

INFORMATION DISCLOSURE ON THE ELECTRONIC PORTAL OF THE STATE
SECURITIES COMMISSIONCông
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To: State Securities Commission
Hanoi Stock Exchange
Shareholders of Vietnam Plastic Corporation

Company name: VIETNAM PLASTIC CORPORATION

Head office: 300B Nguyen Tat Thanh Street, Xom Chieu Ward, Ho Chi Minh City

Phone: 028 – 39453301 – 39453302

Fax: 028 – 39453298

Person in charge of information disclosure/authorized person: Trinh Thi Mai Huong

Address: 26/72/14 Street No. 7, Quarter 33, Hanh Thong Ward, Ho Chi Minh City.

Phone (mobile, office, home): 0901367123

Fax: 028 - 39453298

**Type of Information
Disclosure:**

☐ 24h ☐ 72h ☐ At request ☐ Irregular ☒ Periodic

(mark X on the type of Disclosure)

Content of disclosed information:

1. The Parent Company's and Consolidated Financial Statements for the Third Quarter of 2026 of Vietnam Plastic Corporation.
2. Official Dispatch No.476/CV-NVN-TCKT dated October 26, 2026 on the explanation of the variance in business results for the third quarter of 2026 compared with the third quarter of 2025 in the Parent Company's Separate and Consolidated Financial Statements.

This information has been disclosed on the company's website on **27/10/2026** as the following link www.vinaplast.com.vn/quanhedong/baocaotaichinh.

We hereby certify that the disclosed information is true and take full legal responsibility for the content disclosed.

Date: October 27, 2026

Person in charge of information disclosure

(signature, full name)


Trinh Thi Mai Huong

Note: This is an English translation prepared for reference purpose only. Should there be any inconsistency between the translation and the original Vietnamese text, the latter shall prevail.

VIETNAM PLASTIC CORPORATIONNo. 477/CBTT

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - HappinessHo Chi Minh City, October 26, 2026**PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS****To: Hanoi Stock Exchange**

In compliance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance, guiding the disclosure of information on the stock market, Vietnam Plastic Corporation discloses the financial statements (FS) for the third quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: **VIETNAM PLASTIC CORPORATION**

- Stock code: **VNP**
- Address: 300B Nguyen Tat Thanh street – Xom Chieu Ward- Ho Chi Minh City
- Contact phone number/Tel: 028.39453301 Fax: 028.39453298
- Email: vinaplast@vinaplast.com.vn Website: www.vinaplast.com.vn

**2. Content of Information disclosure:**- Financial statements for the 3rd quarter of 2026:☐ Separate financial statements (For listed companies has no subsidiaries or parent companies with affiliated accounting units);☒ Consolidated financial statements (For listed companies with subsidiaries);☒ Combined financial statements (For listed companies with affiliated accounting units with independent accounting systems).

- Cases requiring explanation of reasons:

+ The audit organization issues an opinion other than a full acceptance for the financial statements (for the annual audited FS of the year):

☐ Yes☐ No

Explanation document if marked "Yes":

☐ Yes☐ No

+ The after-tax profit in the reporting period shows a difference of 5% or more before and after the audit, or changes from profit to loss, or vice versa (for the audited financial statements of the year...):

☐ Yes

☐ No

Explanation document if marked "Yes":

☐ Yes

☐ No

+ The after-tax profit in the income statement for the reporting period changes by 10% or more compared to the report for the same period of the previous year:

☒ Yes

☐ No

Explanation document if marked "Yes":

☒ Yes

☐ No

+ The after-tax profit in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa:

☒ Yes

☐ No

Explanation document if marked "Yes":

☒ Yes

☐ No

This information was published on the company's website on 27/10/2026 as in the link <http://vinaplast.com.vn/chuyen-muc/quan-he-co-dong/bao-cao-tai-chinh>.



Attachments:

- Financial statements for the third quarter of 2026
- Explanation document No. 476/CV-NVN-TCKT

On behalf of the organization
Legal representative/ Person authorized to
disclose information
(Signature, full name, position, company seal) SM



Hoang Minh Son

Note: This is an English translation prepared for reference purpose only. Should there be any inconsistency between the translation and the original Vietnamese text, the latter shall prevail.

VIETNAM PLASTIC CORPORATION

No.: 476...../CV-NVN-TCKT

Subject: Explanation of Variances in Business results

for the Third Quarter of 2026 Compared with the Third Quarter of 2025

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Ho Chi Minh City, October..26., 2026

To: State Securities Commission

Hanoi Stock Exchange

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance, providing guidance on information disclosure on the securities market.

Vietnam Plastic Corporation would like to explain the business results for the third quarter of 2026 compared to the third quarter of 2025 as follows:

1. Profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared with the corresponding period of the previous year:

+ For the Company's separate financial statements:

- Profit after corporate income tax for the third quarter of 2026: **Loss of VND 909,432,506**
- Profit after corporate income tax for the third quarter of 2025: **VND 725,820,693**

The main reason for the decrease in profit was the increase in other expenses in the third quarter of 2026 compared with the corresponding period of the previous year. The Company recognized expenses arising from the tax finalization inspection for the period from 2020 to 2024. In addition, the decrease in revenue from sales of goods and rendering of services adversely affected business results, resulting in the Company's profit after corporate income tax turning from a profit into a loss compared with the corresponding period of the previous year.

+ For the consolidated financial statements:

- Profit after corporate income tax for the third quarter of 2026: **VND 12,003,643,526**
- Profit after corporate income tax for the third quarter of 2025: **VND 8,219,174,532**

The main reasons for the increase in profit compared with the corresponding period of the previous year were higher financial income and an increase in the share of profit from joint ventures and associates. These factors contributed to the increase in the Company's consolidated profit after corporate income tax in the third quarter of 2026.

2. Profit after corporate income tax for the reporting period is a loss, changing from a profit in the corresponding period of the previous year to a loss in the current period, or vice versa:

+ For the Company's separate financial statements:



- Profit after corporate income tax for the third quarter of 2026: **Loss of VND 909,432,506**
- Profit after corporate income tax for the third quarter of 2025: **VND 725,820,693**

The loss recorded in the third quarter of 2026 was mainly attributable to the increase in other expenses compared with the corresponding period of the previous year. The Company recognized expenses incurred in connection with the tax finalization inspection for the period from 2020 to 2024. In addition, the decrease in revenue from sales of goods and rendering of services adversely affected business results, resulting in the Company's profit after corporate income tax turning from a profit into a loss.

Vietnam Plastic Corporation prepares this explanation letter for the State Securities Commission and the Hanoi Stock Exchange for information.

