Enterprise : BINH MINH PLASTICS JOINT STOCK COMPANY
Address : 240 Hau Giang, Binh Tay Ward, Ho Chi Minh City
Tel : 028 3969 0973
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SEPARATE FINANCIAL STATEMENTS
--- SECOND QUARTER 2026 ---

CÔNG TY CỔ PHẦN NHỰA BÌNH MINH

Digitally signed by CÔNG TY CỔ PHẦN NHỰA BÌNH MINH
DN: C=VN, S=Hồ Chí Minh, L="240 Hậu Giang, Phường 09, Quận 6, TP Hồ Chí Minh", CN=CÔNG TY CỔ PHẦN NHỰA BÌNH MINH, OID.0.9.2342.19200300.100.1.1=MST: 0301464823, E=ptttram@binhminhplastic.com.vn
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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. Phung Huu Luan	Chief Accountant
Legal Representative	Mr. Niwat Athiwattananont	
Registered Office	240 Hau Giang, Binh Tay Ward Ho Chi Minh City Vietnam	

SEPARATE BALANCE SHEET

as at 30 June 2026

Unit: VND

ASSETS	Code	Note	30/06/2026	01/01/2026
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	V.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. Provision for devaluation of held for trading securities	122		-	-
3. Held-to-maturity investments	123	V.2	1,028,500,602,728	1,517,622,477,952
4. Allowance for impairment of short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Allowance for impairment of other short-term investments (*)	126		-	-
III. Short-term receivables	130		**202,909,829,171**	**74,566,964,661**
1. Short-term receivables from customers	131	V.3	99,039,183,642	44,924,611,044
2. Prepayments to suppliers in short-term	132	V.4	103,242,066,875	29,599,854,386
3. Short-term intercompany receivables	133		-	-
4. Receivables based on stages of construction contract schedule	134		-	-
5. Other short-term receivables	135	V.5	628,522,793	42,499,231
6. Allowance for doubtful debts	136	V.6	-	-
7. Shortage of assets awaiting resolution	137		55,861	-
IV. Inventories	140	V.7	**685,821,136,037**	**443,556,310,131**
1. Inventories	141		690,118,842,231	447,854,016,325
2. Allowance for inventories	142		(4,297,706,194)	(4,297,706,194)
V. Short-term Biological Assets	150		-	-
VI. Other short-term assets	160		**60,029,780,236**	**47,047,473,291**
1. Short-term allocation pending costs	161	V.12	6,518,930,107	3,872,538,967
2. Deductible value added tax	162	V.15	46,587,625,244	40,945,997,624
3. Taxes and other receivable by the State	163		6,923,224,885	2,228,936,700
4. Purchase and resale of Government bonds	164		-	-
5. Other short-term assets	165		-	-

SEPARATE BALANCE SHEET

as at 30 June 2026

Unit: VND

ASSETS	Code	Note	30/06/2026	01/01/2026
B. LONG-TERM ASSETS (200 = 210 + 220 + 230 + 240 + 250 + 260 + 270)	200		**716,407,432,629**	**724,550,695,339**
I. Long-term receivables	210		-	-
1. Long-term receivables from customers	211		-	-
II. Fixed assets	220		**261,079,711,306**	**230,611,135,025**
1. Tangible fixed assets	221	V.8	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 fixed asset	224		-	-
- Cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible assets	227	V.9	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)
III. Long-term biological assets	230		-	-
IV. Investment real property	240		-	-
V. Long-term work in progress	250		**28,819,542,866**	**45,112,439,548**
1. Cost of long-term work in progress	251		-	-
2. Construction in progress	252	V.10	28,819,542,866	45,112,439,548
VI. Long-term financial investments	260	V.2	**221,725,000,000**	**241,725,000,000**
1. Investments in subsidiaries	261		155,000,000,000	155,000,000,000
2. Investments in associates	262		62,725,000,000	62,725,000,000
3. Equity investments in other entities	263		4,000,000,000	4,000,000,000
4. Provision for long-term investment losses in other units (*)	264		-	-
5. Investments held to long-term maturity	265		-	20,000,000,000
6. Provision for investment held to long-term maturity (*)	266			
VII. Other long-term assets	270		**204,783,178,457**	**207,102,120,766**
1. Long-term prepaid expenses	271	V.11	183,118,827,131	185,742,159,368
2. Deferred tax assets	272	V.12	6,522,633,357	7,982,334,199
3. Long-term tools, supplies and spare parts	273		15,141,717,969	13,377,627,199
4. Other long-term assets	274		-	-
TOTAL ASSETS (280 = 200 + 100)	**280**		**3,062,518,480,108**	**3,093,496,249,937**

SEPARATE BALANCE SHEET

as at 30 June 2026

Unit: VND

RESOURCES	Code	Note	30/06/2026	01/01/2026
A. LIABILITIES (300 = 310 + 330)	300		**486,559,671,796**	**456,934,223,228**
I. Short-term liabilities	310		**469,749,804,251**	**439,897,767,186**
1. Short-term supplier payables	311	V.14	152,390,803,670	96,128,475,481
2. Advances from customers	312	V.15	10,110,735,198	5,713,608,374
3. Dividends and profits payables	313	V.16	350,422,242	350,414,300
4. Taxes payable to State Treasury	314	V.17	96,480,299,404	83,168,547,888
5. Payables to employees	315		97,802,425,709	114,521,194,335
6. Accrued expenses	316	V.18	57,077,914,143	84,558,648,798
7. Short-term intercompany payables	317		-	-
8. Payables according to the progress of construction contracts	318		-	-
9. Short-term unearned revenue	319		-	-
10. Other short-term payables	320	V.19	637,203,885	556,878,010
11. Short-term borrowings	321	V.13	54,900,000,000	54,900,000,000
12. Provision for short-term payables	322		-	-
13. Bonus and welfare fund	323		-	-
14. Price stabilization fund	324		-	-
15. Purchase and resale of government bonds	325		-	-
II. Long-term liabilities	330		**16,809,867,545**	**17,036,456,042**
1. Long-term supplier payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Taxes and long-term payables to the State	333		-	-
4. Long-term expenses payable	334		-	-
5. Intercompany payables on working capital	335		-	-
6. Long-term intercompany payables	336		-	-
7. Long-term unearned revenue	337		-	-
8. Other long-term payables	338	V.19	-	-
9. Long-term loans and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax	342		-	-
13. Provision for long-term payables	343		16,809,867,545	17,036,456,042
14. Scientific and technological development fund	344		-	-

