

Number: 2007A/2026/CV-PGN

Phu Tho, July 20, 2026

PERIODIC DISCLOSURE OF FINANCIAL REPORTS

To: Hanoi Stock Exchange

In accordance with Clause 3, Article 14 of Circular 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, Plastic Additives Joint Stock Company hereby discloses its financial statements for the second quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Plastic Additives Joint Stock Company

- Stock ticker: PGN

- Address: Minh Quyet Hamlet, Vinh Phuc Ward, Phu Tho Province.

- Contact phone number: 02113 717108

- Email: trandangcong2082@gmail.com Website: <https://pgn.com.vn>

2. Content of the published information:

- Financial statements for Q2 2026

☒ Separate financial statements (TCNY does not have subsidiaries and the parent accounting unit has subordinate units);

☐ Consolidated financial statements (including subsidiaries);

☐ Consolidated financial statements (TCNY has an accounting unit with its own accounting system);

- Those eligible must explain the reasons.

+ The auditing firm issues an opinion other than a full unqualified opinion on the financial statements (for reviewed/audited financial statements):

☐ Yes ☒ No

Explanatory document in case of a checkmark:

☐ Yes ☐ No

+ If the after-tax profit in the reporting period differs by 5% or more before and after the audit, carry forward losses or vice versa (for audited financial statements of 2024).

☐ Yes ☒ No

Explanatory document in case of a checkmark:

☐ Yes ☐ No



+ Has the after-tax profit in the income statement for the reporting period changed by 10% or more compared to the same period of the previous year?

☒ Yes ☐ No

Explanatory document in case of a checkmark:

☒ Yes ☐ No

+ Is the after-tax profit for the reporting period showing a loss, or has it shifted from a profit in the same period of the previous year to a loss in this period, or vice versa?

☐ Yes ☒ No

Explanatory document in case of a checkmark:

☐ Yes ☐ No

This information was published on the company's website on July 20, 2026 at the following link: <https://pgn.com.vn>.

We hereby declare that the information published above is true and accurate, and we assume full legal responsibility for the content of the information we have published.

REPRESENTATIVE OF THE
ORGANIZATION / LEGAL REPRESENTATIVE / PERSON
AUTHORIZED TO CONDUCT PUBLIC RELATIONS

Attached documents:

- Financial statements for Q2 2026
- Explanatory document



TỔNG GIÁM ĐỐC
Trần Đăng Công

Number: 2007B /20 26 /CV- PGN

*Subject: Explanation for the
increase in Q2/2026 profits
compared to the same period last
year*

Phu Tho, July 20, 2026

To: State Securities Commission

Hanoi Stock Exchange

Based on the financial report for Q2/2026, after-tax profit in Q2/ 2026 increased by more than 10% compared to Q2/2025. Specifically as follows:

Target	Q2/2026	Q2/2025	Increase/Decrease	percentage increase/decrease
Net profit after corporate income tax	565,641,534	235,362,204	330,279,330	140.33%

Net profit after tax in Q2 /2026 increased by VND 592,878,410, a 168.81% increase compared to the same period last year. The reason for the increase in Q2/2026 profit is due to: Increased revenue from financial activities.

Target	Q2.2026	Q2 2025	Increase/Decrease	percentage increase/decrease
Revenue from financial activities	1,755,534,640	518.847.980	1,236,659,660	238.33%

The above explains the reasons for the decrease in profit compared to the same period last year of the Plastic Additives Joint Stock Company.

Respectfully reporting !

Recipient :

- As above
- Board of Directors
- Save VT

**PLASTIC ADDITIVES JOINT STOCK
COMPANY**

General Director



TỔNG GIÁM ĐỐC

Trần Đăng Công

FINANCIAL REPORT
SECOND QUARTER OF 2026

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July 2026

REPORT OF THE BOARD OF DIRECTORS

Board of Directors Director of Plastic Additives Joint Stock Company (after call as "Company")
Presenting Financial Reports of the Company for Second quarter of 2026 (from April 1, 2026, to June 30, 2026).

BOARD OF DIRECTORS AND MANAGEMENT

Members of Board Director and Board of Management in period from April 1, 2026 - June 30, 2026 and up to the date of report, includes:

Board of Directors:

Mrs. Ngo Hoai Thanh	Chairman
Mr. Tran Dang Cong	Deputy Chairman
Mr. Chu Van Phuong	Member
Mr. Dong Van Nhat	Member
Mr. Do Huy Tuan	Member

Board of Management:

Mr. Tran Dang Cong	General Director
Mrs. Duong Thi Hai Ha	Production Director

Mrs. Nguyen Thi Nga is active Chief accountant from day April 1, 2026 - June 30, 2026.

EVENTS AFTER THE ACCOUNTING YEAR END DATE

Board of Directors affirmed that no important events happen after the date of accounting period finish which importantly influal to the report so that the report is needed to be amended or information disclosed.

RESPONSIBILITIES OF THE BOARD OF DIRECTORS

Board of Directors has responsibility to make a financial report for the First quarter from January 1, 2026 to March 31, 2026, reflection truly financial status and business activities and cash flow of Company.

For making this financial report, Board of Directors is required the following:

- Select a suitable accounting policy and apply them objectively;
- Give predictions carefully and reasonably;
- State clearly suitable financial principles are applied or not; there are any important mistakes were applied that need to be publiced and explained in the financial report or not;

REPORT OF THE BOARD OF DIRECTORS (CONTINUED)

- Make financial report based on continuously operating of Company.

Board of Directors comments that the Company followed requirements, which states in the making the financial report.

Board of Directors is responsible in guarantee that accounting books are noted suitably reflecting reasonably financial status of Company at any time and guarantee that the financial report is match to accounting standards, Vietnamese corporation accounting requirement and related legal regulations. Board of Director is responsible in guarantee for safety of company's assets, do suitable methods to prevent and detect cheats and other violations.