Sincerely,

Recipients:

- As above
- Filed at: Finance & Accounting Department, Office



GENERAL DIRECTOR

HOÀNG MINH SƠN



Note: *This is an English translation prepared for reference purpose only. Should there be any inconsistency between the translation and the original Vietnamese text, the latter shall prevail.*

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ASSET	Codes	Notes	30/09/2026	01/01/2026
A - CURRENT ASSETS	100		136,993,081,200	127,138,886,648
I. Cash and cash exchangeable	110	V.01	13,968,108,806	15,376,830,419
1. Cash	111		8,468,108,806	4,376,830,419
2. Cash exchangeable	112		5,500,000,000	11,000,000,000
II. Short-term financial investments	120		93,136,310,958	77,685,316,438
3. Held-to-Maturity investments	123	V.02	93,387,786,708	77,936,792,188
4. Provision for short-term held-to-maturity investments	124		(251,475,750)	(251,475,750)
III. Short-term receivables	130		18,736,976,573	11,218,092,734
1. Short-term trade receivables	131	V.03	60,129,190,490	60,160,702,490
2. Short-term advances to suppliers	132		1,089,316,012	942,416,012
3. Short-term Internal Receivables	133		-	-
6. Other short-term receivables	135	V.04	20,469,517,656	13,066,021,817
7. Provision for short-term doubtful debts	136		(62,951,047,585)	(62,951,047,585)
8. Deficits in assets awaiting solution	137		-	-
IV. Inventories	140	V.07	4,676,803,726	14,089,485,751
1. Inventories	141		5,962,051,349	22,735,936,017
2. Provision for devaluation of inventories	142		(1,285,247,623)	(8,646,450,266)
V. Other current assets	160		6,474,881,137	8,769,161,306
1. Short-term prepaid expenses	161	V.13	86,329,453	118,061,518
2. Value added tax deductibles	162	V.17	6,287,142,865	8,549,690,969
3. Taxes and amounts receivable from the State budget	163	V.17	101,408,819	101,408,819
4. Other short-term assets	165		-	-
B. NON-CURRENT ASSETS	200		185,763,014,811	173,906,140,371
I. Long-term receivables	210		13,680,000,000	16,830,000,000
6. Other long-term receivables	215	V.04	21,030,000,000	21,030,000,000
7. Provision for long-term doubtful debts	216		(7,350,000,000)	(4,200,000,000)
II. Fixed assets	220		1,388,841,105	3,567,243,580
1. Tangible fixed assets	221	V.09	1,388,841,105	3,567,243,580
- Cost	222		120,894,950,547	128,219,106,370
- Accumulated depreciation	223		(119,506,109,442)	(124,651,862,790)
3. Intangible fixed assets	227	V.11	0	0
- Cost	228		3,057,090,120	3,057,090,120
- Accumulated depreciation	229		(3,057,090,120)	(3,057,090,120)
III. Investment property	230			
- Cost	231			
- Accumulated depreciation	232			
IV. Long-term unfinished assets	240		-	-
2. Cost of construction in progress	242	V.08	-	-
V. Long-term financial investments	260	V.02	164,040,121,038	146,665,346,009
2. Investments in joint ventures and associates	262		164,040,121,038	146,665,346,009
3. Investments in Other Companies	263		-	-
VI. Other non-current assets	270		6,654,052,668	6,843,550,782
1. Long-term prepaid expenses	271	V.13	6,654,052,668	6,843,550,782
2. Deferred tax assets	272		-	-
TOTAL ASSETS	280		322,756,096,011	301,045,027,019



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INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(Continued)

RESOURCES	Codes	Notes	30/09/2026	01/01/2026
A. LIABILITIES	300		25,599,832,250	26,710,921,100
I. Current liabilities	310		25,099,832,250	26,010,921,100
1. Short-term trade payables	311	V.16	1,698,420,885	1,897,270,204
2. Short-term advances from customers	312		1,018,204,000	-
3. Dividends and profits payable	313		1,535,287,313	1,247,210,513
4. Taxes and amounts payable to the State budget	314	V.17	10,252,180,973	10,145,435,512
5. Payables to employees	315		358,983,998	1,245,378,572
6. Short-term accrued expenses	316	V.19	2,429,493,828	1,599,050,981
7. Short-term Intercompany Payables	317		-	-
8. Other short-term payables	320	V.20	1,729,111,921	1,437,966,475
9. Short-term loans and obligations under finance leases	321	V.15	4,411,038,166	7,505,958,449
10. Bonus and welfare funds	323		1,667,111,166	932,650,394
II. Non-current liabilities	330		500,000,000	700,000,000
7. Other long-term payables	338		500,000,000	700,000,000
8. Long- term loans and finance lease liabilities	339	V.15	-	-
B. EQUITY	400		297,156,263,761	274,334,105,919
I. Owner's equity	410	V.25	297,156,263,761	274,334,105,919
1. Owner's contributed capital	411		194,289,130,000	194,289,130,000
- Ordinary shares carrying voting rights	411a		194,289,130,000	194,289,130,000
- Preferred stock: capital	411b		-	-
2. Equity Surplus	412			
3. Other contributed capital	413			
4. Treasury stock	415			
5. Differences upon asset revaluation	416			
6. Foreign exchange differences	417			
7. Investment and development fund	418		8,006,228,221	199,031,463
8. Other equity fund	419			
9. Retained earnings	420		94,910,633,351	79,883,561,044
- Retained earnings accumulated to the prior year end	420a		55,562,773,114	62,036,701,923
- Retained earnings of the current year	420b		39,347,860,237	17,846,859,121
10. Construction investment fund	421			
11. Non-controlling interest	429		(49,727,811)	(37,616,588)
II. Other sources and funds	430		0	0
TOTAL RESOURCES	440		322,756,096,011	301,045,027,019

Friday, 23 October 2026

Preparer
(Signature, full name)


HOÀNG THỊ PHƯƠNG LAN

Person in charge of accounting
(Signature, full name)


Lê Thị Sâm

General director
(Signature, full name, seal)




