-STATEMENT OF FINANCIAL POSITION (FORM B01- DN)
2-STATEMENT OF INCO ME (FORM B02-DN)
3-STATEMENT OF CASH FLOWS (FORM B03-DN)

OCTOBER 2026

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...T INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY
Address: Diem Thuy Commune, Thai Nguyen Province, Viet Nam
Tel: 02086.266.112 Fax: 0208.3569 898

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

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit:VND

ASSETS	Code	Notes	30/09/2026	01/01/2026
A - Current assets (100=110+120+130+140+150+160)	**100**		**569,080,641,992**	**503,400,375,334**
I. Cash and cash equivalents	**110**		**116,353,840,190**	**69,029,538,757**
1. Cash	111		116,353,840,190	69,029,538,757
2. Cash equivalents	112			
II. Short-term financial investments	**120**		**52,000,000**	**99,000,000**
1. Trading securities	121			
2. Provision for devaluation of held for trading securities (*)	122			
3. Held-to-maturity investments	123		52,000,000	99,000,000
4. Allowance for impairment of short-term held-to-maturity inve	124			
5. Other short-term investments	125			
6. Allowance for losses on other short-term investments (*)	126			
III. Accounts receivable - short-term	**130**		**93,147,842,174**	**79,211,718,038**
1. Short-term trade receivables	131		71,158,230,832	57,337,770,619
2. Short-term advanced payments to suppliers	132		510,716,199	768,529,891
3. Intra-company short-term receivables	133			
4. Receivables based on stages of construction contract schedule	134			
5. Other shot-term receivables	135		21,478,895,143	21,105,417,528
6. Provision for doubtful short-term receivables (*)	136			
7. Shortage of assets awaiting solution	137			
IV. Inventories	**140**		**339,194,553,201**	**346,953,279,488**
1. Inventories	141		339,565,670,715	347,324,397,002
2. Provision for devaluation of inventories	142		(371,117,514)	(371,117,514)
V. Short-term biological assets	**150**		-	-
1.Livestock for one-time harvest (short-term)	151			
2.Seasonal crops or plants for one-time harvest (short-term)	152			
3. Allowance for impairment of short-term biological assets (*)	153			
V. Other current assets	**160**		**20,332,406,427**	**8,106,839,051**
1. Short-term prepaid expenses	161		1,644,165,316	1,839,395,342
2. Deductible value added tax	162		18,064,919,979	5,722,325,535
3. Taxes and other receivable from State Treasury	163		623,321,132	545,118,174
4. Government bond trading transaction	164			
5. Other current assets	165			
B -Non-current assets (200=210+220+230+240+260)	**200**		**153,917,844,320**	**161,267,915,759**
I. Accounts receivable - long-term	**210**		**7,367,324,603**	**7,832,392,481**
1. Long-term trade receivables	211			
2. Long-term advanced payments to suppliers	212			
3. Working capital provided to sub-units	213			
4. Intra-company long-term receivables	214			
5. Other long-term receivables	215		7,367,324,603	7,832,392,481
6. Provision for doubtful long-term receivables (*)	216			

