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Binh Minh Plastics Joint Stock Company

Separate Interim Financial Statements
for the six-month period ended
30 June 2026

CÔNG TY CỔ PHẦN NHỰA BÌNH MINH

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Binh Minh Plastics Joint Stock Company
Corporate Information

Business Registration Certificate No	4103002023	2 January 2004
	The Business Registration Certificate has been amended several times, the most recent of which is by Enterprise Registration Certificate No. 0301464823 dated 5 June 2025. The Business Registration Certificate and its updates were issued by the Department of Finance (formerly known as Department of Planning and Investment) of Ho Chi Minh City.	
Board of Directors	Mr. Sakchai Patiparnpreechavud	Chairman
	Mr. Nguyen Hoang Ngan	Vice Chairman
	Mr. Krit Bunnag	Member
	Ms. Nguyen Thi Minh Giang	Member
	Mr. Chatri Eamsobhana	Member
Supervisory Board	Mr. Nguyen Thanh Thuan	Head of Supervisory Board
	Ms. Nguyen Luu Thuy Minh	Member
	Mr. Praween Wirotpan	Member
Board of Management	Mr. Niwat Athiwattananont	General Director
	Mr. Nguyen Thanh Quan	Deputy General Director
	Mr. Asada Boonsrirat	Deputy General Director
	Mr. Sirichai Boonsaksri	Deputy General Director (from 16 April 2026)
	Mr. Phung Huu Luan	Chief Accountant
Legal Representative	Mr. Niwat Athiwattananont	General Director
Registered Office	240 Hau Giang, Binh Tay Ward Ho Chi Minh City Vietnam	
Auditor	KPMG Limited Vietnam	

Binh Minh Plastics Joint Stock Company
Statement of the Board of Management

The Board of Management of Binh Minh Plastics Joint Stock Company ("the Company") presents this statement and the accompanying separate interim financial statements of the Company for the six-month period ended 30 June 2026.

The Company's Board of Management is responsible for the preparation and true and fair presentation of the separate interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting. In the opinion of the Board of Management:

(a) the separate interim financial statements set out on pages 5 to 48 give a true and fair view of the unconsolidated financial position of the Company as at 30 June 2026 and of its unconsolidated results of operations and its unconsolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting; and

(b) at the date of this statement, there are no reasons to believe that the Company will not be able to pay its debts as and when they fall due.

The Company's Board of Management has, on the date of this statement, authorised these accompanying separate interim financial statements for issue.

On behalf of the Board of Management

M.S.D.N: 0301464823-C.T.C.P
CÔNG TY
CỔ PHẦN
NHỰA
BÌNH MINH
QUẬN 6 - T.P HỒ CHÍ MINH

Niwat Athiwattananont
General Director

Ho Chi Minh City, 20 August 2026

KPMG Limited Branch
No. 115 Nguyen Hue Street,
Sai Gon Ward, Ho Chi Minh City, Vietnam
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INTERIM FINANCIAL INFORMATION REVIEW REPORT

To the Shareholders
Binh Minh Plastics Joint Stock Company

We have reviewed the accompanying separate interim financial statements of Binh Minh Plastics Joint Stock Company ("the Company"), which comprise the separate statement of financial position as at 30 June 2026, the separate statements of income and cash flows for the six-month period then ended and the explanatory notes thereto which were authorised for issue by the Company's Board of Management on 20 August 2026, as set out on pages 5 to 48.

Management's Responsibility

The Company's Board of Management is responsible for the preparation and true and fair presentation of these separate interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting, and for such internal control as the Board of Management determines is necessary to enable the preparation of separate interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these separate interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 – *Review of interim financial information performed by the independent auditor of the entity.*

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

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Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying separate interim financial statements do not give a true and fair view, in all material respects, of the unconsolidated financial position of Binh Minh Plastics Joint Stock Company as at 30 June 2026 and of its unconsolidated results of operations and its unconsolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting.

KPMG Limited Branch
Vietnam
Review Report No.: 26-01-00397-26-1

M.S.C.N: 0100112042-001-C.T.T.N.H.H
CHI NHÁNH
CÔNG TY TNHH
KPMG
THÀNH PHỐ HỒ CHÍ MINH

Trieu Tich Quyen
Practicing Auditor Registration
Certificate No. 4629-2023-007-1
Deputy General Director

Ho Chi Minh City, 20 August 2026

Chong Kwang Puay
Practicing Auditor Registration
Certificate No. 0864-2023-007-1

SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Unit: VND

ASSETS	Code	Note	30/6/2026	1/1/2026 (Reclassified)
A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150 + 160)	**100**		**2,346,111,047,479**	**2,368,945,554,598**
I. Cash and cash equivalents	**110**	VIII.1	**368,849,699,307**	**286,152,328,563**
1. Cash	111		48,849,699,307	46,152,328,563
2. Cash equivalents	112		320,000,000,000	240,000,000,000
II. Short-term financial investments	**120**		**1,028,500,602,728**	**1,517,622,477,952**
1. Trading securities	121		-	-
2. Allowance for diminution in the value of trading securities	122		-	-
3. Held-to-maturity investments	123	VIII.2(a)	1,028,500,602,728	1,517,622,477,952
4. Allowance for impairment of held-to-maturity investments	124		-	-
6. Other short-term investments	125		-	-
7. Allowance for impairment of other short-term investments	126		-	-
III. Accounts receivable – short-term	**130**		**202,909,829,171**	**74,566,964,661**
1. Accounts receivable from customers	131	VIII.3	99,039,183,642	44,924,611,044
2. Prepayments to suppliers	132	VIII.4	103,242,066,875	29,599,854,386
3. Intra-company receivables	133		-	-
4. Receivables on construction contracts according to stages of completion	134		-	-
5. Other receivables	135		628,522,793	42,499,231
6. Allowance for doubtful debts	136		-	-
7. Shortage of assets awaiting resolution	137		55,861	-
IV. Inventories	**140**		**685,821,136,037**	**443,556,310,131**
1. Inventories	141	VIII.5	690,118,842,231	447,854,016,325
2. Allowance for inventories	142	VIII.5	(4,297,706,194)	(4,297,706,194)
V. Biological assets – short-term	**150**		**-**	**-**
1. Livestock producing one-time products	151		-	-
2. Seasonal crops or plants producing one-time products	152		-	-
3. Allowance for impairment of biological assets	153		-	-

The accompanying notes are an integral part of these separate interim financial statements

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)
As at 30 June 2026

Unit: VND

ASSETS	Code	Note	30/6/2026	1/1/2026 (Reclassified)
VI. Other current assets	**160**		**60,029,780,236**	**47,047,473,291**
1. Short-term deferred expenses	161	VIII.9(a)	6,518,930,107	3,872,538,967
2. Deductible value added tax	162	VIII.14(a)	46,587,625,244	40,945,997,624
3. Taxes and others receivable from the State	163	VIII.14(a)	6,923,224,885	2,228,936,700
4. Government bonds under purchase and resale agreements	164		-	-
5. Other current assets	165		-	-
B. LONG-TERM ASSETS (200 = 210 + 220 + 230 + 240 + 250 + 260 + 270)	**200**		**716,407,432,629**	**724,550,695,339**
I. Accounts receivable – long-term	**210**		-	-
1. Accounts receivable from customers	211		-	-
2. Prepayments to suppliers	212		-	-
3. Operating capital allocated to subordinated units	213		-	-
4. Intra-company receivables	214		-	-
5. Other receivables	215		-	-
6. Allowance for doubtful debts	216		-	-
II. Fixed assets	**220**		**261,079,711,306**	**230,611,135,025**
1. Tangible fixed assets	221	VIII.6	**255,254,689,919**	**224,409,971,250**
Cost	222		*2,009,701,107,292*	*1,932,147,342,444*
Accumulated depreciation	223		*(1,754,446,417,373)*	*(1,707,737,371,194)*
2. Finance lease tangible fixed assets	224		-	-
Cost	225		-	-
Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	VIII.7	**5,825,021,387**	**6,201,163,775**
Cost	228		*35,891,081,238*	*35,891,081,238*
Accumulated amortisation	229		*(30,066,059,851)*	*(29,689,917,463)*

The accompanying notes are an integral part of these separate interim financial statements

