

Enterprise : BINH MINH PLASTICS JOINT STOCK COMPANY
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SEPARATE FINANCIAL STATEMENTS --- THIRD QUARTER 2026 ---

**CÔNG TY CỔ
PHẦN NHỰA
BÌNH MINH**

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Phường 09, Quận 6, TP Hồ Chí Minh", CN=
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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. Sirichai Boonsaksri	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 September 2026

Unit: VND

ASSETS	Code	Note	30/09/2026	01/01/2026
A . CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150 + 160)	100		2,695,115,068,572	2,368,945,554,598
I. Cash and cash equivalents	110	V.1	701,770,168,248	286,152,328,563
1. Cash	111		101,770,168,248	46,152,328,563
2. Cash equivalents	112		600,000,000,000	240,000,000,000
II. Short-term financial investments	120		1,181,759,605,021	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	1,181,759,605,021	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		244,916,705,468	74,566,964,661
1. Short-term receivables from customers	131	V.3	120,821,774,548	44,924,611,044
2. Prepayments to suppliers in short-term	132	V.4	122,357,262,443	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	1,737,668,477	42,499,231
6. Allowance for doubtful debts	136	V.6	-	-
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V.7	517,989,527,096	443,556,310,131
1. Inventories	141		522,287,233,290	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		48,679,062,739	47,047,473,291
1. Short-term allocation pending costs	161	V.12	4,177,982,519	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		-	-

SEPARATE BALANCE SHEET

as at 30 September 2026

Unit: VND

ASSETS	Code	Note	30/09/2026	01/01/2026
B. LONG-TERM ASSETS (200 = 210 + 220 + 230 + 240 + 250 + 260 + 270)	200		723,216,346,529	724,550,695,339
I. Long-term receivables	210		-	-
1. Long-term receivables from customers	211		-	-
II. Fixed assets	220		294,774,240,523	230,611,135,025
1. Tangible fixed assets	221	V.8	288,707,028,497	224,409,971,250
- Cost	222		2,060,988,978,112	1,932,147,342,444
- Accumulated depreciation	223		(1,772,281,949,615)	(1,707,737,371,194)
2. Finance lease fixed asset	224		-	-
- Cost	225		-	-
- Accumulated depreciation	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		-	-
IV. Investment real property	240		-	-
V. Long-term work in progress	250		3,359,812,767	45,112,439,548
1. Cost of long-term work in progress	251		-	-
2. Construction in progress	252	V.10	3,359,812,767	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		203,357,293,239	207,102,120,766
1. Long-term prepaid expenses	271	V.11	181,527,721,650	185,742,159,368
2. Deferred tax assets	272	V.12	5,890,781,864	7,982,334,199
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 = 200 + 100)	280		3,418,331,415,101	3,093,496,249,937

SEPARATE BALANCE SHEET

as at 30 September 2026

Unit: VND

RESOURCES	Code	Note	30/09/2026	01/01/2026
A. LIABILITIES (300 = 310 + 330)	300		535,870,717,277	456,934,223,228
I. Short-term liabilities	310		519,082,830,849	439,897,767,186
1. Short-term supplier payables	311	V.14	95,460,629,715	96,128,475,481
2. Advances from customers	312	V.15	48,937,554,132	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	130,513,892,038	83,168,547,888
5. Payables to employees	315		96,962,575,316	114,521,194,335
6. Accrued expenses	316	V.18	91,320,548,950	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	637,208,456	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		16,787,886,428	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		16,787,886,428	17,036,456,042
14. Scientific and technological development fund	344		-	-

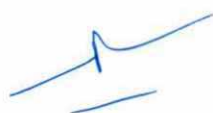
SEPARATE BALANCE SHEET

as at 30 September 2026

Unit: VND

RESOURCES	Code	Note	30/09/2026	01/01/2026
B. EQUITY	400	V.20	2,882,460,697,824	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		964,353,999,340	718,455,328,225
- Retained profits brought forward	420a		21,816,251,663	24,761,112,189
- Retained profit for the current year	420b		942,537,747,677	693,694,216,036
TOTAL RESOURCES (440 = 300 + 400)	440		3,418,331,415,101	3,093,496,249,937

