

INFORMATION DISCLOSURE ON THE ELECTRONIC PORTAL OF THE STATE
SECURITIES COMMISSION

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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-cai-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)



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

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Subject: Explanation of Variances in Business results

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

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.*

STATEMENT OF FINANCIAL POSITION
As at 30 September 2026

Unit: VND

ASSET	Codes	Notes	30/09/2026	01/01/2026
A - CURRENT ASSETS	100		135,643,463,163	123,298,470,166
I. Cash and cash exchangeable	110		13,303,623,055	14,991,004,475
1. Cash	111	V.01	7,803,623,055	3,991,004,475
2. Cash exchangeable	112		5,500,000,000	11,000,000,000
II. Short-term financial investments	120	V.02	93,136,310,958	77,685,316,438
3. Held-to-Maturity investments	123		94,753,259,027	79,302,264,507
4. Provision for short-term held-to-maturity investments	124		(1,616,948,069)	(1,616,948,069)
III. Short-term receivables	130		18,606,826,573	11,087,942,734
1. Short-term trade receivables	131		57,864,961,140	57,896,473,140
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		20,852,232,926	13,448,737,087
7. Provision for short-term doubtful debts	136		(61,199,683,505)	(61,199,683,505)
8. Deficits in assets awaiting solution	139		-	-
IV. Inventories	140		4,665,985,159	11,309,208,932
1. Inventories	141	V.04	5,025,883,636	16,350,589,165
2. Provision for devaluation of inventories	142		(359,898,477)	(5,041,380,233)
V. Other current assets	160		5,930,717,418	8,224,997,587
1. Short-term prepaid expenses	161		86,329,453	118,061,518
2. Value added tax deductibles	162		5,797,152,033	8,059,700,137
3. Taxes and amounts receivable from the State budget	163	V.05	47,235,932	47,235,932
4. Other short-term assets	165		-	-
B. NON-CURRENT ASSETS	200		123,891,428,516	127,192,613,909
I. Long-term receivables	210		13,680,000,000	16,830,000,000
1. Long-term Receivables from Customers	211		-	-
6. Other long-term receivables	215		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		227,882,907	236,211,624
1. Tangible fixed assets	221	V.08	227,882,907	236,211,624
- Cost	222		105,375,481,173	105,984,891,628
- Accumulated depreciation	223		(105,147,598,266)	(105,748,680,004)
3. Intangible fixed assets	227	V.10	-	-
- Cost	228		2,989,290,120	2,989,290,120
- Accumulated depreciation	229		(2,989,290,120)	(2,989,290,120)
III. Investment property	230	V.12		
- Cost	231		-	-
- Accumulated depreciation	232		-	-
IV. Long-term unfinished assets	240	V.12	-	-
2. Cost of construction in progress	242		-	-
V. Long-term financial investments	250		104,984,925,966	104,984,925,966
1. Investments in subsidiaries	261		33,023,687,895	33,023,687,895
2. Investments in joint ventures and associates	262		121,946,480,594	121,946,480,594
3. Investments in Other Companies	263	V.13	-	-
4. Provision for long-term financial investments	264		(49,985,242,523)	(49,985,242,523)
VI. Other non-current assets	260		4,998,619,643	5,141,476,319
1. Long-term prepaid expenses	271	V.14	4,998,619,643	5,141,476,319
2. Deferred tax assets	272	V.21	-	-
TOTAL ASSETS	280		259,534,891,679	250,491,084,075

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STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(Continued)