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. Fixed assets	**220**		**142,725,680,322**	**149,244,895,031**
1. Tangible fixed assets	221		**87,091,132,101**	**90,204,313,209**
- Cost	222		293,663,187,842	278,552,536,617
- Accumulated depreciation (*)	223		(206,572,055,741)	(188,348,223,408)
2. Finance leases	224		**36,976,821,145**	**39,871,428,376**
- Cost	225		61,898,112,870	64,605,149,990
- Accumulated depreciation (*)	226		(24,921,291,725)	(24,733,721,614)
3. Intangible fixed assets	227		**18,657,727,076**	**19,169,153,446**
- Cost	228		24,337,225,152	24,337,225,152
- Accumulated depreciation (*)	229		(5,679,498,076)	(5,168,071,706)
III. Long-term biological assets	**230**			
1. Livestock for recurring production	231			
2. Livestock for one-time harvest (long-term)	236			
3. Seasonal crops or plants for one-time harvest (long-term)	237			
4. Allowance for impairment of long-term biological assets (*)	238			
III. Investment properties	**240**			
- Cost	241			
- Accumulated depreciation (*)	242			
IV. Non-current property in progress	**250**		**1,452,309,593**	**1,871,143,402**
1. Non-current work in progress	251			
2. Construction in progress	252		1,452,309,593	1,871,143,402
V. Long-term financial investments	**260**			
1. Investments in subsidiaries	261			
2. Investments in associates, joint venture	262			
3. Equity investments in other entities	263			
4. Provision for long-term investents (*)	264			
5. Held-to-maturity investments	265			
6. Allowance for impairment of long-term held-to-maturity inves	266			
VI. Other long-term assets	**270**		**2,372,529,802**	**2,319,484,845**
1. Long-term prepaid expenses	271		2,372,529,802	2,319,484,845
2. Deferred tax assets	272			
3. Non-current equipment, supplies and spare parts for replacement	273			
4. Other long-term assets	274			
Total assets (280=100+200)	**280**		**722,998,486,312**	**664,668,291,093**
RESOURCES	**Code**	**Notes**	**30/09/2026**	**01/01/2026**
C - LIABILITIES (300=310+330)	**300**		**444,581,083,563**	**380,126,772,877**
I. Current liabilities	**310**		**429,017,198,023**	**362,418,338,714**
1. Short-term accounts payable to suppliers	311		28,299,150,614	26,928,711,184
2. Short-term advances from customers	312		5,249,327,120	608,785,508
3. Dividends and profits payable	313			
4. Taxes and other amounts payable to State Treasury	314	V.4	2,638,933,603	2,870,151,748
5. Payables to employees	315		26,054,508,832	24,136,348,490
6. Short-term accrued expenses	316		214,410,959	115,808,221
7. Intra-Company current payables	317			
8. Payables based on stages of construction contract schedule	318			
9. Short-term unearned revenue	319			
10. Other short-term payables	320		11,997,083,292	3,174,314,429
11. Short-term loans and finance lease obligations	321		354,310,602,577	304,496,430,548
12. Sort-term provision	322			
13. Bonus and welfare fund	323		253,181,026	87,788,586
14. Price stabilization fund	324			

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5. Government bond purchased for resale	325			
II. Non-current liabilities	**330**		**15,563,885,540**	**17,708,434,163**
1. Long-term accounts payable to suppliers	331			
2. Long-term advances from customers	332			
3. Long-term taxes and other payables to the State	333			
4. Long-term accrued expenses	334			
5. Intra-company payables for operating capital received	335			
6. Intra-Company long-term payables	336			
7. Long-term unearned revenue	337			
8. Other long-term liabilities	338			
9. Long-term loans and finance lease obligations	339		15,563,885,540	17,708,434,163
10. Exchangeable bonds	340			
11. Preference stocks	341			
12. Deferred tax liabilities	342			
13. Long-term provisions	343			
14.Science and Technology Development Fund	344			
D - Owners' equity	**400**		**278,417,402,749**	**284,541,518,216**
1. Issued share capital	411		238,965,340,000	238,965,340,000
- Ordinary shares with voting rights	411a		238,965,340,000	238,965,340,000
- Preference shares	411b			
2. Share premium	412			
3. Conversion option on convertible bonds	413			
4. Other capital	414			
5. Treasury stocks (*)	415			
6. Differences upon asset revaluation	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418			
9. Other funds belonging to owners's equity	419			
11. Retained profits	420		39,452,062,749	45,576,178,216
- Retained profits brought forward	420a		26,115,558,576	28,406,556,237
- Profit for the current year	420b		13,336,504,173	17,169,621,979
TOTAL RESOURCES (440=300+400)	**440**		**722,998,486,312**	**664,668,291,093**