OTHER COMMITMENTS

Board of Directors commitment that the company has followed the information disclosure according to rules predetermined in the Circular Circular No. 155/2015/TT-BTC dated October 6, 2015 of Ministry of Finance direction guide about information disclosure in stock exchange market and regulation about company managing at Resolution Decree 71/2017/ND-CP dated June 6, 2017 guide about company management applies to public companies and Circular Circular No. 95/2017/TT-BTC dated September 22, 2017 of Ministry of Finance direction guide some articles of Resolution Decree 71/2017/ND-CP.

On behalf of the Board of Directors



TỔNG GIÁM ĐỐC
Trần Đăng Công

FINANCIAL STATEMENT REPORT

Second quarter of 2026

As of June 30, 2026

Unit: VND

ASSET	CODE NUMBER	Notes	June 30, 2026	January 1, 2026
SHORT-TERM ASSETS	100		88,568,522,467	112,387,653,100
Cash and cash equivalent	110	4.1	786,514,400	733,624,911
Cash	111		786,418,322	733,528,833
Cash equivalent	112		96,078	96,078
Short-term financial investment	120	4.2	64,100,000,000	12,179,992,433
Investment is held by the due date	123		64,100,000,000	12,179,992,433
Short-term receivable	130		15,670,438,057	87,987,434,871
Receivable from customers	131	4.3	5,503,261,015	19,794,847,415
Deposit to suppliers	132	4.7	62,805,200	12,564,311,400
Other receivables	135	4.4	10,104,371,842	55,628,276,056
Inventory	140		7,729,239,741	11,203,519,159
Inventory	141	4.5	7,729,239,741	11,203,519,159
Other short-term assets	160		282,330,269	283,081,726
Short-term expenses wait for allocated	161	4.6	276,182,240	155,938,522
VAT is deducted	162		4,752,294	125,747,469
Tax and other receivable form the State	163	4.11	1,395,735	1,395,735
LONG-TERM ASSETS	200		59,244,382,004	60,564,613,817
Long-term receivable	210	4.4	108,136,671	235,191,293
Other long-term receivables	215		108,136,671	235,191,293
Fixed assets	220		17,808,500,029	19,004,609,597
Tangible fixed assets	221	4.8	17,335,586,065	17,754,586,347
- Original price	222		33,015,214,287	31,409,684,296
- Accumulated depreciation (*)	223		(15,679,628,222)	(13,655,097,949)
Leased fixed assets	224	4.9	472,913,964	1,250,023,250
- Original price	225		1,236,000,000	2,812,909,091
- Accumulated depreciation (*)	226		(763,086,036)	(1,562,885,841)
Long-term unfinished Assets	250		745,948,500	745,948,500
Unfinished building expense	252		745,948,500	745,948,500
Long-term financial investment	260		39,383,000,000	39,383,000,000
Investment to associate company	262	4.2	39,383,000,000	39,383,000,000
Investment is held by the due date	265			
Other long-term Asset	270		1,198,796,804	1,195,864,427
Long-term deposit	271	4.6	1,198,796,804	1,195,864,427
Other long-term Asset	274			
TOTAL ASSETS	280		147,812,904,471	172,952,266,917

FINANCIAL STATEMENT REPORT (CONTINUED)

Second quarter of 2026

As of June 30, 2026

Unit: VND

CAPITAL	CODE NUMBER	Note	June 30, 2026	January 1, 2026
LIABILITIES	300		37,496,628,850	63,279,049,132
Short-term liabilities	310		37,496,628,850	63,224,912,332
Short-term payable to suppliers	311	4.10	7,647,175,923	12,038,530,671
Short-term deposit from buyers	312		110,745,591	110,745,591
Short-term Tax and payables to the State	314	4.11	544,897,776	735,993,057
Payable to employees	315		109,206,547	193,802,372
Short-term payables	316		254,236,084	137,301,116
Other short-term payables	320	4.13		
Short-term debt from fianancial leasing	321	4.12	28,186,391,042	49,364,563,638
Reward and Welfare fund	323		643,975,887	643,975,887
Long term debt	330			54,136,800
Long-term debt from finnacial leasing	339	4.12		54,136,800
EQUITY	400	4.14	110,316,275,621	109,673,217,785
Capital owners contribute	411		94,648,590,000	94,648,590,000
- Voting common shares	411A		94,648,590,000	94,648,590,000
Share premium	412		(134,050,000)	(134,050,000)
Invesment and development fund	418		6,787,063,739	6,787,063,739
Undistributed profit after tax	420		9,014,671,882	8,371,614,046
- Accumulated undistributed profit after tax	420A		8,371,614,046	6,485,340,208
- Undistributed profit after tax of this period	420B		643,057,836	1,886,273,838
TOTAL CAPITAL	440		147,812,904,471	172,952,266,917

Phu Tho, July 20, 2026

People establish chart

Nguyen Thi Nga

Chief Accountant

Nguyen Thi Nga

General Director



TỔNG GIÁM ĐỐC
Trần Đăng Công

INCOME STATEMENT

Second quarter of 2026

Unit : VND

CONTENT	CODE NUMBER	Notes	Second Quarter		Cummulative from beginning of the year to the end of quarter	
			THIS YEAR	LAST YEAR	THIS YEAR	LAST YEAR
venue from sales and service	01	4.16	29,591,320,000	29,048,609,130	47,929,832,500	68,729,806,313
venue reduces	02					
t revenue from sales and service	10		29,591,320,000	29,048,609,130	47,929,832,500	68,729,806,313
st of goods sold	11	4.17	28,995,642,616	27,666,126,640	46,541,085,461	67,209,728,538
ross profit from sales and service	20		595,677,384	1,382,482,490	1,388,747,039	1,520,077,775
venue from financial activities	22	4.18	1,755,534,640	518,874,980	2,447,744,770	691,158,854
ancial costs	23	4.19	881.114.291	1,171,868,221	1,746,542,611	2,229,424,102
cluding: Interst expenses	24		881.114.291	1,171,868,221	1,746,542,611	2,229,424,102
ling expense	25	4.20	15,390,456	0	30,780,912	7,245,090
management expenses	26	4.20	710,224,683	556,781,966	1,169,557,185	1,100,761,753
t profit from businesses	30		744,482,594	172,707,283	889.611.101	(1,126,194,316)
ner Incomes	31	4.21	20	500.003.043	20	3,423,476,162
ner Expenses	32	4.22	29,974,264	285,927,806	68,631,062	1,390,093,186
her profit	40		(29,974,244)	214,075,237	(68,631,042)	2,033,382,976
tal profit before tax	50		714,508,350	386,782,520	820,980,059	907,188,660
rent corporation income tax	51		148,866,816	151,420,316	177,922,223	412,283,474
ay corporation income tax	52					