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

Unit: VND

ASSETS	Code	Note	30/6/2026	1/1/2026 (Reclassified)
III. Biological assets – long-term	**230**		**-**	**-**
1. Livestock producing periodic products	231		-	-
Immature livestock producing periodic products	232		-	-
Mature livestock producing periodic products	233		-	-
2. Livestock producing one-time products – long-term	236		-	-
3. Seasonal crops or plants producing one-time products – long-term	237		-	-
4. Allowance for impairment of biological assets – long-term	238		-	-
IV. Investment property	**240**		**-**	**-**
Cost	241		-	-
Accumulated amortisation	242		-	-
V. Long-term work in progress	**250**		**28,819,542,866**	**45,112,439,548**
1. Long-term work in progress	251		-	-
2. Construction in progress	252	VIII.8	28,819,542,866	45,112,439,548
VI. Long-term financial investments	**260**		**221,725,000,000**	**241,725,000,000**
1. Investments in subsidiaries	261	VIII.2(b)	155,000,000,000	155,000,000,000
2. Investments in associates	262	VIII.2(b)	62,725,000,000	62,725,000,000
3. Equity investments in other entities	263	VIII.2(b)	4,000,000,000	4,000,000,000
4. Allowance for impairment of long-term financial investments	264	VIII.2(b)	-	-
5. Held-to-maturity investments	265	VIII.2(b)	-	20,000,000,000
6. Allowance for impairment of held-to-maturity investments	266		-	-
VII. Other long-term assets	**270**		**204,783,178,457**	**207,102,120,766**
1. Long-term deferred expenses	271	VIII.9(b)	183,118,827,131	185,742,159,368
2. Deferred tax assets	272	VIII.10	6,522,633,357	7,982,334,199
3. Long-term tools, supplies and spare parts	273	VIII.11	15,141,717,969	13,377,627,199
4. Other long-term assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	**280**		**3,062,518,480,108**	**3,093,496,249,937**

The accompanying notes are an integral part of these separate interim financial statements

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)
As at 30 June 2026

Unit: VND

EQUITY	Code	Note	30/6/2026	1/1/2026 (Reclassified)
A. LIABILITIES (300 = 310 + 330)	**300**		**486,559,671,796**	**456,934,223,228**
I. Current liabilities	**310**		**469,749,804,251**	**439,897,767,186**
1. Accounts payable to suppliers	311	VIII.12	152,390,803,670	96,128,475,481
2. Advances from customers	312	VIII.13	10,110,735,198	5,713,608,374
3. Dividends/Profits payable	313		350,422,242	350,414,300
4. Taxes and others payable to the State – short-term	314	VIII.14(b)	96,480,299,404	83,168,547,888
5. Payable to employees	315		97,802,425,709	114,521,194,335
6. Accrued expenses	316	VIII.15	57,077,914,143	84,558,648,798
7. Intra-company payables	317		-	-
8. Payables on construction contracts according to stages of completion – short-term	318		-	-
9. Deferred revenue – short-term	319		-	-
10. Other payables – short-term	320		637,203,885	556,878,010
11. Short-term borrowings, bonds and finance lease liabilities	321	VIII.16	54,900,000,000	54,900,000,000
12. Provisions – short-term	322		-	-
13. Bonus and welfare funds	323		-	-
14. Price stabilisation fund	324		-	-
15. Government bonds under sale and repurchase agreements	325		-	-
II. Long-term liabilities	**330**		**16,809,867,545**	**17,036,456,042**
1. Long-term accounts payable to suppliers	331		-	-
2. Long-term advances from customers	332		-	-
3. Taxes and others payable to the State – long-term	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for operating capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other payables – long-term	338		-	-

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

Unit: VND

EQUITY	Code	Note	30/6/2026	1/1/2026 (Reclassified)
9. Long-term borrowings, bonds and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred tax liabilities	342		-	-
13. Provisions – long-term	343	VIII.17	16,809,867,545	17,036,456,042
14. Science and technology development fund	344		-	-
B. EQUITY	**400**	**VIII.18**	**2,575,958,808,312**	**2,636,562,026,709**
1. Share capital	411		818,609,380,000	818,609,380,000
- Ordinary shares with voting rights	*411a*		*818,609,380,000*	*818,609,380,000*
- Preference shares	*411b*		-	-
2. Share premium	412		1,592,782,700	1,592,782,700
3. Options to convert bonds into shares	413		-	-
4. Other capital	414		-	-
5. Repurchased own shares	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		1,052,920,983,784	1,052,920,983,784
9. Other equity funds	419		44,983,552,000	44,983,552,000
10. Retained profits	420		657,852,109,828	718,455,328,225
- Retained profits brought forward	*420a*		*21,816,251,663*	*24,761,112,189*
- Profit for the current period	*420b*		*636,035,858,165*	*693,694,216,036*
TOTAL RESOURCES (440 =300 + 400)	**440**		**3,062,518,480,108**	**3,093,496,249,937**

Authorised, 20 August 2026

Preparer	Reviewer	Legal Representative
Pham Manh Tuan	Phung Huu Luan	Niwat Athiwattananont
General Accountant	*Chief Accountant*	*General Director*

SEPARATE STATEMENT OF INCOME

For the six-month period ended 30 June 2026

Unit: VND

Items	Code	Note	Six-month period ended 30/6/2026	Six-month period ended 30/6/2025
1. Revenue from sales of goods and provision of services	**01**	**IX.1**	**2,662,930,727,032**	**2,559,123,578,455**
2. Revenue deductions	02	IX.2	327,694,628	277,203,042
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	**10**	**IX.3**	**2,662,603,032,404**	**2,558,846,375,413**
4. Cost of sales	**11**	**IX.4**	**1,416,846,389,019**	**1,399,989,281,164**
5. Gross profit from sales of goods and provision of services (20 = 10 - 11)	**20**		**1,245,756,643,385**	**1,158,857,094,249**
6. Gain/(loss) on sales or disposal of investment property	**21**		**-**	**-**
7. Financial income	22	IX.5	46,579,935,871	90,488,979,621
8. Financial expenses	23	IX.6	89,434,887,448	75,851,213,644
In which: Borrowings costs	*24*		*7,363,973*	*6,873,042*
9. Selling expenses	25	IX.7	341,576,846,424	321,483,846,711
10. General and administration expenses	26	IX.8	68,528,093,616	60,756,893,908
11. Net operating profit (30 = 20 + 21 + 22 - 23 - 25 - 26)	**30**		**792,796,751,768**	**791,254,119,607**
12. Other income	31	IX.9	2,248,074,361	1,641,367,994
13. Other expenses	32		3,423	12,052,681
14. Results of other activities (40 = 31 - 32)	**40**		**2,248,070,938**	**1,629,315,313**
15. Accounting profit before tax (50 = 30 + 40)	**50**		**795,044,822,706**	**792,883,434,920**
16. Income tax expense – current	**51**	IX.10	**157,549,263,699**	**148,030,776,709**
17. Income tax expense – deferred	**52**	IX.10	**1,459,700,842**	**545,910,274**
18. Net profit after tax (60 = 50 - 51 - 52)	**60**		**636,035,858,165**	**644,306,747,937**

Authorised, 20 August 2026

Preparer	Reviewer	Legal Representative
Pham Manh Tuan	Phung Huu Luan	Niwat Athiwattananont
General Accountant	*Chief Accountant*	*General Director*

M.S.D.N: 0301464823 - C.T.C.P. CÔNG TY CỔ PHẦN NHỰA BÌNH MINH - QUẬN 6 - T.P HỒ CHÍ MINH

The accompanying notes are an integral part of these separate interim financial statements

SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)
For the six-month period ended 30 June 2026