Thai Nguyen, October 20, 2026

Preparer	Chief Accountant	General Director
Nguyen Viet Huong	Nguyen Thuy Nga	TỔNG GIÁM ĐỐC Nguyễn Việt Thắng

MSDN: 4600941... CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN TDT ... X. ĐIỀM THUỶ - T. THÁI NGUYÊN

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T INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

Address: Diem Thuy Commune, Thai Nguyen Province, Viet Nam
Tel: 02086.266.112 Fax: 0208.3569 898

Form No. B02-DN

(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

STATEMENT OF INCOME

Accounting period from July 1, 2026 to September 30, 2026

Unit:VND

Items	Code	Notes	Accounting period from July 1 to September 30		Cumulative from January 1 to September 30	
			Năm 2026	Năm 2025	Năm 2026	Năm 2025
1. Revenue from sales of goods and rendering of services	01	VI.1	194,406,893,432	192,188,955,190	571,738,212,497	477,697,917,343
2. Revenue deductions	02				-	-
3. Net revenue sales of goods and provision of services (10 = 01 - 02)	10		194,406,893,432	192,188,955,190	571,738,212,497	477,697,917,343
4. Cost of goods sold and services	11		145,821,643,896	148,428,450,894	437,403,187,731	363,491,792,782
5. Gross profit from sale of goods and rendiring of services (20 = 10 - 11)	20		48,585,249,536	43,760,504,296	134,335,024,766	114,206,124,561
6. Profit/Loss from sale or liquidation of investment property	21					
7. Finance income	22		121,525,238	3,041,438,680	3,176,093,253	5,196,661,258
8. Financial expenses	23		6,677,021,027	5,138,931,309	21,825,147,621	23,224,148,980
- In which: Interest expense	24		6,124,822,226	4,905,682,456	18,149,352,305	14,347,239,035
9. Selling expenses	25		6,332,584,970	5,653,277,337	16,350,781,561	13,396,459,775
10. General and Administrative Expenses	26		29,462,170,287	25,262,561,736	85,357,724,282	68,604,082,858
11. Net operating profit 30 = 20 + 21 + 22 - (23 + 25 + 26)	30		6,234,998,490	10,747,172,594	13,977,464,555	14,178,094,206
12. Other income	31		808,204,525	3,225,118,682	1,960,692,403	3,766,708,645
13. Other expenses	32		18,841,436	2,779,760,122	353,914,794	3,092,103,324
14. Results of other activities (40 = 31 - 32)	40		789,363,089	445,358,560	1,606,777,609	674,605,321
15. Profit before tax 50 = 30 + 40)	50		7,024,361,579	11,192,531,154	15,584,242,164	14,852,699,527
16. Income tax expense - current	51		1,156,525,662	1,759,159,094	2,247,737,991	2,573,919,671
17. Income tax expense/(benefit) - deferred	52					
18. Net profit after tax (60 = 50 - 51 - 52)	60		5,867,835,917	9,433,372,060	13,336,504,173	12,278,779,856
19. Basic earnings per share (*)	70		246	395	558	514
20. Earnings per share (EPS) – diluted (*)	71					

Thai Nguyen, October 20, 2026

Preparer	Chief Accountant	General Director
(Signature, Full Name)	*(Signature, Full Name)*	
Nguyen Viet Huong	Nguyen Thuy Nga	TỔNG GIÁM ĐỐC Nguyễn Việt Thắng

MSDN: 4600941... CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN TDT X. ĐIỀM THỤY - T. THÁI NGUYÊN

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T INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

Address: Diem Thuy Commune, Thai Nguyen Province, Viet Nam
Tel: 02086.266.112 Fax: 0208.3569 898

Form no. B03-DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

STATEMENT OF CASH FLOWS

(Direct method)

