

VIET THANH PLASTIC TRADING AND MANUFACTURING JOINT STOCK COMPANY
REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE SIX-MONTH ACCOUNTING PERIOD ENDED 30 JUNE 2026

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Viet Thanh Plastic Trading and Manufacturing Joint Stock Company (hereinafter referred to as the "Company") presents this Report together with the Company's interim separate financial statements for the six-month accounting period ended 30 June 2026.

THE BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISORY

The members of the Board of Directors and the Board of Management who managed the Company during the period and up to the date of approval of these financial statements are as follows:

Board of Directors

Mr. Nguyen Van Tuan	Chairman of the Board of Directors
Mr. Phan Van Quan	Vice Chairman
Mr. Phan Hung Cuong	Member
Mr. Le Quoc Thanh Liem	Member
Mr. Cai Minh Giac	Member

Board of Management

Mr. Phan Van Quan	Chief Executive Officer
Mr. Nguyen Trung Ngoc	Deputy Chief Executive Officer
Mr. Ho Van Quyen	Deputy Chief Executive Officer

Board of Supervisory

Mr. Nguyen Trong Huy	Head of Supervisory Board
Mrs. Phan Thi Thanh Ly	Member
Mr. Ly Trai Ky	Member (dismissed on May 21, 2026)
Mrs. Pham Thi Thuy An	Member (appointed on May 21, 2026)

Legal Representative

The legal representative of the Company during the period and up to the date of these financial statements was Mr. Phan Van Quan - Chief Executive Officer.

RESPONSIBILITIES OF THE BOARD OF MANAGEMENT

The Company's Board of Management is responsible for preparing the interim separate financial statements that give a true and fair view of the Company's separate financial position as at 30 June 2026, as well as its separate results of operations and cash flows for the six-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese corporate accounting regime, and relevant statutory regulations governing the preparation and presentation of interim separate financial statements. In preparing these interim separate financial statements, the Board of Management is required to:

- Select and apply appropriate accounting policies consistently;
- Make reasonable and prudent accounting estimates and judgments;
- Disclose whether applicable accounting principles have been properly followed; subject to any material departures disclosed and explained in the interim separate financial statements;
- Prepare the interim separate financial statements on a going-concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system to ensure the preparation and presentation of the interim separate financial statements are free from material misstatement due to fraud or error.

The Company's Board of Management is responsible for ensuring that proper accounting records are maintained to reflect, with reasonable accuracy, the Company's interim separate statement of financial position at any time and for ensuring that the interim separate financial statements comply with Vietnamese Accounting Standards, the Vietnamese corporate accounting regime, and relevant statutory regulations governing the preparation and presentation of interim separate financial statements.

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STATEMENT OF THE BOARD OF MANAGEMENT (CONTINUED)

The Board of Management is also responsible for safeguarding the Company's assets and implementing appropriate measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these interim separate financial statements.

For and on behalf of the Board of Management,



Phan Van Quan
Chief Executive Officer
28 August 2026

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**REPORT ON REVIEW OF
INTERIM SEPARATE FINANCIAL INFORMATION**

**To: Shareholders, the Board of Directors, and the Board of Management
Viet Thanh Plastic Trading and Manufacturing Joint Stock Company**

We have reviewed the accompanying interim separate financial statements of Viet Thanh Plastic Manufacturing and Trading Joint Stock Company (hereinafter referred to as the "Company"), which were approved on 28 August 2026, set out on pages 5 to 41, comprising the Interim separate statement of financial position as at 30 June 2026, the interim separate statement of income, the interim separate statement of cash flows for the six-month accounting period then ended, and the notes to the interim separate financial statements.

Responsibilities of the Board of Management

The Board of Management of the Company is responsible for the preparation and fair presentation of these interim separate financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises, and legal regulations relating to the preparation and presentation of the interim separate financial statements, and for such internal controls necessary to ensure the preparation of interim separate financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Auditor

Our responsibility is to express a conclusion on these interim separate financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim separate financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and performing analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not present fairly, in all material respects, the Company's interim separate financial position as at 30 June 2026, and its interim separate results of operations and interim separate cash flows for the six-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese corporate accounting regime, and relevant statutory regulations governing the preparation and presentation of interim separate financial statements.



Le Quoc Anh
Deputy General Director
Practicing Auditor Certificate
No. 3384-2025-072-1
Hanoi, 28 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance
A. CURRENT ASSETS	100		3,044,692,841,502	2,679,148,632,195
I. Cash and cash equivalents	110	V.1	102,996,278,652	102,923,592,397
1. Cash	111		20,546,798,617	20,494,864,365
2. Cash equivalents	112		82,449,480,035	82,428,728,032
II. Short-term financial investments	120		911,530,147,200	727,497,283,005
1. Short-term held-to-maturity investments	123	V.2a	911,530,147,200	727,497,283,005
III. Short-term receivables	130		933,105,043,820	817,462,883,122
1. Short-term trade receivables	131	V.3	774,586,638,655	722,141,111,253
2. Short-term advances to suppliers	132	V.4	148,807,751,337	86,427,726,781
3. Other short-term receivables	135	V.5a	9,710,653,828	8,894,045,088
IV. Inventories	140		1,076,627,683,248	1,021,324,656,124
1. Inventories	141	V.7	1,076,627,683,248	1,021,324,656,124
V. Other short-term assets	160		20,433,688,582	9,940,217,547
1. Short-term deferred expenses	161	V.6a	7,123,936,617	8,304,776,122
2. Value added tax deductibles	162		13,309,751,965	1,635,441,425
B. NON-CURRENT ASSETS	200		621,864,799,812	584,787,595,064
I. Long-term receivables	210		9,516,280,274	10,099,834,784
1. Other long-term receivables	215	V.5b	9,516,280,274	10,099,834,784
II. Fixed assets	220		194,921,167,020	193,188,643,736
1. Tangible fixed assets	221	V.9	93,675,027,514	111,926,608,465
- Cost	222		252,622,615,729	258,879,437,670
- Accumulated depreciation	223		(158,947,588,215)	(146,952,829,205)
2. Finance lease assets	224	V.10	49,686,049,340	29,366,502,067
- Cost	225		81,066,355,037	58,720,192,447
- Accumulated depreciation	226		(31,380,305,697)	(29,353,690,380)
3. Intangible assets	227	V.11	51,560,090,166	51,895,533,204
- Cost	228		55,920,849,660	55,920,849,660
- Accumulated amortisation	229		(4,360,759,494)	(4,025,316,456)
III. Long-term assets in progress	250		5,922,757,311	3,531,356,777
1. Construction in progress	252	V.12	5,922,757,311	3,531,356,777
IV. Long-term financial investments	260		385,650,000,000	372,200,000,000
1. Investments in subsidiaries	261	V.2b	35,650,000,000	22,200,000,000
2. Long-term held-to-maturity investments	265	V.2a	350,000,000,000	350,000,000,000
V. Other long-term assets	270		25,854,595,207	5,767,759,767
1. Long-term deferred expenses	271	V.6b	25,854,595,207	5,767,759,767
TOTAL ASSETS	280		3,666,557,641,314	3,263,936,227,259

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30 June 2026

Unit: VND

RESOURCES	Codes	Notes	Closing balance	Opening balance
C. LIABILITIES	300		2,753,466,686,097	2,395,654,536,046
I. Current liabilities	310		2,724,552,785,652	2,380,204,822,221
1. Short-term trade payables	311	V.13	138,116,994,127	148,404,961,462
2. Short-term advances from customers	312		542,270,517	2,474,690,757
3. Short-term taxes and amounts payable to the State budget	314	V.8	29,975,871,713	20,376,303,472
4. Payables to employees	315		1,772,624,000	3,442,403,210
5. Short-term accrued expenses	316	V.14	6,005,425,990	4,496,112,026
6. Other current payables	320	V.15	56,597,093	126,878,857
7. Short-term loans and obligations under finance leases	321	V.16	2,546,662,622,212	2,199,463,092,437
8. Bonus and welfare funds	323		1,420,380,000	1,420,380,000
II. Long-term liabilities	330		28,913,900,445	15,449,713,825
1. Long-term deferred revenue	337		8,009,884	24,029,692
2. Long-term loans and obligations under finance leases	339	V.17	28,905,890,561	15,425,684,133
D. EQUITY	400	V.18	913,090,955,217	868,281,691,213
1. Owner's contributed capital	411		761,598,330,000	761,598,330,000
- Ordinary shares carrying voting rights	411a		761,598,330,000	761,598,330,000
2. Share premium	412		4,870,658,895	4,870,658,895
3. Retained earnings	420		146,621,966,322	101,812,702,318
- Retained earnings accumulated to the prior year end	420a		101,812,702,318	50,459,771,511
- Retained earnings of the current period	420b		44,809,264,004	51,352,930,807
TOTAL RESOURCES	440		3,666,557,641,314	3,263,936,227,259

Tra Thi My
Preparer

Nguyen Thi Yen Nga
Chief Accountant



Phan Van Quan
Chief Executive Officer
Approved, 28 August 2026

INTERIM SEPARATE INCOME STATEMENT
For the six-month accounting period ended 30 June 2026

Unit: VND

ITEMS	Codes	Notes	Current period	Prior period
1. Gross revenue from goods sold and services rendered	01		2,918,249,406,119	2,310,574,653,785
2. Deductions	02		250,009,841	30,750,741
3. Net revenue from goods sold and services rendered	10	VI.1	2,917,999,396,278	2,310,543,903,044
4. Cost of sales	11	VI.2	2,756,042,141,761	2,198,365,815,472
5. Gross profit from goods sold and services rendered	20		161,957,254,517	112,178,087,572
6. Gain/Loss from the sale, liquidation of investment properties	21		-	-
7. Financial income	22	VI.3	30,172,262,639	17,608,997,121
8. Financial expenses	23	VI.4	97,346,408,199	58,443,902,888
- In which: Borrowing costs	24		93,833,736,946	55,267,230,157
9. Selling expenses	25	VI.5	14,803,997,249	14,226,280,567
10. General and administration expenses	26	VI.6	9,426,298,265	8,466,607,481
11. Operating profit	30		70,552,813,443	48,650,293,757
12. Other income	31	VI.7	258,183,091	1,922,964,741
13. Other expenses	32	VI.8	3,203,492,290	1,039,983,204
14. Profit from other activities	40		(2,945,309,199)	882,981,537
15. Accounting profit before tax	50		67,607,504,244	49,533,275,294
16. Current corporate income tax expense	51	VI.9	22,798,240,240	12,026,274,390
17. Deferred corporate tax (income)/expense	52		-	-
18. Net profit after corporate income tax	60		44,809,264,004	37,507,000,904