HOÀNG MINH SƠN

CONSOLIDATED INCOME STATEMENT

3rd quarter 2026

Unit: VND

ITEMS	Codes	Notes	3rd quarter		Accumulated from the beginning of the year to the end of this quarter	
			2026	2025	2026	2025
1. Revenue from goods sold and services rendered	01	VI.1	12,933,031,415	15,488,478,470	61,617,348,487	41,038,410,325
2. Deductions	02	VI.2	-	-	-	-
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	10		12,933,031,415	15,488,478,470	61,617,348,487	41,038,410,325
4. Cost of goods sold and services rendered	11	VI.3	12,275,052,772	14,948,430,060	56,199,902,209	40,819,614,141
5. Gross profit from goods sold and services rendered (20=10-11)	20		657,978,643	540,048,410	5,417,446,278	218,796,184
6. Gain/(Loss) on disposal of investment property	21	VI.4	-	-	-	-
7. Financial income	22	VI.4	1,952,005,643	981,262,040	4,832,619,908	3,883,845,973
8. Financial expenses	23	VI.5	110,030,946	154,973,620	520,214,099	1,540,760,388
- In which: interest expense	24		104,540,345	154,973,620	513,105,668	813,133,665
9. Shares of profit or loss in joint ventures, associates	25		12,910,815,458	8,161,939,925	41,327,776,798	26,016,272,445
10. Selling expenses	26	VI.8	265,631,629	292,315,396	1,228,082,352	1,140,486,070
11. General and administration expenses	27	VI.8	2,098,210,970	1,085,024,163	9,444,106,510	4,488,253,871
12. Operating profit [30=20+21+22-(23+26+27)]	30		13,046,926,199	8,150,937,196	40,385,440,023	22,949,414,273
13. Other income	31	VI.6	391,206,095	221,043,774	565,393,213	221,043,774
14. Other expenses	32	VI.7	1,434,488,768	152,806,438	1,615,084,222	700,080,314
15. Profit from other activities (40=31-32)	40		(1,043,282,673)	68,237,336	(1,049,691,009)	(479,036,540)
16. Accounting profit before tax (50=30+40)	50		12,003,643,526	8,219,174,532	39,335,749,014	22,470,377,733
17. Current corporate income tax expense	51	VI.10	-	-	-	-
18. Deferred corporate tax (income)/expense	52		-	-	-	-
19. Net profit after corporate income tax (60=50-51-52)	60		12,003,643,526	8,219,174,532	39,335,749,014	22,470,377,733
In which:						-
19.1. Profit after tax of the Parent Company	61		12,003,632,318	8,222,411,881	39,347,860,237	22,481,493,835
19.2. Profit after tax of non-controlling shareholders	62		11,208	(3,237,349)	(12,111,223)	(11,116,102)
20. Basic earnings per share	70		618	423	2,025	1,157

Friday, October 23, 2026

Preparer
(Signature, full name)

HOÀNG THỊ PHƯƠNG LAN

Person in charge of accounting
(Signature, full name)

Lê Thị Sâm

General director
(Signature, full name, seal)



HOÀNG MINH SƠN

CONSOLIDATED CASH FLOW STATEMENT

(Full from)
(Indirect method)
3rd quarter 2026

Unit: VND

Items	Codes	Notes	Accumulated from the beginning of the year to the end of this quarter	
			2026	2025
I. Cash flows from operating activities				
1. Profit before tax	01		39,335,749,014	10,789,223,238
2. Adjustments for:				
- Depreciation and amortisation of fixed assets	02		639,606,636	989,576,897
- Provisions	03		(4,211,202,643)	(2,832,107,366)
- Foreign exchange loss arising from translating foreign currency items	04		7,109,946	11,898,145
- Gain, loss from investing activities	05		(46,551,600,585)	(17,066,912,415)
- Interest expense	06		(513,105,668)	813,133,665
3. Operating profit before movements in working capital	08		(11,293,443,300)	(7,295,187,836)
- Increase, decrease in receivables	09		2,178,851,283	(5,804,874,890)
- Increase, decrease in inventories	10		16,773,884,668	16,213,151,868
- Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		1,474,399,529	(6,044,334,349)
- Increase/decrease in prepaid expenses	12		221,230,179	61,503,397
- Borrowing costs paid	13		-	(966,414,206)
- Corporate income tax paid	15		-	(18,733,561)
- Other cash outflows	17		(236,000,000)	(606,384,000)
Net cash generated by/(used in) operating activities	20		9,118,922,359	(4,461,273,577)
II. Cash flows from investing activities				
2. Proceeds from disposals of fixed assets and other long- term assets	22		1,930,000,000	0
3. Cash outflow for lending, buying debt instruments of other entities	23		(96,550,000,000)	(71,064,818,645)
4. Cash recovered from lending, selling debt instruments of other entities	24		83,000,000,000	136,248,016,113
5. Interest earned, dividends and profits received	27		19,449,439,857	8,148,974,145
Net cash generated by /(used in) investing activities	30		7,829,439,857	73,332,171,613
III. Cash flows from financing activities				
1. Receipts from borrowings	33		0	0
2. Repayment of borrowings	34		(3,094,920,283)	(38,866,271,488)
3. Dividends and profits paid	36		(15,255,053,600)	(38,096,984,000)
Net cash generated by /(used in) financing activities	40		(18,349,973,883)	(76,963,255,488)
Net increase/(decrease) in cash (50 = 20 + 30 + 40)	50		(1,401,611,667)	(8,092,357,452)
Cash and cash equivalents at the beginning of the year	60		15,376,830,419	10,630,222,751
Effects of changes in foreign exchange rates	61		(7,109,946)	(11,898,145)
Cash and cash equivalents at the end of the year (70 = 50 + 60 + 61)	70		13,968,108,806	2,525,967,154

Friday, October 23, 2026

Preparer
(Signature, full name)

Person in charge of accounting
(Signature, full name)

General director
(Signature, full name, seal)


HOÀNG THỊ PHƯƠNG LAN


Lê Thị Sâm




HOÀNG MINH SƠN

VIETNAM PLASTIC CORPORATION

300B Nguyen Tat Thanh, Ward Xom Chieu, HCMC

Tax code: 0300381966

Form B 09a - DN/HN

(Issued in accordance with Circular No. 43/2026/TT-BTC

dated April 20th 2026 of the Ministry of Finance)

NOTE TO THE SEPARATE FINANCIAL STATEMENTS*3rd quarter 2026***1. GENERAL INFORMATION****Structure of ownership**

Vietnam Plastic Corporation (hereinafter referred to as "the Company") was equitized from the State-owned Company - Vietnam Plastic Company under Decision No. 2575/QĐ-BCN dated 26 July 2007 of the Ministry of Industry (now the Ministry of Industry and Trade) and Decision No. 4824/QĐ-BTC dated 04 September 2008 of the Ministry of Industry and Trade. The Company operates under the first Business Registration Certificate No. 0300381966 dated 23 September 2008. During its operation, the Company has been granted the 6th amended Business Registration Certificate dated 29 September 2022 issued by the Department of Planning and Investment of Ho Chi Minh City.