RESOURCES	Codes	Notes	30/09/2026	01/01/2026
A. LIABILITIES	300		15,704,496,255	14,609,165,735
I. Current liabilities	310		15,204,496,255	13,909,165,735
1. Short-term trade payables	311		68,862,840	273,993,375
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.16	10,002,032,394	10,097,003,648
5. Payables to employees	315		358,983,998	1,245,378,572
6. Short-term accrued expenses	316	V.17	189,000,000	-
7. Short-term Intercompany Payables	317		-	-
8. Other short-term payables	320	V.18	369,389,649	117,304,338
9. Short-term loans and obligations under finance leases	321	V.15	-	-
10. Bonus and welfare funds	323		1,662,736,061	928,275,289
II. Non-current liabilities	330		500,000,000	700,000,000
1. Long- term supplier payables	331		-	-
2. Long- term Advances Received from the Customers	336	V.19	-	-
3. Other long-term payables	338		500,000,000	700,000,000
4. Long- term loans and finance lease liabilities	339	V.20	-	-
B. EQUITY	400		243,830,395,424	235,881,918,340
I. Owner's equity	410	V.22	243,830,395,424	235,881,918,340
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	414		-	-
4. Treasury stock	415		-	-
5. Differences upon asset revaluation	416		-	-
6. Foreign exchange differences	417		-	-
7. Investment and development fund	418		7,807,196,758	-
8. Other equity fund	419		-	-
10. Retained earnings	420		41,734,068,666	41,592,788,340
- Retained earnings accumulated to the prior year end	420a		17,272,000,410	25,978,394,825
- Retained earnings of the current year	420b		24,462,068,256	15,614,393,515
TOTAL RESOURCES	440		259,534,891,679	250,491,084,075

Friday, 23 October 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 Sam



HOÀNG MINH SƠN

SEPARATE STATEMENT OF INCOME
3rd quarter 2026

Unit: VND

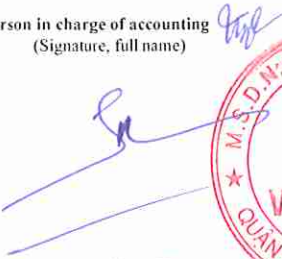
Article	Codes	Notes	3rd quarter		Accumulated from the beginning of the year to the end of this quarter	
			2026	2025	2026	2025
1. Revenue from goods sold and services rendered	01	VI 25	12,210,731,415	15,154,011,619	60,128,605,243	39,885,150,582
2. Deductions	02		-	-	-	-
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	10		12,210,731,415	15,154,011,619	60,128,605,243	39,885,150,582
4. Cost of goods sold and services rendered	11	VI 27	11,552,752,772	14,386,542,715	53,392,382,437	38,959,021,723
5. Gross profit from goods sold and services rendered (20=10-11)	20		657,978,643	767,468,904	6,736,222,806	926,128,859
6. Gain/(Loss) on disposal of investment property	21		-	-	-	-
6. Financial income	22	VI 26	1,951,970,816	981,245,162	28,785,164,420	18,218,918,332
8. Financial expenses	23	VI 28	5,490,601	-	7,108,431	1,074,235,399
- In which: interest expense	24		-	-	-	346,608,676
9. Selling expenses	25		265,631,629	252,549,220	1,225,702,352	976,782,106
10. General and administration expenses	26		1,891,537,298	991,387,927	8,513,971,209	4,225,054,997
11. Operating profit {30=20+21+22 - (23+25+26)}	30		447,289,931	504,776,919	25,774,605,234	12,868,974,689
11. Other income	31		1,934	221,043,774	174,187,393	221,043,774
12. Other expenses	32		1,356,724,371	-	1,486,724,371	-
13. Profit from other activities (40=31-32)	40		(1,356,722,437)	221,043,774	(1,312,536,978)	221,043,774
14. Accounting profit before tax (50=30+40)	50		(909,432,506)	725,820,693	24,462,068,256	13,090,018,463
15. Current corporate income tax expense	51	VI 30	-	-	-	-
16. Deferred corporate tax (income)/expense	52	VI 30	-	-	-	-
17. Net profit after corporate income tax (60=50-51-52)	60		(909,432,506)	725,820,693	24,462,068,256	13,090,018,463

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

VIETNAM PLASTIC CORPORATION
300B Nguyen Tat Thanh, Ward Xom Chieu, HCMC

Form: B 03a-DN
(Issued in accordance with Circular No. 99/2025/TT-BTC
dated October 27th 2025 of the Ministry of Finance)