Prepared by:



Pham Manh Tuan

Chief Accountant



Phung Huu Luan

General Director




Niwat Athiwattananont

Ho Chi Minh City, 15 October 2026

SEPARATE 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	1,413,611,794,936	1,481,676,501,365	4,076,542,521,968	4,040,800,079,820
2. Revenue deductions	02	VI.2	243,711,084	241,835,257	571,405,712	519,038,299
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	10	VI.3	1,413,368,083,852	1,481,434,666,108	4,075,971,116,256	4,040,281,041,521
4. Cost of goods sold and services provided	11	VI.4	846,650,999,904	776,897,017,806	2,263,497,388,923	2,176,886,298,970
5. Gross profit from sales of goods and provision of services (20 = 10 - 11)	20		566,717,083,948	704,537,648,302	1,812,473,727,333	1,863,394,742,551
6. Gain/Loss from the sale and disposal of investment property	21		-	-	-	-
7. Financial income	22	VI.5	23,074,475,454	24,015,444,421	69,654,411,325	114,504,424,042
8. Financial expenses	23	VI.6	41,910,061,169	79,132,626,586	131,344,948,617	154,983,840,230
<i>In which: Interest expense</i>	24		3,743,014	3,493,480	11,106,987	10,366,522
9. Selling expenses	25	VI.7	129,388,423,981	198,434,194,583	470,965,270,405	519,918,041,294
10. General and administration expenses	26	VI.7	33,760,686,339	32,978,412,403	102,288,779,955	93,735,306,311
11. Net operating profit (30 = 20 + 21 - 22 - 25 - 26)	30		384,732,387,913	418,007,859,151	1,177,529,139,681	1,209,261,978,758
12. Other income	31	VI.8	1,342,965,218	693,260,871	3,591,039,579	2,334,628,865
13. Other expenses	32	VI.9	2,947,991,240	521,762,531	2,947,994,663	533,815,212
14. Results of other activities (40 = 31-32)	40		(1,605,026,022)	171,498,340	643,044,916	1,800,813,653
15. Accounting profit before tax (50 = 30 + 40)	50		383,127,361,891	418,179,357,491	1,178,172,184,597	1,211,062,792,411
16. Income tax expense - current	51	VI.10	75,993,620,886	84,408,024,934	233,542,884,585	232,438,801,643
17. Income tax expense - deferred	52		631,851,493	650,407,462	2,091,552,335	1,196,317,736
18. Net profit after tax (60 = 50 - 51 - 52)	60		306,501,889,512	333,120,925,095	942,537,747,677	977,427,673,032

Prepared by:



Pham Manh Tuan

Chief Accountant



Phung Huu Luan



General Director



Niwat Athiwattananont

Ho Chi Minh City, 15 October 2026

SEPARATE STATEMENT OF CASH FLOWS
THIRD 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	1,178,172,184,597	1,211,062,792,411
2. Adjustments for			
- Depreciation of fixed assets and investment real estate	02	75,256,502,235	64,000,718,421
- 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	(69,402,950,795)	(114,058,768,600)
- Interest expense	06	11,106,987	10,366,522
- Other adjustments	07	-	-
3. Operating profit before changes in working capital	08	1,184,086,897,468	1,161,000,286,281
- Change in receivables and other assets	09	(171,675,886,703)	(17,619,666,295)
- Change in inventories	10	(76,994,379,491)	59,518,817,389
- Change in payables and other liabilities (excluding interest payable, corporate income tax payable)	11	66,458,120,673	224,892,326,334
- Change in prepaid expenses	12	3,908,994,166	8,036,024,849
- Increase and decrease in business securities	13	-	-
- Interest paid	14	-	-
- Corporate income tax paid	15	(220,877,110,968)	(129,015,299,718)
- Other proceeds for operating activities	16	-	-
- Other payments for operating activities	17	(12,530,204,496)	(9,571,677,518)
Net cash flows from operating activities	20	772,376,430,649	1,297,240,811,322
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Payments for additions to fixed assets and other long-term assets	21	(97,666,980,952)	(50,624,824,085)
2. Proceeds from liquidation and sale of fixed assets and other long-term assets	22	246,759,265	388,889
3. Payments for granting loans, purchase of debt instruments of other entities	23	(1,405,645,958,907)	(1,050,000,000,000)
4. Receipts from loans and term deposits at banks, net	24	1,740,000,000,000	500,000,000,000
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	90,665,023,368	112,947,225,972
Net cash flows from investing activities	30	327,598,842,774	(487,677,209,224)