Tra Thi My
Preparer

Nguyen Thi Yen Nga
Chief Accountant



Phan Van Quan
Chief Executive Officer
Approved, 28 August 2026

INTERIM SEPARATE CASH FLOWS STATEMENT
(Under indirect method)
For the six-month accounting period ended 30 June 2026

Unit: VND

ITEMS	Codes	Current period	Prior period
I. CASH FLOW FROM OPERATING ACTIVITIES			
1. Profit before tax	01	67,607,504,244	49,533,275,294
2. Adjustments for:			
Depreciation and amortisation of fixed assets and investment properties	02	20,386,126,453	16,788,536,404
Foreign exchange (gain)/loss arising from translating foreign currency-denominated monetary items	04	176,512,061	(163,068)
(Gain)/loss from investing, financing activities	05	(30,393,304,881)	(19,444,178,057)
Borrowing costs	06	93,833,736,946	55,267,230,157
3. Operating profit before movements in working	08	151,610,574,823	102,144,700,730
(Increase)/decrease in receivables	09	(138,097,596,986)	(216,332,565,945)
(Increase)/decrease in inventories	10	(55,303,027,124)	(57,133,219,381)
Increase/(decrease) in payables	11	(26,443,487,711)	10,920,610,499
(Increase)/decrease in deferred expenses	12	(17,433,477,183)	(3,973,696,011)
Borrowing costs paid	14	(92,314,944,758)	(54,706,357,066)
Corporate income tax paid	15	(13,179,077,868)	(6,553,510,392)
Net cash generated by/(used in) operating activities	20	(191,161,036,807)	(225,634,037,566)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(11,298,009,711)	(38,769,101,684)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	29,892,863,881	7,844,444,444
3. Cash outflow for lending, buying debt instruments of other entities	23	(216,766,213,919)	(243,545,064,961)
4. Cash recovered from lending, selling debt instruments of other entities	24	44,321,975,752	72,184,410,382
5. Equity investments in other entities	25	(13,450,000,000)	-
6. Interest earned, dividends and profits received	27	29,935,541,178	16,081,965,097
Net cash generated by/(used in) investing activities	30	(137,363,842,819)	(186,203,346,722)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	2,758,651,209,286	2,105,999,829,458
2. Repayment of borrowings	34	(2,415,916,516,657)	(1,655,761,902,411)
3. Repayment of obligations under finance leases	35	(14,124,292,610)	(6,623,294,514)
Net cash generated by/(used in) financing activities	40	328,610,400,019	443,614,632,533
Net increase/(decrease) in cash and cash equivalents	50	85,520,393	31,777,248,245
Cash and cash equivalents at the beginning of the period	60	102,923,592,397	328,279,516,524
Effects of changes in foreign exchange rates	61	(12,834,138)	163,068
Cash and cash equivalents at the end of the period	70	102,996,278,652	360,056,927,837


Tra Thi My
Preparer


Nguyen Thi Yen Nga
Chief Accountant


Phan Van Quan
Chief Executive Officer
Approved, 28 August 2026



NOTES TO INTERIM THE SEPARATE FINANCIAL STATEMENTS*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***I. GENERAL INFORMATION****1. Structure of ownership**

Viet Thanh Plastic Trading and Manufacturing Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company established and operating under Business Registration Certificate No. 0310710930, issued by the Department of Planning and Investment of Long An Province on March 22, 2011. Currently, the Company operates under the 16th amended Business Registration Certificate, issued on July 22, 2025.

As of 30 June 2026, the Company's charter capital was VND 761,598,330,000 (Seven hundred sixty-one billion five hundred ninety-eight million three hundred thirty thousand Vietnamese dong).

2. Field of business

The Company's business activities include manufacturing and trading.

3. Main Business lines and activities

The Company's main business lines and activities during the period include:

- Manufacturing of plastic and primary synthetic rubber; and
- Wholesale of plastics and plastic raw materials.

4. Normal production and business cycle

The Company's normal production and business cycle is carried out within a period of no more than 12 months.

5. The Company's structure

The Company's headquarters is located at 107 2A Street, Zone 5, Binh Ta 1 Hamlet, Duc Hoa Commune, Tay Ninh Province, Viet Nam

Detailed information about the Company's subsidiary as of June 30, 2026, is as follows:

Company name	Address	Ownership rate	Voting rate	Main business sector
Viet Thanh Mechanical Investment and Import-Export Joint Stock Company	Tay Ninh	98.75%	98.75%	Steel and iron mold casting. Mechanical processing.

6. Disclosure of information comparability in the separate financial statements

Comparative figures on the interim separate balance sheet are figures on the audited separate financial statements for the fiscal year ending December 31, 2025. Comparative figures on the interim separate income statement and interim separate cash flow statement are figures on the reviewed separate financial statements for the 6-month accounting period ending June 30, 2025.

Certain figures for the prior reporting period have been reclassified to conform with the presentation of the current period's figures, as disclosed in Note VIII.3.

7. Employees

The total number of employees of the Company as of June 30, 2026 is 201 people (December 31, 2025: 186 people).



NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***II. BASIS OF INTERIM SEPARATE FINANCIAL STATEMENT PREPARATION AND ACCOUNTING PERIOD****Basis of interim separate financial statement preparation**

The accompanying interim separate financial statements, expressed in Vietnam Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese accounting standards, accounting regime for enterprises and legal regulations relating to separate financial reporting.

The accompanying interim 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.

Accounting period

The fiscal year of the enterprise begins on 01 January and ends on 31 December of each year. This report is prepared for the period from 01 January 2026 to 30 June 2026.

III. ACCOUNTING STANDARDS AND SYSTEM APPLIED

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on the corporate accounting regime. This Circular is effective for financial years beginning on or after 1 January 2026. Circular 99 replaces the regulations on the corporate accounting regime issued under Circular No. 200/2014/TT-BTC by the Ministry of Finance on 22 December 2014. The Board of Management has applied Circular 99 in the preparation and presentation of the interim separate financial statements for the six-month accounting period ended 30 June 2026.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim separate financial statements, are as follows:

Estimates

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, cash in transit and short-term, highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

Financial investments**Held-to-maturity investments**

Held-to-maturity investments comprise investments that the Company has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at banks and bonds held to maturity for the purpose of earning periodic interest income.

Held-to-maturity investments are stated at cost less provision for held-to-maturity investments.

A provision for held-to-maturity investments is made when there is any indication or evidence that part or all of the Company's held-to-maturity investments may not be recoverable.



NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Financial investments (Continued)****Investment in subsidiaries**

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the ability to control the financial and operating policies of the investee entities in order to obtain benefits from their activities.

The Company initially recognises investments in subsidiaries at cost, comprising the purchase price and directly attributable costs incurred in connection with the investment, including legal advisory fees, valuation fees, information fees, brokerage fees and transaction costs incurred during the investment process. The Company recognises in income in the Interim Separate Statement of Income the amount distributed from the investee's accumulated net profit arising after the investment date. Other amounts received by the Company, other than distributed profits, are considered a recovery of the investment and are recognised as a reduction in the cost of the investment. Dividends received in the form of shares are recognised only in terms of the increase in the number of shares held, without recognising the value of the shares received.

Investments in subsidiaries are presented in the Interim Separate Statement of Financial Position at cost less provision for impairment of investments.

Provision for impairment of investments in subsidiaries is made when the investee suffers losses or when the investment in the subsidiary is impaired, resulting in the Company being potentially unable to recover its investment capital.

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 payment or for receivables where the debtor is unlikely to be able to settle the debt due to liquidation, bankruptcy or other similar difficulties.

Inventories

Inventories are stated at the lower of cost and net realisable value. For finished goods, the cost of inventories comprises direct materials, direct labour and, where applicable, production overheads incurred in bringing the inventories to their present location and condition. For raw materials and purchased merchandise, the cost of inventories comprises purchase costs and other costs directly attributable to the acquisition of the inventories.

The Company determines the cost of inventories issued for production or sale on a transaction-by-transaction basis for inventory accounting purposes.

The cost of inventories is determined using the weighted average cost method. Net realisable value is determined as the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale.

Provision for diminution in value of inventories is made in accordance with prevailing accounting regulations. Accordingly, the Company is permitted to make a provision for diminution in value of inventories when the cost of inventories exceeds their net realisable value at the end of the accounting period.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****Tangible fixed assets and depreciation**

Tangible fixed assets are presented at their original cost less accumulated depreciation.

The original cost of purchased tangible fixed assets includes the purchase price and costs directly related to bringing the asset to the location and condition required for it to operate as intended by the business.

The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs, and any directly attributable costs of bringing the assets to their working condition and location required for them to be capable of operating as intended.

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

	Current period	Prior period
	Years	Years
Buildings and structures	05 - 10	05 - 10
Machinery and equipment	03 - 07	03 - 07
Motor vehicles	03 - 06	03 - 06

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between the net proceeds from sales or disposals of assets and their carrying amount and is recognised in the interim separate income statement.

Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

The Company as lessee

Assets held under finance leases are recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the interim separate statement of financial position as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged to profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's general policy on borrowing costs (see below).

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals payable under operating leases are charged to the interim separate income statement on a straight-line basis over the term of the relevant lease. Benefits received and receivable as an incentive to enter into an operating lease are also spread on a straight-line basis over the lease term.

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets. However, when there is no reasonable certainty that ownership will be obtained by the end of the lease term, assets are depreciated over the shorter of the lease term and their useful lives, as follows:

	<u>Years</u>
Machinery and equipment	05 - 07

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****Intangible assets and amortisation**

The costs of intangible assets comprise all expenditures incurred by the Company to acquire such assets up to the point at which the asset is in a condition capable of operating in the manner intended by the Company.

Intangible asset is land use rights.

Intangible fixed assets represent land use rights and are presented at cost less accumulated amortisation. Land use rights are amortised using the straight-line method over the granted period of use. Land use rights with an indefinite term are not amortised.