Accounting period from July 1, 2026 to September 30, 2026

Unit: VND

Items	Code	Notes	Accounting period from July 1 to September 30		Cumulative from January 1 to September 30	
			Year 2026	Year 2025	Year 2026	Year 2025
1	2	3	4	5	6	7
I. CASH FLOWS FROM OPERATING ACTIVITIES						
1. Income from sales of merchandises, services rendered	01		227,153,624,588	202,102,904,567	563,514,964,912	446,590,958,209
2. Payments to suppliers of merchandises and services	02		(61,514,866,046)	(60,539,541,427)	(209,993,027,953)	(180,401,086,674)
3. Payments to employees	03		(96,284,098,084)	(77,634,853,500)	(289,942,811,073)	(233,245,977,020)
4. Interest paid	04		(6,066,849,625)	(4,906,554,783)	(18,049,300,331)	(14,339,205,813)
5. Income tax paid	05				(2,866,511,748)	(1,585,809,253)
6. Other income from operating activity	06		4,740,280,119	12,553,545,986	16,669,222,368	20,641,345,528
7. Other payments for operating activities	07		(14,391,152,820)	(12,351,523,003)	(36,401,479,981)	(36,662,367,656)
Net cash flows from investing activities	**20**		**53,636,938,132**	**59,223,977,840**	**22,931,056,194**	**997,857,321**
II. CASH FLOWS FROM INVESTING ACTIVITIES					-	-
1. Purchase and construction of fixed assets and other long-term assets	21		(2,272,860,451)	(2,701,897,616)	(7,164,025,199)	(7,392,192,720)
2. Proceeds from sale, diposal of fixed assets and other long-term assets	22		30 000 000	426 350 800	371,000,000	426 350 800
3. Loans to other entities and payments for purchase of debt instruments of other entities	23					
4. Collections from borrowers and proceeds from sale of debt instructment of other entities	24		13 000 000		47 000 000	
5. Payments for investments in other entities	25					
6. Proceeds from sale of investments in other entities	26					
7. Interest earned, dividends and profits received	27		19,312,306	3,269,732	159,583,784	4,677,353
Net cash flows from investing activities	**30**		**(2,210,548,145)**	**(2,272,277,084)**	**(6,586,441,415)**	**(6,961,164,567)**
III. CASH FLOWS FROM FINANCING ACTIVITIES					-	-
1. Income received from owner's paid in capital	31				-	
2. Payments for owner's paid in capital,repurchase of shares issued by enterprises	32				-	
3. Short-term, long-term loans received	33		163,176,722,177	184,552,034,654	515,726,342,301	471,847,142,261
4. Payments to settle loan principals	34		(168,320,131,095)	(194,105,063,764)	(464,692,707,001)	(435,185,553,783)
5. Payment of principal of finance lease liabilities	35		(2,780,924,874)	(2,699,533,772)	(8,838,860,874)	(7,179,081,187)
6. Dividend, profit paid to owner	36			(11,295,489,200)	(9,033,271,360)	(11,295,489,200)
Net cash flows from financing activities	**40**		**(7,924,333,792)**	**(23,548,052,082)**	**33,161,503,066**	**18,187,018,091**
Net cash flows during the year (50=20+30+40)	**50**		**43,502,056,195**	**33,403,648,674**	**49,506,117,845**	**12,223,710,845**
Cash and cash equivalents at the beginning of the period	**60**		**72,852,581,463**	**48,652,882,926**	**69,029,538,757**	**66,188,652,548**
Effect of exchange rate fluctuations on cash and cash equivalents	**61**		**(797,468)**	**1,958,250,456**	**(2,181,816,412)**	**5,602,418,663**
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**IV.1**	**116,353,840,190**	**84,014,782,056**	**116,353,840,190**	**84,014,782,056**

Thai Nguyen, October 20, 2026

Preparer	Chief Accountant	General Director
(Signature, Full Name)	(Signature, Full Name)	
Nguyen Viet Huong	Nguyen Thuy Nga	TỔNG GIÁM ĐỐC Nguyễn Việt Thắng

MSDN: 4600941... CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN TDT ... X. ĐIỀM THỤY - T. THÁI NGUYÊN

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NOTES TO THE FINANCIAL STATEMENTS

Accounting period from July 1, 2026 to September 30, 2026.

