PLASTIC ADDITIVES JOINT STOCK COMPANY	SOCIALIST REPUBLIC OF VIETNAM
Number: 1408A/2026/CV-PGN	**Independence – Freedom – Happiness fortune**

Phu Tho, the 14th August 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 audited financial statements for the first six months of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Plastic Additives Joint Stock Company
- Stock code: PGN
- Address: TDP Minh Quyet , Ward Vinh Phuc, conscious Phu Tho
- Tel:: 02113 717108
- Email: trandangcong2082@gmail.com Website: https://pgn.com.vn

2. Content of disclosure:
- Financial statements 6-month review year 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 the loss or vice versa (for audited financial statements in 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 August 14, 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

M.S.D.N:2500287403-C.T.C.P
CÔNG TY CỔ PHẦN PHỤ GIA NHỰA
TP. VĨNH YÊN - T. VĨNH PHÚC

TỔNG GIÁM ĐỐC
Trần Đặng Công

Attached documents:
-Reviewed financial statements for the first six months of 2026
- Explanatory document

CÔNG TY CỔ PHẦN PHỤ GIA NHỰA

Digitally signed by CÔNG TY CỔ PHẦN PHỤ GIA NHỰA
DN: C=VN, L=VĨNH PHÚC, CN=CÔNG TY CỔ PHẦN PHỤ GIA NHỰA, OID.0.9.2342.19200300.100.1.1=MST:2500287403, E=SONKK@GMAIL.COM.VN
Reason: I am the author of this document
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Date: 2026-08-14 20:01:16
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CÔNG TY CỔ PHẦN PHỤ GIA NHỰA

Number: 1408B /20 26 /CV-PGN

Subject: Explanation of the increase in profit for the first six months of 2026 compared to the same period last year.

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Phu Tho, August 14, 2026

To: State Securities Commission
Hanoi Stock Exchange

Based on the audited financial report for the first six months of 2026, after-tax profit for the first six months of 2026 increased by more than 10% compared to the first six months of 2025. Specifically, as follows:

Target	6 months 2026	6 months 2025	Increase /Decrease	percentage increase /decrease
Net profit after corporate income tax	646,157,162	494,905,186	151,251,976	30.56%

Net profit after tax for the first six months of 2026 increased by VND 151,251,976, a 30.56 % increase compared to the same period last year . The reason for the increase in profit in the first six months of 2026 is due to: Increased revenue from financial activities.

Target	6 months 2026	6 months 2025	Increase /Decrease	percentage increase /decrease
Revenue from financial activities	2,464,644,934	691,158,854	1,773,468,080	256.6%

The above explains the reasons for the year-on-year increase in profits of Plastic Additives Joint Stock Company.

Respectfully reporting !

***Recipient** :*

- *As above*
- *Board of Directors*
- *Save VT*

PLASTIC ADDITIVES JOINT STOCK COMPANY
GENERAL DIRECTOR

M.S.D.N:2500...403-C.T.C.P
CÔNG TY CỔ PHẦN PHỤ GIA NHỰA
TP. VĨNH YÊN-T.VĨNH PHÚC

TỔNG GIÁM ĐỐC
Trần Đặng Công

PLASTIC ADDITIVES JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 June 2026

August 2026

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Plastic Additives Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the Company's reviewed financial statements for the period from 01 January 2026 to 30 June 2026.

BOARD OF MANAGEMENT AND BOARD OF GENERAL DIRECTORS

The members of the Board of Management and Board of General Directors of the Company during the period from 01 January 2026 to 30 June 2026 and up to the date of this report are as follows:

Board of Management

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

Board of General Directors

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

Board of Supervisors

Ms. Nguyen Thi Duyen	Head of the Board of Supervisors
Mr. Nguyen Van Hung	Member
Mr. Nguyen Huu Phu	Member

Chief Accountant

Ms. Nguyen Thi Nga	Acting Chief Accountant

EVENTS AFTER REPORTING DATE

The Board of General Directors confirms that there have been no significant events arising after 30 June 2026 which would have a material impact on, or require adjustments or disclosures in the interim financial statements for the period from 01 January 2026 to 30 June 2026.

THE AUDITOR

The accompanying interim financial statements of the company for the accounting period from 01 January 2026 to 30 June 2026 have been reviewed by UHY Auditing and Consulting Company Limited (UHY).

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONT'D)

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of the Company is responsible for preparing the interim financial statements, which give a true and fair view of the interim financial position as at 30 June 2026, as well as its interim results of operation and interim cash flows for the period. In preparing these interim financial statements, the Board of General Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- Design and implement an effective internal control system for the purpose of preparing and presenting interim financial statements in a fair manner to mitigate risks and prevent fraud; and
- Prepare the interim financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue as a going concern.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the interim financial statements.

The Board of General Directors of the Company is responsible for ensuring that proper accounting records are maintained to reflect, at any point in time, the financial position of the Company with reasonable accuracy, and for ensuring that the financial statements comply with Vietnamese Accounting Standards, the prevailing Vietnamese Corporate Accounting System, and other applicable regulations on accounting in Vietnam. The Board of General Directors is also responsible for safeguarding the assets of the Company and, accordingly, for taking appropriate measures to prevent and detect fraud and other irregularities.