Basic earning per share (*)	70	4.23	60	25	68	52
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Phu Tho, 20th July 2026

People establish chart



Nguyen Thi Nga

Chief Accountant



Nguyen Thi Nga

General Director



TỔNG GIÁM ĐỐC
Trần Đăng Công

INTER-YEARLY CASH FLOW REPORT

(According to the indirect method)

Second quarter of 2026

		Unit: VND		
CONTENT	Code number	Note	Cumulative from the beginning of the year to the end of period	
			This year	Year before
1	2	3	6	7
Flow money from active movement terrible rack				
Profit before tax	01		820,980,059	520,406,140
Thing adjust give the amount				
- Depreciation of fixed assets and investment properties	02		1,224,730,468	842,416,694
- Amounts attend room	03			
- Profit and loss difference deviated catfish price regret rash caused by beating price again the amount item money bad Have origin foreign bad	04			
- Profit and loss from active movement head private	05		(2,447,744,770)	(2,612,966,468)
- Expense interest get a loan	06		1,746,542,611	1,057,555,881
- Amounts thing adjust other	07			
Profit from active movement terrible rack before replace change capital save movement	08		1,344,508,368	(192,587,753)
- Increase , decrease the amount Right collect	09		8,449,722,820	(65,880,539,780)
- Increase , decrease row exist warehouse	10		3,474,279,418	74,588,900,665
- Increase , decrease the amount Right pay (No) tell interest get a loan Right pay , tax collect import rack profession Right submit	11		(4,079,288,032)	671,942,840
- Increase or decrease in costs pay before	12		(123,176,095)	13,876,672
- Increase , decrease proof contract terrible rack	13			
- Money interest get a loan Satisfied pay	14		(1,708,306,527)	(1,379,982,333)
- Taxes collect import rack profession Satisfied submit	15		(648,745,077)	
- Money collect other from active movement terrible rack	16			
- Other expenses give active movement terrible rack	17			
Flow money pure from active movement terrible rack	20		6,708,994,875	7,821,610,311
Flow money from active movement head private				
Money spent to buy purchase , build construct fixed assets and the talent product long limit other	21		(28,620,900)	(234,327,704)
Money collect from bar reason , concession selling fixed assets and the talent product long limit other	22			2,911,000,000
Money spent on borrow , buy the labour old man in debt belong to single taste other	23		(116,008,571,424)	(2,015,653,515)
Money collect return give borrow , sell again the labour old man in debt belong to single taste other	24		119,088,563,857	520,913,973
Initial payment private contribute capital enter single taste other	25			4,429

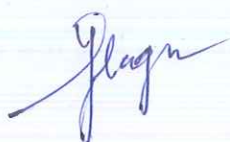
Money collect return head private contribute capital enter single taste other	26	11,263,568,000	
Money collect interest give loan , stock that and profit profit divided	27	221,917,477	97,842,196
Flow money pure from active movement head private	30	14,536,857,010	1,279,779,379
Flow money from active movement talent main			
Money collect from broadcast onion neck receipt capital contribute belong to owner own	31		
Money pay again capital contribute give the owner team buy again neck ticket belong to rack profession Satisfied broadcast onion	32		
Money collect from Go get a loan	33	28,023,980,642	29,562,254,250
Payment in debt origin get a loan	34	(48,983,474,443)	(28,732,785,504)
Money pay in debt origin rent talent main	35	(233,468,595)	(203,138,925)
Neck that is , profit profit Satisfied pay give owner own	36		
Flow money pure from active movement talent main	40	(21,192,962,396)	626,329,821
Flow money pure in week	50	52,889,489	9,727,719,511
Money and similar right money head week	60	733,624,911	2,916,357,009
Image enjoy belong to replace change catfish price rehidro mushrooms rules change foreign bad	61		
Money and similar right money last week	70	786,514,400	12,644,076,520

Phu Tho, July 20 , 2026

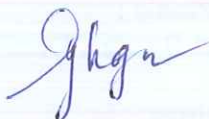
People establish chart

Chief of Accountant

General Director



Nguyen Thi Nga



Nguyen Thi Nga



TỔNG GIÁM ĐỐC
Trần Đăng Công

NOTES TO THE FINANCIAL STATEMENTS

(Theories) bright This To be set fate fit wall and need Okay read copper time with newspaper urine talent main included according to)

1. CHARACTERISTICS OF BUSINESS OPERATIONS

1.1 Image awake team day capital

Joint Stock Company part Plastic Additives (after This call turn off is a "Company" operating movement according to Paper proof receive post sign terrible Joint Stock Company part Number 2500287403 issued by the Department Bell plan and Head private Conscious Vinh Phuc replace change Tenth time , March 11, 2024. Capital thing rules above Paper proof receive post sign terrible rack The company 's total capital is VND 94,648,590,000 , divided into 9,464,859 shares . part with fate price is 10,000 VND / share part .

Pillar team main of the Company currently put at Minh Quyet residential area , ward Vinh Phuc province Phu Tho, Vietnam.

People grand area legal of the Company is Mr. Tran Dang Cong.

Neck ticket of the Company Satisfied Okay seal ghost above Department deliver pandemic proof contract River Internal (HNX) from July 4 , 2019 code proof contract It is PGN.