The amortisation period for the Company's intangible fixed assets, being land use rights with a definite term, is as follows:

	<u>Years</u>
Land use rights (with a definite term)	39.5

Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost includes costs that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their use.

Deferred expenses

Deferred expenses are actual costs incurred that relate to the operating results of multiple accounting periods. Deferred expenses comprise the value of land use rights under a sublease paid in a lump sum, the value of tools, equipment and small spare parts issued for use, insurance premiums and other deferred expenses that are considered capable of generating future economic benefits for the Company. These expenses are allocated to the Interim Separate Statement of Income using methods in accordance with prevailing accounting regulations.

The deferred expense relating to the sublease of land use rights at land plot No. 1517 (Certificate registration number: VP 13638), map sheet No. 205, located at Hai Son – Duc Hoa Dong Industrial Cluster, My Hanh Commune, Tay Ninh Province, with an area of 4,372 m², represents the amount paid by the Company in a lump sum for the lease of land use rights from the date of issuance of the Land Use Rights Certificate until 19 October 2060. This deferred rental expense is allocated to the Interim Separate Statement of Income using the straight-line method over the corresponding lease term.

Insurance premiums (fire and explosion insurance and other types of insurance) represent insurance premiums paid by the Company in a lump sum for multiple accounting periods. These premiums are allocated to the Interim Separate Statement of Income using the straight-line method over the corresponding insurance coverage period.

Trade payables

Trade payables represent liabilities arising from the purchase of goods, services or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet actually paid due to the absence of sufficient supporting documents and records, which are recognised as production and business expenses of the accounting period.

Borrowings and finance lease liabilities

Borrowings and finance lease liabilities are recognised at cost, being the proceeds received net of directly attributable costs incurred in connection with the borrowings.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Borrowing costs**

Borrowing costs comprise interest expense and other costs directly attributable to the Company's borrowings.

Borrowing costs are recognised in profit or loss in the period in which they are incurred, except for borrowing costs that are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalized as part of the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Any income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Equity**Ordinary shares**

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares.

Share premium

Share premium represents the difference between the par value and the issuance price of ordinary shares, net of costs directly attributable to the share issuance.

Costs directly attributable to the share issuance are allocated between successfully issued shares and unsuccessfully issued shares as follows:

- The portion allocated to successfully issued shares is offset against share premium.
- The portion related to unsuccessfully issued shares is recognised as financial expenses for the period

Profit distribution

The Company's net profit after tax is available for appropriation to shareholders as dividends upon approval by the Company's General Meeting of Shareholders.

Dividends are declared and paid from retained earnings based on the approval of shareholders at the Company's Annual General Meeting of Shareholders.

Revenue and other income recognition

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 products or goods;
- (b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the products or goods;
- (c) Revenue can be measured with reasonable certainty. Where a contract provides the buyer with the right to return products or goods purchased under specific conditions, revenue is recognised only when those specific conditions no longer exist and the buyer no longer has the right to return the products or goods (except where the customer has the right to return goods in exchange for other goods or services);
- (d) It is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) The costs relating to the sales transaction can be reliably measured.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Revenue and other income recognition (Continued)**

Revenue from operating leases of assets is recognised on a straight-line basis over the lease term. Rental payments received in advance for multiple periods are allocated to revenue in accordance with the lease term.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate. Income from investments is recognised when the Company has the right to receive such income.

Other income comprises income from non-recurring activities that are not part of the Company's ordinary revenue-generating activities.

Cost of sales and services rendered

Cost of sales and services rendered comprises the cost of products, merchandise sold and services rendered during the period and is recorded in line with the related revenue recognised during the period.

Selling expenses

Selling expenses are expenses incurred that are directly related to the sale of products, merchandise and the rendering of services by the Company and are recognised as expenses in the period on an accrual basis.

General and administrative expenses

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period/year on an accrual basis.

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 date of interim separate statement of financial position are retranslated at the the average bank transfer buying and selling exchange rates of commercial bank where the Company usually transacts on the same date, except for demand deposits denominated in foreign currencies, which are translated at the average bank transfer buying and selling exchange rates quoted by the commercial bank where the Company maintains such deposit accounts. Exchange differences arising from the translation of these accounts are recognised in the interim separate income statement.

Taxation

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

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law and the top-up tax expenses under the global minimum tax regulations. The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the interim separate 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. The top-up tax expenses under the global minimum tax regulations represent the additional corporate income tax that the Company is required to pay to the State Budget, determined in accordance with applicable global minimum tax legislation.

Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in the interim separate financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that the Company will have future taxable profit against which the deductible temporary differences can be utilised.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****Taxation (Continued)**

Deferred tax is calculated at the tax rates that are expected to apply in the year 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 the 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.

Earnings per share

Basic earnings per share is calculated by dividing the profit or loss after tax attributable to ordinary shareholders of the Company (after adjusting for the appropriation of the bonus and welfare funds) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share is calculated by dividing the profit or loss after tax attributable to ordinary shareholders of the Company (after adjusting for dividends on convertible preference shares) by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued upon the conversion of all dilutive potential ordinary shares into ordinary shares.

Related parties

Regarded as related parties are businesses - including parent companies, subsidiaries, affiliates - individuals who, directly or indirectly through one or more intermediaries, have control over the Company or are under the control of the Company, or under common control with the Company. Associates, individuals who directly or indirectly hold the voting power of the Company and have significant influence over the Company, key management positions such as directors, officers of the Company, Close members of the family of these individuals or affiliated parties or companies associated with these individuals are also considered related parties.

In considering each related party relationship, attention is paid to the nature of the relationship, not the legal form.



NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION****1. CASH AND CASH EQUIVALENTS**

	Closing balance VND	Opening balance VND
Cash on hand	844,476,307	1,230,340,984
Bank demand deposits (i)	19,702,322,310	19,264,523,381
Cash equivalents (ii)	82,449,480,035	82,428,728,032
Total	102,996,278,652	102,923,592,397

(i) Details of demand deposit balances by bank are as follows:

	Closing balance VND	Opening balance VND
Joint Stock Commercial Bank for Investment and Development of Vietnam – Binh Chanh Branch	3,690,856,639	1,668,916,835
Bac A Joint Stock Commercial Bank – North Saigon Branch	3,522,634,086	1,799,098,038
Asia Commercial Joint Stock Bank – Saigon Branch	3,465,354,712	870,984,043
Tien Phong Joint Stock Commercial Bank – Binh Thanh Transaction Office	3,434,877,037	1,785,204,784
Vietnam Joint Stock Commercial Bank for Industry and Trade – Branch 12 – Ho Chi Minh City	3,246,375,090	2,759,602,519
Other banks	2,342,224,746	10,380,717,162
Total	19,702,322,310	19,264,523,381

(ii) Details of cash equivalents by bank are as follows:

	Closing balance VND	Opening balance VND
Kasikornbank Public Company Limited – Ho Chi Minh City Branch	56,145,000,000	56,145,000,000
Military Commercial Joint Stock Bank – West Saigon Branch	25,837,480,035	25,816,728,032
Other banks	467,000,000	467,000,000
Total	82,449,480,035	82,428,728,032

Of which:

- The deposit at Kasikornbank Public Company Limited – Ho Chi Minh City Branch has a three-month term with an interest rate ranging from 4.2% to 4.4% per annum.
- The deposit at Military Commercial Joint Stock Bank – West Saigon Branch has a term ranging from two to three months with an interest rate ranging from 4.5% to 4.75% per annum.

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)

2. FINANCIAL INVESTMENTS

a) Held-to-maturity investments

	Closing balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
	VND	VND	VND	VND
a1) Short-term				
Term deposits				
- Tien Phong Joint Stock Commercial Bank	896,010,662,268	896,010,662,268	-	723,491,629,580
- Binh Thanh Transaction Office (i)	115,000,000,000	115,000,000,000	-	100,000,000,000
- Prosperity and Development Joint Stock Commercial Bank – Saigon Branch (ii)	100,000,000,000	100,000,000,000	-	100,000,000,000
- Indovina Bank Limited – Cho Lon Branch (iii)	99,350,000,000	99,350,000,000	-	99,350,000,000
- Bac A Joint Stock Commercial Bank – North Saigon Branch (iv)	97,824,794,521	97,824,794,521	-	47,750,000,000
- Other banks	483,835,867,747	483,835,867,747	-	376,391,629,580
Bonds (accrued bond interest)	15,519,484,932	15,519,484,932	-	4,005,653,425
- 300,000 VietinBank bonds maturing on 18 November 2031	1,044,821,918	1,044,821,918	-	200,568,493
- 200,000 VietinBank bonds maturing on 20 July 2031	1,111,561,644	1,111,561,644	-	528,394,521
- 1,200 TPBank bonds maturing on 22 October 2035	5,854,947,946	5,854,947,946	-	1,820,383,562
- 1,800 TPBank bonds maturing on 12 November 2035	7,508,153,424	7,508,153,424	-	1,456,306,849
Total	911,530,147,200	911,530,147,200	-	727,497,283,005



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V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)

2. FINANCIAL INVESTMENTS (CONTINUED)

a) Held-to-maturity investments (Continued)

All of the Company's term deposits are used as collateral for the Company's borrowings from commercial banks. Of which:

- (i) A six-month term deposit at Tien Phong Commercial Joint Stock Bank – Binh Thanh Transaction Office, bearing interest at 4.5% per annum.
- (ii) A six-month term deposit at Prosperity and Development Commercial Joint Stock Bank – Saigon Branch, bearing interest at rates ranging from 4.8% to 6.2% per annum.
- (iii) A six-month term deposit at Indovina Bank Limited – Cho Lon Branch, bearing interest at rates ranging from 5.05% to 5.89% per annum.
- (iv) Including principal of VND 97,750,000,000 and accrued interest of VND 74,794,521. The principal amount of the term deposit at Bac A Commercial Joint Stock Bank – North Saigon Branch has a six-month term and bears interest at rates ranging from 5.00% to 7.05% per annum.