SEPARATE BALANCE SHEET

as at 30 June 2026

Unit: VND

RESOURCES	Code	Note	30/06/2026	01/01/2026
B. EQUITY	400	V.20	**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. Bond conversion options	413		-	-
4. Other capital of owners	414		-	-
5. Treasury 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
- Retained profit for the current year	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**

Prepared by: | **Chief Accountant** | **General Director**

CÔNG TY CỔ PHẦN NHỰA BÌNH MINH

Pham Manh Tuan | **Phung Huu Luan** | **Niwat Athiwattananont**

Ho Chi Minh City, 17 July 2026

SEPARATE STATEMENT OF INCOME
SECOND QUARTER 2026

Unit: VND

Details	Code	Note	2nd Quarter		Accumulation from the beginning of the year to the end of this quarter	
			This year	Last year	This year	Last year
1. Revenue from sales of goods and provision of services	**01**	VI.1	**1,267,444,435,082**	**1,238,652,896,451**	**2,662,930,727,032**	**2,559,123,578,455**
2. Revenue deductions	02	VI.2	196,210,948	177,081,816	327,694,628	277,203,042
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	**10**	VI.3	**1,267,248,224,134**	**1,238,475,814,635**	**2,662,603,032,404**	**2,558,846,375,413**
4. Cost of goods sold and services provided	**11**	VI.4	**682,413,439,986**	**647,568,530,390**	**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**		**584,834,784,148**	**590,907,284,245**	**1,245,756,643,385**	**1,158,857,094,249**
6. Gain/Loss from the sale and disposal of investment property	21		-	-	-	-
7. Financial income	22	VI.5	24,953,221,560	72,344,600,693	46,579,935,871	90,488,979,621
8. Financial expenses	23	VI.6	37,727,653,647	36,926,259,231	89,434,887,448	75,851,213,644
In which: Interest expense	*24*		3,702,329	3,455,507	7,363,973	6,873,042
9. Selling expenses	25	VI.7	103,628,053,746	143,569,730,606	341,576,846,424	321,483,846,711
10. General and administration expenses	26	VI.7	34,598,282,298	32,774,154,308	68,528,093,616	60,756,893,908
11. Net operating profit (30 = 20 + 21 - 22 - 25 - 26)	**30**		**433,834,016,017**	**449,981,740,793**	**792,796,751,768**	**791,254,119,607**
12. Other income	31	VI.8	1,177,634,212	588,640,194	2,248,074,361	1,641,367,994
13. Other expenses	32	VI.9	11	12,052,679	3,423	12,052,681
14. Results of other activities (40 = 31-32)	**40**		**1,177,634,201**	**576,587,515**	**2,248,070,938**	**1,629,315,313**
15. Accounting profit before tax (50 = 30 + 40)	**50**		**435,011,650,218**	**450,558,328,308**	**795,044,822,706**	**792,883,434,920**
16. Income tax expense - current	51	VI.10	86,299,303,955	79,779,240,794	157,549,263,699	148,030,776,709
17. Income tax expense - deferred	52		703,026,090	332,424,867	1,459,700,842	545,910,274
18. Net profit after tax (60 = 50 - 51 - 52)	**60**		**348,009,320,173**	**370,446,662,647**	**636,035,858,165**	**644,306,747,937**

Prepared by:	**Chief Accountant**	**General Director**
Pham Manh Tuan	**Phung Huu Luan**	**Niwat Athiwattananont**

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

Ho Chi Minh City, 17 July 2026

SEPARATE STATEMENT OF CASH FLOWS
SECOND QUARTER 2026

Unit: VND

Details	Code	Accumulation from the beginning of the year to the end of this quarter	
		This year	Last year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Accounting profit before tax	***01***	***795,044,822,706***	***792,883,434,920***
2. Adjustments for			
- Depreciation of fixed assets and investment real estate	02	47,085,188,567	*42,492,561,860*
- Allowances and provisions	03	-	-
- Exchange rate differences from revaluation of monetary items denominated in foreign currencies	04	50,054,444	-
- Profits and losses from investment and financial activities	05	(46,254,533,623)	*(90,136,330,588)*
- Interest expense	06	7,363,973	*6,873,042*
- Other adjustments	07	-	-
3. Operating profit before changes in working capital	***08***	***795,932,896,067***	***745,246,539,234***
- Change in receivables and other assets	09	(138,678,780,315)	*16,601,372,116*
- Change in inventories	10	(244,028,916,676)	*63,299,997,874*
- Change in payables and other liabilities (excluding interest payable, corporate income tax payable)	11	6,823,154,020	*116,609,091,090*
- Change in prepaid expenses	12	(23,058,903)	*999,758,766*
- Increase and decrease in business securities	13	-	-
- Interest paid	14	-	-
- Corporate income tax paid	15	(134,577,807,013)	*(59,341,202,905)*
- Other proceeds for operating activities	16	-	-
- Other payments for operating activities	17	(12,508,223,379)	*(9,531,655,018)*
Net cash flows from operating activities	***20***	***272,939,263,801***	***873,883,901,157***
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Payments for additions to fixed assets and other long-term assets	21	(61,260,868,166)	(46,207,464,028)
2. Proceeds from liquidation and sale 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 loans and term deposits at banks, net	24	830,000,000,000	430,000,000,000
5. Payments of investments in capital contributions to other units	25	-	-
6. Cash recovered from investments in capital contributions to other units	26	-	-
7. Receipts of interest and dividend	27	45,376,408,847	86,677,272,755
Net cash flows from investing activities	***30***	***494,115,540,681***	***(229,530,191,273)***