Operating industries and principal activities

The Company's operating industries are:

Manufacturing of plastic products;

- Agency, brokerage, and auction; Event organization and trade promotion;
- Unclassified financial service support activities;
- Other uncategorized specialized wholesale;
- Printing, advertising ;
- Trading in real estate and land use rights under ownership, use, or lease;
- Production of other products from wood, production of products from bamboo, rattan, straw, thatch and plaiting materials;
- Uncategorized production of paper and cardboard products;
- Retail of goods in specialized stores;
- Recycling of scrap, research and experimental development of natural sciences and engineering;
- Lease of machinery, equipment and other tangible goods;
- Manufacture of other electrical equipment;
- Road freight transport, other road passenger transport, loading and unloading of goods;
- Warehousing and storage of goods;
- Other transport-related support service activities;
- Wholesale of agricultural and forestry raw materials (except wood, bamboo) and live animals;
- Wholesale and retail of food in specialized stores;
- Processing and preservation of seafood and aquatic products (not operating at the headquarter);
- Production of animal feed, poultry and aquatic products (not operating at headquarter).

The Company's principal activity is trading in plastic products.

Normal production and business cycle

The Company's normal production and business cycle is carried out for a period of 12 months or less.

Company's structure

Company name	Place of registration and operation	Proportion of ownership (%)	Proportion of voting rights held (%)	Principal activities
Subsidiaries				
Viet Phuoc Plastic Joint Stock Company	Lot K-3-CN, My Phuoc 2 Industrial Zone, My Phuoc Ward, Ben Cat Town, Binh Duong Province	99,52	99,52	Manufacturing of plastic products
Truong An Plastic Trading And Service One Member Company Limited	No. 18C Pham Dinh Ho, Pham Dinh Ho Ward, Hai Ba Trung District, Hanoi	100	100	Commercial business
Viet Nam Plastic Trading and Service Company Limited	300B Nguyen Tat Thanh Street, Ward 13, District 4, Ho Chi Minh City	100	100	Commercial business
Number One Plastic Trading and Service One Member Company Limited	300B Nguyen Tat Thanh Street, Ward 13, District 4, Ho Chi Minh City	100	100	Commercial business
Joint ventures, associates				
Van Don Plastics Joint Stock Company	320 Ben Van Don, Ward 2, District 4, Ho Chi Minh City	20,69	20,69	Manufacturing of plastic products
Viet-Thai Plastchem Co., Ltd	Quarter 1B, An Phu Ward, Thuan An City, Binh Duong Province	27,51	27,51	Production of PVC granules
TPC VINA Plastic and Chemical Corporation Limited	Go Dau Industrial Zone, Phuoc Thai Commune, Long Thanh District, Dong Nai Province	15	15	Production of plastic and synthetic rubber in primary form. Details: PVC plastic.



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Affiliated units which have no legal person status and dependent accounting are as follows:

Name	Address
Branch of Vietnam Plastic Corporation - Number One Plastic Trading and Service Enterprise	403 Nguyen Thai Binh Street, Ward 12, Tan Binh District, Ho Chi Minh City

2. FINANCIAL YEAR, APPLIED ACCOUNTING STANDARDS AND REGIME

Financial year

The Company's financial year begins on 01 January and ends on 31 December.

Applied accounting regime

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43") amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 providing guidance on the methods of preparation and presentation of consolidated financial statements. Circular 43 is effective for the preparation and presentation of consolidated financial statements for financial years beginning on or after 01 January 2026. The Company has applied Circular 43 in the preparation and presentation of the interim consolidated financial statements.

Declaration of compliance with accounting standard and accounting regime

The Company ensures to comply with the requirements of Vietnamese Accounting Standards, accounting regime for enterprises in accordance with Circular No. 99/2014/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC in preparation of the consolidated financial statements.

The accompanying consolidated financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting convention

The accompanying consolidated financial statements, expressed in Vietnamese Dong (VND), are prepared on an accrual basis, under the historical cost convention (except for information relating to cash flows), and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to the preparation and presentation of consolidated financial statements.

Estimates

The preparation of consolidated financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to the preparation and presentation of the consolidated financial statements requires the General Director to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the consolidated balance sheet date and the reported amounts of revenues and expenses during the financial year. Although these accounting estimates are based on the General Director's best knowledge, actual results may differ from those estimates.

Evaluation and recognition at fair value

The Law on Accounting came into effect from 01 January 2017, which included regulations on evaluation and recognition at fair value. However, there is no specific instruction for this matter; therefore, the General Director has considered and applied as follows:

a) Regarding the financial investments without the quoted market prices, the Company has not determined the fair value of the investments to disclose in the consolidated financial statements because Circular No. 210/2009/TT-BTC, Vietnamese Accounting Standards, accounting regime for enterprises do not have specific guidance on determining the fair value of financial investments due to the absence of the quoted market prices.

b) Monetary items denominated in foreign currencies shall be evaluated based on the actual exchange rates;

c) For assets and liabilities (except items a and b as mentioned above), the Company does not have any basis to determine the reliable value; therefore, the Company records at historical cost.

Basis of consolidation

The consolidated financial statements incorporate the separate financial statements of the Company and those of enterprises controlled by the Company up to 31 December each year. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the consolidated income statement from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company.

Intragroup transactions and balances are eliminated in full on consolidation.

Non-controlling interests in the consolidated subsidiaries' net assets is identified as a separate item from the parent company's equity. Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination (see below) and the non-controlling interests' share of changes in equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Business combinations

On acquisition, the assets and liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition. Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognised as goodwill. Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to profit and loss in the period of acquisition.

The non-controlling interests are initially measured at the non-controlling shareholders' proportion of the net fair value of the assets, liabilities and contingent liabilities recognised.

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

The results and assets and liabilities of associates are incorporated in these consolidated financial statements using the equity method of accounting. Interests in associates are carried in the balance sheet at cost as adjusted by post-acquisition changes in the Company's share of the net assets of the associate. Losses of an associate in excess of the Company's interest in that associate (which includes any long-term interests that, in substance, form part of the Company's net investment in the associate) are not recognised.

Where a group entity transacts with an associate of the Company, unrealised profits and losses are eliminated to the extent of the Company's interest in the relevant associate.

Interests in joint ventures

A joint venture is a contractual arrangement whereby the Company and other parties undertake an economic activity that is subject to joint control, i.e., the strategic financial and operating policy decisions relating to the activities require the unanimous consent of the parties sharing control.

Where a group entity undertakes its activities under joint venture arrangements directly, the Company's share of jointly controlled assets and any liabilities incurred jointly with other ventures are recognised in the financial statements of the relevant entity and classified according to their nature. Liabilities and expenses incurred directly in respect of interests in jointly controlled assets are accounted for on an accrual basis. Income from the sale or use of the Company's share of the output of jointly controlled assets, and its share of joint venture expenses, are recognised when it is probable that the economic benefits associated with the transactions will flow to/from the Company and their amount can be measured reliably.