Unit: VND

Items	Code	Six-month period ended	
		30/6/2026	30/6/2025
I. Cash flows from operating activities			
1. Profit before tax	***01***	***795,044,822,706***	***792,883,434,920***
2. Adjustments for			
- Depreciation and amortisation	02	47,085,188,567	42,492,561,860
- Allowances and provisions	03	-	-
- Exchange losses arising from revaluation of monetary items denominated in foreign currencies	04	50,054,444	-
- Profits from investing activities	05	(46,254,533,623)	(90,136,330,588)
- Borrowings costs	06	7,363,973	6,873,042
3. Operating profit before changes in working capital	***08***	***795,932,896,067***	***745,246,539,234***
- Increase, decrease in receivables	09	(106,686,078,949)	16,601,372,116
- Increase, decrease in inventories	10	(244,028,916,676)	63,299,997,874
- Increase, decrease in payables and other liabilities (excluding interest payable and corporate income tax payable)	11	6,823,154,020	116,609,091,090
- Increase, decrease in deferred expenses	12	(23,058,903)	999,758,766
- Borrowings costs paid	14	-	-
- Income tax paid	15	(134,577,807,013)	(59,341,202,905)
- Other payments for operating activities	17	(12,508,223,379)	(9,531,655,018)
Net cash flows from operating activities	***20***	***304,931,965,167***	***873,883,901,157***
II. Cash flows from investing activities			
1. Payments for additions to fixed assets and other long-term assets	21	(93,253,569,532)	(46,207,464,028)
2. Proceeds from disposals of fixed assets and other long-term assets	22	-	-
3. Payments for granting loans, purchase of debt instruments of other entities	23	(320,000,000,000)	(700,000,000,000)
4. Receipts from collecting loans, sales of debt instruments of other entities	24	830,000,000,000	430,000,000,000
5. Payments for investments in other entities	25	-	-
6. Collections on investments in other entities	26	-	-
7. Receipts of interest and dividends	27	45,376,408,847	86,677,272,755
Net cash flows from investing activities	***30***	***462,122,839,315***	***(229,530,191,273)***

The accompanying notes are an integral part of these separate interim financial statements

SEPARATE STATEMENT OF CASH FLOWS (continued)

(Indirect method)
For the six-month period ended 30 June 2026

Unit: VND

Items	Code	Six-month period ended	
		30/6/2026	**30/6/2025**
III. Cash flows from financing activities			
1. Proceeds from equity issued or capital contributed by owners	31	-	-
2. Payments for capital refunds and shares redemptions	32	-	-
3. Proceeds from borrowings	33	-	-
4. Payments to settle loan principals	34	-	-
5. Payments to settle finance lease liabilities	35	-	-
6. Payments of dividends	36	(684,357,433,738)	(511,630,862,500)
Net cash flows from financing activities	***40***	***(684,357,433,738)***	***(511,630,862,500)***
Net cash flows during the period (50 = 20 + 30 + 40)	**50**	**82,697,370,744**	**132,722,847,384**
Cash and cash equivalents at the beginning of the period	**60**	**286,152,328,563**	**492,179,838,209**
Effect of exchange rate fluctuations on cash and cash equivalents	**61**	**-**	**-**
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	**70**	**368,849,699,307**	**624,902,685,593**

Authorised, 20 August 2026

Preparer	Reviewer	Legal Representative
Pham Manh Tuan	Phung Huu Luan	Niwat Athiwattananont
General Accountant	*Chief Accountant*	*General Director*

CÔNG TY CỔ PHẦN NHỰA BÌNH MINH
M.S.D.N: 0301464823 - C.T.C.P - QUẬN 6 - T.P HỒ CHÍ MINH

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS
For the six-month period ended 30 June 2026

These notes form an integral part of and should be read in conjunction with the accompanying separate interim financial statements.

I. Reporting entity

1. Ownership structure

Binh Minh Plastics Joint Stock Company ("the Company") was converted from a State-owned Enterprise into a Joint Stock Company in accordance with Decision No. 209/2003/QD-BCN dated 4 December 2003 of the Ministry of Industry.

The Company's shares have been officially traded on the Vietnam stock exchange since 11 July 2006 with the security code of BMP.

2. Principal activities

The principal activities of the Company are to manufacture and trade civil and industrial products from plastics and rubber; to design, manufacture and trade molds for plastics and casting industry; to manufacture and trade machinery and equipment, supplies and sanitary equipment for construction and interior decoration industry; to consult and execute water supply and drainage works, yards and services of chemical inspection, analysis and testing; to trade, import and export raw materials, chemicals, supplies, machinery and equipment for plastics, engineering, construction, water supply and drainage and laboratory equipment.

3. Normal operating cycle

The normal operating cycle of the Company is generally within 12 months.

4. Company structure

As at 30 June 2026 and 1 January 2026, the Company had 2 dependent branches as follows:

No.	Name	Address
1	Binh Minh Plastics Joint Stock Company – Binh Minh Plastics Binh Duong Branch	No. 7 Street No. 2, Song Than 1 Industrial Zone, Di An Ward, Ho Chi Minh City, Vietnam.
2	Binh Minh Plastics Joint Stock Company – Binh Minh Plastics Long An Branch	Lot C1-6 to C1-30, Vinh Loc 2 Industrial Zone, Vinh Loc 2 Street, Voi La Hamlet, My Yen Commune, Tay Ninh Province, Vietnam.

As at 30 June 2026 and 1 January 2026, the Company had 1 subsidiary and 2 associates as follows:

No.	Name	Principal activities	Address	Percentage of equity owned and voting rights 30/6/2026	1/1/2026
Subsidiary					
1	North Binh Minh Plastics Limited Company	Manufacturing and trading civil and industrial products from plastics and rubber.	Street D1, Zone D, Pho Noi A Industrial Zone, Nhu Quynh Commune, Hung Yen Province, Vietnam.	100.00%	100.00%
Associates					
1	Danang Plastics Joint Stock Company	Manufacturing and trading, import and export plastics products, materials and equipment.	Lot Q, Streets No.4 and No.7, Lien Chieu Industrial Park, Hai Van Ward, Da Nang City, Vietnam.	29.05%	29.05%
2	Binh Minh Viet Real Estate Investment and Trading Joint Stock Company	Trading real estate, trading materials and other installation equipment in construction.	240 Hau Giang, Binh Tay Ward, Ho Chi Minh City, Vietnam.	26.00%	26.00%

The subsidiary and associates are incorporated in Vietnam.

As at 30 June 2026, the Company had 1,132 employees (1/1/2026: 1,130 employees).

II. Basis of preparation

1. Statement of compliance

These separate interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting.

The Company also prepares and issues its consolidated financial statements separately. For a comprehensive understanding of the Company's consolidated financial position, its consolidated results of operations and its consolidated cash flows, these separate interim financial statements should be read in conjunction with the Company's consolidated interim financial statements.

2. Basis of measurement

The separate interim financial statements, except for the separate statement of cash flows, are prepared on the accrual basis using the historical cost concept. The separate statement of cash flows is prepared using the indirect method.

3. Accounting period

The annual accounting period of the Company is from 1 January to 31 December. The separate interim financial statements are prepared for the six-month period ended 30 June.

4. Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for financial statement presentation purpose.

III. Adoption of new guidance on accounting system for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for annual accounting periods beginning on or after 1 January 2026.

The Company has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basis, with reclassification of certain corresponding items, unless Circular 99 specifically stipulates otherwise. The significant changes to the Company's accounting policies and their effects on the financial statements, if any, are disclosed in Note X.4 Comparative information.

IV. Summary of significant accounting policies

The following significant accounting policies have been adopted by the Company in the preparation of these separate interim financial statements.

The accounting policies that have been adopted by the Company in the preparation of these separate interim financial statements are consistent with those adopted in the preparation of the latest annual financial statements.

1. Foreign currency transactions

Transactions in currencies other than VND during the period have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND, except for (i) a part of accounts receivable for which allowance for doubtful debts have been provided and (ii) demand deposits, are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company most frequently conducts transactions. Demand deposits denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company maintains the demand deposit accounts.

All foreign exchange differences are recorded in the separate statement of income.

2. Cash and cash equivalents

Cash comprises cash balances and demand deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

3. Investments

(i) Held-to-maturity investments

Held-to-maturity investments are those that the Company's Board of Management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at bank and loans receivables. These investments are initially recognised at cost. Subsequent to initial recognition, the investments are stated at amortised costs less allowance for held-to-maturity investments. Any discount or premium are amortised using a straight-line basis over the term of the investments.

(ii) Investments in subsidiaries, associates

For the purpose of these separate financial statements, investments in subsidiaries and associates are initially recognised at cost which includes purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for impairment.

An allowance is made for impairment of investment if the investee has suffered a loss which may cause the Company to lose its invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

(iii) Investments in other entities

Investments in other entities comprise investments in equity instruments of entities over which the Company does not have control, joint control or significant influence; and investments in business cooperation contracts ("BCC contracts") over which the Company does not have joint control but for which it is entitled to share profit or loss. These investments are initially recognised at cost which includes purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for impairment.

An allowance is made for impairment of investment if the investee has suffered a loss which may cause the Company to lose its invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

4. Accounts receivable

Trade and other receivables are stated at cost less allowance for doubtful debts. An allowance for doubtful debts is made for receivables that are overdue or deemed likely to be uncollectible.