CASH FLOW STATEMENT
(Full form)
(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		24,462,068,256	13,090,018,463
2. Adjustments for:				
- Depreciation and amortisation of fixed assets	02		151,185,393	161,310,393
- Provisions	03		(1,531,481,756)	(1,147,380,171)
- Foreign exchange loss arising from translating foreign currency items	04		7,109,946	11,898,145
- Gain, loss from investing activities	05		(28,785,164,139)	(17,066,866,824)
- Interest expense	06		-	346,608,676
3. Operating profit before movements in working capital	08		(5,696,282,300)	(4,604,411,318)
- Increase, decrease in receivables	09		2,178,851,283	(5,858,502,900)
- Increase, decrease in inventories	10		11,324,705,529	13,552,338,745
- Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		72,792,948	(6,577,463,196)
- Increase/decrease in prepaid expenses	12		31,732,065	-
- Borrowing costs paid	14		-	(966,406,206)
- Other cash outflows	17		(236,000,000)	(606,384,000)
Net cash generated by/(used in) operating activities	20		7,675,799,525	(5,060,828,875)
II. Cash flows from investing activities				
1. Cash outflow for lending, buying debt instruments of other entities	23		(96,550,000,000)	(71,064,818,645)
2. Cash recovered from lending, selling debt instruments of other entities	24		83,000,000,000	136,248,016,113
3. Payments of investments in capital contributions to	25		-	-
4. Cash recovered from investments in capital	26		-	-
5. Interest earned, dividends and profits received	27		19,448,982,601	8,148,928,554
Net cash generated by /(used in) investing activities	30		5,898,982,601	73,332,126,022
III. Cash flows from financing activities				
1. Receipts from borrowings	33		-	-
2. Repayment of borrowings	34		-	(38,281,026,495)
3. Dividends and profits paid	36		(15,255,053,600)	(38,096,984,000)
Net cash generated by /(used in) financing activities	40		(15,255,053,600)	(76,378,010,495)
Net increase/(decrease) in cash (50 = 20 + 30 + 40)	50		(1,680,271,474)	(8,106,713,348)
Cash and cash equivalents at the beginning of the year	60		14,991,004,475	10,390,656,118
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		13,303,623,055	2,272,044,625

Preparer
(Signature, full name)

Person in charge of accounting
(Signature, full name)

Friday, 23 October 2026
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, HCM
Tax code: 0300381966

Form B 09a - DN
(Issued in accordance with Circular No. 99/2025/TT-BTC
dated October 27th 2025 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
Trung 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.

SC

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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 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the accounting regime applicable to enterprises. Circular 99 is effective for financial years beginning on or after 01 January 2026. It replaces the accounting regime for enterprises previously prescribed under Circular No. 200/2014/TT-BTC, issued by the Ministry of Finance on 22 December 2014. The Company has adopted Circular 99 in the preparation and presentation of these interim separate interim 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. 99/2025/TT-BTC dated 27 October 2025 and circulars guiding the implementation of accounting standards of the Ministry of Finance in preparation of separate financial statements.

The accompanying separate 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.

The separate financial statements are also prepared and issued together with the consolidated financial statements. Accordingly, users should read these separate financial statements in combination with the consolidated financial statements for complete information.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting convention

The accompanying separate 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 separate financial statements.

Estimates

The preparation of separate financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to the preparation and presentation of the separate 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 separate 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) Financial instruments are recognized and revaluated at fair value based on historical cost less provisions (if any) in accordance with current regulations.

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.

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.

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.

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.

Interests in subsidiaries, joint ventures and associates are initially recognised at cost. The Company's share of the net profit of the investee after acquisition is recognised in the separate income statement. Other distributions received other than such profit share are deducted from the cost of the investments as recoverable amounts.

Provision for loss of investments in subsidiaries, joint ventures and associates is made when the subsidiaries, joint ventures and associates are incurred the loss as equal as the difference between the actual contributed capital of parties in subsidiaries, joint ventures, associates and the actual equity multiplied by the percentage of capital contribution between controlling company and its parties. If the subsidiaries, joint ventures, associates are the subjects for consolidating financial statements, the basis for determining the loss of provision is in the consolidated financial statements.

The change of provision for loss of investments in subsidiaries, joint ventures and associates need to be made at the balance sheet date and are recorded in financial expenses.