SEPARATE STATEMENT OF CASH FLOWS (Continue)
THIRD 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)
<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	415,617,839,685	297,932,739,598
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	701,770,168,248	790,112,577,807

Prepared by:

Chief Accountant

General Director



Pham Manh Tuan



Phung Huu Luan



Niwat Athiwattananont

Ho Chi Minh City, 15 October 2026

NOTES TO THE SEPARATE 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/QĐ-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 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. 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

o 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.

o 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.

o 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.

o 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:

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

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...)

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

	30/09/2026	01/01/2026
Cash on hand	342,351,552	372,714,543
Cash in banks	101,427,816,696	45,779,614,020
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i>	63,427,021,928	20,854,285,115
<i>Joint Stock Commercial Bank for Foreign Trade of Vietnam</i>	4,461,420,330	6,266,149,316
<i>Joint Stock Commercial Bank for Investment and Development of Vietnam</i>	4,856,724,885	4,288,293,345
<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>	4,357,883,009	156,781,856
Cash equivalents	600,000,000,000	240,000,000,000
<i>Term deposits at banks with terms to maturity of not exceeding three months</i>	600,000,000,000	240,000,000,000
Total	701,770,168,248	286,152,328,563

2. Investments

	30/09/2026		01/01/2026	
	Cost	Amortised cost	Cost	Amortised cost
a) Held-to-maturity investments	1,175,645,958,907	1,181,759,605,021	1,490,000,000,000	1,517,622,477,952
Short-term	1,175,645,958,907	1,181,759,605,021	1,490,000,000,000	1,517,622,477,952
- <i>Term deposits</i>	1,155,645,958,907	1,155,645,958,907	1,490,000,000,000	1,490,000,000,000
- <i>Interest receivables from term deposits at banks and loans receivable</i>	-	6,113,646,114	-	27,622,477,952
- <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	-	-
Long-term	-	-	20,000,000,000	20,000,000,000
- <i>Term deposits</i>	-	-	-	-
- <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 SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

b) Equity investments in other entities

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
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 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	-
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

	<u>30/09/2026</u>	<u>01/01/2026</u>
<i>Accounts receivable from customers - short-term</i>		
Hoan Tuan Thanh Production – Trading & Construction Co.,	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	-	94,024,471
Total	<u>120,821,774,548</u>	<u>44,924,611,044</u>

4. Prepayments to suppliers

	<u>30/09/2026</u>	<u>01/01/2026</u>
<i>Prepayments to suppliers - short-term</i>		
Eplas Company Limited	32,786,083,375	9,134,828,761
Quoc Anh Co., Ltd	22,281,425,076	-
Bong Sen Plastic Chemical Technology Co., Ltd	2,341,513,123	2,341,513,123
Phi Doan Precision Co., Ltd	18,798,648,000	1,537,404,000
Vietnam travel and marketing transports Jsc - Vietravel	7,672,234,812	-
Other supplies	38,477,358,057	16,586,108,502
Total	<u>122,357,262,443</u>	<u>29,599,854,386</u>

5. Other short-term receivables

	<u>30/09/2026</u>	<u>01/01/2026</u>
Advances to employees	1,180,000,000	-
Other receivables	557,668,477	42,499,231
Total	<u>1,737,668,477</u>	<u>42,499,231</u>