The allowance for overdue trade and other receivables is calculated based on aging analysis and specific provisioning rates as below:

	Allowance rate
From over (06) months to less than (01) year	30%
From (01) to less than (02) years	50%
From (02) to less than (03) years	70%
From (03) years and above	100%

Trade and other receivables that are not past due but are assessed as unlikely to be collected based on available evidence at the end of the accounting period shall have an allowance provided on case-by-case basis.

5. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a weighted average basis and includes all costs incurred in bringing the inventories to their present location and condition. Cost in the case of finished goods and work in progress includes raw materials, direct labour and an appropriate allocation of manufacturing overheads based on normal operating capacity. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and estimated costs to sell.

6. Tangible fixed assets

(i) Cost

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the separate statement of income in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

(ii) Depreciation

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

▪ buildings and structures	5 – 10 years
▪ machinery and equipment	5 – 8 years
▪ motor vehicles	6 – 8 years
▪ office equipment	3 – 5 years

7. Intangible fixed assets

(i) Land use rights

Land use rights are stated at cost less accumulated amortisation. The initial cost of a land use right comprises its lease price and any directly attributable costs incurred in conjunction with securing the land use right. Amortisation is computed on a straight-line basis over a period ranging from 45 to 50 years. Land use rights with indefinite term are not amortised.

(ii) Software

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible fixed asset. Software cost is amortised on a straight-line basis over 3 years.

8. Construction in progress

Construction in progress represents the costs of tangible and intangible fixed assets which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of construction and installation.

9. Long-term deferred expenses

(i) Prepaid land costs

Prepaid land costs comprise prepaid land lease rentals, including those for which the Company obtained land use rights certificate but are not qualified as intangible fixed assets under prevailing laws and regulations, and other costs incurred in conjunction with securing the use of leased land. These costs are recognised in the separate statement of income on a straight-line basis over the term of lease ranging from 41 to 45 years.

(ii) Overhaul expenditure

Overhaul expenditure represents repair expenses of factories and machinery, which are stated at their cost and amortised on a straight-line basis over a period ranging from 1 to 3 years.

10. Long-term tools, supplies and spare parts

Long-term tools, supplies and spare parts are related to tools, supplies and spare parts used for production and business activities of the Company but not qualified for recognition as fixed assets. Costs of long-term tools, supplies and spare parts are amortised on a straight-line basis over 3 years.

11. Trade and other payables and accruals

Trade and other payables and accruals are stated at their cost.

12. Dividends payable

Dividends payable are recognised at the date when the General Meeting of Shareholders of the Company resolved to distribute dividends to shareholders.

13. Provisions

A provision, except for items defined in other accounting policies, is recognised if, as a result of a past event, the Company have a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Severance allowance

Under the Vietnamese Labour Code, when an employee who has worked for 12 months or more ("the eligible employees") voluntarily terminates his/her labour contract, the employer is required to pay the eligible employee severance allowance calculated based on years of service and employee's compensation at termination. Provision for severance allowance has been provided based on employees' years of service and their average salary for the six-month period prior to the end of the accounting period. For the purpose of determining the number of years of service by an employee, the year for which the employee participated in and contributed to unemployment insurance in accordance with prevailing laws and regulations and the year for which severance allowance has been paid by the Company are excluded.

14. Share capital

(i) Ordinary shares

Ordinary shares are recognised at par value.

(ii) Share premium

The difference between the issuance price and the par value of ordinary share is recorded in share premium under equity. Incremental costs directly attributable to the issue of shares, net of tax effects, are recognised as a deduction from share premium.

15. Equity funds

(i) Investment and development fund

Investment and development fund is established by appropriating from retained profits at the rate approved by the shareholders at Annual General Meeting of Shareholders. This fund is established for the purpose of future business expansion.

(ii) Other equity funds

Other equity funds were appropriated from retained profits in accordance with the resolution of shareholders at Annual General Meeting of Shareholders. These funds are established for the purpose of supplementing share capital in the future.

16. Taxation

Income tax on the profit or loss for the period comprises current and deferred tax. Income tax is recognised in the separate statement of income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the end of the accounting period, and any adjustment to tax payable in respect of previous periods.

Deferred tax is provided using the statement of financial position method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using the tax rates enacted or substantively enacted at the end of the accounting period.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

On 29 November 2023, the National Assembly of Vietnam passed a resolution to introduce Income Inclusion Rule ("IIR") and Qualified Domestic Minimum Top-up Tax ("QDMTT"), which broadly align with Pillar Two of the Global Anti-Base Erosion Model Rules of the OECD with effect from 1 January 2024. The Resolution requires large multi-national enterprises to pay a global minimum corporate income tax of 15% on profit in each jurisdiction in which they operate. Following the Resolution, on 29 August 2025, the Vietnamese Government officially issued detailed guidance for the implementation of the GMT Rules under Decree No. 236/2025/ND-CP, which took effect from 15 October 2025. The global minimum top-up tax – which is required to pay under Pillar Two legislation – is included in current income tax in the scope of VAS 17 – *Income taxes*.

17. Revenue and other incomes

(i) Goods sold

Revenue from sales of goods is recognised in the separate statement of income when the significant risks and rewards of ownership have been transferred to the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods. Revenue on sales of goods is recognised at the net amount after deducting sales discounts stated on the invoice.

(ii) Services rendered

Revenue from services rendered is recognised in the separate statement of income when the services are rendered to customers. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

(iii) Interest income

Interest income is recognised in the separate statement of income on a time proportion basis with reference to the principal outstanding and the applicable interest rate.

(iv) Dividend income

Dividend income is recognised when the right to receive dividend is established. Share dividends are not recognised as income. Dividends received which are attributable to the period before investment acquisition date are deducted from the carrying amount of the investment.

18. Operating lease payments

Payments made under operating leases are recognised in the separate statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the separate statement of income as an integral part of the total lease expense, over the term of the lease.

19. Production and business expenses

Expenses shall be recognised in the separate statement of income in the period in which they are incurred. Except where the expenses relate to the results of production and business activities of multiple accounting periods, they shall be allocated to the separate statement of income on a systematic or proportional basis.

20. Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred, except where the borrowing costs relate to borrowings in respect of the construction of qualifying assets, in which case the borrowing costs incurred during the period of construction are capitalised as part of the cost of the assets concerned.

21. Related parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

22. Comparative information

Comparative information in these financial statements is presented as corresponding figures. Under this method, comparative information for the prior period are included as an integral part of the current period financial statements and are intended to be read only in relation to the amounts and other disclosures relating to the current period. Accordingly, the comparative information included in these financial statements is not intended to present the Company's financial position, results of operation or cash flows for the prior period.

V. Seasonality of operations

The Company's business results are not affected by seasonality or cyclical factors except for the following item:

Employees' bonus

The Company recognised the estimated employees' bonus based on the financial plan for 2026 and the financial results for the six-month period ended 30 June 2026. The employees' bonus will be finalised based on the financial results for the whole year at the end of the annual accounting period.

VI. Accounting estimates

In preparing these separate interim financial statements, the Board of Management has made several accounting estimates that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis and are consistent with the Company's risk management where appropriate. Revisions to estimates are recognised prospectively.

There was no significant changes in accounting estimates compared to those made in the most recent separate annual financial statements or those made in the same interim period of the prior year.

VII. Changes in the composition of the Company

There were no changes in the composition of the Company for the six-month period ended 30 June 2026.