I. CHARACTERISTICS OF THE ENTERPRISE'S OPERATIONS

1. Form of ownership : Joint Stock Company

- TDT Investment And Development Joint Stock Company is established and worked under Business registration certificate No. 4600941221 was first issued on March 22, 2011, 14th change June 30, 2026 issued by the Business Registration Office - Department of Planning and Investment of Thai Nguyen province.

- Address of the Company's headquarter: Thuan Phap Hamlet, Diem Thuy Commune, Thai Nguyen Province, Vietnam.

- The Company's charter capital according to the latest Business Registration Certificate is: VND 238,965,340,000 (Two hundred thirty-eight billion, nine hundred sixty-five million, three hundred forty thousand Vietnamese dong/.)

Equivalent to 23,896,534 shares

2. Business field : Garment manufacturing (excluding fur apparel).

3. Business lines: :

- Manufacture of wearing apparel (excluding fur apparel);.
- Construction of buildings of all types;
- Construction of other civil engineering works (including irrigation, industrial works and technical infrastructure);
- Manufacture of carpets, rugs, and bedding;
- Manufacture of plastic products;
- Wholesale of textiles, garments, and footwear;
- Wholesale of machinery, equipment and spare parts (including forestry, industrial and office machinery and equipment);
- Wholesale of agricultural machinery, equipment and spare parts;
- Wholesale of agricultural and forestry raw materials (excluding wood, bamboo and rattan) and live animals;
- Wholesale of rice; wholesale of food products; wholesale of beverages;
- Wholesale of tobacco products;
- Wholesale of other household goods (including cosmetics and souvenirs);
- Rental and leasing of machinery, equipment and other tangible goods (including forestry, industrial and office machinery and equipment);
- Other business support service activities not elsewhere classified (including import-export services, entrusted import-export, and freight forwarding);
- Restaurants and mobile food service activities;
- Beverage serving activities;
- Event catering and other occasional catering services (serving parties, conferences, weddings, etc.);
- Other passenger land transport (including intra-provincial and inter-provincial passenger transport by coach);

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- Freight transport by road;
- Urban and suburban passenger land transport (excluding bus transport);
- Vocational education (industrial garment training);
- Import and export of goods traded by the Company;
- Washing and (dry-)cleaning of textile and fur products.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting Period

The Company's accounting period begins on 01 January and ends on 31 December.

2. Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND").

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting standards applicable

The financial statements of the company are prepared in accordance with Vietnamese Enterprise Accounting System.

2. Accounting form applied

The group's applied accounting documentation system is the General Journal system. The accounting work is performed on software on the computer.

3. Statement of compliance

- The Board of Directors of the Company ensures full compliance with the requirements of the current Vietnamese Accounting Standards and the Vietnamese Accounting System for enterprises in the preparation of financial statements.
- The Company applies the Vietnamese Accounting Standards and the Vietnamese Accounting System for enterprises issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Ministry of Finance.

IV. APPLIED ACCOUNTING POLICIES

1. Basis for preparing Financial Statements

Financial statements are presented on the 'at cost' principle.

2. Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits, money in transit, and short-term investments with a maturity of three months or less from the date of purchase, which are readily convertible to a known amount of cash and subject to an insignificant risk of changes in value.

3. Trade receivables and other receivables, provision for doubtful debts

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

The provision for doubtful debts is established based on an assessment of the recoverability of each receivable.

