

Enterprise : BINH MINH PLASTICS JOINT STOCK COMPANY
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CONSOLIDATED FINANCIAL STATEMENTS

--- THIRD QUARTER 2026 ---

**CÔNG TY CỔ
PHẦN NHỰA
BÌNH MINH**

Digitally signed by CÔNG TY CỔ PHẦN
NHỰA BÌNH MINH
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Giang, Phường 09, Quận 6, TP Hồ Chí Minh",
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BINH MINH PLASTICS JOINT STOCK COMPANY**AND ITS SUBSIDIARY****CONSOLIDATED FINANCIAL STATEMENTS**

240 Hau Giang, Binh Tay Ward, Ho Chi Minh City, VN

For the accounting period ended at 30/09/2026

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
Mr. Phung Huu Luan	Chief Accountant

Legal Representative

Mr. Niwat Athiwattananont

Registered Office240 Hau Giang, Binh Tay Ward
Ho Chi Minh City
Vietnam

CONSOLIDATED BALANCE SHEET
as at 30 September 2026

Unit: VND

ASSETS	Code	Note	30/09/2026	01/01/2026
A . CURRENT ASSETS	100		3,118,171,818,818	2,758,363,782,639
I. Cash and cash equivalents	110	V.1	713,155,875,013	297,407,970,324
1. Cash	111		113,155,875,013	55,407,970,324
2. Cash equivalents	112		600,000,000,000	242,000,000,000
II. Short-term financial investments	120		1,470,157,577,622	1,792,651,749,190
1. Trading securities	121		-	-
2. Provision for devaluation of held for trading securities	122		-	-
3. Held-to-maturity investments	123	V.2	1,470,157,577,622	1,792,651,749,190
4. Provision for impairment of short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provision for impairment of other short-term investments	126		-	-
III. Short-term receivables	130		266,956,848,746	96,525,078,765
1. Short-term receivables from customers	131	V.3	136,209,033,534	63,689,387,409
2. Prepayments to suppliers in short-term	132	V.4	128,770,082,310	32,777,047,700
3. Short-term intercompany receivables	133		-	-
4. Receivables based on stages of construction contract schedule	134		-	-
5. Other short-term receivables	135	V.5	2,126,628,477	207,539,231
6. Allowance for doubtful debts	136	V.6	(148,895,575)	(148,895,575)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V.7	619,112,193,038	524,731,511,069
1. Inventories	141		623,779,154,136	529,398,472,167
2. Allowance for inventories	142		(4,666,961,098)	(4,666,961,098)
V. Short-term Biological Assets	150		-	-
VI. Other short-term assets	160		48,789,324,399	47,047,473,291
1. Short-term prepaid expenses	161	V.12	4,288,244,179	3,872,538,967
2. Deductible value added tax	162	V.15	39,765,460,180	40,945,997,624
3. Taxes and other receivable by the State	163		4,735,620,040	2,228,936,700
4. Purchase and resale of Government bonds	164		-	-
5. Other short-term assets	165		-	-

CONSOLIDATED BALANCE SHEET
as at 30 September 2026

Unit: VND

ASSETS	Code	Note	30/09/2026	01/01/2026
B. LONG-TERM ASSETS	200		629,536,960,673	620,469,806,985
I. Long-term receivables	210		-	-
1. Long-term receivables from customers	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital provided to subordinate units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Provision for doubtful long-term receivables	216		-	-
II. Fixed assets	220		336,282,344,241	266,433,974,341
1. Tangible fixed assets	221	V.8	330,215,132,215	260,232,810,566
- Cost	222		2,387,671,711,617	2,250,135,398,845
- Accumulated depreciation	223		(2,057,456,579,402)	(1,989,902,588,279)
2. Tài sản cố định thuê tài chính	224		-	-
- Nguyên giá	225		-	-
- Giá trị hao mòn lũy kế	226		-	-
3. Intangible assets	227	V.9	6,067,212,026	6,201,163,775
- Cost	228		36,321,343,071	35,891,081,238
- Accumulated amortisation	229		(30,254,131,045)	(29,689,917,463)
III. Long-term biological assets	230		-	-
III. Investment real property	240		-	-
IV. Long-term work in progress	250		10,803,087,897	48,413,732,392
1. Cost of long-term work in progress	251		-	-
2. Construction in progress	252	V.10	10,803,087,897	48,413,732,392
VI. Long-term financial investments	260	V.02	67,847,847,590	86,868,186,063
1. Investments in subsidiaries	261		-	-
2. Investments in associates	262		63,847,847,590	62,868,186,063
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		214,603,680,945	218,753,914,189
1. Long-term prepaid expenses	271	V.11	190,391,329,045	194,999,285,724
2. Deferred tax assets	272	V.12	8,273,562,175	10,377,001,266
3. Long-term tools, supplies and spare parts	273		15,938,789,725	13,377,627,199
4. Other long-term assets	274		-	-
TOTAL ASSETS	280		3,747,708,779,491	3,378,833,589,624