SEPARATE STATEMENT OF CASH FLOWS (Continue)
SECOND QUARTER 2026

Đơn vị tính: VND

Object	Code	Accumulation from the beginning of the year to the end of this quarter	
		This year	**Last year**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from issuing shares, receiving contributed capital from the owner	31		
2. Payment of contributed capital to owners, repurchase of shares	32		
3. Proceeds from borrowings	33	-	-
4. Payments to settle loan principals	34	-	-
5. Payment of finance lease debt	35	-	-
6. Payments of dividends or profits to shareholders	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 (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**
The effect of changes in exchange rate	61	-	-
Cash and cash equivalents at the end of the period (50+60+61)	**70**	**368,849,699,307**	**624,902,685,593**

Prepared by:	**Chief Accountant**	**General Director**
Pham Manh Tuan	**Phung Huu Luan**	**Niwat Athiwattananont**

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

Ho Chi Minh City, 17 July 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
as at 30 June 2026

I. OPERATION CHARACTERISTICS OF COMPANY

1. Ownership structure

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

The Company's Business Registration Certificate has been amended several times, the most recent of which is by Enterprise Registration Certificate No. 0301464823 dated 05 June 2025. The initial Business Registration Certificate and its updates were issued by the Department of Finance of Ho Chi Minh City.

The company's head office is at 240 Hau Giang, Binh Tay Ward, City. Ho Chi Minh, Vietnam.

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

2. Business sector

Business sector of the Company is production and trade.

3. Principal activities

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

4. Normal operating cycle

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

5. Company structure

The Company had 2 dependent branches as follows:

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

The Company had 1 subsidiary as follows:

Name	Business Registration Certificate	Principal activities	Ownership percentage
North Binh Minh Plastics Limited Company	Enterprise Registration Certificate No. 0504000211 dated 18 September 2006 and its updates were issued by the Department of Planning and Investment of Hung Yen Province	Manufacturing and trading civil industrial products from plastics rubber.	100%

The Company had 2 associates as follows:

Name	Address	Principal activities	Ownership percentage
Danang Plastics Joint Stock Company	Lot Q, Streets No.4 and No.7, Lien Chieu Industrial Park, Hai Van Ward, Da Nang City, Vietnam.	Manufacturing and trading, import and export plastics products, materials and equipment.	29.05%
Binh Minh Viet Real Estate Investment and Trading Joint Stock Company	240 Hau Giang, Binh Tay Ward, Ho Chi Minh City, Vietnam	Trading real estate, trading materials and other installation equipment in construction.	26.00%

The subsidiary and associates are incorporated in Vietnam.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Annual accounting period

The annual accounting period of the Company are from 1 January to 31 December.

2. Accounting currency

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

III. APPLICABLE ACCOUNTING POLICIES

1. Accounting policies

The Company applies the Accounting policies according to Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance.

2. Statement of compliance with accounting standards and accounting policies

The Company has applied Vietnamese Accounting Standards and guiding documents issued by the State. The separate financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of the standard and the applicable accounting regime.

IV. SIGNIFICANT ACCOUNTING POLICIES

1. Foreign currency transactions

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

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the account transfer buying rate and account transfer selling rate, respectively, at the end of the annual accounting period quoted by the commercial bank where the Company most frequently conduct transactions.

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

2. Cash and cash equivalents

Cash comprises cash on hand and call 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

- 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 comprise term deposits at banks and loans receivable held-to-maturity. These investments are stated at cost and interest receivables from term deposits at banks less allowance for doubful debts.

- Investments in subsidiaries and associates

For the purpose of these separate interim 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 diminution in value. An allowance is made for diminution in investment value 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.

- Investments in equity instruments of other entities

Investments in equity instruments of other entities are initially recognised at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for diminution in value. An allowance is made for diminution in investment values 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

Accounts receivable from customers and other receivables are stated at cost less allowance for doubtful debts.

Allowance for doubtful debts are made based on the overdue status of receivables or expected losses on undue debts which may occur when an economic organisation is bankrupted or liquidated; or debtor is missing, running away, being prosecuted, in prison, under a trial or pending execution of sentences or deceased.

Allowance for doubtful debts based on overdue status are made as follows:

Overdue status	**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%

For overdue debts, the Company's Board of Management also assesses the expected recovery of these debts to determine the allowance level.

Allowance for doubtful debts based on the expected losses of undue debts is determined by the Company's Board of Management after giving consideration to the recovery of these debts.

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 attributable manufacturing overheads. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and estimated costs to sell.

The Company applies the perpetual method of accounting for inventories.

6. Fixed assets

Tangible fixed assets, intangible fixed assets are recorded at cost. During their use, tangible fixed assets, intangible fixed assets are recorded at cost, accumulated depreciation and carrying value.