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The provision for doubtful debts is made for each receivable based on the aging of overdue debts or the estimated potential loss, as follows:

- For overdue receivables:
  - 30% of the value for receivables overdue from 6 months to less than 1 year.
  - 50% of the value for receivables overdue from 1 year to less than 2 years.
  - 70% of the value for receivables overdue from 2 years to less than 3 years.
  - 100% of the value for receivables overdue for more than 3 years.
- For receivables not yet overdue but difficult to collect: the provision is based on the estimated potential loss.

4. Inventories

Inventories are measured at cost. The cost of inventories includes purchase costs, processing costs, and other directly attributable costs incurred to bring the inventories to their current location and condition.

Cost is determined on a weighted average basis and The company applies the perpetual method of accounting for inventories.

Provision for devaluation of inventories are recognized when the cost exceeds the net realizable value. The net realizable value is the estimated selling price of the inventory less the estimated costs to complete the product and the estimated costs necessary to make the sale.

5. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of fixed assets acquired through purchase and construction transfer includes all expenses that the Company incurs to acquire the asset until it is ready for use. Subsequent costs are only capitalized as part of the asset's cost if they are certain to increase future economic benefits from the use of the asset. Costs that do not meet these conditions are recognized as expenses in the period incurred.

When tangible fixed assets are sold or retired, the original cost and accumulated depreciation are written off, and any gain or loss arising from the disposal is recognized as income or expense in the period.

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

Type of fixed assets:	Years
Buildings and structures	05 – 25
Machinery and equipment	03 – 10
Motor vehicles	06 – 08
office equipment	03 – 05

6. Intangible fixed assets

Land use rights

Land use rights represent all actual costs incurred by the Company directly related to the land, including: the amount spent to acquire the land use rights, compensation costs, site clearance, land leveling, and registration fees. Land use rights with a limited term are

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amortized over the usage period. Land use rights with an indefinite term are not amortized.

Software

Computer software represents all costs incurred by the Company up to the point the software is put into use. Computer software is amortized over a period of 3 to 5 years.

7. Operating lease assets

Leases assets are classified as operating leases if the majority of the risks and benefits associated with ownership of the asset are retained by the lessor. Operating lease expenses are recognized as expenses on a straight-line basis over the lease term, regardless of the lease payment method.

8. Construction in progress.

Construction in progress is presented at cost, including costs related to repair, renovation, upgrading, and the construction of new factory buildings of the Company.

9. Borrowing Costs

Borrowing costs are recognized as expenses in the period incurred. In cases where borrowing costs are directly related to the investment in construction or production of unfinished products that require a sufficiently long period (over 12 months) to be ready for use as intended or to be sold, such borrowing costs are capitalized.

For general loans, including those used for construction or production of unfinished products, the capitalized borrowing costs are determined based on the capitalization rate for the weighted average accumulated costs incurred for construction or production of the asset. The capitalization rate is calculated based on the weighted average interest rate of loans outstanding during the period, excluding specific loans used for the purpose of forming a specific asset.

10. Long-term Prepaid Expenses

Tools and Equipment

Tools and equipment that have been put into use are amortized as expenses over the period using the straight-line method, with the amortization period not exceeding 36 months.

Other Long-term Prepaid Expenses.

Other long-term prepaid expenses are amortized as expenses over the period using the straight-line method, with the amortization period not exceeding 36 months.

11. Trade Payables and Other Payables

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

12. Accrued Expenses

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

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13. Owner's Equity – Funds

The Company's business capital is the investment capital from shareholders, recognized based on the capital contributed by the shareholders..

Funds are established and used according to the Company's charter.

14. Treasury Shares

When shares of the Company's equity are repurchased, the payment amount, including related transaction costs, is recognized as treasury shares and reflected as a deduction in equity.

15. Dividends

Dividends are recognized as payables in the period in which the dividend is declared.

16. Corporate Income Tax

The Company is obliged to pay corporate income tax at a rate of 20% on taxable income.

Corporate income tax expense for the period includes current income tax and deferred income tax.