CONSOLIDATED BALANCE SHEET
as at 30 September 2026

Unit: VND

RESOURCES	Code	Note	30/09/2026	01/01/2026
A. LIABILITIES	300		576,407,215,087	501,375,767,445
I. Short-term liabilities	310		558,957,182,409	483,661,960,403
1. Short-term supplier payables	311	V.14	94,693,347,472	111,185,289,666
2. Advances from customers	312	V.15	47,696,242,129	4,931,226,652
3. Dividends and profits payables	313	V.16	350,422,242	350,414,300
4. Taxes payable to State Treasury	314	V.17	143,823,574,116	86,054,470,856
5. Payables to employees	315		103,558,336,956	123,102,608,963
6. Accrued expenses	316	V.18	112,582,529,158	98,193,032,716
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	1,352,730,336	4,944,917,250
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		17,450,032,678	17,713,807,042
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		-	-
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		17,450,032,678	17,713,807,042
14. Scientific and technological development fund	344		-	-

CONSOLIDATED BALANCE SHEET
as at 30 September 2026

Unit: VND

RESOURCES	Code	Note	30/09/2026	01/01/2026
B. EQUITY	400	V.20	3,171,301,564,404	2,877,457,822,179
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		1,157,256,738,050	1,157,256,738,050
9. Other equity funds	419		44,983,552,000	44,983,552,000
10. Retained profits	420		1,148,859,111,654	855,015,369,429
- Retained profits brought forward	420a		158,376,292,867	158,376,292,867
- Retained profit for the current year	420b		990,482,818,787	696,639,076,562
11. Noncontrolling Shareholder Benefits	429		-	-
TOTAL RESOURCES	440		3,747,708,779,491	3,378,833,589,624

Prepared by:



Pham Manh Tuan

Chief Accountant



Phung Huu Luan

General Director




Niwat Athiwattananont

Ho Chi Minh City, 15 October 2026

CONSOLIDATED STATEMENT OF INCOME
THIRD QUARTER 2026

Unit: VND

Details	Code	Note	3rd 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	1,489,324,800,683	1,554,116,431,123	4,310,885,052,043	4,295,778,581,875
2. Revenue deductions	02	VI.2	26,471,433,468	21,826,520,863	71,160,438,646	72,258,933,915
3. Net revenue from sales of goods and provision of services	10	VI.3	1,462,853,367,215	1,532,289,910,260	4,239,724,613,397	4,223,519,647,960
4. Cost of goods sold and services provided	11	VI.4	873,220,894,292	798,122,502,110	2,345,336,571,487	2,288,364,638,517
5. Gross profit	20		589,632,472,923	734,167,408,150	1,894,388,041,910	1,935,155,009,443
6. Gain/Loss from the sale and disposal of investment property	21		-	-	-	-
7. Financial income	22	VI.5	26,832,128,691	26,565,245,938	79,872,719,916	73,131,078,583
8. Financial expenses	23	VI.6	42,579,061,917	79,853,038,019	133,770,695,170	157,574,564,119
<i>In which: Interest expense</i>	24		3,743,014	3,493,480	99,825,526	10,366,522
9. Selling expenses	25	VI.7	136,233,514,696	204,432,255,904	490,501,246,141	536,270,149,712
10. General and administration expenses	26	VI.7	37,585,149,034	37,227,970,408	114,051,312,147	106,602,358,369
Share of (loss)/ profit in associates	27		406,743,903	471,676,817	979,661,527	928,518,502
11. Net operating profit	30		400,473,619,870	439,691,066,574	1,236,917,169,895	1,208,767,534,328
12. Other income	31	VI.8	1,614,677,546	717,319,718	3,959,548,723	2,553,261,044
13. Other expenses	32	VI.9	3,017,915,717	521,847,203	3,018,110,516	534,785,592
14. Results of other activities	40		(1,403,238,171)	195,472,515	941,438,207	2,018,475,452
15. Accounting profit before tax	50		399,070,381,699	439,886,539,089	1,237,858,608,102	1,210,786,009,780
16. Income tax expense - current	51	VI.10	78,376,495,614	89,075,596,722	245,272,350,224	242,588,516,940
17. Income tax expense - deferred	52	VI.11	1,356,231,945	229,936,631	2,103,439,091	805,542,212
18. Net profit after tax	60		319,337,654,140	350,581,005,736	990,482,818,787	967,391,950,628
18.1 Net profit after tax of the parent company	61		319,337,654,140	350,581,005,736	990,482,818,787	967,391,950,628
19. Basic earnings per share	70	VI.12	3,901	4,283	12,100	11,818

Prepared by:



Pham Manh Tuan

Chief Accountant



Phung Huu Luan

General Director



Niwat Athiwattananont

Ho Chi Minh City, 15 October 2026

CONSOLIDATED STATEMENT OF CASH FLOWS
THIRD QUARTER 2026

Unit: VND

Details	Note	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	1,237,858,608,102	1,210,786,009,780
2. Adjustments for			
- Depreciation, amortisation and investment real estate	02	78,056,265,296	68,454,632,118
- Allowances and provisions	03	-	-
- Exchange rate differences from revaluation of monetary items denominated in foreign currencies	04	50,054,444	(14,822,473)
- Profits and losses from investment and financial activities	05	(74,771,239,422)	(73,617,751,147)
- Interest expense	06	99,825,526	10,366,522
- Other adjustments	07	-	-
3. Operating profit before changes in working capital	08	1,241,293,513,946	1,205,618,434,800
- Change in receivables and other assets	09	(166,728,644,639)	(24,493,276,755)
- Change in inventories	10	(96,941,844,495)	54,915,770,580
- Change in payables and other liabilities (excluding interest payable, corporate income tax payable)	11	55,975,226,671	214,690,107,017
- Change in prepaid expenses	12	4,192,251,467	9,515,179,449
- Increase and decrease in business securities	13	-	-
- Interest paid	14	(88,718,539)	-
- Corporate income tax paid	15	(226,013,524,262)	(133,097,172,922)
- Other proceeds for operating activities	16	-	-
- Other payments for operating activities	17	(12,545,409,246)	(9,581,295,518)
Net cash flows from operating activities	20	799,142,850,903	1,317,567,746,651
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Payments for additions to fixed assets and other long-term assets	21	(113,241,981,935)	(57,353,474,374)
2. Proceeds from liquidation and sale of fixed assets and other long-term assets	22	(2,477,836,969)	43,852,521
3. Payments for granting loans, purchase of debt instruments of other entities	23	(1,565,645,958,907)	(1,166,000,000,000)
4. Receipts from loans and term deposits at banks, net	24	1,890,000,000,000	646,000,000,000
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	92,328,265,335	69,719,333,217
Net cash flows from investing activities	30	300,962,487,524	(507,590,288,636)

CONSOLIDATED STATEMENT OF CASH FLOWS (continued)
THIRD QUARTER 2026

Unit: VND

Details	Note	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)
<i>Net cash flows from financing activities</i>	40	<i>(684,357,433,738)</i>	<i>(511,630,862,500)</i>
Net cash flows during the period (20+30+40)	50	415,747,904,689	298,346,595,515
Cash and cash equivalents at the beginning of the period	60	297,407,970,324	504,172,685,550
The effect of changes in exchange rate	61	-	-
Cash and cash equivalents at the end of the period (50+60+61)	70	713,155,875,013	802,519,281,065

Prepared by:

Chief Accountant

General Director






Pham Manh Tuan

Phung Huu Luan

Niwat Athiwattananont

Ho Chi Minh City, 15 October 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**as at 30 September 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 Street No. 2, Song Than 1 Industrial Zone, 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 Zone, Vinh Loc 2 Street, Voi La Hamlet, My Yen Commune, Tay Ninh Province, Vietnam.

BINH MINH PLASTICS JOINT STOCK COMPANY**AND ITS SUBSIDIARY****CONSOLIDATED FINANCIAL STATEMENTS**

240 Hau Giang, Binh Tay Ward, Ho Chi Minh City, VN

For the accounting period ended at 30/09/2026

Subsidiary are consolidated in the Consolidated Financial Statements 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%

Associates are consolidated using the equity method 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 Trading Investment Real Estate 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. Basis of consolidation

○ Subsidiaries

Subsidiaries are entities controlled by the Group. The financial statements of the subsidiaries are consolidated in the consolidated financial statements from the date that control commences until the date that control ceases.

○ Associates

Associates are those entities in which the Group has significant influence, but not control, over the financial and operating policies. Associates are accounted for using the equity method. The consolidated financial statements include the Group's share of the income and expenses of the associates, after adjustments to align the accounting policies with those of the Group, from the date that significant influence commences until the date that significant influence ceases. When the Group's share of losses exceeds its interest in an associate, the carrying amount of that interest (including any long-term investments) is reduced to nil and the recognition of further losses is discontinued except to the extent that the Group has an obligation or has made payments on behalf of the associates.

○ Transactions eliminated on consolidation

Intra-group transactions, balances, and any unrealised income and expenses arising from intra-group transactions, are eliminated in preparing the consolidated financial statements. Unrealised gains and losses arising from transactions with associates are eliminated against the investment to the extent of the Group's interest in the associates.

2. 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.

3. 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.

4. 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 doubtful 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.

5. 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.

6. 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.

7. 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

8. 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.

9. 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.

10. 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

11. 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.

12. 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.

13. 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.

14. 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..

15. 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.

16. Selling expenses/ General and administration expenses

o 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,..

o 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...)

17. 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.

18. 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.

19. 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 CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

V. SUPPLEMENTARY INFORMATION FOR DETAILS PRESENTED AT THE BALANCE SHEET

1. Cash and cash equivalents

	30/09/2026	01/01/2026
Cash on hand	366,297,095	463,097,565
Cash in banks	112,789,577,918	54,944,872,759
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i>	67,517,583,475	22,781,723,982
<i>Joint Stock Commercial Bank for Foreign Trade of Vietnam</i>	8,468,861,193	7,750,524,329
<i>Joint Stock Commercial Bank for Investment and Development of Vietnam</i>	6,790,497,936	7,340,996,442
<i>Asia Commercial Joint Stock Bank</i>	15,770,335,076	12,158,346,500
<i>Saigon Thuong Tin Commercial Joint Stock Bank</i>	8,554,431,468	2,055,757,888
<i>Cash in other banks</i>	5,687,868,770	2,857,523,618
Cash equivalents	600,000,000,000	242,000,000,000
<i>Term deposits at banks with terms to maturity of not exceeding three months</i>	600,000,000,000	242,000,000,000
Total	713,155,875,013	297,407,970,324