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 comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. 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: 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 separate income statement using the straight-line method over the rental period.

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 separate 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:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with; ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- 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:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The percentage of completion of the transaction at the balance sheet date can be measured reliably; and
- 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 separate 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 separate 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 separate 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 separate financial statements.

The Company's list of related parties includes:

<u>Related parties</u>	<u>Relationship</u>
State Capital Investment Corporation	Major shareholder
Viet Phuoc Plastic Joint Stock Company	Subsidiary
Number One Plastic Trading and Service One Member Company Limited	Subsidiary
Truong An Plastic Trading And Service One Member Company Limited	Subsidiary
Viet Nam Plastic Trading and Service Company Limited	Subsidiary
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 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

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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.

4. CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
- Cash on hand	-	185,709,949
- Demand deposits	7,803,623,055	3,805,294,526
+ VIB bank	115,370,340	115,470,715
+ Vietinbank	6,673,529,549	2,905,516,228
+ BIDV bank	323,830,131	753,762,060
+ Other bank	690,893,035	30,545,523
- Cash equivalents	5,500,000,000	11,000,000,000
+ MBV bank (3-month term deposit)	-	6,000,000,000
+ OCB bank (3-month term deposit)	-	5,000,000,000
+ SHB bank (1-month term deposit)	5,500,000,000	-
Total	13,303,623,055	14,991,004,475

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-mon	29,811,161,644	0	29,811,161,644	33,589,158,904	-	33,589,158,904
- HDB Bank deposit (6-mon	0	0	-	14,066,739,726	-	14,066,739,726
- ABB Bank deposit (6-mon	63,320,854,794	0	63,320,854,794	-	-	-
- TPB Bank deposit (6-mon	0	0	-	30,029,417,808	-	30,029,417,808
- Other	4,294,521	0	4,294,521	-	-	-
+ Loan receivables from re	1,365,472,319	(1,365,472,319)	-	1,365,472,319	(1,365,472,319)	-
+ Truong An Plastic Trading And Service One Member Co., Ltd	1,283,472,319	(1,283,472,319)	-	1,283,472,319	(1,283,472,319)	-
+ Number One Plastic Trading and Service One Member Co., Ltd	82,000,000	(82,000,000)	-	82,000,000	(82,000,000)	-
+ Loan receivables from o	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	94,753,259,027	(1,616,948,069)	93,136,310,958	79,302,264,507	(1,616,948,069)	77,685,316,438

d. Investing capital in other units

Indicator	31/03/2026			01/01/2026		
	Cost	Provision	Fair value	Cost	Provision	Fair value
	VND	VND	VND	VND	VND	VND
- Investments in subsidiaries	33,023,687,895	(33,023,687,895)	-	33,023,687,895	(33,023,687,895)	-
+ Viet Phuoc Plastic Joint Stock Company	22,298,490,000	(22,298,490,000)	-	22,298,490,000	(22,298,490,000)	-
+ Truong An Plastic Trading And Service One Member Co., Ltd	5,000,000,000	(5,000,000,000)	-	5,000,000,000	(5,000,000,000)	-
+ Number One Plastic Trading and Service One Member Co., Ltd	5,000,000,000	(5,000,000,000)	-	5,000,000,000	(5,000,000,000)	-
+ Vietnam Plastics Trading and Services Company Limited	725,197,895	(725,197,895)	-	725,197,895	(725,197,895)	-
- Investments in joint ventures, associates	121,946,480,594	(16,961,554,628)	-	121,946,480,594	(16,961,554,628)	-
+ Van Don Plastics Joint Stock Company	16,961,554,628	(16,961,554,628)	-	16,961,554,628	(16,961,554,628)	-
+ Viet-Thai Plastchem Co., Ltd	15,279,075,966	-	-	15,279,075,966	-	-
+ TPC VINA Plastic and Chemical Corporation Limited	89,705,850,000	-	-	89,705,850,000	-	-
Total	154,970,168,489	(49,985,242,523)	-	154,970,168,489	(49,985,242,523)	-

At the end of the financial year, the Company has not determined the fair value of its investments in subsidiaries and joint ventures/associates for disclosure in the separate financial statements, as there are no quoted market prices and the Vietnamese Accounting Standards and the Vietnamese Accounting System have not yet provided specific guidance on determining the fair value of such financial investments. The fair value of investments in subsidiaries and joint ventures/associates may differ from their carrying amounts.