Unit: VND

VIII. Supplementary information to the separate statement of financial position

1. Cash and cash equivalents

	30/6/2026	1/1/2026
Cash on hand	219,806,285	372,714,543
Cash in banks (*)	48,629,893,022	45,779,614,020
Cash equivalents (**)	320,000,000,000	240,000,000,000
Total	**368,849,699,307**	**286,152,328,563**

(*) Cash in banks detailed by banks were as follows:

	30/6/2026	1/1/2026
Vietnam Joint Stock Commercial Bank for Industry and Trade	27,243,302,663	20,854,285,115
Joint Stock Commercial Bank for Investment and Development of Vietnam	7,111,650,831	4,288,293,345
Asia Commercial Joint Stock Bank	6,812,196,716	12,158,346,500
Joint Stock Commercial Bank for Foreign Trade of Vietnam	6,338,256,153	6,266,149,316
Other banks	1,124,486,659	2,212,539,744
Total	**48,629,893,022**	**45,779,614,020**

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

(**) Cash equivalents represented term deposits at banks with original terms to maturity of not exceeding three months. Details of cash equivalents balance accounting for 10% or more of the total cash equivalents balance were as follows:

Contract No.	**Maturity date**	**30/6/2026**	**1/1/2026**
922/2026/2925	26-Jul-26	50,000,000,000	-
25/2026/HĐTG/AGRIBANK-CN6	26-Jul-26	50,000,000,000	-
922/2026/50936	27-Jul-26	50,000,000,000	-
922/2025/43541	28-Jul-26	50,000,000,000	-
26/2026/HĐTG/AGRIBANK-CN6	29-Jul-26	50,000,000,000	-
04/BM-VCB/2026	30-Jul-26	50,000,000,000	-
TDCM250444	19-Jan-26	-	50,000,000,000
922/2025/43541	31-Jan-26	-	50,000,000,000
922/2025/42959	2-Feb-26	-	50,000,000,000
922/2025/20617	30-Mar-26	-	50,000,000,000

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

2. Investments

(a) Held-to-maturity investments

	30/6/2026				1/1/2026			
	Annual interest rate	**Cost/ Amortised cost**	**Recoverable amount**	**Allowance**	**Annual interest rate**	**Cost/ Amortised cost**	**Recoverable amount**	**Allowance**
Held-to-maturity investments - short-term								
▪ term deposits (*)	*5.0% - 8.5%*	1,008,500,602,728	1,008,500,602,728	-	*4.80% - 6.50%*	1,517,622,477,952	1,517,622,477,952	-
▪ loans receivable (**)	*5.40%*	20,000,000,000	20,000,000,000	-		-	-	-
		1,028,500,602,728	**1,028,500,602,728**	**-**		**1,517,622,477,952**	**1,517,622,477,952**	**-**
Held-to-maturity investments - long-term								
▪ loans receivable (**)		-	-	-	*5.40%*	20,000,000,000	20,000,000,000	-
		-	-	-		**20,000,000,000**	**20,000,000,000**	-

(*) There was no term deposit contract which individually accounted for more than 10% of total balance of term deposits as at 30 June 2026 and 1 January 2026.

(**) Loan receivable is denominated in VND and unsecured. Details are as follows:

	Annual interest rate	**Maturity date**	**30/6/2026**	**1/1/2026**
Loan to Danang Plastics Joint Stock Company – an associate	5.40%	2027	20,000,000,000	20,000,000,000

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

(b) Equity investments in other entities

	30/6/2026					01/01/2026				
	Quantity (shares)	**% of equity owned and voting rights**	**Cost**	**Allowance for diminution in value**	**Fair value**	**Quantity (shares)**	**% of equity owned and voting rights**	**Cost**	**Allowance for diminution in value**	**Fair value**
Equity investments in:										
Subsidiary										
▪ North Binh Minh Plastics Limited Company	Not applicable	100.00%	155,000,000,000	-	(**)	Not applicable	100.00%	155,000,000,000	-	(**)
Associates										
▪ Danang Plastics Joint Stock Company	650,000	29.05%	8,125,000,000	-	(**)	650,000	29.05%	8,125,000,000	-	(**)
▪ Binh Minh Viet Real Estate Investment and Trading Joint Stock Company	5,460,000	26.00%	54,600,000,000	-	(**)	5,460,000	26.00%	54,600,000,000	-	(**)
			62,725,000,000	-				62,725,000,000	-	
Other entities										
▪ Tan Tien Plastic Joint Stock Company (*)	200,000	3.00%	4,000,000,000	-	(**)	200,000	3.00%	4,000,000,000	-	(**)
			221,725,000,000	**-**				**221,725,000,000**	**-**	

(*) Tan Tien Plastic Joint Stock Company is a joint stock company established under Business Registration Certificate No. 0302706634 issued by the Department of Planning and Investment of Ho Chi Minh City. The principal activities of Tan Tien Plastic Joint Stock Company are to produce and trade consumer products from plastics, engineering plastics, plastics plating, high quality and large-sized plastic products for technical businesses and investment projects.

(**) The Company has not determined the fair value of these investments for disclosure in the separate financial statements because information about their market price is not available and there is currently no guidance on determination of fair value using valuation techniques under the Vietnamese Accounting Standards or the Vietnamese Accounting System for Enterprises. The fair value of these investments may differ from their carrying amounts.

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

3. Accounts receivable from customers

	30/6/2026		1/1/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
Phuong Hoang Trading Manufacturing Co., Ltd.	57,157,226,985	-	18,480,833,039	-
Duc Tuong Group Joint Stock Company	32,457,480,017	-	17,608,176,861	-
Thanh Dung Trading Co., Ltd.	9,424,476,640	-	8,741,576,673	-
Other customers	-	-	94,024,471	-
Total	**99,039,183,642**	**-**	**44,924,611,044**	**-**

4. Prepayments to suppliers

	30/6/2026	1/1/2026
TPC Vina Plastic and Chemical Corporation Ltd.	27,620,352,000	-
Eplas Company Limited	27,167,072,830	9,134,828,761
Phi Doan Precision Co., Ltd	16,340,648,500	1,537,404,000
Lotus Chemical Technology Co., Ltd.	2,341,513,123	2,341,513,123
Other suppliers	29,772,480,422	16,586,108,502
Total	**103,242,066,875**	**29,599,854,386**

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

5. Inventories

	30/6/2026		1/1/2026	
	Carrying amount	**Allowance**	**Carrying amount**	**Allowance**
Goods in transit	35,050,484,326	-	32,371,222,810	-
Raw materials	206,995,057,440	-	120,133,919,825	-
Tools and supplies	3,639,864,946	-	3,502,396,453	-
Work in progress	70,239,864,506	-	51,573,200,479	-
Finished goods	343,546,143,525	(2,294,342,352)	227,026,332,006	(2,294,342,352)
Merchandise inventories	30,647,427,488	(2,003,363,842)	13,246,944,752	(2,003,363,842)
Total	**690,118,842,231**	**(4,297,706,194)**	**447,854,016,325**	**(4,297,706,194)**

Raw materials and consumable costs (ie: tools and supplies) are allocated to the cost of products based on allocation drivers that are appropriate to the nature of each business (including, but not limited to, production volume, direct labour hours, machine hours, etc).

Included in inventories as at 30 June 2026 were VND13,480 million of finished goods and VND9,241 million of merchandise inventories (1/1/2026: VND13,480 million of finished goods and VND9,241 million of merchandise inventories) carried at net realisable value.

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

6. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Total
Cost					
Opening balance	474,044,993,204	1,423,374,148,755	23,637,457,266	11,090,743,219	1,932,147,342,444
Increases	6,653,587,861	68,687,434,383	1,951,040,000	261,702,604	77,553,764,848
- Additions	*1,392,438,091*	*33,878,550,599*	*1,951,040,000*	*261,702,604*	*37,483,731,294*
- Transfers from construction in progress	*5,261,149,770*	*34,808,883,784*	-	-	*40,070,033,554*
Decreases	-	-	-	-	-
- Disposals	-	-	-	-	-
Closing balance	**480,698,581,065**	**1,492,061,583,138**	**25,588,497,266**	**11,352,445,823**	**2,009,701,107,292**
Accumulated depreciation					
Opening balance	463,734,359,034	1,213,364,675,390	20,039,269,501	10,599,067,269	1,707,737,371,194
Increases	1,426,126,505	44,477,807,767	656,439,647	148,672,260	46,709,046,179
- Charge for the period	*1,426,126,505*	*44,477,807,767*	*656,439,647*	*148,672,260*	*46,709,046,179*
Decreases	-	-	-	-	-
- Disposals	-	-	-	-	-
Closing balance	**465,160,485,539**	**1,257,842,483,157**	**20,695,709,148**	**10,747,739,529**	**1,754,446,417,373**
Net book value					
Opening balance	10,310,634,170	210,009,473,365	3,598,187,765	491,675,950	224,409,971,250
Closing balance	**15,538,095,526**	**234,219,099,981**	**4,892,788,118**	**604,706,294**	**255,254,689,919**

Included in tangible fixed assets were assets costing VND1,507,684 million which were fully depreciated as at 30 June 2026 (1/1/2026: VND1,471,194 million), but which are still in active use.