2. Investments

	30/09/2026		01/01/2026	
	Cost	Recoverable value	Cost	Recoverable value
a) Held-to-maturity investments	1,435,645,958,907	1,470,157,577,622	1,760,000,000,000	1,792,651,749,190
Short-term	1,435,645,958,907	1,470,157,577,622	1,760,000,000,000	1,792,651,749,190
- <i>Term deposits</i>	1,435,645,958,907	1,435,645,958,907	1,760,000,000,000	1,760,000,000,000
- <i>Interest receivables from term deposits at banks and loans receivable</i>	-	14,511,618,715	-	32,651,749,190
- <i>Loans</i>	-	20,000,000,000	-	-
+ <i>Danang Plastics Joint Stock Company</i>	-	20,000,000,000	-	-
Long-term	-	-	20,000,000,000	20,000,000,000
- <i>Loans</i>	-	-	20,000,000,000	20,000,000,000
+ <i>Danang Plastics Joint Stock Company</i>	-	-	20,000,000,000	20,000,000,000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

30/09/2026						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
b) Invest in affiliated companies and joint ventures			62,725,000,000	63,847,847,590	-				62,725,000,000	62,868,186,063	-
- Danang Plastics Joint Stock Company	650,000	29.05%	8,125,000,000	9,247,847,590	-		650,000	29.05%	8,125,000,000	8,268,186,063	-
- Binh Minh Viet Trading Investment Real Estate 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	-
c) Equity investments in other entities			4,000,000,000	4,000,000,000	-				4,000,000,000	4,000,000,000	-
- Tan Tien Plastic Joint 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			66,725,000,000	67,847,847,590	-				66,725,000,000	66,868,186,063	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

3. Accounts receivable from customers

	30/09/2026	01/01/2026
<i>Short-term accounts receivable from customers</i>		
Hoan Tuan Thanh Production – Trading & Construction Co., Ltd.	14,762,884,057	-
Duc Tuong Group Joint Stock Company	25,356,220,213	17,608,176,861
Phuong Hoang Trading Manufacturing Co., Ltd.	71,706,024,630	18,480,833,039
Thanh Dung Trading Co., Ltd.	8,996,645,648	8,741,576,673
Other customers	15,387,258,986	18,858,800,836
Total	136,209,033,534	63,689,387,409

4. Prepayments to suppliers

	30/09/2026	01/01/2026
<i>Prepayments to suppliers - short-term</i>		
Eplas Company Limited	34,538,859,735	16,532,711,190
Phi Doan Precision Co., Ltd	18,798,648,000	1,537,404,000
Bong Sen Plastic Chemical Technology Co., Ltd	2,341,513,123	2,341,513,123
Vietnam travel and marketing transports Jsc - Vietravel	7,672,234,812	-
Quoc Anh Co., Ltd	22,281,425,076	-
Other supplies	43,137,401,564	12,365,419,387
Total	128,770,082,310	32,777,047,700

5. Other receivables

	30/09/2026	01/01/2026
<i>Short - term</i>		
Advances to employees	1,568,960,000	165,040,000
Other receivables	557,668,477	42,499,231
Total	2,126,628,477	207,539,231

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

6. Allowance for doubtful debts

	30/09/2026		01/01/2026	
	Cost	Allowance	Cost	Allowance
Nam Thai Binh Trading and Construction Co., Ltd.	297,791,150	(148,895,575)	297,791,150	(148,895,575)
Duc Thanh Plastic Trading Co., Ltd.	-	-	-	-
Other customers	-	-	-	-
Total	297,791,150	(148,895,575)	297,791,150	(148,895,575)

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

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Opening balance	148,895,575	-
Allowance made during the period	-	-
Allowance reversed during the period	-	-
Allowance utilised during the period	-	-
Closing balance	148,895,575	-

7. Inventories

	30/09/2026		01/01/2026	
	Cost	Allowance	Cost	Allowance
Goods in transit	27,982,378,000	-	42,834,332,670	-
Raw materials	175,657,504,587	-	148,253,632,847	-
Tools and supplies	4,297,270,944	-	4,174,434,474	-
Work in progress	62,192,496,230	-	57,299,090,293	-
Finished goods	310,359,542,053	(2,613,961,466)	250,196,676,661	(2,613,961,466)
Merchandise inventories	43,289,962,323	(2,052,999,632)	26,640,305,223	(2,052,999,632)
Total	623,779,154,136	(4,666,961,098)	529,398,472,167	(4,666,961,098)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

8. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment	Total
Cost					
Opening balance	527,544,956,595	1,677,024,775,702	32,113,570,306	13,452,096,242	2,250,135,398,845
Increase in period	6,774,884,157	139,152,155,820	4,179,040,000	316,284,620	150,422,364,597
- Purchases	1,513,734,387	68,919,979,453	4,179,040,000	316,284,620	74,929,038,460
- Transfer from construction in progress	5,261,149,770	70,232,176,367	-	-	75,493,326,137
- Reclassification	-	-	-	-	-
Decrease in period	-	11,825,027,525	972,724,300	88,300,000	12,886,051,825
- Liquidation, sale and transfer	-	11,825,027,525	972,724,300	88,300,000	12,886,051,825
- Reclassification	-	-	-	-	-
Closing balance	534,319,840,752	1,804,351,903,997	35,319,886,006	13,680,080,862	2,387,671,711,617
Accumulated depreciation					
Opening balance	512,262,103,478	1,439,861,036,147	27,147,654,115	10,631,794,539	1,989,902,588,279
Increase in period	2,855,422,829	72,926,074,499	1,473,170,715	237,383,671	77,492,051,714
- Depreciation in period	2,855,422,829	72,926,074,499	1,473,170,715	237,383,671	77,492,051,714
- Reclassification	-	-	-	-	-
Decrease in period	-	8,877,036,291	972,724,300	88,300,000	9,938,060,591
- Liquidation, sale and transfer	-	8,877,036,291	972,724,300	88,300,000	9,938,060,591
- Reclassification	-	-	-	-	-
Closing balance	515,117,526,307	1,503,910,074,355	27,648,100,530	10,780,878,210	2,057,456,579,402
Net book value					
Opening balance	15,282,853,117	237,163,739,555	4,965,916,191	2,820,301,703	260,232,810,566
Closing balance	19,202,314,445	300,441,829,642	7,671,785,476	2,899,202,652	330,215,132,215

The cost of tangible fixed assets at the end of the quarter has been fully depreciated but still in active use:

1,673,599,983,094

NOTES TO THE CONSOLIDATED 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	-	430,261,833	430,261,833
- Purchases	-	430,261,833	430,261,833
Decrease in period	-	-	-
- Liquidation, sale and transfer	-	-	-
Closing balance	9,570,664,750	26,750,678,321	36,321,343,071
Accumulated amortisation			
Opening balance	4,414,184,116	25,275,733,347	29,689,917,463
Increase in period	118,431,324	445,782,258	564,213,582
- Depreciation in period	118,431,324	445,782,258	564,213,582
Decrease in period	-	-	-
- Liquidation, sale and transfer	-	-	-
Closing balance	4,532,615,440	25,721,515,605	30,254,131,045
Net book value			
Opening balance	5,156,480,634	1,044,683,141	6,201,163,775
Closing balance	5,038,049,310	1,029,162,716	6,067,212,026

The cost of intangible fixed assets has been fully amortized but still in use: 24,537,287,488

10. Construction in progress

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Opening balance	48,413,732,392	19,554,238,355
Additions	39,181,841,186	9,511,482,833
Transfers to tangible fixed assets	(75,493,326,137)	(14,743,845,622)
Other decrease in period	(1,299,159,544)	(1,655,419,551)
Closing balance	10,803,087,897	12,666,456,015
	30/09/2026	01/01/2026
Major construction in progress were as follows:		
Machinery and equipment	8,758,032,447	46,771,131,942
Basic construction	2,045,055,450	1,642,600,450
Total	10,803,087,897	48,413,732,392

11. Prepaid expenses

a) Short-term

	30/09/2026	01/01/2026
Tools and equipment	-	-
Other expenses	4,288,244,179	3,872,538,967
Total	4,288,244,179	3,872,538,967

NOTES TO THE CONSOLIDATED 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	193,929,723,772	188,428,747	881,133,205	194,999,285,724
Additions	-	-	740,785,000	740,785,000
Amortisation for the period	(4,275,055,179)	(154,169,181)	(919,517,319)	(5,348,741,679)
Closing balance	189,654,668,593	34,259,566	702,400,886	190,391,329,045

12. Deferred tax assets

	30/09/2026	01/01/2026
Deferred income tax assets related to the temporary difference deducted	8,273,562,175	10,377,001,266
Deferred tax assets	8,273,562,175	10,377,001,266

13. Short-term borrowings

	01/01/2026		Movements during the year		30/09/2026	
	Value	Amount within repayment capacity	Increase	(Decrease)	Value	Amount within repayment capacity
Short-term borrowings	54,900,000,000	54,900,000,000	8,799,528,960	(8,799,528,960)	54,900,000,000	54,900,000,000
Binh Minh Viet Trading Investment Real Estate Joint Stock Company	53,040,000,000	53,040,000,000	-	-	53,040,000,000	53,040,000,000
Viet Commercial Real Estate Joint Stock Company	1,560,000,000	1560000000	-	-	1,560,000,000	1560000000
Other Short-term borrowings	300,000,000	300,000,000	8,799,528,960	(8,799,528,960)	300,000,000	300,000,000
Short-term loan	-	-	-	-	-	-
Total	54,900,000,000	54,900,000,000	8,799,528,960	(8,799,528,960)	54,900,000,000	54,900,000,000

NOTES TO THE CONSOLIDATED 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	193,929,723,772	188,428,747	881,133,205	194,999,285,724
Additions	-	-	740,785,000	740,785,000
Amortisation for the period	(4,275,055,179)	(154,169,181)	(919,517,319)	(5,348,741,679)
Closing balance	189,654,668,593	34,259,566	702,400,886	190,391,329,045

12. Deferred tax assets

	30/09/2026	01/01/2026
Deferred income tax assets related to the temporary difference deducted	8,273,562,175	10,377,001,266
Deferred tax assets	8,273,562,175	10,377,001,266