	Closing balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
	VND	VND	VND	VND
a2) Long-term Bonds				
- 300,000 VietinBank bonds maturing on 18 November 2031 (i)	350,000,000,000	350,000,000,000	-	350,000,000,000
- 200,000 VietinBank bonds maturing on 20 July 2031 (ii)	30,000,000,000	30,000,000,000	-	30,000,000,000
- 1,200 TPBank bonds maturing on 22 October 2035 (iii)	20,000,000,000	20,000,000,000	-	20,000,000,000
- 1,800 TPBank bonds maturing on 12 November 2035 (iv)	120,000,000,000	120,000,000,000	-	120,000,000,000
	180,000,000,000	180,000,000,000	-	180,000,000,000
Total	350,000,000,000	350,000,000,000	-	350,000,000,000



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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)****2. FINANCIAL INVESTMENTS (CONTINUED)****a) Held-to-maturity investments (Continued)**

(i) The purchase of 300,000 bonds issued by Vietnam Joint Stock Commercial Bank for Industry and Trade with a ten-year term, from 18 November 2021 to 18 November 2031. The bond interest rate as at 30 June 2026 is 5.675% per annum. These bonds are used as collateral for the Company's loan from Vietnam Joint Stock Commercial Bank for Industry and Trade under Contract No. 41/2022/HDBD/NHCT944-VIETTHANH dated 06 July 2022.

(ii) The purchase of 200,000 bonds issued by Vietnam Joint Stock Commercial Bank for Industry and Trade with an eight-year term, from 20 July 2023 to 20 July 2031. The bond interest rate as at 30 June 2026 is 5.88% per annum. These bonds are used as collateral for the Company's loan from Vietnam Joint Stock Commercial Bank for Industry and Trade under Contract No. 147/2023/HDBD/NHCT944-NHUA VIETTHANH dated 20 July 2023.

(iii) The purchase of 1,200 bonds issued by Tien Phong Commercial Joint Stock Bank under the bond subscription agreements, with a ten-year term, from 22 October 2025 to 22 October 2035. The bonds bear interest at 6.78% per annum from 22 October 2025 to before 22 October 2026.

(iv) The purchase of 1,800 bonds issued by Tien Phong Commercial Joint Stock Bank under Bond Subscription Agreement No. 23451979/TPB12542/VT/215/01 dated 12 November 2025, with a ten-year term, from 12 November 2025 to 12 November 2035. The bonds bear interest at 6.78% per annum from 12 November 2025 to before 12 November 2026.

b) Investment in subsidiaries

	Closing balance		Opening balance	
	Cost VND	Fair value VND	Cost VND	Fair value VND
Viet Thanh Mechanical Investment and Import-Export Joint Stock Company (iii)	35,650,000,000	(i)	-	(i)
Total	35,650,000,000	-	22,200,000,000	-

(i) The Company has not presented the fair value of its investment in the subsidiary as at the end of the accounting period because the prevailing Vietnamese Accounting Standards and the Vietnamese corporate accounting regime do not provide specific guidance on determining the fair value of financial investments, and the subsidiary is not listed on a securities exchange. The fair value of these financial investments may differ from their carrying amounts.

(ii) Significant transactions between the Company and its subsidiary are disclosed in Note VIII.2

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)****2. FINANCIAL INVESTMENTS (CONTINUED)****b) Investment in subsidiaries (Continued)**

- (iii) Viet Thanh Mechanical Investment and Import-Export Joint Stock Company is a joint stock company operating under Enterprise Registration Certificate No. 1102006482, initially issued by the Department of Planning and Investment of Long An Province (former) on 17 March 2022. Currently, the company operates under the third amended Enterprise Registration Certificate dated 11 March 2026, issued by the Department of Finance of Tay Ninh Province. The principal activity of Viet Thanh Mechanical Investment and Import-Export Joint Stock Company during the period was casting and machining mechanical moulds. The registered head office of Viet Thanh Mechanical Investment and Import-Export Joint Stock Company is located at 107 Street 2A, Quarter 5, Binh Ta 1 Hamlet, Duc Hoa Commune, Tay Ninh Province, Vietnam.

Viet Thanh Mechanical Investment and Import-Export Joint Stock Company operated profitably during both the current period and the prior period.

3. SHORT-TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Gia An Phat Trading Services Company Limited	212,327,357,076	-	56,005,685,620	-
Other customers	562,259,281,579	-	666,135,425,633	-
Total	774,586,638,655	-	722,141,111,253	-
Trade receivables from related parties (Details stated in Note VIII.2)	57,603,516,912		44,316,494,952	

4. SHORT-TERM ADVANCES TO SUPPLIERS

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Khai Hoang Phat One Member Company Limited	54,155,596,246	-	39,859,676,235	-
Dai Nhat Long Trading Import Export One Member Company	26,508,368,898	-	-	-
Quang Thang Production and Trading Company Limited	24,325,116,692	-	19,033,131,536	-
Hoang Thien Phuc Production Trading Import Export Company	20,272,941,446	-	10,863,231,372	-
Other suppliers	23,545,728,055	-	16,671,687,638	-
Total	148,807,751,337	-	86,427,726,781	-
Advances to suppliers from related parties (Details stated in Note VIII.2)	2,592,587,137		4,509,092,194	

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)****5. OTHER RECEIVABLES**

	Closing balance		Opening balance	
	Cost VND	Provision VND	Cost VND	Provision VND
a) Short-term				
Short-term deposits and collateral placed with commercial banks	5,742,910,898	-	6,555,947,618	-
Other short-term deposits and collateral	3,967,742,930	-	2,336,382,270	-
Other receivables	-	-	1,715,200	-
Total	9,710,653,828	-	8,894,045,088	-
b) Long-term				
Long-term deposits and collateral	7,183,340,686	-	9,095,993,296	-
VAT on finance-leased assets	2,332,939,588	-	1,003,841,488	-
Total	9,516,280,274	-	10,099,834,784	-

6. DEFERRED EXPENSES

	Closing balance VND	Opening balance VND
a) Short-term		
Tools and equipment pending allocation	844,638,086	789,016,623
Insurance premiums and inspection fees	1,390,446,802	1,603,260,815
Other deferred expenses	4,888,851,729	5,912,498,684
Total	7,123,936,617	8,304,776,122
b) Long-term		
Prepayment for the sublease of land use rights with technical infrastructure (i)	20,702,015,831	-
Tools and equipment pending allocation	3,842,070,869	4,237,323,045
Insurance premiums and inspection fees	32,738,266	5,190,348
Other deferred expenses	1,277,770,241	1,525,246,374
Total	25,854,595,207	5,767,759,767

- (i) The sublease of land from Hai Son Company Limited, paid in a lump sum under the Contract for Sublease of Land Use Rights with Technical Infrastructure in Real Estate Project No. 31/2026/HS-VT dated 7 May 2026. Accordingly, the Company subleases land plot No. 1517 (Certificate registration number: VP 13638), map sheet No. 205, located at Hai Son – Duc Hoa Dong Industrial Cluster, My Hanh Commune, Tay Ninh Province, with an area of 4,372 m². The land use right rental price, exclusive of tax, is VND 20,743,320,731. The purpose of the land lease is for the production of primary-form plastics and synthetic rubber. The lease term runs from the date of issuance of the Land Use Rights Certificate until 19 October 2060.

The amount recorded by the Company under "Long-term deferred expenses" as at 30 June 2026 was VND 20,702,015,831, corresponding to the prepaid land rental from 1 July 2026 to 19 October 2060.

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V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)

7. INVENTORIES

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Goods in transit	8,994,258,000	-	-	-
Raw materials	459,731,130,551	-	129,677,436,610	-
Work in progress	2,001,784,354	-	66,889,951,948	-
Finished goods	592,618,103,010	-	521,471,430,241	-
Merchandise	13,282,407,333	-	9,593,415,613	-
Goods on consignment	-	-	293,692,421,712	-
Total	1,076,627,683,248	-	1,021,324,656,124	-

8. SHORT-TERM TAXES AND AMOUNTS PAYABLE TO THE STATE BUDGET

	Closing balance	Payable during the period	Paid during the period	Opening balance
	VND	VND	VND	VND
Value added tax	-	241,142,240,168	241,142,240,168	-
Import tax	-	274,719,713	274,719,713	-
Corporate income tax	29,945,682,678	22,798,240,240	13,179,077,868	20,326,520,306
Personal income tax	18,022,368	119,186,072	138,780,203	37,616,499
Foreign contractor tax	-	1,109,768	1,109,768	-
Fees, charges and other payables	12,166,667	2,631,649,993	2,631,649,993	12,166,667
Total	29,975,871,713	266,967,145,954	257,367,577,713	20,376,303,472

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V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)

9. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures		Machinery and equipment		Motor Vehicles		Total	
	VND	VND	VND	VND	VND	VND	VND	VND
COST								
Opening balance	25,502,323,677	223,133,252,296	10,243,861,697	258,879,437,670				
- Purchase in the period	-	20,893,438,332	-	20,893,438,332				
- Transfer from construction in progress	1,207,448,223	-	-	1,207,448,223				
- Purchase of finance-leased assets	-	7,317,812,402	-	7,317,812,402				
- Disposals	-	(35,675,520,898)	-	(35,675,520,898)				
Closing balance	26,709,771,900	215,668,982,132	10,243,861,697	252,622,615,729				
ACCUMULATED DEPRECIATION								
Opening balance	14,279,512,687	124,268,045,145	8,405,271,373	146,952,829,205				
- Charge for the period	1,447,671,488	11,975,328,760	296,455,476	13,719,455,724				
- Purchase of finance-leased assets	-	4,304,612,374	-	4,304,612,374				
- Disposals	-	(6,029,309,088)	-	(6,029,309,088)				
Closing balance	15,727,184,175	134,518,677,191	8,701,726,849	158,947,588,215				
NET BOOK VALUE								
Opening balance	11,222,810,990	98,865,207,151	1,838,590,324	111,926,608,465				
Closing balance	10,982,587,725	81,150,304,941	1,542,134,848	93,675,027,514				

The carrying amount of tangible fixed assets pledged or mortgaged as security for borrowings as at 30 June 2026 was VND 58,510,355,954 (as at 31 December 2025: VND 66,399,744,102).

The cost of tangible fixed assets that are fully depreciated but still in use as at 30 June 2026 was VND 97,130,555,158 (as at 31 December 2025: VND 90,539,726,968).

The Company had no tangible fixed assets with an individual carrying amount of 10% or more of the total value of tangible fixed assets that required detailed disclosure in the Interim Separate Financial Statements for the six-month accounting period ended 30 June 2026.