6. SHORT-TERM TRADE RECEIVABLES

Indicator	30/09/2026		01/01/2026	
	Cost	Provision	Cost	Provision

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	VND	VND	VND	VND
a) Short-term trade receivables	4,356,041,527	(4,356,041,527)	4,387,553,527	(4,356,041,527)
- Hop Phat Industrial Company Limited	2,669,970,418	(2,669,970,418)	2,669,970,418	(2,669,970,418)
- Others	1,686,071,109	(1,686,071,109)	1,717,583,109	(1,686,071,109)
b) Trade receivables from related parties	53,508,919,613	(53,508,919,613)	53,508,919,613	(53,508,919,613)
- Viet Phuoc Plastic Joint Stock Company	4,521,514,172	(4,521,514,172)	4,521,514,172	(4,521,514,172)
- Truong An Plastic Trading And Service One Member Co., Ltd	1,573,647,524	(1,573,647,524)	1,573,647,524	(1,573,647,524)
- Number One Plastic Trading and Service One Member Co., Ltd	56,558,848	(56,558,848)	56,558,848	(56,558,848)
- Van Don Plastics Joint Stock Company	47,357,199,069	(47,357,199,069)	47,357,199,069	(47,357,199,069)
Total	57,864,961,140	(57,864,961,140)	57,896,473,140	(57,864,961,140)

7. OTHER RECEIVABLES

Indicator	30/09/2026		01/01/2026	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
a) Other short-term receivables	20,852,232,926	(2,469,399,020)	13,448,737,087	(2,469,399,020)
Dividends and profits received, including:	19,243,765,538	(1,012,797,270)	11,808,578,520	(1,012,797,270)
Van Don Plastics Joint Stock Company	499,932,000	(499,932,000)	499,932,000	(499,932,000)
Viet Phuoc Plastic Joint Stock Company	512,865,270	(512,865,270)	512,865,270	(512,865,270)
TPC VINA Plastic and Chemical Corporation Limited	-	0	10,795,781,250	-
Viet-Thai Plastechem Co., Ltd	18,230,968,268	0	-	-
Deposits and collateral	15,900,000	0	138,900,000	-
Accrued interest	-	-	-	-
Advances	-	0	-	-
Others	1,592,567,388	(1,456,601,750)	1,501,258,567	(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	57,864,961,140	-	(57,864,961,140)	57,864,961,140	-	(57,864,961,140)
Van Don Plastics Joint Stock Company - Related party	47,357,199,069	-	(47,357,199,069)	47,357,199,069	-	(47,357,199,069)
Number One Plastic Trading and Service One Member Company Limited - Related party	56,558,848	-	(56,558,848)	56,558,848	-	(56,558,848)
Viet Phuoc Plastic Joint Stock Company - Related party	4,521,514,172	-	(4,521,514,172)	4,521,514,172	-	(4,521,514,172)
Truong An Plastic Trading And Service One Member Company Limited - Related party	1,573,647,524	-	(1,573,647,524)	1,573,647,524	-	(1,573,647,524)
Others	4,356,041,527	-	(4,356,041,527)	4,356,041,527	-	(4,356,041,527)
b) Other receivables	2,469,399,020	-	(2,469,399,020)	2,469,399,020	-	(2,469,399,020)
Viet Phuoc Plastic Joint Stock Company - Related party	512,865,270	-	(512,865,270)	512,865,270	-	(512,865,270)
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) 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)
d) 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	82,199,683,505	13,650,000,000	(68,549,683,505)	82,199,683,505	16,800,000,000	(65,399,683,505)

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9. INVENTORIES

	30/09/2026		01/01/2026	
	Cost	Provision	Cost	Provision
- Goods in transit:	-	-	-	-
- Merchandise:	5,025,883,636	(359,898,477)	16,350,589,165	(5,041,380,233)
Total	5,025,883,636	(359,898,477)	16,350,589,165	(5,041,380,233)