13. Short-term borrowings

	01/01/2026		Movements during the year		30/09/2026	
	Value	Amount within repayment capacity	Increase	(Decrease)	Value	Amount within repayment capacity
Short-term borrowings	54,900,000,000	54,900,000,000	8,799,528,960	(8,799,528,960)	54,900,000,000	54,900,000,000
Binh Minh Viet Trading Investment Real Estate Joint Stock Company	53,040,000,000	53,040,000,000	-	-	53,040,000,000	53,040,000,000
Viet Commercial Real Estate Joint Stock Company	1,560,000,000	1560000000	-	-	1,560,000,000	1560000000
Other Short-term borrowings	300,000,000	300,000,000	8,799,528,960	(8,799,528,960)	300,000,000	300,000,000
Short-term loan	-	-	-	-	-	-
Total	54,900,000,000	54,900,000,000	8,799,528,960	(8,799,528,960)	54,900,000,000	54,900,000,000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

14. Accounts payable to suppliers

	30/09/2026		01/01/2026	
	Value	Amount within repayment capacity	Value	Amount within repayment capacity
<i>Accounts payable to suppliers - short-term</i>				
TPC Vina Plastic and Chemical Corporation Ltd.	9,328,696,560	9,328,696,560	-	-
AGC Chemicals Vietnam Co., Ltd.	16,422,612,840	16,422,612,840	7,636,887,360	7,636,887,360
Hoa Thinh Trading - Production and Service Co., Ltd	17,652,601,954	17,652,601,954	18,992,903,868	18,992,903,868
Hyosung Chemical Corporation	12,431,624,400	12,431,624,400	-	-
Other suppliers	38,857,811,718	38,857,811,718	84,555,498,438	84,555,498,438
Total	94,693,347,472	94,693,347,472	111,185,289,666	111,185,289,666
<i>Accounts payable to suppliers who are related parties</i>				
Danang Plastics Joint Stock Company	1,498,639,230	1,498,639,230	1,503,714,913	1,503,714,913
TPC Vina Plastic and Chemical Corporation Ltd.	9,328,696,560	9,328,696,560	-	-
Thai Polyethylene Co., Ltd	2,200,897,000	2,200,897,000	4,771,599,300	4,771,599,300
VINA CORRUGATED Packaging Co., Ltd.	-	-	43,406,340	43,406,340
Long Son Petrochemicals Company Ltd.	-	-	3,570,010,200	3,570,010,200
Nawa Intertech Co., Ltd	5,986,021,886	5,986,021,886	989,565,330	989,565,330
The Siam Cement Public Co., Ltd	404,290,023	404,290,023	212,510,816	212,510,816
Nawaplastic Industries Co., Ltd	2,288,796,000	2,288,796,000	-	-
Total	21,707,340,699	21,707,340,699	11,090,806,899	11,090,806,899

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

15. Advances from customers

	30/09/2026	01/01/2026
<i>Advances from customers - short-term</i>		
An Hoa Hop Co., Ltd.	13,513,657,120	66,986,839
Tan Phat Thanh Phong Construction-Manufacturing-Trading-Service Co., Ltd.	2,581,158,026	437,267,912
Hoan Tuan Thanh Production – Trading & Construction Co., Ltd.	80,578	1,792,881,299
Tuong Van Production and Trading Jsc.	914,472,237	35,512
Dai Hoang Duong Production, Trading and Service Co., Ltd.	4,162,211,962	1,869,736,772
VIDICAP Import-Export Jsc.	1,349,230,151	-
Khoa Nhu Trading and Service Co., Ltd.	6,837,427,028	-
Others	18,338,005,027	764,318,318
Total	47,696,242,129	4,931,226,652

16. Dividends and profits payables

	30/09/2026	01/01/2026
Dividends and profits payables	350,422,242	350,414,300
Total	350,422,242	350,414,300

NOTES TO THE CONSOLIDATED 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	30/09/2026
Value added tax	17,531,083,255	440,398,728,172	(87,161,212,275)	(315,372,355,582)	55,396,243,570
Corporate income tax	65,089,575,502	245,272,350,224	(226,013,524,262)	-	84,348,401,464
Personal income tax	3,433,812,099	26,141,230,320	(24,819,507,801)	(4,250,919,796)	504,614,822
Other taxes	-	7,847,258,645	(7,847,258,645)	-	-
Land rent fee	-	7,148,628,520	(1,345,377,560)	(2,228,936,700)	3,574,314,260
Total	86,054,470,856	726,808,195,881	(347,186,880,543)	(321,852,212,078)	143,823,574,116

b) Deductible value added tax

	01/01/2026	Incurred	Net-off	30/09/2026
Deductible value added tax	40,945,997,624	314,191,818,138	(315,372,355,582)	39,765,460,180

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

18. Accrued expenses

	30/09/2026		01/01/2026	
	Value	Amount within repayment capacity	Value	Amount within repayment capacity
Short-term				
Selling expenses for distribution network	71,031,407,796	71,031,407,796	82,296,504,901	82,296,504,901
Payment discounts	10,601,737,100	10,601,737,100	10,742,549,476	10,742,549,476
Interest expense	11,106,987	11,106,987	-	-
Remunerations for the BOD and Board of Supervision	4,539,750,003	4,539,750,003	-	-
Other expenses	26,398,527,272	26,398,527,272	5,153,978,339	5,153,978,339
Total	112,582,529,158	112,582,529,158	98,193,032,716	98,193,032,716