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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)****10. INCREASES, DECREASES IN FINANCE LEASED ASSETS**

	Machinery and equipment	Total
	VND	VND
COST		
Opening balance	58,720,192,447	58,720,192,447
- Finance leases during the period	29,663,974,992	29,663,974,992
- Purchase of finance-leased assets	(7,317,812,402)	(7,317,812,402)
Closing balance	81,066,355,037	81,066,355,037
ACCUMULATED DEPRECIATION		
Opening balance	29,353,690,380	29,353,690,380
- Charge for the period	6,331,227,691	6,331,227,691
- Purchase of finance-leased assets	(4,304,612,374)	(4,304,612,374)
Closing balance	31,380,305,697	31,380,305,697
NET BOOK VALUE		
Opening balance	29,366,502,067	29,366,502,067
Closing balance	49,686,049,340	49,686,049,340

The Company had no finance-leased assets with an individual carrying amount of 10% or more of the total value of finance-leased assets that required detailed disclosure in the interim separate financial statements for the six-month accounting period ended 30 June 2026.

11. INCREASES AND DECREASES IN INTANGIBLE FIXED ASSETS

	Land use rights (*)	Total
	VND	VND
COST		
Opening balance	55,920,849,660	55,920,849,660
Closing balance	55,920,849,660	55,920,849,660
ACCUMULATED AMORTISATION		
Opening balance	4,025,316,456	4,025,316,456
- Charge for the period	335,443,038	335,443,038
Closing balance	4,360,759,494	4,360,759,494
NET BOOK VALUE		
Opening balance	51,895,533,204	51,895,533,204
Closing balance	51,560,090,166	51,560,090,166

(*) The Company's intangible fixed assets comprise land use rights as follows:

- Land use rights over 160 m² of land (cost of VND 5,900,000,000) located in Ward 10, District 6, Ho Chi Minh City (now Binh Phu Ward, Ho Chi Minh City), with a long-term land use term.
- Land use rights over 4,050 m² of land at No. 2 Binh Ta 1 Hamlet, Duc Hoa Ha Commune, Duc Hoa District, Long An Province (now Binh Ta 1 Hamlet, Duc Hoa Commune, Tay Ninh Province), with a land use term until July 2059. The cost of these land use rights is VND 26.5 billion. Accumulated amortisation as at 30 June 2026 was VND 4,360,759,494.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)****11. INCREASES AND DECREASES IN INTANGIBLE FIXED ASSETS (CONTINUED)**

- Land use rights over 995 m² of land (cost of VND 12,129,176,166) located in Xuan Thoi Thuong Commune, Hoc Mon District, Ho Chi Minh City (now Ba Diem Commune, Ho Chi Minh City), with a long-term land use term.
- Land use rights over 934.5 m² of land (cost of VND 11,391,673,494) located in Xuan Thoi Thuong Commune, Hoc Mon District, Ho Chi Minh City (now Ba Diem Commune, Ho Chi Minh City), with a long-term land use term.

The Company has mortgaged the land use rights, with a carrying amount as at 30 June 2026 of VND 28,039,240,506 (as at 31 December 2025: VND 28,374,683,544), as security for bank borrowings.

12. CONSTRUCTION IN PROGRESS

	Closing balance	Opening balance
	VND	VND
Accounting software	5,881,452,411	3,531,356,777
Others	41,304,900	-
Total	5,922,757,311	3,531,356,777

13. SHORT-TERM TRADE PAYABLES

	Closing balance	Opening balance
	VND	VND
Plastic Power Company Limited	22,686,430,452	43,714,742,613
Vinaplas Import Export Company Limited	22,291,943,120	23,291,943,120
Hai Son Company Limited	20,556,356,339	-
Other suppliers	72,582,264,216	81,398,275,729
Total	138,116,994,127	148,404,961,462

The Company expects to be able to settle 100% of its trade payables when they fall due.

14. SHORT-TERM ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
Accrued interest expense	5,415,378,464	3,896,586,276
Other accrued expenses	590,047,526	599,525,750
Total	6,005,425,990	4,496,112,026

15. OTHER CURRENT PAYABLES

	Closing balance	Opening balance
	VND	VND
Trade union funds	56,586,320	126,878,857
Social insurance	10,773	-
Total	56,597,093	126,878,857



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VIET THANH PLASTIC TRADING AND MANUFACTURING JSC

107 2A Street, Zone 5, Binh Ta 1 Hamlet,

Duc Hoa Commune, Tay Ninh Province, Vietnam

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Dated 27 October 2025 of the Ministry of Finance

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)

16. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	Closing balance		In the period		Opening balance	
	Amount	VND	Increases	Decreases	Amount	VND
Short-term loans	2,531,023,083,783	2,758,651,209,286	2,415,196,876,657		2,187,568,751,154	
+ An Binh Commercial Joint Stock Bank – Ho Chi Minh City Branch (i)	104,641,451,177	109,481,451,177	162,074,797,549		157,234,797,549	
+ Vietnam Prosperity Joint Stock Commercial Bank – Ho Chi Minh City Branch (ii)	99,997,910,328	99,997,910,328	51,005,342,152		51,005,342,152	
+ Military Commercial Joint Stock Bank – West Saigon Branch (iii)	174,172,138,917	200,660,472,631	153,668,510,375		127,180,176,661	
+ Joint Stock Commercial Bank for Investment and Development of Vietnam – Binh Chanh Branch (iv)	399,760,270,784	565,328,461,612	553,126,629,736		387,558,438,908	
+ Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch 12 (v)	239,081,183,372	239,081,183,372	239,124,994,572		239,124,994,572	
+ Woori Bank Vietnam Limited – Bac Ninh Branch (vi)	100,000,000,000	22,500,000,000	22,500,000,000		100,000,000,000	
+ Tien Phong Commercial Joint Stock Bank – Ben Thanh Branch (vii)	233,954,412,992	244,004,412,992	209,228,383,483		199,178,383,483	
+ Vietnam International Commercial Joint Stock Bank – Saigon Branch (viii)	69,415,000,000	69,415,000,000	69,433,803,781		69,433,803,781	
+ Kasikornbank Public Company Limited – Ho Chi Minh City Branch (ix)	149,407,327,874	150,653,227,862	150,688,059,652		149,442,159,664	
+ Prosperity and Development Commercial Joint Stock Bank – Saigon Branch (x)	199,711,220,672	241,706,921,645	241,719,560,059		199,723,859,086	
+ Bac A Commercial Joint Stock Bank – North Saigon Branch (xi)	189,714,108,609	236,354,108,609	142,109,237,738		95,469,237,738	
+ Asia Commercial Joint Stock Bank – Saigon Branch (xii)	99,874,305,000	99,874,305,000	99,874,549,942		99,874,549,942	
+ Indovina Bank Limited – Cho Lon Branch (xiii)	198,552,588,995	206,852,588,995	206,904,925,318		198,604,925,318	
+ Southeast Asia Commercial Joint Stock Bank – Thu Duc Branch (xiv)	87,741,165,063	87,741,165,063	87,738,082,300		87,738,082,300	
+ Viet Capital Commercial Joint Stock Bank – South Saigon Branch (xv)	92,000,000,000	92,000,000,000	-		-	
+ Orient Commercial Joint Stock Bank – Tan Binh Branch (xvi)	93,000,000,000	93,000,000,000	-		-	
+ Personal loans	-	-	26,000,000,000		26,000,000,000	

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)****16. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES (CONTINUED)**

- (ii) Short-term loan from Vietnam Prosperity Joint Stock Commercial Bank – Ho Chi Minh City Branch under Loan Agreement No. CLC-55943-01.TD dated 13 October 2025, with a maximum loan limit of VND 100,000,000,000. The credit limit is maintained for 12 months. The loan is used to supplement working capital for the Company's manufacturing and trading activities in household and industrial plastic products. The lending interest rate is agreed upon in the respective debt acknowledgement agreements or other relevant documents entered into between the parties.

The loan is secured by the following measures: pledge of deposit contracts, savings books and valuable papers; mortgage of inventories held for sale in the ordinary course of business and circulating receivables arising from the business plan financed by VPBank; and guarantee by Mr. Phan Van Quan,...

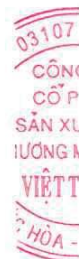
- (iii) Short-term loan from Military Commercial Joint Stock Bank – West Saigon Branch under Credit Facility Agreement No. 350413.25.275.5246922.TD dated 14 November 2025, with a total credit limit of VND 180,000,000,000, comprising a loan limit of VND 180,000,000,000, an overdraft limit of VND 3,000,000,000, a payment guarantee limit of VND 150,000,000,000 and an L/C issuance limit of VND 150,000,000,000. The aggregate limit of the loan, overdraft, payment guarantee and L/C issuance facilities, excluding export L/Cs, is VND 180,000,000,000. The credit limit is maintained from the date of signing the agreement until 30 September 2026. The loan term within the credit limit period is six months, with the interest rate determined for each drawdown. The purpose of the credit facility is to finance the Company's manufacturing and trading activities in household plastic products.

The loan is secured by the following assets: pledged deposit contracts; real estate owned by third parties; and inventories held for sale in the ordinary course of business and receivables arising from the business plan financed by MB.

- (iv) Short-term loan from Joint Stock Commercial Bank for Investment and Development of Vietnam – Binh Chanh Branch under Credit Facility Agreement No. 01/2025/6609334/HĐTD dated 12 June 2025. The revolving credit facility has a maximum limit of VND 470,000,000,000. The facility is used to supplement working capital, provide guarantees and issue L/Cs. The credit facility is available for 12 months from the date of signing the agreement. The loan term and interest rate are specified in each individual credit agreement. The loan is secured by machinery and equipment and deposit contracts under pledge and mortgage agreements entered into between BIDV and the security provider.

- (v) Short-term loan from Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch 12 under Credit Facility Loan Agreement No. 128/2025-HĐCVHM/NHCT944-VTZ dated 17 December 2025, with a maximum credit limit of VND 400,000,000,000. The credit limit is maintained from 17 December 2025 to 17 December 2026. Each loan has a maximum term of six months, with the interest rate determined for each drawdown. The purpose of the loan is to supplement working capital for the Company's production and business activities.