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

- Buildings and structures	05 – 10 years
- Machinery and equipment	05 – 08 years
- Motor vehicles	06 – 08 years
- Office equipment	03 – 05 years
- Software	03 – 05 years
- Land use rights	41 – 50 years

7. Prepaid expenses

Prepaid expenses related to production and business expenses only in the current financial year are recorded as short-term prepaid expenses and included in production and business expenses in the fiscal year.

8. Accounts payable to suppliers and other payables

Accounts payable to suppliers, internal payables, other payables, borrowings at the reporting time, if:
- Payment term of less than 1 year or within a business cycle is classified as a short-term liabilities.
- Payment term of more than 1 year or more than one production and business cycle is classified as long-term liabilities.

Surplus assets awaiting resolution are classified as current liabilities.

Deferred income taxes are classified as long-term liabilities.

9. Accrued expenses

Actual expenses that have not been incurred but are deducted in advance into production and business expenses in the year to ensure that when incurred costs actually do not cause a sudden change in production and business costs on the basis of ensuring raw materials matching rules between revenue and expenses. When such expenses are incurred, if there is a difference with the deducted amount, the accountant shall record additional or decrease expenses corresponding to the difference

10. Owners' equity

Owner's equity is recognized according to the amount of capital actually contributed by the owner.

Share premium is recognized according to the larger difference between the actual issue price and the par value of shares upon initial issuance, additional issuance or re-issuance of treasury shares.

Undistributed profit after tax is the profit from the enterprise's activities after deducting (-) adjustments due to retrospective application of changes in accounting policies and retrospective adjustment of material misstatements of financial statements last year.

11. Revenue and other income

- Goods sold

Revenue from the sale 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.

- 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.

- 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.

- 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.

12. Revenue deductions

Revenue deductions from sales of goods and provision of services are arising during the year, including: Trade discounts, sales discounts and sales returns, excluding taxes deductible on revenue as output VAT payable is calculated by the direct method.

Trade discounts, sales discounts, sales returns incurred in the same year of consumption of products, goods and services are adjusted to decrease the revenue of the year in which they arise.

13. Cost of goods sold and services provided

Cost of goods sold reflects the cost of products, goods and services sold during the period.

Allowance for devaluation of inventories is charged to cost of goods sold on the basis of inventories and the difference between the net realizable value and the cost of inventories..

14. Financial expenses

Expenses recognized in financial expenses include:

- Expenses or losses related to financial investment activities;
- Loan and borrowing costs;
- Loss due to changes in exchange rates of transactions related to foreign currencies;
- Provision for devaluation of securities investment.
- Payment discount

The above amounts are recognized according to the total amount incurred during the year, not offset against financial income.

15. Selling expenses/ General and administration expenses

- Selling expenses

Selling expenses reflect actual costs incurred in the process of selling products, goods, and providing services, including costs of offering, introducing products, advertising products, and selling commissions. , costs of product and goods warranty (except for construction and installation activities), costs of preservation, packaging, transportation,..

- General and administration expenses

General and administrative expenses reflect the general administrative expenses of the enterprise, including the costs of salaries of the management department's employees (salaries, wages, allowances,...); social insurance, health insurance, trade union fee, unemployment insurance of enterprise management staff; cost of office materials, labor tools, depreciation of fixed assets used for enterprise management; land rent, license tax; allowance for doubtful debts; outsourced services (electricity, water, telephone, fax, property insurance, fire and explosion...); other monetary expenses (reception, customer conference...)

16. Income tax

In accordance with the current tax regulations, income tax is computed and finalised at the end of the annual accounting period. The corporate income tax for the period is calculated by applying the tax rate of 20% to the profit before tax for the period.

17. Department reports

The department report includes a division by business sector or a division by geography.

Department reports by business sector: A distinguishable segment of an enterprise involved in the production or supply of individual products or services, a group of related products or services. This sector has different economic risks and returns than other sectors.

Department reports by geographic area: A distinguishable segment of an enterprise engaged in the production or provision of products or services within a particular economic area. This area has different economic risks and returns than other economic areas.

18. 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 Group 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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

V. SUPPLEMENTARY INFORMATION FOR DETAILS PRESENTED AT THE BALANCE SHEET

1. Cash and cash equivalents

	30/06/2026	01/01/2026
Cash on hand	219,806,285	372,714,543
Cash in banks	48,629,893,022	45,779,614,020
Vietnam Joint Stock Commercial Bank for Industry and Trade	*27,243,302,663*	*20,854,285,115*
Joint Stock Commercial Bank for Foreign Trade of Vietnam	*6,338,256,153*	*6,266,149,316*
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*
Saigon Thuong Tin Commercial Joint Stock Bank	*61,921,572*	*2,055,757,888*
Cash in other banks	1,062,565,087	156,781,856
Cash equivalents	320,000,000,000	240,000,000,000
Term deposits at banks with terms to maturity of not exceeding three months	*320,000,000,000*	*240,000,000,000*
Total	**368,849,699,307**	**286,152,328,563**

2. Investments

	30/06/2026		01/01/2026	
	Cost	Amortised cost	Cost	Amortised cost
a) Held-to-maturity investments	1,000,000,000,000	1,028,500,602,728	1,490,000,000,000	1,517,622,477,952
Short-term	1,000,000,000,000	1,028,500,602,728	1,490,000,000,000	1,517,622,477,952
- Term deposits	*980,000,000,000*	*980,000,000,000*	*1,490,000,000,000*	*1,490,000,000,000*
- Interest receivables from term deposits at banks and loans receivable	-	*28,500,602,728*	-	*27,622,477,952*
- Loans	*20,000,000,000*	*20,000,000,000*	-	-
+ Danang Plastics Joint Stock Company	*20,000,000,000*	*20,000,000,000*	-	-
Long-term	-	-	20,000,000,000	20,000,000,000
- Term deposits	-	-	-	-
- Loans	-	-	*20,000,000,000*	*20,000,000,000*
+ Danang Plastics Joint Stock Company	-	-	*20,000,000,000*	*20,000,000,000*