Current income tax is calculated based on taxable income for the period at the tax rate applicable at the end of the period. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting as well as income and expenses that are either non-taxable or non-deductible.

Deferred income tax represents income tax that will be paid or refunded due to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amounts used for tax purposes. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are only recognized when it is certain that there will be taxable income in the future to use these temporary differences.

The carrying amount of deferred income tax assets is reviewed at the end of the fiscal year and adjusted to ensure that there is sufficient taxable income to utilize all or part of the deferred tax assets.

In 2019, TDT Investment and Development Joint Stock Company – TDT Dai Tu Branch, under an investment project located in a particularly difficult economic area as per Decree No. 31/2021/ND-CP, is exempt from tax for the first 4 years and enjoys a 50% tax reduction for the following 9 years.

According to Clause 1, Article 13 of the Law on Corporate Income Tax No. 67/2025/QH15 dated 14/06/2025, the preferential tax rate of 10% applies for 15 years on income derived from new investment projects in especially difficult socio-economic areas.

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From 2024, TDT Investment and Development Joint Stock Company – Dai Tu Branch will apply a 5% tax rate for 9 years, and for the following 2 years, the corporate income tax rate will be 10%.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change over time, and the final determination of corporate income tax depends on the results of inspections by the tax authorities.

17. Revenue Recognition Principles

When providing services, revenue is recognized when there are no significant uncertainties related to payment or associated costs.

Interest income is recognized on an accrual basis, determined by the balance of deposit accounts and the applicable interest rate.

Dividends and profits to be distributed are recognized when the contributing parties have the right to receive profits from their investment. Interest from other investments is recognized when the Company has the right to receive the interest.

V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET

1. Cash and cash equivalents

	30/09/2026	01/01/2026
Cash on hand	10,215,688,238	1,052,056,666
Cash in bank	106,138,151,952	67,977,482,091
Cash in transit		
Total	**116,353,840,190**	**69,029,538,757**

2. Construction in progress

	30/09/2026	01/01/2026
Cost of renovation and expansion of the factory.	1,452,309,593	1,871,143,402
Total	**1,452,309,593**	**1,871,143,402**

3. Inventories

	30/09/2026	01/01/2026
- Raw materials	15,924,554,900	24,302,785,638
- Tools and supplies	80,605,464	52,657,282
- Work in progress	10,520,197,003	8,071,558,175
- Finished goods	312,997,428,289	314,854,510,848
- Merchandise inventories	42,885,059	42,885,059

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	30/09/2026	01/01/2026
- Provision for devaluation of inventories	(371,117,514)	(371,117,514)
Total	**339,194,553,201**	**346,953,279,488**

4. Taxes and receivables, payables to State Treasury

	30/09/2026	01/01/2026
a. Receivables		
- Personal income tax	585,536,778	507,333,820
- Resource tax	20,945,000	20,945,000
- Non-agricultural land use tax	9,339,354	9,339,354
- Other receivable	7,500,000	7,500,000
Total	**623,321,132**	**545,118,174**
b. Payables		
-Corporate income tax	2,247,737,991	2,866,511,748
- Land and housing taxes, and land lease payments	386,275,612	
-Fees and charges	4,920,000	3,640,000
- Other payables		
Total	**2,638,933,603**	**2,870,151,748**

VI. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE STATEMENT OF INCOME

1. Net revenue sales of goods and provision of services

	Quarter 3/2026	Quarter 3/2025
Revenue sales of goods and provision of services	194,406,893,432	192,188,955,190
Revenue deductions		
Net revenue sales of goods and provision of services	**194,406,893,432**	**192,188,955,190**

2. Current corporate income tax expenses

Corporate income tax payable for the year is estimated as follows:

	Quarter 3/2026	Quarter 3/2025
Profit before tax	**7,024,361,579**	**11,192,531,154**
Non-taxable income:		1,929,053,960
Non-deductible expenses	110,924,547	
Assessable income	**7,135,286,126**	**9,263,477,194**
Tax rate	5% and 20%	5% and 20%
Income tax rate reduction	-	-