Number quantity core Company employee in June 30 , 2026 To be : 10 people

1.2 Activities movement product export terrible rack main

Active movement product export terrible rack main of the Company in Dear II year 2026 including :

- Product export product product chemistry matter other Not yet Okay fertilizer enter Where ? Details : Product export the product product chemistry matter other ;
- Product export product product other Made from rubber. Details : Product export product product other from rubber;
- Product export product product from Plastic ;
- Transport load row chemistry road set By car , Details : transportation load row chemistry road set by car ;
- Pandemic service save hold row chemistry ;

2. BASIS FOR REPORTING AND ACCOUNTING PERIOD

2.1 Mechanism team establish newspaper urine talent main

Report talent main included according to Okay presentation display equal Vietnamese Dong (VND), according to original blockage price origin and flush fit with Standard squid plan Vietnamese mathematics , Che degree plan Vietnamese Business Mathematics and the rules Legal definition Have border mandarin arrive job establish and presentation Present the Report talent main .

Report talent main of the Company Okay establish according to Detox degree plan maths rack issuing authority included according to the Circular Circular No. 99/2025/TT-BTC dated October 27, 2025 of Ministry of Finance direction guide Detox degree plan maths rack profession .

2.2 Fiscal Year

Year talent main of the Company catch head from January 1st and conclude train enter December 31 positive Schedule . Report talent second quarter of the year 2020 Okay established for the class paragraph from April 1, 2020 - June 30, 2020 .

3. MAIN ACCOUNTING POLICIES

After This To be children main book plan maths mandarin weight by the Company pressure use in job Prepare a report talent main This :

3.1 Standards squid and craft degree plan maths pressure use

Company pressure use Standard squid and craft degree plan maths rack Vietnamese industry and Regulations France reason Have border mandarin arrive job Prepare a report talent main .

3.2 Estimate calculate plan maths

Job Prepare a report talent main hour head according to the Standard squid plan Vietnamese math love Board of Directors director Right Have children wish calculate and fake predetermined image enjoy arrive number the newspaper urine about the labour debt , assets product and job presentation display the amount labour in debt and talent product potential museum in day Prepare a report talent main also like the number the newspaper urine about rack collect and costs in throughout week plan math (period) active action). Conclusion fruit active movement terrible rack real cell Have body other with the wish calculate , pretend predetermined put go out .

3.3 Money and the amount similar right money

Money face and the amount similar right money face bag including money face in fund , money send echo goods , the amount head private short limit or the amount head private Have possibility power bar amount high. amount Have possibility power bar high amount is the amount Have possibility power transfer change wall the amount money face corpse predetermined in time space Are not over 3 months and little related risks mandarin arrive job variable movement price treatment transfer change belong to the amount This .

3.4 Accounts Right collect and attend room Right collect difficult claim

The amounts Right collect Okay presentation display according to price treatment take note notebook and attend room Right collect difficult demand . Prediction room Right collect difficult claim Okay excerpt establish flush fit according to direction guide in the Circular Circular No. 48/2019/TT-BTC dated August 8, 2019 of Ministry of Finance .

The increase or reduce amount attend room Right collect difficult claim lymph nodes maths into costs chest reason rack profession in year .

3.5 Rows exist warehouse

Row exist warehouse Okay corpse predetermined above muscle team price short than between price origin and price treatment pure Have body real presently Okay . Price origin row exist warehouse bag including purchase price , cost original object the direct Next , labor costs direct next and costs product export shared or cost border mandarin otherwise , if Yes , in

order to Have Okay row exist warehouse at the location point and condition Thai presently at . Price export belong to row exist warehouse Okay corpse predetermined according to direction France jar army family rights . Price treatment pure Have body real presently Okay , okay corpse predetermined equal price sell wish calculate apart from costs to complete wall same cost next market , sell row and fertilizer combination broadcast born .

Attend room reduce price row exist warehouse of the Company Okay excerpt Created for the section price treatment attend ants bag damage failure due to amount failure reduce in price fix (error) time , broken , poor product substance) of row exist warehouse home rights team day of the Company based above equal proof about the failure reduce price treatment in day conclude train year degree plan maths

The increase or reduce amount attend room reduce price cave exist warehouse Okay lymph nodes maths enter price capital row sell in year

Price row export warehouse Okay calculate according to direction France price jar army family rights month . Item exist warehouse Okay lymph nodes maths according to direction France list declare often xuyên .

3.6 Assets try predetermined day image and wear and tear

Asset try predetermined day image Okay presentation display according to original price apart from price wear and tear ramparts plan .

Original price talent product try predetermined day image bag including purchase price and whole set costs border mandarin other border mandarin direct next arrive job give talent product enter condition Thai plate sieve history use .

Original price talent product try predetermined day images by the home coal build erect bag including price treatment labour presentation complete city , table delivery , costs border mandarin direct next other and rules fee before friend , if Yes . Original price talent product try predetermined day image by itself do it yourself build erect bag including costs build construction , cost product export real cell broadcast born plus costs install put and run try .

Costs broadcast born after take note initial receipt only Okay take note increase original price talent product try predetermined If costs This sure block do increase profit benefits terrible cell in similar hybrid due to history use talent product there .

Asset try predetermined day image Okay depreciation direction France road straight based above time space day use wish calculate . Time space depreciation body like after :

Group talent product	Time space depreciation (year)
Home workshop , materials ants bamboo	25
Machine hook , hook bag	05-10
Vehicle transport load	10

3.7 Costs Go get a loan

Expense Go get a loan border mandarin direct next arrive job buy , head private build erect or product export children talent product , needed one time space similar opposite to long to complete wall give enter history use or terrible rack Okay add enter original price talent product give arrive When talent product there Okay give enter history use or terrible business .

The amounts collect import broadcast born from job head private temporary time the amount get a loan Okay take note reduce original price talent product Have border mandarin .

Socks chief costs interest get a loan other Okay take note receive into the Report conclude fruit active movement terrible rack When broadcast born .

3.8 Record receive rack revenue , expenses

Revenue sell row and bow grant pandemic service Okay take note receive When the risk profit benefits and rights team day row chemistry Okay transfer to human buy ; copper time single taste Have body corpse predetermined Okay costs border mandarin arrive deliver pandemic sell item . Time point take note receive rack collect information often parasite with time point transfer deliver row chemistry , translation incident , outbreak onion chemistry single give People buy and People buy accept receive bar maths .