The loan is secured by the following assets: real estate; deposit contracts or valuable papers; revolving inventory; and revolving receivables arising from funds financed by Vietnam Joint Stock Commercial Bank for Industry and Trade, pursuant to pledge/mortgage agreements entered into before, on, or after the date of signing the credit facility agreement.



NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)****16. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES (CONTINUED)**

(vi) Short-term loan from Woori Bank Vietnam Limited – Bac Ninh Branch under Credit Facility Loan Agreement No. VN124006095/2026/WBVN300 dated 29 May 2026, with a maximum loan limit of VND 100,000,000,000. The credit facility is available from 29 May 2026 to 28 May 2027. The term of each loan is specified in the respective debt acknowledgement agreement but shall not exceed 364 days. The applicable interest rate is an adjustable interest rate. The purpose of the loan is to supplement working capital for the Company's production and business activities. The loan is secured by the following assets: Deposit Pledge Agreement No. VN124006095/HDTC/WBVN300 dated 31 May 2024 and its appendices/amendments and supplements (if any); and security agreements entered into before, on or after the date of this Agreement that stipulate or refer to secured obligations, including obligations arising from this Agreement.

(vii) Short-term loan from Tien Phong Commercial Joint Stock Bank – Ben Thanh Branch under Credit Facility Agreement No. 05/2026/HDTD/BTA dated 15 January 2026, with a maximum loan limit of VND 306,000,000,000. The credit facility is available for 12 months from the date of the Credit Agreement. The term of each loan shall not exceed six months, with the interest rate determined for each drawdown. The purpose of the loan is to supplement working capital for the Company's production and business activities in the manufacture of plastic products.

The loan is secured by deposit contracts and other assets under pledge and mortgage agreements entered into between TPBank and the security provider.

(viii) Short-term loan from Vietnam International Commercial Joint Stock Bank – Saigon Branch under Credit Agreement No. 1029081.26 dated 15 June 2026, with a maximum loan limit of VND 100,000,000,000. The credit facility is available for 12 months from the date of the Credit Agreement. The term of each loan shall not exceed six months, with the interest rate determined for each drawdown. The purpose of the loan is to supplement working capital, issue guarantee commitments and open L/Cs to support the Company's production and business activities in the plastics industry and household products in accordance with the business registration of the borrower. The loan is secured by deposit contracts/savings books held at VIB and owned by the Company/third parties; inventories and/or receivables arising from the business plan financed by VIB; and guarantee letters from Mr. Nguyen Van Tuan and Mr. Phan Van Quan securing all obligations of the Company to VIB,...

(ix) Short-term loan from Kasikornbank Public Company Limited – Ho Chi Minh City Branch under Amendment Agreement to Credit Facility Agreement No. 146/2023/FA.01-AMD.01 dated 13 February 2025, with a maximum loan limit of VND 150,000,000,000. The credit facility is available for 12 months from the date of the Credit Agreement. The term of each loan shall not exceed 12 months, with the interest rate determined for each drawdown. The credit facility shall be automatically renewed for multiple periods, with each renewal being for 12 months, unless otherwise notified by the Bank. The purpose of the credit facility is to support working capital and/or the import of raw materials and/or goods related to the Company's core business activities. The loan is secured by the following measures:

- The borrower is required to maintain a deposit balance equivalent to 10% of the outstanding loan balance (up to VND 15 billion);

- The borrower is required to irrevocably and unconditionally pledge the deposit account opened and maintained with the Bank, as detailed in Pledge Agreement No. 146/2023/PA.01 dated 27 December 2023, as amended from time to time, with the amount and in the form, procedures and manner prescribed by the Bank;

- Guarantees provided by Mr. Phan Van Quan and Mr. Nguyen Van Tuan.



NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)****16. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES (CONTINUED)**

- (x) Short-term loan from Prosperity and Development Commercial Joint Stock Bank – Saigon Branch under Credit Facility Agreement No. VN0010107.180/25/DN dated 5 December 2025. The maximum credit limit is VND 200,000,000,000. The credit facility is available for 12 months. The term of each loan is specified in the respective debt acknowledgement agreement but shall not exceed six months. The credit facility is used to supplement working capital, open and settle import L/Cs, issue domestic guarantees and other facilities to support the Company's production and trading activities in household and industrial plastic products. The lending interest rate is specified in each debt acknowledgement agreement.

The loan is secured by the following measures: deposit contracts, savings books, real estate owned by the Company or related individuals, inventories held for sale in the ordinary course of business, receivables arising from domestic economic contracts, and receivables from the Company's official first-tier distributors/agents in Ho Chi Minh City and the surrounding southern areas,...

- (xi) Short-term loan from Bac A Commercial Joint Stock Bank – North Saigon Branch under Credit Agreement No. 0000512146/2025/HDTD - Bac A Bank.250 dated 12 November 2025. The loan limit is VND 300,000,000,000. The loan is used to supplement working capital and issue L/Cs to support the Company's production and trading activities in plastic products. The credit facility is available for 12 months from 12 November 2025 to 12 November 2026. The term of each loan shall not exceed six months. The lending interest rate is specified in each debt acknowledgement agreement. The loan is secured by cash balances in current accounts and the Company's deposit contracts at BAC A Bank; vehicles; and other collateral or security measures that the borrower or security provider has provided or will provide to secure the borrower's obligations under this agreement.
- (xii) Short-term loan from Asia Commercial Joint Stock Bank – Saigon Branch under Credit Facility Agreement No. SGN.DN.1983.010726 dated 20 July 2026, with a loan limit of VND 100,000,000,000. The credit facility is available for 12 months from the date of the Credit Agreement. The term of each loan shall not exceed six months, with the interest rate determined for each drawdown. The purpose of the loan is to supplement working capital and provide domestic and international guarantees. The loan is secured by the principal and accrued interest under term deposit contracts pursuant to pledge and mortgage agreements entered into between the Bank and the security provider,...
- (xiii) Short-term loan from Indovina Bank Limited – Cho Lon Branch under Credit Facility Agreement No. 236/1224/CL/KHDN dated 3 December 2024, with a loan limit of VND 100,000,000,000. The credit facility is available for 12 months from the date of the Credit Agreement. The term of each loan shall not exceed 180 days, with the interest rate determined for each drawdown.

Amendment and Supplement Agreement No. 236/1224/CL/KDND-SD03 dated 23 June 2026 increased the maximum credit limit to VND 200,000,000,000 and extended the loan term to 31 October 2026. The purpose of the loan is to supplement working capital, open L/Cs and issue guarantee commitments to support the Company's production and trading activities in the plastics and household products industry.

The loan is secured by guarantees from Mr. Phan Van Quan and Mr. Nguyen Van Tuan, as well as deposit contracts under pledge and mortgage agreements entered into between the Bank and the security provider, and other assets,....

- (xiv) Short-term loan from Southeast Asia Commercial Joint Stock Bank – Thu Duc Branch under Credit Facility Agreement No. REF2513256670/HDCHMTD dated 20 May 2025, with a loan limit of VND 100,000,000,000. The credit facility is available for 12 months from the date of the Credit Agreement. The purpose of the credit facility is to supplement working capital for the Company's production and business activities involving plastic products (excluding financing for the trading of household products under the Lumi Casa brand), to issue import L/Cs for the Company's business activities, and to issue domestic L/Cs for the Company's trading activities in plastic products. The loan is secured by the following measures: pledge of deposit contracts/savings books/valuable papers issued by SeaBank; and other assets under pledge and mortgage agreements entered into between SeaBank and the security provider,...

VIET THANH PLASTIC TRADING AND MANUFACTURING JSC

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)

16. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES (CONTINUED)

(xv) Short-term loan from Viet Capital Commercial Joint Stock Bank – South Saigon Branch under Corporate Customer Credit Facility Agreement No. 0032500027900 dated 5 November 2025, with a loan limit not exceeding VND 100,000,000,000. The credit facility is available for 36 months from the date of the Credit Agreement, and the term of each loan shall not exceed six months. The interest rate is determined in the respective credit documents. The purpose of the loan is to supplement working capital for the Company's production and trading activities in the plastics industry. The loan is secured by the following assets: inventories held for sale in the ordinary course of business financed by BVBank and deposit contracts issued by BVBank,...

(xvi) Short-term loan from Orient Commercial Joint Stock Bank – Tan Binh Branch under Credit Facility Agreement No. 0034/2026/HDCTD-OCB-DN dated 8 April 2026, with a maximum short-term loan limit of VND 100,000,000,000 and a maximum domestic L/C issuance limit of VND 100,000,000,000. The credit facility is available from 8 April 2026 to 7 April 2027. The interest rate is specified in the respective credit documents. The purpose of the loan is to supplement working capital for the Company's production and trading activities in household plastic products,....

17. LONG-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	Closing balance		In the period		Opening balance	
	Amount	VND	Increases	Decreases	Amount	VND
Long-term loan						
+ Military Commercial Joint Stock Bank – West Saigon Branch (i)	10,435,530,000		-	719,640,000	11,155,170,000	
Long-term finance lease liabilities						
+ Chaillease International Financial Leasing Company Limited (ii)	18,470,360,561		32,069,336,184	17,869,489,756	4,270,514,133	
+ BIDV-Sumi Trust Leasing Company Limited (iii)	736,133,348		-	961,999,998	1,698,133,346	
+ Vietnam International Leasing Company Limited (iv)	485,461,760		-	677,595,094	1,163,056,854	
+ Vietnam Joint Stock Commercial Bank for Industry and Trade Financial Leasing Company Limited – Ho Chi Minh City Branch (v)	-		-	1,409,323,933	1,409,323,933	
+ Asia Commercial Bank Financial Leasing Company Limited (vi)	14,905,992,000		27,944,228,568	13,038,236,568	-	
	2,342,773,453		4,125,107,616	1,782,334,163	-	
Total	28,905,890,561		32,069,336,184	18,589,129,756	15,425,684,133	

(i) Long-term loan from Military Commercial Joint Stock Bank – West Saigon Branch under Loan Agreement No. 10217.21.112.5246922.TD dated 1 March 2021, with a loan amount of VND 19,672,410,000. The maximum loan term is until 30 August 2034. The loan bears a floating interest rate. The loan is secured by assets and real estate. The purpose of the loan is to refinance the loan at ABBank for the acquisition of land use rights and factory and office buildings on Land Plot No. 1261, Map Sheet No. 2, Binh Ta 1 Hamlet, Duc Hoa Commune, Duc Hoa District, Long An Province (now Binh Ta 1 Hamlet, Duc Hoa Commune, Tay Ninh Province).



NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)****17. LONG-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES (CONTINUED)***Long-term borrowings are repayable according to the following schedule:*

	Closing balance	Opening balance
	VND	VND
Within one year	1,439,280,000	1,439,280,000
In the second year	1,439,280,000	1,439,280,000
From the third year to the fifth year	4,317,840,000	4,317,840,000
After five years	4,678,410,000	5,398,050,000
Total	11,874,810,000	12,594,450,000
Less: Amounts payable within 12 months (presented under short-term borrowings)	1,439,280,000	1,439,280,000
Amounts payable after 12 months	10,435,530,000	11,155,170,000

- (ii) The Company has entered into finance lease agreements with Chailease International Financial Leasing Company Limited to acquire machinery, equipment and transportation vehicles under the following finance lease agreements:

Contract	Lease term	Outstanding principal balance as at 30 June 2026		
		Less than 1 year	More than 1 year	Total
		VND	VND	VND
C231014002	48 months	1,355,199,996	451,733,348	1,806,933,344
C231013702	48 months	568,800,000	284,400,000	853,200,000
Total		1,923,999,996	736,133,348	2,660,133,344

- (iii) The Company has entered into finance lease agreements with BIDV - Sumi Trust Financial Leasing Company Limited to acquire machinery, equipment and transportation vehicles under the following finance lease agreements:

Contract	Lease term	Outstanding principal balance as at 30 June 2026		
		Less than 1 year	More than 1 year	Total
		VND	VND	VND
21821000250/HDCTTC	60 months	143,574,772	-	143,574,772
21821000286/HDCTTC	60 months	273,414,900	-	273,414,900
21821000285/HDCTTC	60 months	836,705,100	-	836,705,100
21821000287/HDCTTC	60 months	140,232,400	-	140,232,400
21823000033/HDCTTC	48 months	768,533,320	-	768,533,320
21823000327/HDCTTC	48 months	970,923,552	485,461,760	1,456,385,312
Total		3,133,384,044	485,461,760	3,618,845,804

- (iv) The Company has entered into finance lease agreements with Vietnam International Leasing Company Limited to acquire machinery and equipment under the following finance lease agreements:

Contract	Lease term	Outstanding principal balance as at 30 June 2026		
		Less than 1 year	More than 1 year	Total
		VND	VND	VND
2023-00059-000	48 months	1,497,972,025	-	1,497,972,025
2023-00060-000	48 months	1,456,855,176	-	1,456,855,176
Total		2,954,827,201	-	2,954,827,201

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)****17. LONG-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES (CONTINUED)**

- (v) Finance lease agreement with Vietnam Bank for Industry and Trade Leasing Company Limited - Ho Chi Minh City Branch to acquire machinery and equipment, as follows:

Contract	Lease term	Outstanding principal balance as at 30 June 2026		
		Less than 1 year VND	More than 1 year VND	Total VND
25/2026/CN-MN-CTTC	48 months	5,589,756,000	14,905,992,000	20,495,748,000

- (vi) Finance lease agreement with Asia Commercial Bank Financial Leasing Company Limited to acquire machinery and equipment, as follows:

Contract	Lease term	Outstanding principal balance as at 30 June 2026		
		Less than 1 year VND	More than 1 year VND	Total VND
30.0326/HDCTTC-VT	60 months	598,291,188	2,342,773,453	2,941,064,641

18. OWNER'S EQUITY**a) Statement of changes in equity**

	Owners' contributed capital VND	Share premium VND	Retained earnings VND	Total VND
Opening balance of the previous year	761,598,330,000	4,870,658,895	50,459,771,511	816,928,760,406
Profit for the year	-	-	51,352,930,807	51,352,930,807
Opening balance of the current period	761,598,330,000	4,870,658,895	101,812,702,318	868,281,691,213
Profit for the period	-	-	44,809,264,004	44,809,264,004
Closing balance of the current period	761,598,330,000	4,870,658,895	146,621,966,322	913,090,955,217

b) Details of owners' contributed capital

According to the Enterprise Registration Certificate No. 0310710930 issued by the Department of Planning and Investment of Long An Province (former) on 22 March 2011, as amended for the 16th time on 22 July 2025, the Company's charter capital is VND 761,598,330,000. As at 30 June 2026, the charter capital had been fully contributed by the shareholders as follows:

	Closing balance		Opening balance	
	VND	%	VND	%
Mr. Nguyen Phuc Loi	183,697,820,000	24.12%	183,697,820,000	24.12%
Mr. Phan Van Quan	172,016,000,000	22.59%	172,016,000,000	22.59%
Mr. Nguyen Van Tuan	153,930,630,000	20.21%	153,930,630,000	20.21%
Other shareholders	251,953,880,000	33.08%	251,953,880,000	33.08%
Total	761,598,330,000	100%	761,598,330,000	100%

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)****18. OWNER'S EQUITY (CONTINUED)****c) Shares**

	Closing balance	Opening balance
	Shares	Shares
Number of shares issued to the public	76,159,833	76,159,833
- Ordinary shares	76,159,833	76,159,833
- Preference shares	-	-
Number of shares repurchased	-	-
- Ordinary shares	-	-
- Preference shares	-	-
Number of outstanding shares in circulation	76,159,833	76,159,833
- Ordinary shares	76,159,833	76,159,833
- Preference shares	-	-

The par value of the outstanding shares is VND 10,000 per share.

19. ITEMS OUTSIDE THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION**Foreign currencies:**

	Closing balance	Opening balance
United States Dollar (USD)	157.79	153.98
- Bank deposits	157.79	153.98

20. BUSINESS SEGMENTS AND GEOGRAPHICAL SEGMENTS**Geographical segments**

A geographical segment is a distinguishable component of an enterprise that is engaged in producing or providing products or services within a particular economic environment and is subject to risks and returns that are different from those of business segments operating in other economic environments.

The Company's head office is located at 107 Street 2A, Quarter 5, Binh Ta 1 Hamlet, Duc Hoa Commune, Tay Ninh Province, and all of the Company's revenues and assets are derived from operations within the territory of Vietnam. Accordingly, the Company is not required to present geographical segment reporting in accordance with Vietnamese Accounting Standard No. 28 – Segment Reporting.

Business segments

A business segment is a distinguishable component of an enterprise that is engaged in producing or providing individual products or services, or a group of related products or services, and is subject to risks and returns that are different from those of other business segments.

The Company's principal activities are the manufacture and wholesale of plastics and plastic raw materials. Other activities account for an insignificant proportion of the Company's operating results and total assets. Accordingly, the Company is not required to present business segment reporting in accordance with Vietnamese Accounting Standard No. 28 – Segment Reporting.



NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE INCOME STATEMENT****1. GROSS REVENUE FROM GOODS SOLD AND SERVICES RENDERED**

	Current period VND	Prior period VND
Total revenue from sales of goods and rendering of services	2,918,249,406,119	2,310,574,653,785
Of which:		
- Revenue from sales of finished goods and merchandise	2,916,910,658,303	2,309,385,905,969
- Revenue from rendering of services	1,338,747,816	1,188,747,816
Deductions	250,009,841	30,750,741
- Sales returns	250,009,841	30,750,741
Total	2,917,999,396,278	2,310,543,903,044
Revenue from related parties (Details stated in Note VIII.2)	383,562,336,627	392,901,108,664

2. COST OF SALES

	Current period VND	Prior period VND
Cost of goods and merchandise sold	2,755,213,393,945	2,197,478,648,110
Cost of services rendered	828,747,816	887,167,362
Total	2,756,042,141,761	2,198,365,815,472

3. FINANCIAL INCOME

	Current period VND	Prior period VND
Interest income from bank deposits and bonds	30,165,359,451	17,521,215,097
Foreign exchange gains	6,903,188	87,782,024
Total	30,172,262,639	17,608,997,121

4. FINANCIAL EXPENSES

	Current period VND	Prior period VND
Interest expense	93,833,736,946	55,267,230,157
Foreign exchange loss	614,557,680	733,179,073
Other financial expenses	2,898,113,573	2,443,493,658
Total	97,346,408,199	58,443,902,888

5. SELLING EXPENSES

	Current period VND	Prior period VND
Employees costs	7,340,192,297	7,029,024,085
Depreciation expense of of fixed assets	229,788,810	264,612,075
Other selling expenses	7,234,016,142	6,932,644,407
Total	14,803,997,249	14,226,280,567

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE INCOME STATEMENT (CONTINUED)****6. GENERAL AND ADMINISTRATION EXPENSES**

	Current period VND	Prior period VND
Employees costs	4,195,272,292	3,607,879,195
Depreciation expense of fixed assets	330,606,060	330,606,060
Other general and administrative expenses	4,900,419,913	4,528,122,226
Total	9,426,298,265	8,466,607,481

7. OTHER INCOME

	Current period VND	Prior period VND
Disposal of fixed assets	246,652,071	1,922,962,960
Other income	11,531,020	1,781
Total	258,183,091	1,922,964,741

8. OTHER EXPENSES

	Current period VND	Prior period VND
Administrative fines and late payment penalties	3,196,419,774	661,342,669
Other costs	7,072,516	378,640,535
Total	3,203,492,290	1,039,983,204

9. CURRENT CORPORATE INCOME TAX EXPENSE

	Current period VND	Prior period VND
Accounting profit before tax	67,607,504,244	49,533,275,294
Adjustments increase	20,488,307,616	7,830,544,698
Less: Non-taxable income	-	-
Add: Non-deductible expenses	20,488,307,616	7,830,544,698
Current-year taxable income	88,095,811,860	57,363,819,992
Taxable income subject to the standard tax rate of 20%	88,095,811,860	57,363,819,992
Current corporate income tax expense on taxable income	17,619,162,372	11,472,763,998
Additional corporate income tax expense for prior years	5,179,077,868	553,510,392
Current corporate income tax expense	22,798,240,240	12,026,274,390

10. BASIC/DILUTED EARNINGS PER SHARE

The Company does not calculate this indicator in its interim separate financial statements for the six-month accounting period ended 30 June 2026 because, in accordance with Vietnamese Accounting Standard No. 30 – Earnings per Share, where the Company is required to prepare both separate financial statements and consolidated financial statements, information on earnings per share is presented only in the consolidated financial statements in accordance with this Standard.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE INCOME STATEMENT (CONTINUED)****11. PRODUCTION AND BUSINESS COSTS BY ELEMENT**

	Current period VND	Prior period VND
Raw materials and supplies expenses	1,639,542,173,851	1,756,602,795,271
Employees costs	15,557,456,706	15,758,298,805
Depreciation expense of fixed assets	20,386,126,453	16,788,536,404
Other expenses	68,227,242,731	37,111,069,078
Total	1,743,712,999,741	1,826,260,699,558

VII. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM STATEMENT OF CASH FLOWS**1. Cash proceeds from borrowings during the period:**

- Cash proceeds from borrowings under normal loan agreements: VND 2,758,651,209,286.