Financial instruments

Initial recognition

Financial assets: At the date of initial recognition, financial assets are recognised at cost plus transaction costs that are directly attributable to the acquisition of the financial assets. Financial assets of the Company comprise cash, cash equivalents, trade and other receivables, deposits, and financial investments.

Financial liabilities: At the date of initial recognition financial liabilities are recognised at cost plus transaction costs that are directly attributable to the issue of the financial liabilities. Financial liabilities of the Company comprise trade and other payables, accrued expenses, and borrowings.

Subsequent measurement after initial recognition

Currently, there is no regulation on revaluation of financial instruments after initial recognition.

Segment reporting

A segment is a distinguishable component of the Company that is engaged in the provision of relevant products or services (business segment), or in the provision of products or services in a particular economic environment (geographical segment). This segment is subject to risks and rewards that are different from those of other segments.

The Company's revenue and profit are mainly generated from trading of plastic products. At the same time, all activities take place in one geographical area, the Southern region; therefore, the Company does not prepare segment reports by business sector and geographical area.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and deposits with terms not exceeding 3 months, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits, loans held to maturity to earn periodic interest and other held-to-maturity investments.

Held-to-maturity investments are recognised on a trade date basis and are initially measured at acquisition price plus directly attributable transaction costs. Post-acquisition interest income from held-to-maturity investments is recognised in the separate income statement on accrual basis. Pre-acquisition interest is deducted from the cost of such investments at the acquisition date.

Held-to-maturity investments are measured at cost less provision for doubtful debts.

Provision for doubtful debts relating to held-to-maturity investments is made in accordance with prevailing accounting regulations.

Investments in subsidiaries, joint ventures, associates

Investment in subsidiaries

A subsidiary is an entity over which the Company has control. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Interests in joint ventures

A joint venture is a contractual arrangement whereby the Company and other parties undertake an economic activity that is subject to joint control, i.e., the strategic financial and operating policy decisions relating to the activities require the unanimous consent of the parties sharing control.

Loan receivables

Loan receivables are measured at cost less provision for doubtful debts. Provision for doubtful debts relating to loan receivables is made in accordance with prevailing accounting regulations.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Inventories

Inventories are stated at the lower of cost and net realisable value.

Cost of inventories comprises:

- Raw materials and merchandise: Cost of purchases and other directly attributable expenses
- Finished products: Direct materials, direct labour costs, and those overheads, if any, that have been incurred in bringing the inventories to their present location and

Cost is calculated using the specific identification method and recognised under the perpetual method. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary provision for inventory obsolescence follows current prevailing regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the balance sheet date.

Prepayments

Prepayments are expenses which have already been paid but relate to results of operations of multiple accounting periods, including:

Tools and supplies: Tools and supplies which have been used are allocated into expenses using the straight-line method no more than 03 years.

Land rent includes:

- Land rent represents the prepaid land rental amount under the land sublease contract dated 27 June 2006 with Investment and Industrial Development Joint Stock Corporation, and are allocated into the consolidated income statement using the straight-line method over the rental period.
- Prepaid land rent for Lot K-3-CN, My Phuoc 2 Industrial Zone, My Phuoc Ward, Binh Duong Province of the Subsidiary - Viet Phuoc Plastic Joint Stock Company. The

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working conditions and locations for their intended use. The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	Estimated useful lives (Years)
Buildings and structures	08 - 38
Machinery and equipment	03 - 12
Motor vehicles and conveyances	06
Management equipment	03 - 06
Others	02 - 05

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between profit from sales or disposals of assets and their residual values and is recognised in the consolidated income statement.

Intangible fixed assets and amortisation

Land use rights

Intangible fixed assets represent the term land use rights that are amortised using the straight-line method within 25 years.

Computer software

Cost of computer software is all expenses that the Company has spent up to the time of putting the software into use. Computer software is amortised using the straight-line method over the estimated useful lives.

Payables and accrued expenses

Payables are amounts that may be paid to suppliers or other entities and are stated at carrying amount.

Payables and accrued expenses are recognized for future amounts payable related to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amount payable.

The classification of payables into trade payables, accrued expenses, and other payables are made on the following principles:

- Trade payables reflect payables arising from purchases of goods, services, assets and sellers are independent units to the company/enterprise, including accounts payable upon importation through consignee.
- Accrued expenses reflect amounts payable for goods or services received from the seller or provided to the buyer but not be paid due to lack of invoices or incomplete accounting records and documents, payments to employees for leave and prepaid production and business expenses.
- Other payables reflect non-trade payables and does not relate to the purchase, sale or supply of goods or services.

Equity

Owner's contributed capital: Owner's contributed capital is recognized based on the actual contributed capital of the shareholders.

Profit distribution

Profit after tax is distributed to shareholders in accordance with the Charter of Company and regulations of the law which has been approved by the General Meeting of Shareholders. Profit distribution to shareholders is referenced to the non-monetary items included in retained earnings that may affect cash flows and the ability to pay dividends such as gains from revaluation of assets contributed capital, interest from revaluation of monetary items, financial instruments and other non-monetary items. Dividends are recognized as liabilities when having the approval of the General Meeting of Shareholders.

Revenue recognition

Revenue is recognised when it is probable that the economic benefits will flow to the Company which can be reliably measured. Revenue is measured at the fair value of amounts received or to be received after deducting trade discounts, sales rebates and sales returns. The following specific recognition conditions must also be met when revenue is recognized:

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- (a) The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) The Company retains neither continuing managerial involvement to the degree usually associated with; ownership nor effective control over the goods sold;
- (c) The amount of revenue can be measured reliably;
- (d) It is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- (a) The amount of revenue can be measured reliably;
- (b) It is probable that the economic benefits associated with the transaction will flow to the Company;
- (c) The percentage of completion of the transaction at the balance sheet date can be measured reliably; and
- (d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income is accrued on an accrual basis, by reference to the principal outstanding and at the applicable interest rate.

Dividend income from investments is recognised when the Company's right to receive payment has been established.

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the balance sheet date are retranslated at the exchange rates on the same date. Exchange differences arising from the translation of these accounts are recognised in the income statement. Unrealised exchange gains as at the balance sheet date are not treated as part of distributable profit to shareholders.

Borrowing costs

Borrowing costs are recognised in the consolidated income statement in the year when incurred.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible. Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the consolidated financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

Related parties

Parties are considered to be related when one party has ability to control another or has significant influence in making decisions related to financial and operational policies. Parties are also considered as related parties when they bear the same control and significant influence.