Revenue sell row export mouth Okay take note receive when the company completes wall head Customs procedures about list declare export mouth row chemistry and row real export cured Vietnamese ports .

Revenue active movement talent main To be profit profit divided into lots year (if has) word Businesses which the Company participates family contribute capital , interest from money send echo row Okay take note receive above muscle team consolidate deceased , was corpse predetermined above number residual the talent amount money send echo row and interest rate pressure use give each time period .

Expense product export terrible rack broadcast born , have border mandarin arrive job image wall rack collect in year Okay practice fit according to real cell and wish calculate correct week plan maths .

Price capital row chemistry and pandemic service other Okay corpse predetermined above muscle team original blockage flush fit with rack collect real presently in week plan maths .

3.9 Taxes

Tax collect import rack karma (if) maybe presently total price treatment belong to number tax Right pay presently in and number tax postpone again .

Number tax presently in Right pay Okay calculate based above collect import bear tax in year . Income bear tax other with profit profit pure Okay presentation display on the Report conclude

fruit active movement terrible rack because not included the amount collect import or cost calculate tax or Okay deduction apart from in the year other (including chief hole bring it over, if have) and outside go out not included the only pepper Are not bear tax or Are not Okay deduction minus tax . collect import rack profession Okay calculate according to tax rate Have effect force , is pressure use That 's 20% above collect import bear tax

Job corpse predetermined tax collect import of the Company keep enter the rules predetermined presently onion about taxes . However , those rules predetermined This replace change according to each time week and job corpse predetermined after together about tax collect import rack profession depending home enter conclude fruit check search belong to muscle mandarin tax Have examination rights .

Types tax other Okay pressure use according to the law tax presently onion in Vietnam.

3.10 Foreign bad

Karma service broadcast born equal foreign bad Okay rules change according to catfish price deliver pandemic real cell pressure use in day broadcast born profession case . Difference deviated catfish price regret mushrooms broadcast born from the profession service This will Okay lymph nodes maths enter rack collect or cost in week plan maths .

Number residual the amount item money bad Have origin foreign bad in day conclude train year degree plan maths Okay transfer change according to catfish price regret mushrooms in day Hey , grandpa body like after :

- Billion price history use to rules change number residual the amount item talent product money bad To be catfish price buy enter in time point conclude train week plan maths of Commercial Bank Business location often through Have broadcast born deliver Translation . The amounts money , must collect foreign bad Okay rules change according to catfish family buy belong to main echo row where the company opened talent clause , sign fund .
- Billion price history use to rules change number residual the amount Right pay money bad To be catfish price sell go out in time point conclude train week plan maths of the Bank love sales place rack profession often through Have broadcast born deliver pandemic .

Amount difference deviated and catfish price regret due to fight price again number residual last year after When compensation apart from difference deviated increase difference deviated decrease , number difference deviated still again Okay lymph nodes maths enter rack collect active movement talent main or cost talent main in year .

3.11. Side border mandarin

One beside Okay watch To be beside border mandarin of the Company if Have possibility power direct next or cockroach next check check Okay or Have image enjoy worth tell to the

Company job go out decision predetermined about talent main and active movement , or when the Company and the other side agrees the check check shared or image enjoy worth tell common . The parties border mandarin Have body is a Company or fish person , including chief the wall pill family temple close nearsighted belong to fish core Okay watch To be border mandarin .

4. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET, INCOME STATEMENT, AND CASH FLOW STATEMENT.

4.1 Money and the amount similar right money

Unit : VND

	June 30, 2026	January 1, 2026
Money face	767,202,528	437,419,767
Money send echo row Are not week limit	19,215,794	296.109.066
Money in progress transfer	But	But
The amounts similar right money	96,078	96,078
Add	786,514,400	733,624,911

4.2 The amounts head private talent main

Unit : VND

	June 30, 2026	January 1, 2026
Head private hold hold arrive day island limit		
- Short limit	64,100,000,000	12,179,992,433
+ Money send Have week limit (*)	64,100,000,000	12,179,992,433
-Long term	39,383,000,000	39,383,000,000
Head private enter labour ty neck part Vinh Phuc Plastic Additives (**)	39,383,000,000	39,383,000,000
Add	103,483,000,000	51,562,992,433

(*) In which , the amount money send Have week limit at Phat Commercial Joint Stock Bank development in Ho Chi Minh City with total price treatment As of March 31, 2026 , the figure is 6,100,000,000. copper , received use do talent product guarantee tell according to Fit copper trust use limit level Contract No. 16661/26MB/HĐTD dated January 30, 2026 with Phat Commercial Joint Stock Bank Ho Chi Minh City exhibition .

Amount money send at Vietnam Joint Stock Commercial Bank for Industry and Trade with total treatment Price: 58 billion copper .

Amount head private long limit

(**) September 29, 2025 Company acquired 49% of the capital. neck part belong to labour ty neck part Extra family plastic Vinh Phuc.

4.3 Right collect belong to guest row

Unit : VND

Right collect belong to guest row short limit	June 30, 2026	January 1, 2026
Nguyen Quoc Binh		336,014,000
Chu Van Phuong		10,927,554,000
Joint Stock Company part labour East Sea art	72,816,000	72,816,000
Joint Stock Company part Vinh Phuc Plastic Additives	5,430,445,015	7,831,463,415
Joint Stock Company part love Tan Phu Quy Vietnam		627,000,000
Add	5,503,261,015	19,794,847,415

4.4 Other receivables

Unit : VND

	June 30, 2026	January 1, 2026
Short limit	10,104,371,842	55,628,276,056
Interest residual collect	2,604,371,842	328,276,056
Right collect other		300,000,000
Temporary application	7,500,000,000	
Right collect about give get a loan		55,000,000,000
Long term	108,136,671	235,191,293
Right collect other	28,043,871	51,022,493
Sign bet , sign fund	80,092,800	184,168,800
Add	10,212,508,513	863,467,349