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

Tangible fixed assets whose cost accounted for more than 10% of total cost of tangible fixed assets as at 30 June 2026 and 1 January 2026 are as follows:

	30/6/2026	1/1/2026
Pipe Factory in Binh Minh Plastics Long An Branch	235,398,206,760	235,398,206,760

7. Intangible fixed assets

	Land use rights	Software	Total
Cost			
Opening balance	9,570,664,750	26,320,416,488	35,891,081,238
Increases	-	-	-
- Transfer from construction in progress	-	-	-
- Additions	-	-	-
Decreases	-	-	-
- Disposals	-	-	-
Closing balance	**9,570,664,750**	**26,320,416,488**	**35,891,081,238**
Accumulated amortization			
Opening balance	4,414,184,116	25,275,733,347	29,689,917,463
Increases	78,954,216	297,188,172	376,142,388
- Charge for the period	*78,954,216*	*297,188,172*	*376,142,388*
Decreases	-	-	-
- Disposals	-	-	-
Closing balance	**4,493,138,332**	**25,572,921,519**	**30,066,059,851**
Net book value			
Opening balance	5,156,480,634	1,044,683,141	6,201,163,775
Closing balance	**5,077,526,418**	**747,494,969**	**5,825,021,387**

Included in intangible fixed assets were assets costing VND24,537 million which were fully amortised as at 30 June 2026 (1/1/2026: VND24,537 million), but which are still in use.

Intangible fixed assets whose cost accounted for more than 10% of total cost of intangible fixed assets as at 30 June 2026 and 1 January 2026 are as follows:

	30/6/2026	1/1/2026
Oracle E-Business Suite Enterprise Management System – Phase 2 (FPT)	10,473,581,000	10,473,581,000
Oracle E-Business Suite Enterprise Management System – Phase 1 (Pythis)	9,749,687,057	9,749,687,057
Land use rights in Song Than Industrial Park	4,664,733,000	4,664,733,000

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

8. Construction in progress

	Six-month period ended 30/6/2026	Six-month period ended 30/6/2025
Opening balance	45,112,439,548	19,554,238,355
Additions	23,777,136,872	3,477,852,186
Transfers to tangible fixed assets	(40,070,033,554)	(5,483,188,745)
Closing balance	**28,819,542,866**	**17,548,901,796**

Major constructions in progress were as follows:

	30/6/2026	1/1/2026
Machinery and equipment	27,064,487,416	43,469,839,098
Buildings and structures	1,755,055,450	1,642,600,450
	28,819,542,866	**45,112,439,548**

Unit: VND

VIII. Supplementary information to the separate financial position (continued)

9. Deferred expenses

(a) Short-term deferred expenses

	30/6/2026	1/1/2026
Prepaid billboard rental expenses	-	2,087,574,397
Other short-term deferred expenses	6,518,930,107	1,784,964,570
Total	**6,518,930,107**	**3,872,538,967**

(b) Long-term deferred expenses

	Prepaid land costs	Overhaul expenditure	Total
Opening balance	184,861,026,163	881,133,205	185,742,159,368
Additions	-	687,705,000	687,705,000
Amortisation for the period	(2,690,470,266)	(620,566,971)	(3,311,037,237)
Closing balance	**182,170,555,897**	**948,271,234**	**183,118,827,131**

10. Deferred tax assets

	Tax rate	30/6/2026	1/1/2026
Allowances and provisions	20.00%	4,266,832,447	4,266,832,447
Depreciation expenses	20.00%	2,255,800,910	3,715,501,752
Total		**6,522,633,357**	**7,982,334,199**

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

11. Long-term tools, supplies and spare parts

Long-term tools, supplies and spare parts are related to tools, supplies and spare parts used for production and business activities of the Company but not qualified for recognition as fixed assets. Costs of long-term tools, supplies and spare parts are amortised on a straight-line basis over 3 years when issued to production.

12. Accounts payable to suppliers

(a) Accounts payable to suppliers detailed by significant suppliers

	30/6/2026	1/1/2026
TPC Vina Plastic and Chemical Corporation Ltd.	38,074,532,760	-
North Binh Minh Plastics Limited Company	20,153,377,601	7,767,733,760
Hoa Thinh Trading - Production and Service Co., Ltd	18,669,170,294	18,992,903,868
Other suppliers	75,493,723,015	69,367,837,853
Total	**152,390,803,670**	**96,128,475,481**

(b) Accounts payable to suppliers who are related parties

	30/6/2026	1/1/2026
TPC Vina Plastic and Chemical Corporation Ltd.	38,074,532,760	-
North Binh Minh Plastics Limited Company	20,153,377,601	7,767,733,760
Nawa Intertech Co., Ltd	7,562,553,302	989,565,330
Danang Plastics Joint Stock Company	1,240,084,088	1,503,714,913
A. I. Technology Company Limited	631,082,440	-
Vina Corrugated Packaging Company Limited	34,526,909	43,406,340
Thai Polyethylene Co., Ltd	-	4,771,599,300
Long Son Petrochemical Co., Ltd.	-	3,570,010,200
The Siam Cement Public Co., Ltd	-	207,823,417
Total	**67,696,157,100**	**18,853,853,260**

The trade related amounts due to the related parties were unsecured, interest free and are payable within 60 days from invoice date.

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

13. Advance from customers

(a) Advance from customers detailed by significant suppliers

	30/6/2026	1/1/2026
North Binh Minh Plastics Limited Company	3,038,006,755	859,236,310
Dai Hoang Duong Production, Trading and Service Co., Ltd.	1,459,967,292	1,869,736,772
Tuong Van Production and Trading Jsc.	1,303,260,885	35,512
VIDICAP Import-Export Jsc.	1,089,512,366	-
Hoan Tuan Thanh Production – Trading & Construction Co., Ltd.	659,808,634	1,792,881,299
Others	2,560,179,266	1,191,718,481
Total	**10,110,735,198**	**5,713,608,374**

(b) Advances from customers who are related parties

	30/6/2026	1/1/2026
North Binh Minh Plastics Limited Company	3,038,006,755	859,236,310

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

14. Taxes and others receivable from and payable to the State

(a) Taxes and others receivable from the State

	1/1/2026	Incurred	Net-off/ refunded	Transferred from taxes payable	30/6/2026
Deductible value added tax	40,945,997,624	210,585,408,332	(204,943,780,712)	-	46,587,625,244
Personal income tax	-	-	-	6,923,224,885	6,923,224,885
Land rental fee	2,228,936,700	-	(2,228,936,700)	-	-
Total	**43,174,934,324**	**210,585,408,332**	**(207,172,717,412)**	**6,923,224,885**	**53,510,850,129**

(b) Taxes and others payable to the State

	1/1/2026	Incurred	Paid	Net-off/ refunded	Transferred to taxes receivable	30/6/2026
Value added tax	17,108,537,999	272,839,452,405	(83,768,263,367)	(204,943,780,712)	-	1,235,946,325
Corporate income tax	63,327,847,269	157,549,263,699	(134,577,807,013)	-	-	86,299,303,955
Personal income tax	2,732,162,620	19,162,367,257	(15,653,933,490)	(7,793,086,408)	6,923,224,885	5,370,734,864
Land rental fee	-	7,148,628,520	(1,345,377,560)	(2,228,936,700)	-	3,574,314,260
Other taxes	-	4,644,554,393	(4,644,554,393)	-	-	-
Total	**83,168,547,888**	**461,344,266,274**	**(239,989,935,823)**	**(214,965,803,820)**	**6,923,224,885**	**96,480,299,404**

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

15. Accrued expenses

	30/6/2026	1/1/2026
Short-term		
Selling expenses for distribution network	48,978,908,845	69,278,633,901
Payment discounts	3,135,261,907	10,331,894,036
Other expenses	4,963,743,391	4,948,120,861
Total	**57,077,914,143**	**84,558,648,798**

16. Short-term borrowings

	1/1/2026	Movement during the period		30/6/2026
		Addition	Decrease	
Short-term borrowings	54,900,000,000	-	-	54,900,000,000
Current portion of long-term borrowings	-	-	-	-
Total	**54,900,000,000**	**-**	**-**	**54,900,000,000**

Terms and conditions of outstanding short-term borrowings were as follows:

	Currency	Annual interest rate	30/6/2026	1/1/2026
Binh Minh Viet Real Estate Investment and Trading Joint Stock Company – an associate (i)	VND	0.00%	53,040,000,000	53,040,000,000
Viet Commercial Real Estate Joint Stock Company (i)	VND	0.00%	1,560,000,000	1,560,000,000
Third parties (ii)	VND	4.95%	300,000,000	300,000,000
			54,900,000,000	**54,900,000,000**

(i) These are revolving loans and unsecured.