10. 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	47,235,932	-	-	47,235,932
Personal income tax	-	-	-	-
Land rent	-	-	-	-
Total	47,235,932	-	-	47,235,932
b) Payables				
Value-added tax on imported goods	-	-	-	-
Personal income tax	110,887,439	495,085,309	590,056,563	15,916,185
Land rent	-	-	-	-
Fees, charges, and other payables	9,986,116,209	-	-	9,986,116,209
Total	10,097,003,648	495,085,309	590,056,563	10,002,032,394

11. INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles and conveyances	Management equipment	Others	Total
Cost						0
Opening balance	2,413,481,027	102,302,078,279	-	1,052,714,595	216,617,727	105,984,891,628
Increase in the year	-	-	-	-	-	-
- Decrease in the year	-	-	-	571,970,455	37,440,000	609,410,455
- Decrease other	-	-	-	571,970,455	37,440,000	609,410,455
Closing balance	2,413,481,027	102,302,078,279	-	480,744,140	179,177,727	105,375,481,173
Accumulated depreciation						0
Opening balance	2,177,269,403	102,302,078,279	-	1,052,714,595	216,617,727	105,748,680,004
Increase in the year	8,328,717	-	-	-	-	8,328,717
- Charges for the year	8,328,717	-	-	-	-	8,328,717
- Liquidated for the year	-	-	-	-	-	-
- Decrease in the year	-	-	-	571,970,455	37,440,000	609,410,455
- Decrease other	-	-	-	571,970,455	37,440,000	609,410,455
Closing balance	2,185,598,120	102,302,078,279	-	480,744,140	179,177,727	105,147,598,266
Net book value						0
Opening balance	236,211,624	-	-	-	-	236,211,624
Closing balance	227,882,907	-	-	-	-	227,882,907

12. INCREASE, DECREASE IN INTANGIBLE FIXED ASSETS

	Land use right	Publishing rights	Copyrights, patents	Computer software	Others	Total
Cost						
Opening balance	2,646,960,000	-	-	342,330,120	-	2,989,290,120
Closing balance	2,646,960,000	-	-	342,330,120	-	2,989,290,120
Accumulated depreciation						
Opening balance	2,646,960,000	-	-	342,330,120	-	2,989,290,120
Closing balance	2,646,960,000	-	-	342,330,120	-	2,989,290,120
Net book value						
Opening balance	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-

13. LONG-TERM PREPAID EXPENSES

This represents the prepaid land rental amount that must be allocated under the Land Sublease Contract dated 27 June 2006 with Investment and Industrial Development Joint Stock Corporation; the allocation period corresponds to the land lease period.

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	68,862,840	68,862,840	273,993,375	273,993,375
Total	68,862,840	68,862,840	273,993,375	273,993,375

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

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16 . OTHER PAYABLES**a) Short-term**

Trade union fee

Deposits and collateral

Others

b) Long-term

Deposits and collateral

Total**30/09/2026****01/01/2026**

369,389,649

117,304,338

55,811,500

13,899,000

187,000,000

20,000,000

126,578,149

83,405,338

500,000,000

700,000,000

500,000,000

700,000,000

869,389,649

817,304,338

17 . OWNER'S EQUITY

	Owner's contributed capital	Retained earnings	Appropriation to the Development and Investment Fund	Total
Opening balance of prior year	194,289,130,000	65,709,720,825	-	259,998,850,825
Profit for the year		15,614,393,515	-	15,614,393,515
Appropriation of bonus and welfare fund		(873,500,000)	-	(873,500,000)
Dividend distribution for the year 2024		(38,857,826,000)	-	(38,857,826,000)
Closing balance of prior year	194,289,130,000	41,592,788,340	-	235,881,918,340
Profit for the year		24,462,068,256	-	24,462,068,256
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	-
Closing balance of current year	194,289,130,000	41,734,068,666	7,807,196,758	243,830,395,424

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	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 Co	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**Number of shares registered to issue**