4.5 Row exist warehouse

Unit: VND

	June 30, 2026	January 1, 2026
Raw materials the	4,328,765,290	3,489,185,801
Expense product export terrible rack incomplete		
finished product	3,400,474,3451	7,714,333,358
Row buy in progress Go above road		
Row chemistry		
Add	7,729,239,741	11,203,519,159

4.6 Asset other

	June 30, 2026	Unit: VND January 1, 2026
Expense wait fertilizer supplement short limit	276,182,240	155,938,522
Expense buy tell danger	96,416,560	152,717,967
The amounts other	179,765,680	3,220,555
Expense pay before long limit	1,198,796,804	1,195,864,427
Expense temple compensation build erect	1,044,629,467	1,060,700,689
The amounts other	154,167,337	135,163,738
Add	1,474,979,044	1,351,802,949

4.7 Pay before People sell

	June 30, 2026	Unit: VND January 1, 2026
Short limit	62,805,200	12,564,311,400
Chemical Company Limited Hong Phat Quality		12,526,506,200
The amounts pay before People sell other	62,805,200	37,805,200

4.8 Asset try predetermined day image

	Home door , object ants bamboo	Machine hook design bag	Vehicle transport load	Unit: VND Add
Original price				
January 1, 2026	20,320,214,327	7,776,551,787	3,312,918,182	31,409,684,296
- Increase talent product in week		28,620,900		28,620,900
- Acquisition of leased fixed assets talent main		1,576,909,091		1,576,909,091
- Liquidation , transfer of ownership sell				
June 30, 2026	20,320,214,327	9,382,081,778	3,312,918,182	33,015,214,287
Wear and tear ramparts plan				

January 1, 2026	6,670,816,883	5,794,745,514	1,189,535,552	13,655,097,949
- Number depreciation week	419,381,904	424,423,365	165,645,912	1,009,451,181
- Depreciation transfer from leased fixed assets talent main When buy again		1,015,079,092		1,015,079,092
- Liquidation , transfer of ownership sell				
June 30, 2026	7,090,198,787	7,234,247,971	1,355,181,464	15,679,628,222
Price treatment still again				
January 1, 2026	13,649,397,444	1,981,806,273	2,123,382,630	17,754,586,347
June 30, 2026	13,230,015,540	2,147,833,807	1,957,736,718	17,335,586,065

In June 30, 2026: Original price talent product try predetermined Satisfied run out of depreciation but still still history use is 3,017,049,779 copper .

4.9 Asset try predetermined rent talent main

		Unit: VND	
		Machine hook design bag	Add
Original price			
January 1, 2026	2,812,909,091	2,812,909,091	
Rent talent main in week			
Acquisition of leased fixed assets talent main	(1,576,909,091)	(1,576,909,091)	
June 30, 2026	1,236,000,000	1,236,000,000	
Depreciation value			
January 1, 2026	1,562,885,841	1,562,885,841	
Number increased depreciation during the period	215,279,287	215,279,287	
Acquisition of leased fixed assets talent main	(1,015,079,092)	(1,015,079,092)	
June 30, 2026	763,086,036	763,086,036	
Remaining value again			
January 1, 2026	1,250,023,250	1,250,023,250	
June 30, 2026	472,913,964	472,913,964	

4.1 0 Must pay People sell

Unit : VND

	June 30, 2026		January 1, 2026	
	Price treatment	Number Have possibility power pay in debt	Price treatment	Number Have possibility power pay in debt
The amounts Right pay People sell	7,647,175,923	7,647,175,923	12,038,530,671	12,038,530,671
Joint Stock Company part plastic lack year Tien Phong	6,238,521,980	6,238,521,980	9,238,521,980	9,238,521,980
Science and Technology Company Limited				
Technique labour Vietnam sun beam industry			239,500,000	239,500,000
CEN Vietnam Co., Ltd.	522,940,000	522,940,000	822,940,000	822,940,000
Production Company Limited export and love Zhongshan Market	223,440,000	223,440,000	1,093,640,000	1,093,640,000
Opposite to statue other	662,273,943	662,273,943	643,928,691	643,928,691

4.11 Taxes and the amount Right submit / must collect Home water

	January 1, 2026	Number Right submit in week	Number Satisfied submit in week	June 30, 2026
Right submit	735,993,057	905,464,554	1,096,559,835	544,897,776
VAT must submit		357,933,218	357,933,218	
Tax collect import rack profession	648,745,076	177,922,223	648,745,077	177,922,222
Money rent land	82,220,261	339,167,025	82,220,261	339,167,025
Tax home land		17,663,232		17,663,232
Tax collect import fish core	5,027,720	12,778,856	7,661,279	10,145,297
Types tax other				

Right collect	1,395,735	1,395,735
Fees and charges fee and the amount		
Right submit Home water	1,395,735	1,395,735

4.1 2 Loans and in debt rent talent main

	January 1, 2026	Increase in week	Reduce in week	Unit : VND June 30, 2026
Borrow and in debt short limit	49,364,563,638	28,078,117,442	49,256,290,038	28,186,391,042
Short- term loans limit	48,983,474,443	28,023,980,642	48,983,474,443	28,023,980,642
Short- term loans TPBANK - Association team main	31,741,270,461	19,154,972,000	31,741,270,461	19,154,972,000
Short- term loans limit echo Vietnam Prosperity Commercial Joint Stock Company	1,897,000,000		1,897,000,000	
Short- term loans Shinhan Limited	6,000,000,000		6,000,000,000	
Short- term loans limit echo Commercial Joint Stock Company development HDBank - Ho Chi Minh City	9,345,203,982	8,869,008,642	9,345,203,982	8,869,008,642
Long -term loans limit arrive limit pay (Time limit (less than 1 year)	381,089,195	54,136,800	272,815,595	162,410,400
The company gives rent talent International Limited Liability Company Chailease – Hanoi Branch	381,089,195	54,136,800	272,815,595	162,410,400
Long -term loans limit	54,136,800		54,136,800	
The company gives rent talent International Limited Liability Company Chailease – Hanoi Branch	54,136,800		54,136,800	
Total add	49,418,700,438	28,078,117,442	49,310,426,838	28,186,391,042