(ii) This balance includes deposits received from third parties to guarantee for payment obligations of the Company's customers.

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

17. Provisions – long-term

Provisions – long-term represented provision for severance allowance. Movements of provision for severance allowance during the period were as follows:

	Six-month period ended 30/6/2026	Six-month period ended 30/6/2025
Opening balance	17,036,456,042	17,213,488,543
Provision utilised during the period	(226,588,497)	(282,572,500)
Total	**16,809,867,545**	**16,930,916,043**

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

18. Owners' equity

(a) Equity

	Share capital	Share premium	Investment and development fund	Other equity funds	Retained profits	Total
Balance at 1 January 2025	**818,609,380,000**	**1,592,782,700**	**1,052,920,983,784**	**44,983,552,000**	**545,641,057,207**	**2,463,747,755,691**
- Net profit for the period	-	-	-	-	644,306,747,937	644,306,747,937
- Profit distribution of 2024	-	-	-	-	(520,879,945,018)	(520,879,945,018)
+ Dividends in cash	-	-	-	-	*(511,630,862,500)*	(511,630,862,500)
+ Payments to the Board of Directors and Supervisory Board	-	-	-	-	*(9,249,082,518)*	(9,249,082,518)
Balance at 30 June 2025	**818,609,380,000**	**1,592,782,700**	**1,052,920,983,784**	**44,983,552,000**	**669,067,860,126**	**2,587,174,558,610**
Balance at 1 January 2026	**818,609,380,000**	**1,592,782,700**	**1,052,920,983,784**	**44,983,552,000**	**718,455,328,225**	**2,636,562,026,709**
- Net profit for the period	-	-	-	-	636,035,858,165	636,035,858,165
- Profit distribution of 2025	-	-	-	-	(696,639,076,562)	(696,639,076,562)
+ Dividends in cash	-	-	-	-	*(684,357,441,680)*	*(684,357,441,680)*
+ Payments to the Board of Directors and Supervisory Board	-	-	-	-	*(12,281,634,882)*	*(12,281,634,882)*
Balance at 30 June 2026	**818,609,380,000**	**1,592,782,700**	**1,052,920,983,784**	**44,983,552,000**	**657,852,109,828**	**2,575,958,808,312**

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

(b) Share capital

	30/6/2026		1/1/2026	
	VND	%	VND	%
Nawaplastic Industries Co., Ltd.	450,159,110,000	54.99%	450,159,110,000	54.99%
Other shareholders	368,450,270,000	45.01%	368,450,270,000	45.01%
Total	**818,609,380,000**	**100%**	**818,609,380,000**	**100%**

The parent company, Nawaplastic Industries Co., Ltd and the ultimate parent company, the Siam Cement Public Co., Ltd are incorporated in Thailand.

(c) Movements of share capital

	Six-month period ended	
	30/6/2026	30/6/2025
- Balance at the beginning of the period	818,609,380,000	818,609,380,000
- Increases during the period	-	-
- Decreases during the period	-	-
- Balance at the end of the period	818,609,380,000	818,609,380,000

(d) Shares

	30/6/2026	1/1/2026
- Number of authorised shares	81,860,938	81,860,938
- Number of issued shares	81,860,938	81,860,938
+ *Ordinary shares*	*81,860,938*	*81,860,938*
+ *Preference shares*	-	-
- Number of treasury shares	-	-
+ *Ordinary shares*	-	-
- Number of shares in circulation	81,860,938	81,860,938
+ *Ordinary shares*	*81,860,938*	*81,860,938*
+ *Preference shares*	-	-

Par value of shares in circulation: VND10,000/share.

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

(e) Dividends

The Annual General Meeting of Shareholders of the Company on 28 April 2026 resolved to distribute dividends in cash amounting to VND1,228,735 million, equivalent to VND14,860/share, from the Company's net profit of 2025, in which the interim dividend amounting to VND532,096million, equivalent to VND6,500/share was paid in 2025 (2025: the Annual General Meeting of Shareholders of the Company on 24 April 2025 resolved to distribute dividends in cash amounting to VND981,513 million, equivalent to VND11,990/share, from the Company's net profit of 2024, in which the interim dividend amounting to VND469,882 million, equivalent to VND5,740/share was paid in 2024).

19. Off statement of financial position items

(a) Lease

The future minimum lease payments under non-cancellable operating leases were:

	30/6/2026	1/1/2026
Within one year	13,058,109,818	10,572,490,910
Within two to five years	1,219,850,000	1,829,950,000
Total	**14,277,959,818**	**12,402,440,910**

Leased assets under operating leases comprise:

	30/6/2026			1/1/2026		
	Quantity	Lease term	Amount	Quantity	Lease term	Amount
Forklift rental	1	1 year	2,964,000,000	1	1 year	5,928,000,000
Car rental	9	1 year – 3 years	5,499,178,000	8	1 year – 3 years	4,424,650,000
Warehouse rental	1	1 year	1,440,000,000	1	1 year	720,000,000
Others	9	1 year – 5 years	4,374,781,818	8	1 year – 2 years	1,329,790,910
			14,277,959,818			**12,402,440,910**

(b) Foreign currencies

	30/6/2026		1/1/2026	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	11,154	256,919,908	11,161	289,071,711

Unit: VND

VIII. Supplementary information to the separate statement of financial position (continued)

(c) Capital expenditure commitments

As at 30 June 2026 the Company had the following outstanding capital commitments approved but not provided for in the consolidated statement of financial position:

	30/6/2026	1/1/2026
Approved and contracted	91,382,226,235	56,488,964,788

IX. Supplementary information to the separate statement of income

1. Revenue from sales of goods and provision of services

	Six-month period ended 30/6/2026	Six-month period ended 30/6/2025
Sales of finished goods	2,599,341,346,936	2,511,879,041,349
Sales of supplies and merchandise goods	63,589,380,096	47,240,271,106
Provision of transportation service	-	4,266,000
Total	**2,662,930,727,032**	**2,559,123,578,455**

2. Revenue deductions

	Six-month period ended 30/6/2026	Six-month period ended 30/6/2025
Sales returns	327,694,628	277,203,042
Total	**327,694,628**	**277,203,042**

3. Net revenue from sales of goods and provision of services

	Six-month period ended 30/6/2026	Six-month period ended 30/6/2025
Sales of finished goods	2,599,045,241,268	2,511,615,291,747
Sales of supplies and merchandise goods	63,557,791,136	47,226,817,666
Provision of transportation service	-	4,266,000
Total	**2,662,603,032,404**	**2,558,846,375,413**

Unit: VND

IX. Supplementary information to the separate statement of income (continued)

4. Cost of sales

	Six-month period ended 30/6/2026	30/6/2025
Total cost of goods sold and services provided:		
Finished goods sold	1,356,250,546,336	1,354,075,362,623
Supplies and merchandise goods sold	60,595,842,683	45,913,918,541
Total	**1,416,846,389,019**	**1,399,989,281,164**

5. Financial income

	Six-month period ended 30/6/2026	30/6/2025
Interest income	46,254,533,623	40,136,330,588
Dividend income	-	50,000,000,000
Realised foreign exchange gains	325,402,248	352,649,033
Total	**46,579,935,871**	**90,488,979,621**

6. Financial expenses

	Six-month period ended 30/6/2026	30/6/2025
Payment discounts	89,332,944,723	75,152,886,668
Realised foreign exchange losses	44,524,308	691,453,934
Unrealised foreign exchange losses	50,054,444	-
Interest expense	7,363,973	6,873,042
Total	**89,434,887,448**	**75,851,213,644**

Unit: VND

IX. Supplementary information to the separate statement of income (continued)

7. Selling expenses

	Six-month period ended 30/6/2026	Six-month period ended 30/6/2025
Selling expenses for distribution network	247,376,406,669	251,473,851,642
Staff costs	37,104,964,740	33,365,640,738
Transportation costs	23,684,538,000	12,624,393,600
Advertising and promotion expenses	7,369,051,257	4,520,399,045
Materials and packaging expenses	1,683,641,624	4,176,379,318
Depreciation and amortisation	270,657,906	122,258,290
Outside service expenses	12,927,110,595	5,779,491,149
Other expenses	11,160,475,633	9,421,432,929
Total	**341,576,846,424**	**321,483,846,711**