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

7. Inventories

	30/09/2026		01/01/2026	
	Cost	Allowance	Cost	Allowance
Goods in transit	12,060,944,000	-	32,371,222,810	-
Raw materials	138,409,452,417	-	120,133,919,825	-
Tools and supplies	3,783,407,211	-	3,502,396,453	-
Work in progress	54,744,333,345	-	51,573,200,479	-
Finished goods	285,962,804,336	(2,294,342,352)	227,026,332,006	(2,294,342,352)
Merchandise inventories	27,326,291,981	(2,003,363,842)	13,246,944,752	(2,003,363,842)
Total	522,287,233,290	(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	6,774,884,157	129,031,719,139	2,921,040,000	261,702,604	138,989,345,900
- Purchases	1,513,734,387	61,172,947,872	2,921,040,000	261,702,604	65,869,424,863
- Transfer from construction in progress	5,261,149,770	67,858,771,267	-	-	73,119,921,037
- Reclassification	-	-	-	-	-
Decrease in period	-	10,059,410,232	-	88,300,000	10,147,710,232
- Liquidation, sale and transfer	-	10,059,410,232	-	88,300,000	10,147,710,232
- Reclassification	-	-	-	-	-
Closing balance	480,819,877,361	1,542,346,457,662	26,558,497,266	11,264,145,823	2,060,988,978,112
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	2,307,786,887	68,159,997,275	1,045,494,743	231,018,514	71,744,297,419
- Depreciation in period	2,307,786,887	68,159,997,275	1,045,494,743	231,018,514	71,744,297,419
- Reclassification	-	-	-	-	-
Decrease in period	-	7,111,418,998	-	88,300,000	7,199,718,998
- Liquidation, sale and transfer	-	7,111,418,998	-	88,300,000	7,199,718,998
- Reclassification	-	-	-	-	-
Closing balance	466,042,145,921	1,274,413,253,667	21,084,764,244	10,741,785,783	1,772,281,949,615
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	14,777,731,440	267,933,203,995	5,473,733,022	522,360,040	288,707,028,497

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

1,507,078,309,313

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	-	430,261,833	430,261,833
- Purchases	-	430,261,833	430,261,833
- Transfer from construction in progress	-	-	-
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 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 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Opening balance	45,112,439,548	19,554,238,355
Increase in period	32,666,453,800	9,511,482,833
Transfers to tangible fixed assets	(73,119,921,037)	(14,743,845,622)
Transfers to intangible fixed assets	-	-
Other decrease in period	(1,299,159,544)	(1,655,419,551)
Closing balance	3,359,812,767	12,666,456,015
	30/09/2026	01/01/2026
Major construction in progress were as follows:		
Machinery and equipment	1,314,757,317	43,469,839,098
Basic construction	2,045,055,450	1,642,600,450
Total	3,359,812,767	45,112,439,548

11. Prepaid expenses

a) Short-term prepaid expenses

	30/09/2026	01/01/2026
Tools and equipment	-	-
Other short-term prepaid expenses	4,177,982,519	3,872,538,967
Total	4,177,982,519	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
Opening balance	184,861,026,163	-	881,133,205	185,742,159,368
Additions	-	-	740,785,000	740,785,000
Amortisation for the period	(4,035,705,399)	-	(919,517,319)	(4,955,222,718)
Closing balance	180,825,320,764	-	702,400,886	181,527,721,650

12. Deferred tax assets

	30/09/2026	01/01/2026
Deferred income tax assets related to the temporary difference deducted	5,890,781,864	7,982,334,199
Deferred tax assets	5,890,781,864	7,982,334,199

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	-	-	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
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

	30/09/2026		01/01/2026	
	Value	Amount within repayment capacity	Value	Amount within repayment capacity
<i>Accounts payable to suppliers - short-term</i>				
North Binh Minh Plastics Limited Company	18,819,346,025	18,819,346,025	7,767,733,760	7,767,733,760
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	10,610,496,000	10,610,496,000	9,726,197,760	9,726,197,760
Other suppliers	22,626,876,336	22,626,876,336	52,004,752,733	52,004,752,733
Total	95,460,629,715	95,460,629,715	96,128,475,481	96,128,475,481
<i>Accounts payable to suppliers who are related parties</i>				
North Binh Minh Plastics Limited Company	18,819,346,025	18,819,346,025	7,767,733,760	7,767,733,760
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	-	-	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	-	-	989,565,330	989,565,330
The Siam Cement Public Co., Ltd	-	-	207,823,417	207,823,417
Total	29,646,681,815	29,646,681,815	18,853,853,260	18,853,853,260