19. Other payables

	30/09/2026		01/01/2026	
	Value	Amount within repayment capacity	Value	Amount within repayment capacity
Short-term				
Surplus assets awaiting resolution	-	-	-	-
Trade union fee	447,474,886	447,474,886	365,699,160	365,699,160
Insurance fee	-	-	-	-
Short-term deposits received	703,030,450	703,030,450	1,173,030,450	1,173,030,450
Others	202,225,000	202,225,000	3,406,187,640	3,406,187,640
Total	1,352,730,336	1,352,730,336	4,944,917,250	4,944,917,250

NOTES TO THE CONSOLIDATED 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	1,157,256,738,050	44,983,552,000	679,256,237,885	2,701,698,690,635
- Net profit for the previous period					1,228,735,173,562	1,228,735,173,562
- 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	1,157,256,738,050	44,983,552,000	855,015,369,429	2,877,457,822,179
Balance at the beginning of this year	818,609,380,000	1,592,782,700	1,157,256,738,050	44,983,552,000	855,015,369,429	2,877,457,822,179
- Net profit for the period					990,482,818,787	990,482,818,787
- 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 the this year	818,609,380,000	1,592,782,700	1,157,256,738,050	44,983,552,000	1,148,859,111,654	3,171,301,564,404

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

20. Owners' equity

b) Details of owner's investment capital

	%	30/09/2026 VND	%	01/01/2026 VND
Nawaplastic Industries Co.,ltd	54.99%	450,159,110,000	54.99%	450,159,110,000
Other shareholders	45.01%	368,450,270,000	45.01%	368,450,270,000
Total	100%	818,609,380,000	100%	818,609,380,000

c) Equity transactions

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
- Owner's investment capital		
+ <i>Balance at the beginning of this year</i>	818,609,380,000	818,609,380,000
+ <i>Increased during the year</i>	-	-
+ <i>Decreased during the year</i>	-	-
+ <i>Balance at the beginning of this year</i>	818,609,380,000	818,609,380,000

d) Shares

	30/09/2026	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
+ <i>Ordinary shares</i>	81,860,938	81,860,938
+ <i>Preferred shares</i>	-	-
- Number of shares to be redeemed	-	-
+ <i>Ordinary shares</i>	-	-
+ <i>Preferred shares</i>	-	-
- Shares in circulation	81,860,938	81,860,938
+ <i>Ordinary shares</i>	81,860,938	81,860,938
+ <i>Preferred shares</i>	-	-

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

21. Off balance sheet items

a) Foreign currencies

	30/09/2026		01/01/2026	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	11,265	259,687,271	11,275	292,037,448
THB	-	-	-	-
Total		259,687,271		292,037,448

b) Bad debts written off

	Written off in year	30/09/2026	01/01/2026
Duc Thanh Plastic Trading Company Limited	2023	30,844,128,351	30,844,128,351
<i>Reason for writing off: Uncollectible</i>			
Other customers	2023	2,739,243,355	2,739,243,355
<i>Reason for writing off: Uncollectible</i>			

c) Capital expenditure commitments

	30/09/2026	01/01/2026
The capital expenditure commitments approved and contracted	141,378,540,357	58,704,614,989

NOTES TO THE CONSOLIDATED 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 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Sales of finished goods	4,162,579,362,642	4,145,388,409,910
Sales of supplies and merchandise goods	148,305,689,401	150,385,905,965
Transportation service	-	4,266,000
Total	4,310,885,052,043	4,295,778,581,875

2. Less revenue deductions

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Trade discounts	70,328,216,000	71,488,830,000
Sales returns	832,222,646	770,103,915
Discounts on sales	-	-
Total	71,160,438,646	72,258,933,915

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

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Net sales of finished goods	4,103,828,840,171	4,086,435,870,133
Net sales of supplies and merchandise goods	135,895,773,226	137,079,511,827
Net revenue from transportation service	-	4,266,000
Total	4,239,724,613,397	4,223,519,647,960

4. Cost of goods sold and services provided

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Finished goods sold	1,449,039,247,880	2,154,922,619,976
Supplies and merchandise goods sold	896,297,323,607	133,442,018,541
Total	2,345,336,571,487	2,288,364,638,517

5. Financial income

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Interest income from deposits at banks and loans	79,217,406,098	72,645,380,124
Dividend income	-	-
Foreign exchange gains	655,313,818	470,875,986
Unrealized arbitrage interest	-	14,822,473
Total	79,872,719,916	73,131,078,583

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

6. Financial expenses

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Interest expense	99,825,526	10,366,522
Realized exchange rate spread loss	165,380,833	1,418,371,306
Unrealized exchange rate spread losses	50,054,444	-
Payment discounts	133,455,434,367	156,145,826,291
Provision reimbursement on financial investments	-	-
Total	133,770,695,170	157,574,564,119