When considering the relationship of related parties, it is more focused on the nature of the relationship than the legal form.

The Company's consolidated financial statements are prepared and disclosed together with the Company's consolidated financial statements; therefore, the Company does not present transactions with related parties in the consolidated financial statements.

The Company's list of related parties includes:

Related parties	Relationship
State Capital Investment Corporation	Major shareholder
Van Don Plastics Joint Stock Company	Associate
Viet-Thai Plastchem Co., Ltd	Joint venture
TPC VINA Plastic and Chemical Corporation Limited	Joint venture
Members of Board of Management, Executive Board, and those who have close relationships with these members	Key personnel and members with close relationships

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in the production or provision of relevant products or services. This segment is subject to risks and rewards that are different from those of other segments.

A geographical segment is a distinguishable component of the Company that is engaged in the production or provision of relevant products or services in a particular economic environment. This segment is subject to risks and rewards that are different from those of other business segments in other economic environments.

Segment information is prepared and presented in accordance with the accounting policies applicable to the preparation and presentation of the Company's consolidated financial statements.

4. CASH AND CASH EQUIVALENTS

- Cash on hand
- Demand deposits
- + VIB bank
- + Vietinbank
- + BIDV bank
- + Other bank
- Cash equivalents
- + MBV bank (3-month term deposit)
- + OCB bank (3-month term deposit)
- + SHB bank (1-month term deposit)

Total

30/09/2026	01/01/2026
VND	VND
5,360,409	493,632,497
8,462,748,397	3,883,197,922
115,370,340	115,470,715
6,673,529,549	2,905,516,228
323,830,131	753,762,060
1,350,018,377	108,448,919
5,500,000,000	11,000,000,000
-	6,000,000,000
-	5,000,000,000
5,500,000,000	-
13,968,108,806	15,376,830,419

5. HELD-TO-MATURITY INVESTMENTS

a. Held to maturity investments

Indicator	30/09/2026			01/01/2026		
	Cost	Provision	Recoverable amount	Cost	Provision	Recoverable amount
- Term deposit	93,136,310,958	0	93,136,310,958	77,685,316,438	0	77,685,316,438
- MBV Bank deposit (6-month term)	29,811,161,644	-	29,811,161,644	33,500,000,000	-	33,500,000,000
- HDB Bank deposit (6-month term)	0	-	-	14,000,000,000	-	14,000,000,000
- ABB Bank deposit (6-month term)	63,320,854,794	-	63,320,854,794	-	-	-
- TPB Bank deposit (6-month term)	0	-	-	30,000,000,000	-	30,000,000,000

- Other	4,294,521	-	4,294,521	185,316,438	-	185,316,438
+ Loan receivables from others	251,475,750	(251,475,750)	-	251,475,750	(251,475,750)	-
+ Mr Nguyen Quoc Nhut	251,475,750	(251,475,750)	-	251,475,750	(251,475,750)	-
Total	93,387,786,708	(251,475,750)	93,136,310,958	77,936,792,188	(251,475,750)	77,685,316,438

d. Investing capital in other units

Indicator	30/09/2026			01/01/2026		
	Proportion of ownership and voting right held	Carrying amount	Value of investment under equity method	Proportion of ownership and voting right held	Carrying amount	Value of investment under equity method
	VND	VND	VND	VND	VND	VND
Investments in joint ventures and associates		121,946,480,594	164,040,121,038		121,946,480,594	146,665,346,009
Van Don Plastics Joint Stock Company	20.69%	16,961,554,628	-	20.69%	16,961,554,628	-
Viet-Thai Plastchem Co., Ltd (vi)	27.51%	15,279,075,966	29,217,694,871	27.51%	15,279,075,966	30,505,049,199
TPC VINA Plastic and Chemical Corporation Limited	15.00%	89,705,850,000	134,822,426,167	15.00%	89,705,850,000	116,160,296,810
Total		121,946,480,594	164,040,121,038		121,946,480,594	146,665,346,009

6. SHORT-TERM TRADE RECEIVABLES

Indicator	30/06/2026		01/01/2026	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
a) Short-term trade receivables	12,771,991,421	(12,771,991,421)	12,803,503,421	(12,771,991,421)
- Hop Phat Industrial Company Limited	2,669,970,418	(2,669,970,418)	2,669,970,418	(2,669,970,418)
- Others	10,102,021,003	(10,102,021,003)	10,133,533,003	(10,102,021,003)
b) Trade receivables from related parties	47,357,199,069	(47,357,199,069)	47,357,199,069	(47,357,199,069)
- Van Don Plastics Joint Stock Company	47,357,199,069	(47,357,199,069)	47,357,199,069	(47,357,199,069)
Cộng	60,129,190,490	(60,129,190,490)	60,160,702,490	(60,129,190,490)

7. OTHER RECEIVABLES

Indicator	30/09/2026		01/01/2026	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
a) Other short-term receivables	20,469,517,656	(1,956,533,750)	13,066,021,817	(1,956,533,750)
Dividends and profits received, including:	18,730,900,268	(499,932,000)	11,295,713,250	(499,932,000)
Van Don Plastics Joint Stock Company	499,932,000	(499,932,000)	499,932,000	(499,932,000)
TPC VINA Plastic and Chemical Corporation Limited	-	-	10,795,781,250	-
Viet-Thai Plastchem Co., Ltd	18,230,968,268	-	-	-
Deposits and collateral	15,900,000	-	138,900,000	-
Advances	-	-	-	-
Others	1,722,717,388	(1,456,601,750)	1,631,408,567	(1,456,601,750)
b) Other long-term receivables	21,030,000,000	(7,350,000,000)	21,030,000,000	(4,200,000,000)
Thang Long Plastic Joint Stock Company (i)	21,000,000,000	(7,350,000,000)	21,000,000,000	(4,200,000,000)
Deposits and collateral	30,000,000	-	30,000,000	-

(i) This represent the investment capital contribution of VND 21 billion (through debt offsetting) to the "Headquarters, office, product showroom, garage and housing for sale to officers and employees" project of Thang Long Plastic Joint Stock Company, located at No. 360 Giai Phong Street, Hai Ba Trung District, Hanoi. The project has been approved for investment and construction; however, due to financial difficulties, Thang Long Plastic Joint Stock Company signed a principal contract to transfer all of the project's capital contribution to Dong Thinh Phat Joint Stock Company to continue implementing the project. However, due to changes in some project procedures, by the time of preparing the separate financial statements, the project has not yet completed the transfer.