4.1 3 Must pay short limit other

Unit : VND

	June 30, 2026	January 1, 2026
Short limit		
Insurance commune festival		
Health insurance		
Insurance failure profession		
The amounts Right pay , must submit other		
Add		

4.14 Capital owner team day

a. Table opposite to mat variable movement capital Owner team day

Unit: VND

	Capital head private belong to Owner team day	Fund head private broadcast development	Profit after tax Not yet fertilizer combination	Surplus residual capital	Total add
January 1, 2025	94,648,590,000	6,787,063,739	6,485,340,208	(134,050,000)	107,786,943,947
Interest in year			1,886,273,838		1,886,273,838
December 31, 2025	94,648,590,000	6,787,063,739	8,371,614,046	(134,050,000)	109,673,217,785
January 1, 2026	94,648,590,000	6,787,063,739	8,371,614,046	(134,050,000)	109,673,217,785
Interest in year			643,057,836		643,057,836
June 30, 2026	94,648,590,000	6,787,063,739	9,014,671,882	(134,050,000)	110,316,275,621

b. Transactions about capital with the Owner team day

	June 30, 2026 VND	January 1, 2026 VND
Capital head private belong to Owner team day		
Capital contribute head week	94,648,590,000	94,648,590,000
Capital contribute increase in week		
Capital contribute reduce in week		
Capital contribute last week	94,648,590,000	94,648,590,000

c. Neck ticket

	June 30, 2026 VND	January 1, 2026 VND
Number quantity neck ticket post sign broadcast onion	9,464,859	9,464,859
Number quantity neck ticket Satisfied sell go out labour they	9,464,859	9,464,859
+ Neck ticket spectrum information	9,464,859	9,464,859
Number quantity neck ticket Okay buy again		
Number quantity neck ticket in progress save onion	9,464,859	9,464,859
+ Neck ticket spectrum information	9,464,859	9,464,859
+ Neck ticket advantages treat		
Fate price neck (VND/ share) ballot	10,000	10,000

4.1 5 Revenue sell row and bow grant pandemic service

Unit: VND

	Second Quarter		Cummulative from beginning of the year to the end of period	
	This year	Year before	This year	Year before
Revenue				
Revenue sell row	29,291,320,000	28,587,669,130	47,329,832,500	67,603,606,313
Revenue bow grant pandemic service	300,000,000	460,940,000	600,000,000	1,126,200,000
Total Add	29,591,320,000	29,048,609,130	47,929,832,500	68,729,806,313

4.16 Price capital row sell

Unit : VND

	Second Quarter		Cummulative from beginning of the year to the end of period	
	This year	Year before	This year	Year before
Price capital belong to row Satisfied sell	28,891,348,060	27,575,178,153	46,332,496,349	66,953,902,609
Price capital belong to pandemic service Satisfied bow grant	104294556	90,948,487	208,589,112	255,825,929
Total	28,995,642,616	27,666,126,640	46,541,085,461	67,209,728,538

4.17 Revenue talent main

Unit : VND

	Second Quarter		Cummulative from beginning of the year to the end of period	
	This year	Year before	This year	Year before
Interest money send money give get a loan	1,755,534,640	518,874,980	2,447,744,770	691,158,854

Interest difference deviated catfish price
broadcast born

Total	1,755,534,640	518,874,980	2,447,744,770	691,158,854
4.1 8 Costs talent main				

Unit : VND

	Second Quarter		Cummulative from beginning of the year to the end of period	
	This year	Year before	This year	Year before
Expense interest get a loan	881,114,291	1,171,868,221	1,746,542,611	2,229,424,102
Hole difference deviated catfish additional costs				
Total	881,114,291	1,171,868,221	1,746,542,611	2,229,424,102

4.19 Costs sell row and chest reason rack profession

Unit : VND

	Second Quarter		Cummulative from beginning of the year to the end of period	
	This year	Year before	This year	Year before
Expenses chest reason	710,224,683	556,781,966	1,169,557,185	1,100,761,753
Expense core pill chest reason	97,468,172	121,606,912	168,320,910	271,162,341
Expense thing use literature room	714,763	1,680,382	2,191,921	3,547,920
Expense depreciation of fixed assets	109,151,610	109,151,610	218,303,220	218,303,220
Taxes , fees , charges fee	14,889,268	19,090,696	23,324,412	45,199,583
Expense pandemic service buy outside	450,769,446	236,011,488	681,596,382	364,991,571
Expense chest reason other	37,231,424	45,804,626	75,820,340	148,992,947
Expense Are not calculate corporate income tax		23,436,252		48,564,171

Expenses sell row	15,390,456	30,780,912	7,245,090
Expense depreciation of fixed assets	15,390,456	30,780,912	358,423
Expense pandemic service buy outside			5,916,667
Expense other			970,000

4.20 Income other

	Second Quarter		Cummulative from beginning of the year to the end of period	
			Unit : VND	
	This year	Year before	This year	Year before
Liquidation , sale sell talent product		500,000,000		3,411,000,000
Income other	20	3,043	20	12,476,162
Add	20	500.003.043	20	3,423,476,162

4.21 Costs other

	Second Quarter		Cummulative from beginning of the year to the end of period	
			Unit : VND	
	This year	Year before	This year	Year before
Expense bar reason , concession sale of fixed assets		184.107.104		654,424,510
The amounts punish	6,538,012	101,820,701	21,758,554	101,820,701
Expense Depreciation of fixed assets in time space tell maintenance of fixed assets				229,369,923
Expense depreciation of fixed assets is not included. Okay apart from When calculate corporate income tax	23,436,252		46,872,504	

Expense other		1	4	404,478,052
Add	29,974,264	285,927,806	68,631,062	1,390,093,186