7. Selling expenses/ General and administration expenses

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
a) Selling expenses		
Staff costs	66,109,054,041	60,397,819,768
Material and packaging costs	19,565,425,853	16,165,038,722
Tools and supplies costs	-	40,999,836
Depreciation expense	972,293,971	673,177,261
Selling expenses of the distribution network	285,699,277,089	382,200,155,350
Outside service expenses	103,474,364,867	58,499,180,854
Other expenses	14,680,830,320	18,293,777,921
Total	490,501,246,141	536,270,149,712

b) General and administration expenses

Management staff costs	65,588,668,446	60,330,657,533
Management materials costs	5,051,992,980	4,178,137,742
Office supplies costs	932,821,053	207,527,097
Depreciation expense	2,354,909,937	1,783,890,362
Taxes, duties and fees	65,193,094	944,701,463
Allowance for doubtful debts/(reversal)	-	-
Outside service expenses	31,925,126,804	29,944,186,560
Other expenses	8,132,599,833	9,213,257,612
Total	114,051,312,147	106,602,358,369

8. Other income

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Liquidation and sale of fixed assets	470,154,265	43,852,521
Penalties collected	741,788,826	689,441,153
Selling scraps	2,424,067,035	1,439,488,708
Other	323,538,597	380,478,662
Total	3,959,548,723	2,553,261,044

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

9. Other expenses

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Liquidation and sale of fixed assets	2,947,991,234	-
Collection and penalties for tax law violations	-	521,722,494
Other	70,119,282	13,063,098
Total	3,018,110,516	534,785,592

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 consolidated statement of income

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Current tax expense		
Current year	245,272,350,224	241,165,956,042
Additional tax expense relating to taxable income of prior years	-	1,422,560,898
	<u>245,272,350,224</u>	<u>242,588,516,940</u>
Deferred tax expense/(benefit)		
Origination and reversal of temporary differences	2,103,439,091	805,542,212
	<u>247,375,789,315</u>	<u>243,394,059,152</u>

Reconciliation of effective tax rate

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Accounting profit before tax	1,237,858,608,102	1,210,786,009,780
Tax at the Company's tax rate	-	-
Non-deductible expenses	247,571,721,618	242,157,201,956
Tax exempt income	-	-
Change in unrecognised deferred tax assets	(195,932,303)	(185,703,702)
Additional tax expense relating to taxable income of prior years	-	1,422,560,898
	<u>247,375,789,315</u>	<u>243,394,059,152</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

11. Income tax expense - deferred

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Deferred CIT expenses arising from the refund of deferred income tax assets	7,304,899,152	9,176,157,476
Deferred CIT income arising from temporarily deductible differences	(5,201,460,061)	(8,370,615,264)
Total	2,103,439,091	805,542,212

12. Basic earnings per share

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Net profit after tax	990,482,818,787	967,391,950,628
Profit or loss allocated to shareholders owning ordinary shares	990,482,818,787	967,391,950,628
Average ordinary shares for the period	81,860,938	81,860,938
Basic earnings per share	12,100	11,818

13. Production and business costs by element

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Raw material costs	2,072,887,187,115	1,842,295,010,836
Labour costs and staff costs	391,919,033,364	368,759,839,502
Depreciation and amortisation	78,056,265,296	68,454,632,118
Outside services	239,601,328,789	190,768,895,887
Other expenses	305,013,767,862	402,057,639,738
Total	3,087,477,582,426	2,872,336,018,081

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

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 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
<i>The associates</i>		
Danang Plastics Joint Stock Company		
Sales of materials	-	-
Warehouse rental fee	1,080,000,000	1,080,000,000
Commission fee	11,807,944,741	10,971,924,564
Interest income from loan	810,000,000	810,000,000
	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
<i>Other related companies</i>		
TPC Vina Plastic and Chemical Corporation Ltd.		
Purchase of materials	486,136,939,000	269,220,095,000
Long Son Petrochemicals Company Ltd.		
Purchase of materials	5,781,146,668	17,543,513,242
Thai Polyethylen Co., Ltd.		
Purchase of materials	26,447,457,616	48,415,882,820
SCG Chemicals Public Company Limited		
Service	-	41,901,270
Nawaplastic Industries Co., Ltd		
Purchase of materials	2,098,820,664	133,591,944
Purchase of goods	452,906,167	-
Purchase of fixed assets	11,443,980,000	-
Sales of materials	-	32,277,500
VINA CORRUGATED Packaging Co., Ltd.		
Purchase of materials	677,107,609	630,038,720
Nawa Intertech Co., Ltd		
Purchase of machinery and equipment	17,809,653,606	1,755,948,000
Service	-	-
Starprint Viet Nam Joint Stock Company		
Purchase of materials	1,279,367,975	1,385,138,500
A. I. Technology Company Limited		
Service	6,310,824,400	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

Unit: VND

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
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 (formerly General Director)	560,332,988	4,381,018,491
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	10,365,470,142	7,333,218,759
Members of the Board of Supervision		
Salary, bonus and remuneration	3,735,937,863	2,979,745,221
3. Explanation of the increase/decrease in profit compared to the same period last year:		
Profit after CIT in the third quarter of 2025:		350,581,005,736
Profit after CIT in the third quarter of 2026:		319,337,654,140
Compare:		(31,243,351,596)
Percentage change increase (+), decrease (-):		-8.9%

Prepared by:



Pham Manh Tuan

Chief Accountant



Phung Huu Luan

General Director



Niwat Athiwattananont

Ho Chi Minh City, 15 October 2026