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

b) Equity investments in other entities

	30/06/2026					**01/01/2026**				
	Quantity (shares)	% of equity owned and voting rights	Cost	Fair value	Allowance	Quantity (shares)	% of equity owned and voting rights	Cost	Fair value	Allowance
Equity investments in subsidiary			155,000,000,000	155,000,000,000	-			155,000,000,000	155,000,000,000	-
- North Binh Minh Plastics Limited Company		*100.00%*	*155,000,000,000*	*155,000,000,000*	-		*100.00%*	*155,000,000,000*	*155,000,000,000*	-
Equity investments in associates			62,725,000,000	62,725,000,000	-			62,725,000,000	62,725,000,000	-
- Danang Plastics Joint Stock Company	*650,000*	*29.05%*	*8,125,000,000*	*8,125,000,000*	-	*650,000*	*29.05%*	*8,125,000,000*	*8,125,000,000*	-
- Binh Minh Viet Real Estate Investment and Trading Joint Stock Company	*5,460,000*	*26.00%*	*54,600,000,000*	*54,600,000,000*	-	*5,460,000*	*26.00%*	*54,600,000,000*	*54,600,000,000*	-
Equity investments in other entities			4,000,000,000	4,000,000,000	-			4,000,000,000	4,000,000,000	-
Stock Company	*20,000*	*3.00%*	*4,000,000,000*	*4,000,000,000*	-	*20,000*	*3.00%*	*4,000,000,000*	*4,000,000,000*	-
Total			**221,725,000,000**	**221,725,000,000**	**-**			**221,725,000,000**	**221,725,000,000**	**-**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

3. Accounts receivable from customers

	30/06/2026	01/01/2026
Accounts receivable from customers - short-term		
Duc Tuong Group Joint Stock Company	32,457,480,017	17,608,176,861
Phuong Hoang trading manufacturing Co., Ltd.	57,157,226,985	18,480,833,039
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

	30/06/2026	01/01/2026
Prepayments to suppliers - short-term		
TPC Vina Plastic and Chemical Corporation Ltd.	27,620,352,000	-
Eplas Company Limited	27,167,072,830	9,134,828,761
Bong Sen Plastic Chemical Technology Co., Ltd	2,341,513,123	2,341,513,123
Phi Doan Precision Co., Ltd	16,340,648,500	1,537,404,000
Other supplies	29,772,480,422	16,586,108,502
Total	**103,242,066,875**	**29,599,854,386**

5. Other short-term receivables

	30/06/2026	01/01/2026
Advances to employees	510,000,000	-
Other receivables	*118,522,793*	*42,499,231*
Total	**628,522,793**	**42,499,231**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

6. Allowance for doubtful debts

Movements of allowance for doubtful debts during the period were as follows:

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
Opening balance	-	-
Allowance made during the period	-	-
Allowance reversed during the period	-	-
Allowance utilised during the period	-	-
Closing balance	-	-

7. Inventories

	30/06/2026		01/01/2026	
	Cost	Allowance	Cost	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)**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

8. 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
Increase in period	6,653,587,861	68,687,434,383	1,951,040,000	261,702,604	77,553,764,848
- Purchases	*1,392,438,091*	*33,878,550,599*	*1,951,040,000*	*261,702,604*	*37,483,731,294*
- Transfer from construction in progress	*5,261,149,770*	*34,808,883,784*	-	-	40,070,033,554
- Reclassification	-	-	-	-	
Decrease in period	-	-	-	-	-
- Liquidation, sale and transfer	-	-	-	-	-
- Reclassification	-	-	-	-	-
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
Increase in period	1,426,126,505	44,477,807,767	656,439,647	148,672,260	46,709,046,179
- Depreciation in period	*1,426,126,505*	*44,477,807,767*	*656,439,647*	148,672,260	46,709,046,179
- Reclassification	-	-	-	-	-
Decrease in period	-	-	-	-	-
- Liquidation, sale and transfer	-	-	-	-	-
- Reclassification	-	-	-	-	-
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**

The cost of tangible fixed assets at the end of the quarter has been fully depreciated but still in active use: *1,507,684,142,280*

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

9. Intangible fixed assets

	Land use rights	Software	Total
Cost			
Opening balance	9,570,664,750	26,320,416,488	35,891,081,238
Increase in period	-	-	-
- Purchases	-	-	-
- Transfer from construction in progress	-	-	-
Decrease in period	-	-	-
- Liquidation, sale and transfer	-	-	-
Closing balance	**9,570,664,750**	**26,320,416,488**	**35,891,081,238**
Accumulated amortisation			
Opening balance	4,414,184,116	25,275,733,347	29,689,917,463
Increase in period	78,954,216	297,188,172	376,142,388
- Depreciationin period	*78,954,216*	*297,188,172*	*376,142,388*
Decrease in period	-	-	-
- Liquidation, sale and transfer	-	-	-
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**

The cost of intangible fixed assets at the end of the quarter has been fully amortized but still in use 24,537,287,488

10. Construction in progress

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
Opening balance	**45,112,439,548**	**19,554,238,355**
Increase in period	24,848,635,963	5,039,253,584
Transfers to tangible fixed assets	(40,070,033,554)	(5,483,188,745)
Transfers to intangible fixed assets	-	-
Other decrease in period	(1,071,499,091)	(1,561,401,398)
Closing balance	**28,819,542,866**	**17,548,901,796**