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

15. Advances from customers

	30/09/2026	01/01/2026
North Binh Minh Plastics Limited Company	2,019,765,130	859,236,310
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	254,781,522
Others	17,559,551,900	432,682,208
Total	48,937,554,132	5,713,608,374

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 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	30/09/2026
Value added tax	17,108,537,999	414,736,679,129	(85,004,209,692)	(295,895,050,544)	50,945,956,892
Corporate income tax	63,327,847,269	233,542,884,585	(220,877,110,968)	-	75,993,620,886
Personal income tax	2,732,162,620	24,501,192,079	(24,175,888,331)	(3,057,466,368)	-
Other taxes	-	5,360,442,550	(5,360,442,550)	-	-
Land rent fee	-	7,148,628,520	(1,345,377,560)	(2,228,936,700)	3,574,314,260
Total	83,168,547,888	685,289,826,863	(336,763,029,101)	(301,181,453,612)	130,513,892,038

b) Deductible value added tax

	01/01/2026	Incurred	Net-off	30/09/2026
Deductible value added tax	40,945,997,624	294,714,513,100	(295,895,050,544)	39,765,460,180

NOTES TO THE SEPARATE 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	50,772,637,796	50,772,637,796	69,278,633,901	69,278,633,901
Payment discounts	9,848,526,892	9,848,526,892	10,331,894,036	10,331,894,036
Interest expense	11,106,987	11,106,987	-	-
Remunerations for the Board of Directors and Board of Supervision	4,539,750,003	4,539,750,003	-	-
Other expenses	26,148,527,272	26,148,527,272	4,948,120,861	4,948,120,861
Total	91,320,548,950	91,320,548,950	84,558,648,798	84,558,648,798

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	313,928,006	313,928,006	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	250,000	250,000	2,170,000	2,170,000
Total	637,208,456	637,208,456	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					942,537,747,677	942,537,747,677
- 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	964,353,999,340	2,882,460,697,824

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

20. Owners' equity

b) Details of owner's investment capital

	30/09/2026	%	01/01/2026	%
	VND		VND	
Nawaplastic Industries Co.,ltd	450,159,110,000	54.99%	450,159,110,000	54.99%
Other shareholders	368,450,270,000	45.01%	368,450,270,000	45.01%
Total	818,609,380,000	100.0%	818,609,380,000	100.00%

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		
+ 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

	30/09/2026	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>	-	-
- 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 SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

21. Off balance sheet items

a) Foreign currencies

	30/09/2026		01/01/2026	
	<u>Original currency</u>	<u>VND equivalent</u>	<u>Original currency</u>	<u>VND equivalent</u>
USD	11,151	256,843,747	11,161	289,071,711
THB	-	-	-	-
Total		<u>256,843,747</u>		<u>289,071,711</u>

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
Reason for writing off: Uncollectible			

c) Capital expenditure commitments

	30/09/2026	01/01/2026
The capital expenditure commitments approved and contracted	130,808,097,432	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 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Sales of finished goods	3,971,888,062,368	3,951,027,080,696
Sales of supplies and merchandise goods	104,654,459,600	89,768,733,124
Transportation service	-	4,266,000
Total	4,076,542,521,968	4,040,800,079,820

2. Less revenue deductions

	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
Trade discounts	-	-
Sales returns	571,405,712	519,038,299
<i>Sales returns - finished goods</i>	539,816,752	505,584,859
<i>Sales returns - supplies and merchandise goods</i>	31,588,960	13,453,440
Discounts on sales	-	-
Total	571,405,712	519,038,299

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	3,971,348,245,616	3,950,521,495,837
Net sales of supplies and merchandise goods	104,622,870,640	89,755,279,684
Net revenue from transportation service	-	4,266,000
Total	4,075,971,116,256	4,040,281,041,521

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	1,397,186,114,050	2,089,136,193,737
Supplies and merchandise goods sold	866,311,274,873	87,750,105,233
Total	2,263,497,388,923	2,176,886,298,970

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	69,156,191,530	64,058,379,711
Dividend income	-	50,000,000,000
Foreign exchange gains	498,219,795	431,221,858
Unrealized arbitrage interest	-	14,822,473
Total	69,654,411,325	114,504,424,042