8. BAD DEBTS

	30/09/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
a) Trade receivables	60,129,190,490	-	(60,129,190,490)	60,129,190,490	-	(60,129,190,490)
Van Don Plastics Joint Stock Company - Related party	47,357,199,069	-	(47,357,199,069)	47,357,199,069	-	(47,357,199,069)
Thang Long Plastic Joint Stock Company	-	-	-	-	-	-
Others	12,771,991,421	-	(12,771,991,421)	12,771,991,421	-	(12,771,991,421)
b) Other receivables	1,956,533,750	-	(1,956,533,750)	1,956,533,750	-	(1,956,533,750)

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Van Don Plastics Joint Stock
Company - Related

party	499,932,000	-	(499,932,000)	499,932,000	-	(499,932,000)
Others	1,456,601,750	-	(1,456,601,750)	1,456,601,750	-	(1,456,601,750)
c) Short-term loan receivables	251,475,750	-	(251,475,750)	251,475,750	-	(251,475,750)
Mr. Nguyen Quoc Nhut	251,475,750	-	(251,475,750)	251,475,750	-	(251,475,750)
d) Other long-term receivables	21,000,000,000	13,650,000,000	(7,350,000,000)	21,000,000,000	16,800,000,000	(4,200,000,000)
Thang Long Plastic Joint Stock Company	21,000,000,000	13,650,000,000	(7,350,000,000)	21,000,000,000	16,800,000,000	(4,200,000,000)
e) Advances to suppliers	865,323,345	-	(865,323,345)	865,323,345	-	(865,323,345)
Others	865,323,345	-	(865,323,345)	865,323,345	-	(865,323,345)
Total	84,202,523,335	13,650,000,000	(70,552,523,335)	84,202,523,335	16,800,000,000	(67,402,523,335)

9. INVENTORIES

	30/09/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Goods in transit:	-	0	-	-
Raw materials	930,634,183	(925,349,146)	1,429,631,358	(1,315,078,466)
Tools and supplies	90,000	0	90,000	-
Finished products	5,443,530	-	4,955,625,494	(2,289,991,567)
Merchandise	5,025,883,636	(359,898,477)	16,350,589,165	(5,041,380,233)
Total	5,962,051,349	(1,285,247,623)	22,735,936,017	(8,646,450,266)

10. PREPAID EXPENSES

	30/09/2026	01/01/2026
a) Short-term	86,329,453	118,061,518
Tools and supplies	56,329,453	-
Others	30,000,000	118,061,518
b) Long-term	6,654,052,668	6,843,550,782
Prepaid land rent	6,654,052,668	6,843,550,782
Others	-	-
Total	6,740,382,121	6,961,612,300

11. TAXES AND AMOUNTS RECEIVABLE FROM/PAYABLE TO THE STATE BUDGET

	01/01/2026	Payable/ Receivable during the year	Paid/ Received during the year	30/09/2026
a) Receivables				
Corporate income tax	101,058,736	-	-	101,058,736
Personal income tax	-	-	-	-
Other taxes	350,083	-	-	350,083
Land rent	-	-	-	-
Total	101,408,819	-	-	101,408,819
b) Payables				
Value-added tax	48,385,867	302,448,988	100,732,273	250,102,582
Value-added tax on imported goods	-	-	-	-
Income Tax	-	-	-	-
Land rent	-	-	-	-
Personal income tax	110,887,439	496,432,257	591,403,511	15,916,185
Fees, charges, and other payables	9,986,162,206	-	-	9,986,162,206
Total	10,145,435,512	798,881,245	692,135,784	10,252,180,973

12. INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles and conveyances	Management equipment	Others	Total
Cost						0
Opening balance	11,890,185,014	112,761,590,933	2,202,034,637	1,148,678,059	216,617,727	128,219,106,370
- Decrease in the year	-	-	-	571,970,455	37,440,000	609,410,455
- Disposals and sales	-	6,714,745,368.00	-	-	-	6,714,745,368
- Decrease other	-	-	-	571,970,455.00	37,440,000.00	609,410,455
Closing balance	11,890,185,014	106,046,845,565	2,202,034,637	576,707,604	179,177,727	120,894,950,547
Accumulated depreciation						0
Opening balance	10,141,518,333	110,943,014,034	2,202,034,637	1,148,678,059	216,617,727	124,651,862,790
Increase in the year	359,825,580	279,781,056	-	-	-	639,606,636
- Charges for the year	359,825,580	279,781,056	-	-	-	639,606,636
- Liquidated for the year	-	-	-	-	-	-
- Decrease in the year	-	5,175,949,529	-	571,970,455	37,440,000	5,785,359,984
- Disposals and sales	-	5,175,949,529	-	-	-	5,175,949,529
- Decrease other	-	-	-	571,970,455	37,440,000	609,410,455
Closing balance	10,501,343,913	106,046,845,561	2,202,034,637	576,707,604	179,177,727	119,506,109,442

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Net book value						0
Opening balance	1,748,666,685	1,818,576,895	-	-	-	3,567,243,580
Closing balance	1,388,841,101	4	-	-	-	1,388,841,105

13. INCREASE, DECREASE IN INTANGIBLE FIXED ASSETS

	Land use right	Publishing rights	Copyrights, patents	Computer software	Others	Total
Cost						
Opening balance	2,646,960,000	-	-	410,130,120	-	3,057,090,120
Closing balance	2,646,960,000	-	-	410,130,120	-	3,057,090,120
Accumulated depreciation						
Opening balance	2,646,960,000	-	-	410,130,120	-	3,057,090,120
Closing balance	2,646,960,000	-	-	410,130,120	-	3,057,090,120
Net book value						
Opening balance	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-

14. SHORT-TERM TRADE PAYABLES

	30/09/2026		01/01/2026	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
	VND	VND	VND	VND
Trade payables to others	1,698,420,885	1,698,420,885	1,897,270,204	1,897,270,204
Total	1,698,420,885	1,698,420,885	1,897,270,204	1,897,270,204

15- DIVIDENDS AND PROFITS PAYABLE

	30/09/2026	01/01/2026
- Dividends payable	1,535,287,313	1,247,210,513
Total	1,535,287,313	1,247,210,513

16. SHORT-TERM ACCRUED EXPENSES

	30/09/2026	01/01/2026
- Interest expenses	2,044,003,519	1,599,050,981
- Others	385,490,309	-
Total	2,429,493,828	1,599,050,981

17 . OTHER PAYABLES

	30/09/2026	01/01/2026
a) Other short-term payables	1,729,111,921	1,437,966,475
Trade union fee, insurances	80,476,932	37,565,816
Deposits and collateral	187,000,000	20,000,000
Deficits in assets awaiting solution	217,661,244	179,599,724
Others	1,243,973,745	1,200,800,935
b) Other long-term payables	500,000,000	700,000,000
Deposits and collateral	500,000,000	700,000,000
Total	2,229,111,921	2,137,966,475

18. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	30/09/2026		During the year		01/01/2026	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Bac Binh Duong Branch	4,011,038,166	4,011,038,166	-	3,094,920,283	7,105,958,449	7,105,958,449
Mr. Nguyen Hoang Huy	400,000,000	400,000,000	-	-	400,000,000	400,000,000
Total	4,411,038,166	4,411,038,166	-	3,094,920,283	7,505,958,449	7,505,958,449

19 . OWNER'S EQUITY

	Owner's contributed capital	Investment and development fund	Retained earnings	Non-controlling interest	Total
Opening balance of prior year	194,289,130,000	199,031,463	101,768,027,923	(16,157,623)	296,240,031,763
- Profit for the year			17,846,859,121	(21,458,965)	17,825,400,156
- Dividend distribution for the year 2024			(38,857,826,000)		(38,857,826,000)
- Appropriation of bonus and welfare fund			(873,500,000)		(873,500,000)
Closing balance of prior year	194,289,130,000	199,031,463	79,883,561,044	(37,616,588)	274,334,105,919
- Profit for the year			39,347,860,237	(12,111,223)	39,335,749,014
- Distribution of dividends for 2025			(15,543,130,400)		(15,543,130,400)
- Decrease in the bonus and welfare fund for 2024			79,539,228		79,539,228
- Appropriation to the bonus and welfare fund for 2025			(1,050,000,000)		(1,050,000,000)
- Appropriation to the Development and Investment Fund		7,807,196,758	(7,807,196,758)		-

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			-		-
Closing balance of current year	194,289,130,000	8,006,228,221	94,910,633,351	(49,727,811)	297,156,263,761

According to the Resolution No. 19/26/NQ-NVN-AGM of the Annual General Meeting of Shareholders dated 22 April 2026, the profit distribution plan for the financial year 2025 was approved as follows:

- Appropriation to the bonus and welfare fund	1,050,000,000 VND
- Reduction in the appropriation to the bonus and welfare fund for 2024:	79,539,228 VND
- Appropriation to the Development and Investment Fund	7,807,196,758 VND
- Cash dividends:	15,543,130,400 VND

Charter capital

	30/09/2026			01/01/2026		
	Shares	VND	Rate	Shares	VND	Rate
State Capital Investment Corporation	12,794,342	127,943,420,000	65.9%	12,794,342	127,943,420,000	65.9%
Other shareholders	6,634,571	66,345,710,000	34.1%	6,634,571	66,345,710,000	34.1%
Total	19,428,913	194,289,130,000	100%	19,428,913	194,289,130,000	100%

Shares

	30/09/2026	01/01/2026
Number of shares registered to issue	19,428,913	19,428,913
- Ordinary shares	19,428,913	19,428,913
Number of issued shares	19,428,913	19,428,913
- Ordinary shares	19,428,913	19,428,913
Number of outstanding shares	19,428,913	19,428,913
- Ordinary shares	19,428,913	19,428,913

Ordinary shares have a par value of VND 10,000/share.

20. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	3rd quarter 2026	3rd quarter 2025
- Revenue from goods sold	11,753,664,355	14,842,241,883
- Revenue from finished products sold	722,300,000	334,466,851
- Revenue from services rendered	457,067,060	309,646,651
- Others	-	2,123,085
Total	12,933,031,415	15,488,478,470

21. COST OF GOODS SOLD AND SERVICES RENDERED

	3rd quarter 2026	3rd quarter 2025
- Cost of goods sold	11,587,101,857	15,771,556,605
- Cost of finished products sold	2,886,720,517	864,947,345
- Cost of services rendered	18,885,242	11,384,436
- Provision/(Reversal of provision) for devaluation of inventories	(2,217,654,844)	(1,699,458,326)
Total	12,275,052,772	14,948,430,060

22. PRODUCTION COST BY NATURE

	3rd quarter 2026	3rd quarter 2025
- Raw materials	-	21,043,249
- Labors	1,277,049,246	1,181,967,017
- Depreciation and amortisation	167,560,752	47,105,800
- Out-sourced services	623,714,983	886,749,633
- Others	295,517,618	218,395,656
Total	2,363,842,599	2,355,261,355

23. FINANCIAL INCOME

	3rd quarter 2026	3rd quarter 2025
- Deposit interest	1,952,005,643	917,885,573
- Foreign exchange gain	-	63,376,467
Total	1,952,005,643	981,262,040

24. FINANCIAL EXPENSES

	3rd quarter 2026	3rd quarter 2025
- Interest expenses	104,540,345	154,973,620
- Foreign exchange loss	5,490,601	-
Total	110,030,946	154,973,620

25. SELLING EXPENSES, GENERAL AND ADMINISTRATION EXPENSES

	3rd quarter 2026	3rd quarter 2025
a) Selling expenses incurred during the year	-	-
- Employees	177,025,629	131,793,868
- Depreciation and amortisation	-	-
- Out-sourced services	88,606,000	159,905,000
- Others	-	616,528
Total	265,631,629	292,315,396

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b) General and administration incurred during the year

- Employees	1,100,023,617	1,090,190,510
- Depreciation and amortisation	167,560,752	47,105,800
- Provision/ (Reversal of provision)	-	(748,987,766)
- Out-sourced services	535,108,983	290,706,467
- Others	295,517,618	406,009,152
Total	2,098,210,970	1,085,024,163

26 - OTHER INCOME

- Others	391,206,095	221,043,774
Total	391,206,095	221,043,774

27 - OTHER EXPENSES

- Others	1,434,488,768	152,806,438
Total	1,434,488,768	152,806,438

28. CURRENT CORPORATE INCOME TAX EXPENSE

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

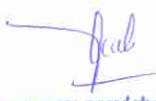
The Company determines corporate income tax on the basis of assessment of accounting profit that is not significantly different from profit for corporate income tax purposes. The ultimate determination depends on the results of the tax authorities' examinations.

29 - OTHER INFORMATION

As at of the date this report was prepared, we had not obtained complete information and the financial statements of Van Don Plastics Joint Stock Company as of September 30, 2026, despite having issued an official request for the company to provide them. Therefore, we would like to draw readers' attention to the fact that the consolidated financial statements do not include the data of Van Don Plastics Joint Stock Company.

Friday, October 23, 2026

Preparer
(Signature, full name)


HOÀNG THỊ PHƯƠNG LAN

Person in charge of accounting
(Signature, full name)


Lê Thị Sâm

General director
(Signature, full name, seal)



HOÀNG MINH SƠN