	30/06/2026	01/01/2026
Major construction in progress were as follows:		
Machinery and equipment	*27,064,487,416*	*43,469,839,098*
Basic construction	*1,755,055,450*	*1,642,600,450*
Total	**28,819,542,866**	**45,112,439,548**

11. Prepaid expenses

a) *Short-term prepaid expenses*

	30/06/2026	01/01/2026
Tools and equipment	-	-
Other short-term prepaid expenses	6,518,930,107	3,872,538,967
Total	**6,518,930,107**	**3,872,538,967**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

11. Prepaid expenses

b) Long-term prepaid expenses

	Prepaid land costs	Tools and instruments	Other service expenses	Total
Openning 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**

12. Deferred tax assets

	30/06/2026	01/01/2026
Deferred income tax assets related to the temporary difference deducted	6,522,633,357	7,982,334,199
Deferred tax assets	**6,522,633,357**	**7,982,334,199**

13. Short-term borrowings

	01/01/2026		Movements during the year		30/06/2026	
	Value	Amount within repayment capacity	Increase	(Decrease)	Value	Amount within repayment capacity
Short-term borrowings	**54,900,000,000**	**54,900,000,000**	**-**	**-**	**54,900,000,000**	**54,900,000,000**
Estate Investment and Trading Joint Stock Company	53,040,000,000	53,040,000,000	-	-	53,040,000,000	53,040,000,000
Estate Joint Stock Company	1,560,000,000	1,560,000,000	-	-	1,560,000,000	1,560,000,000
Other Short-term borrowings	300,000,000	300,000,000	-	-	300,000,000	300,000,000
Long-term loan	-	-	-	-	-	-
Total	**54,900,000,000**	**54,900,000,000**	**-**	**-**	**54,900,000,000**	**54,900,000,000**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

14. Accounts payable to suppliers

	30/06/2026		01/01/2026	
	Value	**Amount within repayment capacity**	**Value**	**Amount within repayment capacity**
Accounts payable to suppliers - short-term				
North Binh Minh Plastics Limited Company	20,153,377,601	20,153,377,601	7,767,733,760	7,767,733,760
TPC Vina Plastic and Chemical Corporation Ltd.	38,074,532,760	38,074,532,760	-	-
AGC Chemicals Vietnam Co., Ltd.	9,413,026,200	9,413,026,200	7,636,887,360	7,636,887,360
Hoa Thinh Trading - Production and Service Co., Ltd	18,669,170,294	18,669,170,294	18,992,903,868	18,992,903,868
Hyosung Chemical Corporation	-	-	9,726,197,760	9,726,197,760
Tricon Dry Chemicals, LLC	13,489,749,504	13,489,749,504	-	-
Itochu Plastics Pte., Ltd	11,843,001,720	11,843,001,720	-	-
Other suppliers	40,747,945,591	40,747,945,591	52,004,752,733	52,004,752,733
Total	**152,390,803,670**	**152,390,803,670**	**96,128,475,481**	**96,128,475,481**
Accounts payable to suppliers who are related parties				
North Binh Minh Plastics Limited Company	20,153,377,601	20,153,377,601	7,767,733,760	7,767,733,760
Danang Plastics Joint Stock Company	1,240,084,088	1,240,084,088	1,503,714,913	1,503,714,913
TPC Vina Plastic and Chemical Corporation Ltd.	38,074,532,760	38,074,532,760	-	-
Thai Polyethylene Co., Ltd	-	-	4,771,599,300	4,771,599,300
VINA CORRUGATED Packaging Co., Ltd.	34,526,909	34,526,909	43,406,340	43,406,340
Long Son Petrochemicals Company Ltd.	-	-	3,570,010,200	3,570,010,200
Nawa Intertech Co., Ltd	7,562,553,302	7,562,553,302	989,565,330	989,565,330
The Siam Cement Public Co., Ltd	-	-	207,823,417	207,823,417
A. I. Technology Company Limited	631,082,440	631,082,440	-	-
Total	**67,696,157,100**	**67,696,157,100**	**18,853,853,260**	**18,853,853,260**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

15. Advances from customers

	30/06/2026	01/01/2026
North Binh Minh Plastics Limited Company	3,038,006,755	859,236,310
An Hoa Hop Co., Ltd.	766,391,171	66,986,839
Tan Phat Thanh Phong Construction-Manufacturing-Trading-Service Co., Ltd.	27,902,129	437,267,912
Hoan Tuan Thanh Production – Trading & Construction Co., Ltd.	659,808,634	1,792,881,299
Tuong Van Production and Trading Jsc.	1,303,260,885	35,512
Dai Hoang Duong Production, Trading and Service Co., Ltd.	1,459,967,292	1,869,736,772
VIDICAP Import-Export Jsc.	1,089,512,366	-
Others	1,765,885,966	687,463,730
Total	**10,110,735,198**	**5,713,608,374**

16. Dividends and profits payables

	30/06/2026	01/01/2026
Dividends and profits payables	350,422,242	350,414,300
Total	**350,422,242**	**350,414,300**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

17. Taxes payable to State Treasury

a) Taxes payable to State Treasury

	01/01/2026	Incurred	Paid	Net-off/refunded	30/06/2026
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)	(869,861,523)	5,370,734,864
Other taxes	-	4,644,554,393	(4,644,554,393)	-	-
Land rent fee	-	7,148,628,520	(1,345,377,560)	(2,228,936,700)	3,574,314,260
Total	**83,168,547,888**	**461,344,266,274**	**(239,989,935,823)**	**(208,042,578,935)**	**96,480,299,404**

b) Deductible value added tax

	01/01/2026	Incurred	Net-off	30/06/2026
Deductible value added tax	40,945,997,624	210,585,408,332	(204,943,780,712)	46,587,625,244