2. Principal repayments during the period:

- Repayment of principal under normal loan agreements: VND 2,415,916,516,657.
- Repayment of finance lease liabilities: VND 14,124,292,610.

VIII. OTHER INFORMATION**1. OPERATING COMMITMENTS**

The Company entered into a Sublease Agreement for Land Use Rights with Technical Infrastructure in the Real Estate Project No. 31/2026/HS-VT dated 7 May 2026 with Hai Son Company Limited. Under the agreement, the Company subleases land parcel No. 1517 (Certificate of Land Use Rights registration No. VP 13638), map sheet No. 205, located at Hai Son Duc Hoa Dong Industrial Cluster, My Hanh Commune, Tay Ninh Province, with an area of 4,372 m². The rental price for the land use rights, exclusive of tax, is VND 20,743,320,731. The land is leased for the purpose of manufacturing primary-form plastics and synthetic rubber. The lease term commences from the date of issuance of the land use rights certificate and expires on 19 October 2060.

In addition, the Company has entered into the following land and infrastructure lease agreements with annual rental payments:

Factory Lease Agreement No. 092024/SWH-VT dated 20 September 2024 with Smart Warehouse Investment Management and Leasing Joint Stock Company. The lease term is 10 years, from 1 December 2024 to 30 November 2034. The rental fee is VND 200,000,000 per month. The leased premises are located at E2, Hoang Gia Industrial Cluster, Moi 2 Hamlet, My Hanh Nam Commune, Duc Hoa District, Long An Province (now E2, Hoang Gia Industrial Cluster, Moi 2 Hamlet, My Hanh Commune, Tay Ninh Province).

Lease Agreement dated 1 December 2024 with Mr. Le Thanh Truong. The lease term is 3 years, from 11 December 2024 to 11 December 2027. The rental fee is VND 22,000,000 per month. The leased premises are located at Binh Ta 1 Hamlet, Duc Hoa Ha Commune, Duc Hoa District, Long An Province (now Binh Ta 1 Hamlet, Duc Hoa Commune, Tay Ninh Province).

House Lease Agreement No. 13.03.25/HDTTS dated 13 March 2025 with Ms. Huynh Thanh Thao. The lease term is 3 years, from 1 April 2025 to 31 March 2028. The rental fee is VND 35,000,000 per month. The leased premises are located at 123 Pham Dinh Ho Street, Ward 6, District 6, Ho Chi Minh City (now 123 Pham Dinh Ho Street, Binh Tay Ward, Ho Chi Minh City).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***VIII. OTHER INFORMATION (CONTINUED)****2. TRANSACTIONS AND BALANCES WITH RELATED PARTIES***List of related parties:*

<u>Related parties</u>	<u>Relationship</u>
Viet Thanh Mechanical Investment and Import-Export Joint Stock Company	Subsidiary
Mr. Nguyen Phuc Loi	Major shareholder
Mr. Phan Van Quan	Major shareholder and Chief Executive Officer
Mr. Nguyen Van Tuan	Major shareholder and Chairman of the Board of Directors
Zlife Holdings Joint Stock Company	The legal representative of Zlife Holdings, Mr. Nguyen Phuc Loi, is also a major shareholder of Viet Thanh
Viet Thanh Consumer Production and Trading Joint Stock Company	Company related to Mr. Nguyen Van Tuan – Chairman of the Board of Directors, and Mr. Phan Van Quan – Member of the Board of Directors

Other key members of the Board of Directors,
The Board of Management and close family members of
key management personnel

During the period, the Company had the following main transactions with related parties:

	<u>Current period VND</u>	<u>Prior period VND</u>
Sales	383,562,336,627	392,901,108,664
Viet Thanh Mechanical Investment and Import-Export Joint Stock Company	828,747,816	828,747,816
Zlife Holdings Joint Stock Company	382,193,412,566	392,072,360,848
Viet Thanh Consumer Production and Trading Joint Stock Company	540,176,245	-
Purchases	4,458,119,671	4,545,909,093
Viet Thanh Mechanical Investment and Import-Export Joint Stock Company	4,458,119,671	4,545,909,093

Major balances with related parties at the balance sheet date:

	<u>Closing balance VND</u>	<u>Opening balance VND</u>
Short-term trade receivables	57,603,516,912	44,316,494,952
Zlife Holdings Joint Stock Company	57,013,548,755	44,309,917,139
Viet Thanh Consumer Production and Trading Joint Stock Company	589,968,157	6,577,813
Short-term advances to suppliers	2,592,587,137	4,509,092,194
Viet Thanh Mechanical Investment and Import-Export Joint Stock Company	2,592,587,137	4,509,092,194

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***VIII. OTHER INFORMATION (CONTINUED)****2. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (CONTINUED)***Income of the Board of Directors, Board of Supervisors and Board of Management during the period:*

	Current period VND	Prior period VND
Board of Directors	45,000,000	45,000,000
Mr. Nguyen Van Tuan	30,000,000	30,000,000
Mr. Phan Van Quan	15,000,000	15,000,000
Mr. Phan Hung Cuong	-	-
Mr. Le Quoc Thanh Liem	-	-
Mr. Cai Minh Giac	-	-
Board of Supervisory	-	-
Mr. Nguyen Trong Huy	-	-
Mrs. Phan Thi Thanh Ly	-	-
Mr. Pham Duc Cuong	-	-
Mr. Ly Trai Ky	-	-
Mrs. Pham Thi Thuy An	-	-
Board of Management	510,863,546	344,997,897
Mr. Phan Van Quan	78,461,525	-
Mr. Nguyen Trung Ngoc	331,110,342	240,756,123
Mr. Ho Van Quyen	101,291,679	104,241,774
Other members of management	281,538,448	258,055,765
Salaries, bonuses and other benefits	281,538,448	258,055,765
Total	837,401,994	648,053,662

The Resolution of the Annual General Meeting of Shareholders No. 01/2026/VTZ/NQ-DHDCDTN dated 21 May 2026 approved the remuneration payable to the members of the Board of Directors and the Supervisory Board for 2026 as follows:

- Chairman of the Board of Directors: VND 5,000,000 per month..
- Vice Chairman of the Board of Directors: VND 2,500,000 per month.
- Other members of the Board of Directors and the Supervisory Board: VND nil per month (no remuneration).

3. COMPARATIVE FIGURES

Comparative figures in the interim separate statement of financial position and the corresponding notes are the figures presented in the audited separate financial statements for the financial year ended 31 December 2025, which have been restated in accordance with the guidance under Circular No. 99/2025/TT-BTC dated 27 October 2025 guiding the Vietnamese Accounting Regime for Enterprises.

Comparative figures in the interim separate statement of income and the interim separate statement of cash flows, together with the corresponding notes, are the figures presented in the reviewed interim separate financial statements for the six-month accounting period ended 30 June 2025, which have been restated in accordance with the guidance under Circular No. 99/2025/TT-BTC dated 27 October 2025 guiding the Vietnamese Accounting Regime for Enterprises.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)*These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statement***VIII. OTHER INFORMATION (CONTINUED)****3. COMPARATIVE FIGURES (CONTINUED)**

Certain figures for the previous reporting period have been restated to facilitate comparison with the figures for the current period, as in 2026 the Company changed its application of the accounting regime from Circular No. 200/2014/TT-BTC dated 22 December 2014 to Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, as follows:

Effect of adjustments and reclassifications on the separate statement of financial position as at 1 January 2026:

ITEMS	Codes	Under Circular No. 200/2014/TT-BTC dated 22 December 2014 (VND)	Under Circular No. 99/2025/TT-BTC dated 27 October 2025 (VND)
CURRENT ASSETS	100	2,679,148,632,195	2,679,148,632,195
Short-term held-to-maturity investments	123	723,491,629,580	727,497,283,005
Other short-term receivables	135	-	8,894,045,088
Other short-term receivables	136	12,899,698,513	-
Short-term prepaid expenses	151	8,304,776,122	-
Short-term deferred expenses	161	-	8,304,776,122
NON-CURRENT ASSETS	200	584,787,595,064	584,787,595,064
Long-term prepaid expenses	261	5,767,759,767	-
Long-term deferred expenses	271	-	5,767,759,767
LIABILITIES	300	2,395,654,536,046	2,395,654,536,046
Long-term unearned revenue	336	24,029,692	-
Long-term deferred revenue	337	-	24,029,692

Effect of adjustments and reclassifications on the interim separate statement of cash flows for the six-month accounting period ended 30 June 2025:

ITEMS	Codes	Under Circular No. 200/2014/TT-BTC dated 22 December 2014 (VND)	Under Circular No. 99/2025/TT-BTC dated 27 October 2025 (VND)
Cash flows from operating activities			
Interest expenses	06	55,267,230,157	-
Borrowing costs	06	-	55,267,230,157
(Increase)/Decrease in prepaid expenses	12	(3,973,696,011)	-
(Increase)/Decrease in deferred expenses	12	-	(3,973,696,011)
Interest paid	14	(54,706,357,066)	-
Borrowing costs paid	14	-	(54,706,357,066)

4. SUBSEQUENT EVENTS

There were no material events occurring after the end of the reporting period that required adjustment or disclosure in the Company's separate interim financial statements.

Tra Thi My
Preparer

Nguyen Thi Yen Nga
Chief Accountant

Phan Van Quan
Chief Executive Officer
Approved, 28 August 2026