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	Quarter 3/2026	Quarter 3/2025
Income tax expense based on taxable income for the current year	**1,156,525,662**	**1,759,159,094**
Current corporate income tax:	**1,156,525,662**	**1,759,159,094**

3. Basic earnings per share:

	Quarter 3/2026	Quarter 3/2025
- Net profit after corporate income tax	**5,867,835,917**	**9,433,372,060**
- Adjustments to increase or decrease accounting profit to determine the profit allocated to common shareholders		
- Profit attributable to ordinary equity holders	**5,867,835,917**	**9,433,372,060**
- Weighted average number of ordinary shares in circulation outstanding in the year	23,896,534	23,896,534
Basic earnings per share	**246**	**395**

Par value of shares: 10,000 VND

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VII. OTHER INFORMATION

- On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the corporate accounting regime, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014. The Company will apply the provisions of this Circular in the preparation and presentation of its financial statements.

- In addition to the information presented above, during the year, the Company did not have any significant events that required disclosure or announcement in the financial statements.

Thai Nguyen, October 20, 2026

Preparer	Chief Accountant	Chief Executive Officer
Nguyen Viet Huong	Nguyen Thuy Nga	TỔNG GIÁM ĐỐC Nguyễn Việt Thắng

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN TDT

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TDT INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY	**THE SOCIALIST REPUBLIC OF VIETNAM**
No. 43 /2026/CV-TDT	**Independence - Freedom - Happiness**
	Thai Nguyen, October 20, 2026

"Re: Explanation of the decrease in profit for Q3 2026 compared to the same period"

To: - State Securities Commission of Vietnam

- The Hanoi Stock Exchange (HNX)

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance on information disclosure on the securities market, the Company provides this explanation as profit after corporate income tax fluctuated by 10% or more compared to the same period last year.

In this regard, TDT Investment and Development Joint Stock Company ("TDT") hereby provides an explanation of the fluctuation in after-tax profit for Q3 2026 compared to Q2 2025 as presented in the Company's financial statements as follows:

1. Comparison of revenue and profit between Q3 2026 and Q3 2025

Indicators	Q3 2026	Q3 2025	Change (%)
Revenue	194,406,893,432	192,188,955,190	101%
Financial income	121,525,238	3,041,438,680	(96%)
Financial expenses	6,677,021,027	5,138,931,309	130%
Selling expenses	6,332,584,970	5,653,277,337	112%
General and administrative expenses	29,462,170,287	25,262,561,736	117%
Other income	808,204,525	3,225,118,682	(75%)
Profit after corporate income tax	5,867,835,917	9,433,372,060	(38%)

Compared to Q3 2025, the Company's after-tax profit in Q2 2026 decreased by 38%.

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2. **Reasons:**

- Revenue in Q3 2026 increased by 101% compared to Q3 2025.

- Financial expenses in Q3 2026 increased by 130% compared to Q3 2025, due to higher bank interest rates.

- Selling expenses in Q3 2026 increased by 112% compared to Q3 2025, due to higher sea freight rates.

- General and administrative expenses in Q3 2026 increased by 117% compared to Q3 2025.

- Certain completed orders have not yet been delivered to customers; therefore, the Company has not recognized the corresponding revenue in the current period. Such revenue is expected to be recognized in Q4 of 2026 and Q1 of 2027, while input costs and employee-related expenses continue to be incurred and paid.

TDT Investment and Development Joint Stock Company hereby commits that the information provided in this explanation is true and accurate.

Respectfully submitted.

TDT INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

ON BEHALF OF THE BOARD OF DIRECTORS

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN TDT

CHỦ TỊCH HĐQT

Chu Thuyên

Recipients:

-As above;

- Archived: Document

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