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

18. Accrued expenses

	30/06/2026		01/01/2026	
	Value	**Amount within repayment capacity**	**Value**	**Amount within repayment capacity**
Short-term				
Selling expenses for distribution network	48,978,908,845	48,978,908,845	69,278,633,901	69,278,633,901
Payment discounts	3,135,261,907	3,135,261,907	10,331,894,036	10,331,894,036
Interest expense	7,363,973	7,363,973	-	-
Remunerations for the Board of Directors and Board of Supervision	3,026,500,002	3,026,500,002	-	-
Other expenses	1,929,879,416	1,929,879,416	4,948,120,861	4,948,120,861
Total	**57,077,914,143**	**57,077,914,143**	**84,558,648,798**	**84,558,648,798**

19. Other payables

	30/06/2026		01/01/2026	
	Value	**Amount within repayment capacity**	**Value**	**Amount within repayment capacity**
Short-term				
Surplus assets awaiting resolution	1,741,256	1,741,256	-	-
Trade union fee	312,432,179	312,432,179	231,677,560	231,677,560
Insurance fee	-	-	-	-
Short-term deposits received	323,030,450	323,030,450	323,030,450	323,030,450
Others	-	-	2,170,000	2,170,000
Total	**637,203,885**	**637,203,885**	**556,878,010**	**556,878,010**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

20. Owners' equity

a) Changes in owners' equity

	Share capital	Share premium	Investment and development fund	Other equity funds	Retained profits	Total
Balance at the beginning of the previous year	**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 previous period					1,225,790,313,036	1,225,790,313,036
- Profit distribution of 2024					(520,879,945,018)	(520,879,945,018)
+ Dividends					*(511,630,862,500)*	*(511,630,862,500)*
+ Bonus for the Board of Directors and Board of Supervision					*(9,249,082,518)*	*(9,249,082,518)*
- Profit distribution of 2025					(532,096,097,000)	(532,096,097,000)
+ Dividends					*(532,096,097,000)*	*(532,096,097,000)*
+ Bonus for the Board of Directors and Board of Supervision					-	-
- Other reductions					-	-
Balance at the end of the previous year	**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**
Balance at the beginning of this year	**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					*(684,357,441,680)*	(684,357,441,680)
+ Bonus for the Board of Directors and Board of Supervision					*(12,281,634,882)*	(12,281,634,882)
- Profit distribution of 2026					-	-
+ Dividends					-	-
+ Bonus for the Board of Directors and Board of Supervision					-	-
- Other reductions					-	-
Balance at the end of this year	**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**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

20. Owners' equity

b) Details of owner's investment capital

	30/06/2026 VND	%	01/01/2026 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**	**100.0%**	**818,609,380,000**	**100.00%**

c) Equity transactions

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
- Owner's investment capital		
+ Balance at the beginning of this year	818,609,380,000	818,609,380,000
+ Increased during the year	-	-
+ Decreased during the year	-	-
+ Balance at the beginning of this year	818,609,380,000	818,609,380,000

d) Shares

	30/06/2026	01/01/2026
- Number of shares registered to issue	81,860,938	81,860,938
- Number of shares sold to the public	81,860,938	81,860,938
+ Ordinary shares	*81,860,938*	*81,860,938*
+ Preferred shares	-	-
- Number of shares to be redeemed	-	-
+ Ordinary shares	-	-
- Shares in circulation	81,860,938	81,860,938
+ Ordinary shares	*81,860,938*	*81,860,938*
+ Preferred shares	-	-

All ordinary shares have a par value of VND 10,000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

21. Off balance sheet items

a) Foreign currencies

	30/06/2026		01/01/2026	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	11,154	256,919,908	11,161	289,071,711
THB	-	-	-	-
Total		**256,919,908**		**289,071,711**

b) Bad debts written off

	Written off in year	30/06/2026	01/01/2026
Duc Thanh Plastic Trading Company Limited *Reason for writing off: Uncollectible*	2023	30,844,128,351	30,844,128,351

c) Capital expenditure commitments

	30/06/2026	01/01/2026
The capital expenditure commitments approved and contracted	91,382,226,235	56,488,964,788

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

VI. SUPPLEMENTARY INFORMATION FOR DETAILS PRESENTED AT THE STATEMENT OF INCOME

1. Revenue from sale of goods and provision of services

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
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
Transportation service	-	4,266,000
Total	**2,662,930,727,032**	**2,559,123,578,455**

2. Less revenue deductions

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
Trade discounts	-	-
Sales returns	327,694,628	277,203,042
Sales returns - finished goods	296,105,668	263,749,602
Sales returns - supplies and merchandise goods	31,588,960	13,453,440
Discounts on sales	-	-
Total	**327,694,628**	**277,203,042**

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

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
Net sales of finished goods	2,599,045,241,268	2,511,615,291,747
Net sales of supplies and merchandise goods	63,557,791,136	47,226,817,666
Net revenue from transportation service	-	4,266,000
Total	**2,662,603,032,404**	**2,558,846,375,413**

4. Cost of goods sold and services provided

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
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

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
Interest income from deposits at banks and loans	46,254,533,623	40,136,330,588
Dividend income	-	50,000,000,000
Foreign exchange gains	325,402,248	337,826,560
Unrealized arbitrage interest	-	14,822,473
Total	**46,579,935,871**	**90,488,979,621**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

6. Financial expenses

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
Interest expense	7,363,973	6,873,042
Realized exchange rate spread loss	44,524,308	691,453,934
Unrealized exchange rate spread losses	50,054,444	-
Payment discounts	89,332,944,723	75,152,886,668
Provision reimbursement on financial investments	-	-
Total	**89,434,887,448**	**75,851,213,644**