- Ordinary shares

Number of issued shares

- Ordinary shares

Number of outstanding shares

- Ordinary shares

30/09/2026**01/01/2026**

19,428,913

19,428,913

19,428,913

19,428,913

19,428,913

19,428,913

19,428,913

19,428,913

19,428,913

19,428,913

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

18. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

- Revenue from goods sold

- Revenue from services rendered

- Others

Total**3rd Quarter of 2026****3rd Quarter of 2025**

11,753,664,355

14,842,241,883

457,067,060

309,646,651

-

2,123,085

12,210,731,415

15,154,011,619

19. COST OF GOODS SOLD AND SERVICES RENDERED

- Cost of goods sold

- Cost of services rendered

- Provision/(Reversal of provision) for evaluation of inventories

Total**3rd Quarter of 2026****3rd Quarter of 2025**

11,587,101,857

15,491,119,250

18,885,242

11,384,436

(53,234,327)

(1,115,960,971)

11,552,752,772

14,386,542,715

20 . PRODUCTION COST BY NATURE

- Raw materials

- Labors

- Depreciation and amortisation

- Out-sourced services

- Others

Total**3rd Quarter of 2026****3rd Quarter of 2025**

-

7,685,213

1,277,049,246

1,142,271,861

50,395,131

47,105,800

623,714,983

421,789,277

206,009,567

(374,915,004)

2,157,168,927

1,243,937,147

21. FINANCIAL INCOME

- Deposit interest
- Dividends and profits received
- Foreign exchange gain
- Total**

3rd Quarter of 2026	3rd Quarter of 2025
1,951,970,816	975,754,495
-	5,490,667
1,951,970,816	981,245,162

22. FINANCIAL EXPENSES

- Interest expenses
- Foreign exchange loss
- Provision for impairment of investments
- Others
- Total**

3rd Quarter of 2026	3rd Quarter of 2025
-	-
5,490,601	-
-	-
5,490,601	-

23. SELLING EXPENSES, GENERAL AND ADMINISTRATION EXPENSES**a) Selling expenses incurred during the year**

- Employees
- Out-sourced services
- Others
- Total**

3rd Quarter of 2026	3rd Quarter of 2025
177,025,629	92,644,220
88,606,000	159,905,000
-	-
265,631,629	252,549,220

b) General and administration incurred during the year

- Employees
- Depreciation and amortisation
- Provision/ (Reversal of provision)
- Out-sourced services
- Others
- Total**

3rd Quarter of 2026	3rd Quarter of 2025
1,100,023,617	1,049,627,641
50,395,131	47,105,800
-	(748,987,766)
535,108,983	261,884,277
206,009,567	381,757,975
1,891,537,298	991,387,927

24 - OTHER INCOME

- Others
- Total**

3rd Quarter of 2026	3rd Quarter of 2025
1,934	221,043,774
1,934	221,043,774

25 - OTHER EXPENSES

- Others
- Total**

3rd Quarter of 2026	3rd Quarter of 2025
1,356,724,371	-
1,356,724,371	-

26. CURRENT CORPORATE INCOME TAX EXPENSE

- Accounting profit before tax
- Adjustment for taxable income
- Add: Non-deductible expenses
- Less: Dividends and profits received
- Less: Reversal of deferred tax assets
- Taxable income
- Loss carry-forward
- Assessable income
- Current corporate income tax rate
- Current corporate income tax expense

3rd Quarter of 2026	3rd Quarter of 2025
(909,432,506)	725,820,693
1,465,339,171	69,000,000
1,465,339,171	69,000,000
-	-
0	0
555,906,665	794,820,693
(555,906,665)	(794,820,693)
-	-
20%	20%
-	-

27 - 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 separate financial statements do not include the data of Van Don Plastics Joint Stock Company.

Friday, 23 October 2026

Preparer
(Signature, full name)

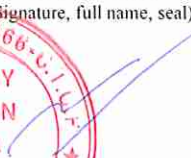

HOÀNG THỊ PHƯƠNG LAN

Person in charge of accounting
(Signature, full name)


Lê Thị Sâm

General director
(Signature, full name, seal)




HOÀNG MINH SƠN