NOTES TO THE SEPARATE 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	11,106,987	10,366,522
Realized exchange rate spread loss	124,692,684	931,277,024
Unrealized exchange rate spread losses	50,054,444	-
Payment discounts	131,159,094,502	154,042,196,684
Provision reimbursement on financial investments	-	-
Total	131,344,948,617	154,983,840,230

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	58,068,516,693	52,470,975,210
Material and packaging costs	17,616,271,952	13,449,087,387
Tools and supplies costs	-	40,999,836
Depreciation expense	405,986,859	194,507,551
Selling expenses of the distribution network	287,059,305,102	385,363,735,036
Outside service expenses	97,376,926,950	54,389,012,495
Other expenses	10,438,262,849	14,009,723,779
Total	470,965,270,405	519,918,041,294

b) General and administration expenses

Management staff costs	59,860,460,739	54,651,400,234
Management materials costs	3,930,547,670	2,677,826,769
Office supplies costs	932,821,053	207,527,097
Depreciation expense	1,907,033,967	1,338,288,644
Taxes, duties and fees	65,193,094	944,701,463
Allowance for doubtful debts/(reversal)	-	-
Outside service expenses	29,019,659,039	26,443,763,872
Other expenses	6,573,064,393	7,471,798,232
Total	102,288,779,955	93,735,306,311

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	246,759,265	388,889
Penalties collected	741,788,826	689,441,153
Selling scraps	2,354,813,517	1,264,567,417
Other	247,677,971	380,231,406
Total	3,591,039,579	2,334,628,865

NOTES TO THE SEPARATE 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	3,429	12,092,718
Total	2,947,994,663	533,815,212

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 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
<i>Current tax expense</i>		
Current year	233,542,884,585	231,016,240,745
Additional tax expense relating to taxable income of prior years	-	1,422,560,898
	233,542,884,585	232,438,801,643
<i>Deferred tax expense/(benefit)</i>		
Origination and reversal of temporary differences	2,091,552,335	1,196,317,736
	235,634,436,920	233,635,119,379

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	1,178,172,184,597	1,211,062,792,411
Tax at the Company's tax rate	235,634,436,920	242,212,558,481
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	-	1,422,560,898
	235,634,436,920	233,635,119,379

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

Unit: VND

11. 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	1,974,508,274,491	1,723,388,290,009
Labour costs and staff costs	375,116,706,939	351,965,305,459
Depreciation and amortisation	72,308,511,001	64,000,718,421
Outside services	231,701,855,047	181,341,094,665
Other expenses	312,292,428,641	414,866,321,809
Total	2,965,927,776,119	2,735,561,730,363

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 subsidiary</i>		
North Binh Minh Plastics Limited Company		
Purchase of materials, merchandises and finished good:	107,088,617,680	94,290,260,044
Purchase returns	-	1,651,000,000
Selling expenses for distribution network	1,360,028,013	3,163,579,686
Payment discounts	1,291,184,135	1,659,257,393
Sales of finished goods and merchandises	39,851,362,206	47,305,740,129
	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		
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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

	<i>Unit: VND</i>	
	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	462,326,539,000	269,220,095,000
Long Son Petrochemicals Company Ltd.		
Purchase of materials	3,250,035,556	17,191,149,609
Thai Polyethylen Co., Ltd.		
Purchase of materials	19,983,244,116	35,175,958,020
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	677,107,609	630,038,720
Nawa Intertech Co., Ltd		
Purchase of machinery and equipment	11,823,631,720	-
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	-
	Accumulation from 01/01/2026 to 30/09/2026	Accumulation from 01/01/2025 to 30/09/2025
<i>Salary, bonus and remuneration for the Board of Directors and Board of Supervision</i>		
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	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



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 third quarter of 2025:	333,120,925,095
Profit after CIT in the third quarter of 2026:	306,501,889,512
Compare:	(26,619,035,583)
Percentage change increase (+), decrease (-):	-8.0%

Prepared by:



Pham Manh Tuan

Chief Accountant



Phung Huu Luan



General Director



Niwat Athiwattananont

Ho Chi Minh City, 15 October 2026