7. Selling expenses/ General and administration expenses

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
a) Selling expenses		
Staff costs	37,104,964,740	33,365,640,738
Material and packaging costs	1,683,641,624	4,135,379,482
Tools and supplies costs	-	40,999,836
Depreciation expense	270,657,906	122,258,290
Selling expenses of the distribution network	247,376,406,669	251,473,851,642
Outside service expenses	45,347,641,636	24,091,974,210
Other expenses	9,793,533,849	8,253,742,513
Total	**341,576,846,424**	**321,483,846,711**
b) General and administration expenses		
Management staff costs	39,418,886,196	34,471,170,941
Management materials costs	2,327,261,995	1,220,272,569
Office supplies costs	882,690,436	155,691,905
Depreciation expense	1,291,458,237	808,453,682
Taxes, duties and fees	47,074,635	664,337,723
Allowance for doubtful debts/(reversal)	-	-
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**

8. Other income

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
Liquidation and sale of fixed assets	-	-
Penalties collected	201,069,511	551,317,211
Selling scraps	1,860,198,018	807,592,512
Other	186,806,832	282,458,271
Total	**2,248,074,361**	**1,641,367,994**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

9. Other expenses

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
Liquidation and sale of fixed assets	-	-
Collection and penalties for tax law violations	-	-
Other	3,423	12,052,681
Total	**3,423**	**12,052,681**

10. Income tax expense - current

The Company has an obligation to pay the government income tax at the rate of 20% of taxable profits.

Recognised in the separate statement of income

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
Current tax expense		
Current year	157,549,263,699	148,030,776,709
Additional tax expense relating to taxable income of prior years	-	-
	157,549,263,699	148,030,776,709
Deferred tax expense/(benefit)		
Origination and reversal of temporary differences	1,459,700,842	545,910,274
	159,008,964,541	**148,576,686,983**

Reconciliation of effective tax rate

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
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
Non-deductible expenses	-	-
Tax exempt income	-	(10,000,000,000)
Change in unrecognised deferred tax assets	-	-
Additional tax expense relating to taxable income of prior years	-	-
	159,008,964,541	**148,576,686,983**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

11. Production and business costs by element

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
Raw material costs	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**

VII. MORE INFORMATION

1. Department reports

Department reports by business sector

The Company's principal business is manufacturing and trading in civil and industrial products from plastics and rubber, therefore, segment reports by business sector are not presented.

Department reports by geographic area

The company operates only within the geographical area of Vietnam.

2. Information about related parties

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

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
The subsidiary		
North Binh Minh Plastics Limited Company		
Purchase of materials, merchandises and finished good:	71,189,228,033	48,314,533,492
Purchase returns	-	1,651,000,000
Selling expenses for distribution network	1,065,866,013	2,207,918,138
Payment discounts	918,636,886	1,125,520,564
Sales of finished goods and merchandises	28,352,990,330	34,682,236,525

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
The associates		
Danang Plastics Joint Stock Company		
Warehouse rental fee	720,000,000	720,000,000
Commission fee	8,424,731,426	6,235,242,448
Interest income from loan	540,000,000	540,000,000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
Other related companies		
TPC Vina Plastic and Chemical Corporation Ltd.		
Purchase of materials	321,251,307,000	188,246,815,000
Long Son Petrochemicals Company Ltd.		
Purchase of materials	1,305,555,556	9,560,181,818
Thai Polyethylen Co., Ltd.		
Purchase of materials	12,387,834,516	8,756,557,740
SCG Chemicals Public Company Limited		
Service	-	41,901,270
Nawaplastic Industries Co., Ltd		
Purchase of materials	1,185,550,614	-
VINA CORRUGATED Packaging Co., Ltd.		
Purchase of materials	431,894,649	435,700,540
Nawa Intertech Co., Ltd		
Purchase of machinery and equipment	7,755,321,090	-
Starprint Viet Nam Joint Stock Company		
Purchase of materials	1,031,146,475	1,090,420,000
A. I. Technology Company Limited		
Service	6,310,824,400	-

	Accumulation from 01/01/2026 to 30/06/2026	Accumulation from 01/01/2025 to 30/06/2025
Salary, bonus and remuneration for the Board of Directors and Board of Supervision		
Members of the Board of Directors		
Mr. Sakchai Patiparnpreechavud	2,585,607,342	1,947,175,267
Mr. Chaowalit Treejak (former General Director)	560,332,988	3,283,875,069
Mr. Nguyen Hoang Ngan	1,729,877,570	1,168,305,160
Mr. Poramate Larnroongroj	-	383,050,872
Ms. Nguyen Thi Minh Giang	1,551,364,406	1,168,305,160
Mr. Krit Bunnag	1,551,364,406	785,254,288
Mr. Chatri Eamsobhana	1,071,078,987	-
Other members of the Board of Management		
Salary, bonus and remuneration	6,897,153,815	4,784,876,441
Members of the Board of Supervision		
Salary, bonus and remuneration	3,337,598,844	2,568,417,045

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

3. Explanation of the increase/decrease in profit compared to the same period last year:

Profit after CIT in the second quarter of 2025:	370,446,662,647
Profit after CIT in the second quarter of 2026:	348,009,320,173
Compare:	**(22,437,342,474)**
Percentage change increase (+), decrease (-):	**-6.1%**

The reasons for profit after tax in the second quarter of 2026 compared to the second quarter of 2025 decreased by 6.1% because in the second quarter of 2026, cost of goods sold increased significantly by 5.4% over the same period last year.

Prepared by:	**Chief Accountant**	**General Director**
Pham Manh Tuan	**Phung Huu Luan**	**Niwat Athiwattananont**

Ho Chi Minh City, 17 July 2026