4.22 Profit muscle copy above neck ticket

Unit : VND

	Second Quarter		Cummulative from beginning of the year to the end of period	
	This year	Year before	This year	Year before
Profit / Loss plan maths after corporate income tax	565,641,534	235,362,204	643,057,836	494,905,186
Profit or hole fertilizer supplement give the neck winter team day neck ticket spectrum information				
Number jar army family rights belong to neck ticket in progress save onion in week	9,464,859	9,464,859	9,464,859	9,464,859
Interest muscle copy above neck (VND/ share)	60	25	68	52

4.23 Costs product export terrible rack according to weak accuse

Unit : VND

	This year	Year before	This year	Year before
- Expense original materials , objects the	29,976,612,267	28,326,785,785	40,697,516,430	64,279,036,027
- Expense core labour	222,526,739	309,548,714	704,383,189	740,990,073
- Expense asset depreciation product try predetermined	613,949,848	615,834,458	1,224,730,468	1,458,251,152
- Expense pandemic service buy outside	465,658,714	255.102.184	704,920,794	416,107,821
- Expense equal money	112,877,653	257,190,294	166,479,994	494,862,780
Add	31,391,625,221	29,764,461,435	43,498,030,875	67,389,247,853

5. Other information

5.1 Additional information for items presented in the cash flow statement

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
- Money collect from get a loan according to starfruit wish information often	28,203,980,642	55,360,454,321
- Money pay in debt origin get a loan according to starfruit wish information often	48,983,474,443	73,299,598,912

5.2 Information about the beside border mandarin

Termites mandarin system of the Company with the beside border mandarin Have broadcast born deliver pandemic in week newspaper urine conclude train precious II year 2026 like after :

No.	Beside border mandarin	Termites mandarin system
1	Hong Phat Chemical Co Ltd.	Deputy Chairman of the Board of Directors and General Director of the Joint Stock Company Plastic Additives To be General Director belong to Hong Phat Chemical Company Limited.
2	Thang Long Chemical Joint Stock Company	Deputy Chairman Board of Directors, General Director of the Joint Stock Company Plastic Additives To be Chairman of the Board of Directors of Thang Long Chemical Joint Stock Company.
3	Van Loc Phat Investment Trade and Service Joint Stock Company	Deputy Chairman of Directors, General director of the Van Loc Phat Investment, Trade and Service Joint Stock Company To be Board of Directors of the Joint Stock Company
4	Tien Phong Plastics Joint Stock Company	Board member of the Joint Stock Company part Plastic Additives To be Total supervisor director of the Joint Stock Company part Plastic lack year Tien Phong.
5	Mrs. Ngo Hoai Thanh	Chairman
6	Mr. Tran Dang Cong	Deputy Chairman Board of Directors and General Director
7	Mr. Chu Van Phuong	Board Member
8	Vinh Phuc Plastic Compound Joint Stock Company	To be joint company, related company

5.3 Income of the Board of Directors

	Second Quarter		Cumulative from beginning of the year to the end of period	
	This year	Year before	This year	Year before
	Unit : VND			
Board of Directors'				
Salaries director	107,090,585	108,129,956	195,306,242	195,171,035
Mr. Tran Dang Cong	52,525,200	55,613,200	94,306,242	99,990,946
Ms. Duong Thi Hai Ha	54,565,385	52,516,756	101,640,487	95,180,089

5.4 Transactions with the beside border mandarin

	Second Quarter		Cumulative from beginning of the year to the end of period	
	This year	Year before	This year	Year before
	Unit : VND			
Revenue with the beside border mandarin	24,364,520,000	5,051,370,000	42,799,032,500	7,120,657,500
Hong Phat Chemical Company Limited		4,935,670,000	206,512,500	5,511,982,500
Thang Long Chemical Joint Stock Company		115,700,000		297,700,000
Van Loc Phat Investment, Trade and Service Joint Stock Company				1,310,975,000
Vinh Phuc Plastic Compound Joint Stock Company	24,364,520,000		42,592,520,000	
Transfer yield neck part with beside Have border mandarin				67,109,110,000
Mr. Tran Dang Cong				32,425,820,000
Mr. Chu Van Phuong				26,582,160,000
Ms. Ngo Hoai Thanh				4,000,000,000
Mr. Tran Dang Phi				3,000,000,000
Mr. Tran Tuan Nghia				1,101,130,000
Purchase from the beside border mandarin	12,668,260,000	11,988,200,000	20,914,810,400	38,702,689,500
Hong Phat Chemical Co. Ltd.	12,668,260,000	11,988,200,000	20,908,460,000	24,158,489,500
Van Loc Phats Investment Trade and Service Joint Stock Company				14,544,200,000
Vinh Phuocs Plastic Compound Joint Stock Company			6,350,400	
Loan from the side border mandarin				2,202,000,000
Mr. Tran Dang Cong				2,202,000,000
Pay origin get a loan beside border mandarin				2,202,000,000

Mr. Tran Dang Cong		2,202,000,000
Interest get a loan Satisfied pay		
beside border mandarin	317,965,589	547,010,863
Mr. Tran Dang Cong	317,965,589	317,965,589
Mr. Chu Van Phuong		229,045,274

Number residual with the beside border mandarin

	June 30, 2026	January 1, 2026
Right collect guest row	5,430,445,015	18,759,017,415
Chu Van Phuong		10,927,554,000
Vinh Phuc Plastic Compound Joint Stock Company	5,430,445,015	7,831,463,415
Pay before People sell		12,526,506,200
Hong Phat Chemical Co. Ltd.		12,526,506,200
Right pay People sell	6,245,813,716	9,238,521,980
Tien Phong Plastic Joint Stock Company	6,238,521,980	9,238,521,980
Hong Phat Chemical Co. Ltd.	7,291,736	

6. Comparative Information

Number comparison To be number the on the Report talent main give year talent main conclude train in The company 's statement dated December 31, 2025 Okay check Math. Numbers comparison on the Report conclude fruit terrible rack To be number the on the Report talent main give stage paragraph from April 1, 2025 to June 30, 2025 of the Company itself establish .

Phu Tho, July 20, 2026

People establish chart


Nguyen Thi Nga

Chief Accountant


Nguyen Thi Nga

General Director



TỔNG GIÁM ĐỐC
Trần Đăng Công