8. General and administration ("G&A") expenses

	Six-month period ended 30/6/2026	Six-month period ended 30/6/2025
Staff costs	39,418,886,196	34,471,170,941
Materials	3,209,952,431	1,375,964,474
Depreciation and amortisation	1,291,458,237	808,453,682
Taxes, charges and fees	47,074,635	664,337,723
Outside service expenses	20,055,038,142	17,907,590,453
Other expenses	4,505,683,975	5,529,376,635
Total	**68,528,093,616**	**60,756,893,908**

9. Other income

	Six-month period ended 30/6/2026	Six-month period ended 30/6/2025
Profit from sales of scraps	1,860,198,018	807,592,512
Fines collected	201,069,511	551,317,211
Others	186,806,832	282,458,271
Total	**2,248,074,361**	**1,641,367,994**

Unit: VND

IX. Supplementary information to the separate statement of income (continued)

10. Income tax

(a) Recognised in the separate statement of income

	Six-month period ended 30/6/2026	30/6/2025
Income tax expense – current		
Current period	157,549,263,699	148,030,776,709
Income tax expense – deferred		
Origination and reversal of temporary differences	1,459,700,842	545,910,274
Total	**159,008,964,541**	**148,576,686,983**

(b) Reconciliation of effective tax rate

	Six-month period ended 30/6/2026	30/6/2025
Accounting profit before tax	795,044,822,706	792,883,434,920
Tax at the Company's tax rate	159,008,964,541	158,576,686,983
Tax exempt income	-	(10,000,000,000)
	159,008,964,541	**148,576,686,983**

(c) Applicable tax rates

The Company has an obligation to pay the corporate income tax at the rate of 20.00% of taxable profits.

(d) Global minimum top-up tax

As described in Note IV.16, on 29 November 2023, the National Assembly of Vietnam passed a resolution to introduce Income Inclusion Rule ("IIR") and Qualified Domestic Minimum Top-up Tax ("QDMTT"), which broadly align with Pillar Two of the Global Anti-Base Erosion Model Rules of the OECD with effect from 1 January 2024. The Resolution requires large multi-national enterprises to pay a global minimum corporate income tax of 15% on profit in each jurisdiction in which they operate. Following the Resolution, on 29 August 2025, the Vietnamese Government officially issued detailed guidance for the implementation of the GMT Rules under Decree No. 236/2025/ND-CP, which took effects on 15 October 2025. The Board of Management has assessed that the Company is not subject to Vietnamese top-up tax under Pillar Two tax legislation as the Constituent Entities meet the Transitional Country-by-Country Report Safe Harbour criteria under the regulations.

Unit: VND

IX. Supplementary information to the separate statement of income (continued)

11. Production and business costs by element

	Six-month period ended 30/6/2026	30/6/2025
Raw material costs included in production costs and cost of merchandise goods purchased	1,318,273,135,045	1,082,185,243,307
Labour costs and staff costs	245,670,460,163	226,251,881,012
Depreciation and amortisation	47,085,188,567	42,492,561,860
Outside services	134,032,081,079	104,397,027,544
Other expenses	268,650,140,230	272,179,019,552
Total	**2,013,711,005,084**	**1,727,505,733,275**

X. Other information

1. Segment reporting

Business segments

The Company only operates in one main business segment, which is manufacturing and trading of civil and industrial products from plastics and rubber.

Geographical segments

The Company only operates in one geographical segment, which is Vietnam.

2. Significant transactions with related parties

In addition to related party balances disclosed in other notes to the separate interim financial statements, the Company had the following significant transactions with related parties during the period:

	Transaction value Six-month period ended 30/6/2026	30/6/2025
Subsidiary		
North Binh Minh Plastics One Member Limited Company		
Purchases of materials and merchandise goods	71,189,228,033	48,314,533,492
Sales of finished goods and merchandises	28,352,990,330	34,682,236,525
Sale support expenses for distribution network	1,065,866,013	2,207,918,138
Payment discounts	918,636,886	1,125,520,564
Purchases returns	-	1,651,000,000
Dividend income	-	50,000,000,000

Unit: VND

X. Other information (continued)

2. Significant transactions with related parties (continued)

	Transaction value Six-month period ended 30/6/2026	30/6/2025
Associate		
Danang Plastics Joint Stock Company		
Commission expense	8,424,731,426	6,235,242,448
Warehouse rental	720,000,000	720,000,000
Interest income	540,000,000	540,000,000
Other related companies		
TPC Vina Plastic and Chemical Corporation Ltd		
Purchases of raw materials	321,251,307,000	188,246,815,000
Long Son Petrochemical Co., Ltd		
Purchases of raw materials	1,305,555,556	9,560,181,818
Thai Polyethylene Co., Ltd		
Purchases of raw materials	12,387,834,516	8,756,557,740
Vina Corrugated Packaging Company Limited		
Purchases of raw materials	431,894,649	435,700,540
Nawaplastic Industries Co., Ltd		
Purchases of raw materials	1,185,550,614	1,080,086
SCG Chemicals Public Company Limited		
Purchases of services	-	41,901,270
Starprint Viet Nam Joint Stock Company		
Purchase of materials	1,031,146,475	1,090,420,000
Nawa Intertech Co., Ltd		
Purchase of machinery and equipment	7,755,321,090	-
A. I. Technology Company Limited		
Purchase of services	6,310,824,400	-

Unit: VND

X. Other information (continued)

2. Significant transactions with related parties (continued)

	Transaction value Six-month period ended 30/6/2026	30/6/2025
Remuneration of the Board of Directors		
Mr. Sakchai Patiparnpreechavud – Chairman	2,585,607,342	1,947,175,267
Mr. Nguyen Hoang Ngan – Vice Chairman	1,729,877,570	1,168,305,160
Mr. Chaowalit Treejak – Former Vice Chairman	560,332,988	3,283,875,069
Ms. Nguyen Thi Minh Giang – Member	1,551,364,406	1,168,305,160
Mr. Krit Bunnag – Member	1,551,364,406	785,254,288
Mr. Chatri Eamsobhana – Member	1,071,078,987	-
Mr. Poramate Larnroongroj – Former Member	-	383,050,872
Other members of the Board of Management		
Salary, bonus and allowances	6,897,153,815	4,784,876,441
Members of the Supervisory Board		
Salary, bonus and allowances	3,337,598,844	2,568,417,045

3. Fees paid and payable to the auditor

	Six-month period ended 30/6/2026	30/6/2025
Review of the interim financial statements	354,000,000	342,000,000

Unit: VND

X. Other information (continued)

4. Comparative information

As described in Note III, effective from 1 January 2026, the Company has adopted Circular 99 and certain comparative information items have been reclassified to conform with the requirements of Circular 99 in respect of the current period's presentation. The reclassifications are described as follows:

- The reclassification of interest receivable of VND27,622,477,952 in Other receivables – short-term to Held-to-maturity investment – short-term.
- The reclassification of VND20,000,000,000 from Loans receivable – long-term to Held-to-maturity investment – long-term.
- The reclassification of dividend payable of VND350,414,300 in Other payables – short-term to Dividends/Profits payable.

A comparison of the amounts previously reported and as reclassified is as follows:

Separate statement of financial position

	Code	1/1/2026 (as reclassified)	Code	1/1/2026 (as previously reported)
Held-to-maturity investments	123	1,517,622,477,952	123	1,490,000,000,000
Other receivables	135	42,499,231	136	27,664,977,183
Held-to-maturity investments	265	20,000,000,000		-
Loans receivable		-	215	20,000,000,000
Dividends/Profits payable	313	350,414,300		-
Other payables – short-term	320	556,878,010	319	907,292,310

Unless otherwise stated, comparative information was derived from the balances and amounts reported in the Company's separate financial statements for the year ended 31 December 2025 and the Company's separate interim financial statements for the six-month period ended 30 June 2025.

Authorised, 20 August 2026

Preparer	Reviewer	Legal Representative
Pham Manh Tuan	Phung Huu Luan	Niwat Athiwattananont
General Accountant	*Chief Accountant*	*General Director*

CÔNG TY C.P CỔ PHẦN NHỰA BÌNH MINH M.S.D.N: 0301464823 QUẬN 6 - T.P HỒ CHÍ MINH