For and on behalf of the Board of General Directors,

M.S.D.N: 2500689403-C.T.C.P
CÔNG TY CỔ PHẦN PHỤ GIA NHỰA
TP. VĨNH YÊN - T. VĨNH PHÚC

Tran Dang Cong
General Director
Phu Tho, 14 August 2026

UHY
Connect to possibility

UHY AUDITING AND CONSULTING COMPANY LIMITED
5th Floor, B2 Tower, Roman Plaza, To Huu Road,
Dai Mo Ward, Hanoi, Vietnam
T : +84 24 5678 3999
E : uhy-info@uhy.vn
uhy.vn

No.: 906/2026/UHY - BCSX

REVIEW REPORT
ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, Board of Management and Board of General Directors**
Plastic Additives Joint Stock Company

We have reviewed the accompanying interim financial statements of Plastic Additives Joint Stock Company (hereinafter referred to as the "Company"), prepared on 14 August 2026, set out on pages 5 to 35, which comprise the interim statement of financial position as at 30 June 2026, the interim statement of income, the interim statement of cash flows for the six-month period then ended, and the Notes to the interim financial statements.

Responsibility of the Board of General Directors

The Board of General Directors of the Company is responsible for preparing and presenting the interim financial statements in a true and fair view in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and relevant legal regulations on the preparation and presentation of the financial statements and for such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of the interim financial statements that are free from material misstatements, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying 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.

Auditors' Conclusion

Based on the results of our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the interim financial position of Plastic Additives Joint Stock Company as at 30 June 2026, and of its interim results of operations and interim cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations on the preparation and presentation of interim financial statements.

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN UHY
UHY
MSDN: 0102021062
THÀNH PHỐ HÀ NỘI

Pham Gia Dat
Deputy General Director
Auditor's Practicing Certificate
No. 0798-2023-112-1
For and on behalf of
UHY AUDITING AND CONSULTING COMPANY LIMITED
Hanoi, 14 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Codes	Notes	Closing balance (VND)	Opening balance (VND)
CURRENT ASSETS	**100**		**88,585,422,631**	**112,387,653,100**
Cash and cash equivalents	**110**	5	**58,786,514,400**	**733,624,911**
Cash	111		786,418,322	733,528,833
Cash equivalents	112		58,000,096,078	96,078
Short-term financial investments	**120**	**12**	**8,555,217,211**	**67,508,268,489**
Held-to-maturity investments	123		8,555,217,211	67,508,268,489
Current accounts receivable	**130**		**13,232,121,010**	**32,659,158,815**
Short-term trade receivables	131	8	5,503,261,015	19,794,847,415
Short-term advances to suppliers	132		62,805,200	12,564,311,400
Other short-term receivables	135	10	7,666,054,795	300,000,000
Inventories	**140**	**9**	**7,729,239,741**	**11,203,519,159**
Inventories	141		7,729,239,741	11,203,519,159
Other short-term assets	**160**		**282,330,269**	**283,081,726**
Short-term prepaid expenses	161	6	276,182,240	155,938,522
Value-added tax deductible	162		4,752,294	125,747,469
Tax and other receivables from the State budget	163		1,395,735	1,395,735
NON-CURRENT ASSETS	**200**		**59,244,382,004**	**60,564,613,817**
Long-term receivables	**210**		**108,136,671**	**235,191,293**
Other long-term receivables	215	10	108,136,671	235,191,293
Fixed assets	**220**		**17,808,500,029**	**19,004,609,597**
Tangible fixed assets	221	11	17,335,586,065	17,754,586,347
- Cost	*222*		*33,015,214,287*	*31,409,684,296*
- Accumulated depreciation	*223*		*(15,679,628,222)*	*(13,655,097,949)*
Leased fixed asset	224	7	472,913,964	1,250,023,250
- Cost	*225*		*1,236,000,000*	*2,812,909,091*
- Accumulated depreciation	*226*		*(763,086,036)*	*(1,562,885,841)*
Long-term assets in progress	**250**		**745,948,500**	**745,948,500**
Construction in progress	252		745,948,500	745,948,500
Long-term financial investments	**260**	**12**	**39,383,000,000**	**39,383,000,000**
Investments in associates, jointly controlled entities	262		39,383,000,000	39,383,000,000
Other long-term assets	**270**		**1,198,796,804**	**1,195,864,427**
Long-term prepaid expenses	271	6	1,198,796,804	1,195,864,427
TOTAL ASSETS	**280**		**147,829,804,635**	**172,952,266,917**

INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

RESOURCES	Codes	Notes	Closing balance (VND)	Opening balance (VND)
LIABILITIES	**300**		**37,510,429,688**	**63,279,049,132**
Current liabilities	**310**		**37,510,429,688**	**63,224,912,332**
Short-term trade payables	311	13	7,647,175,923	12,038,530,671
Short-term advances from customers	312		110,745,591	110,745,591
Tax and other payables to the State budget	314	15	544,897,776	735,993,057
Payables to employees	315		109,206,547	193,802,372
Short-term accrued expenses	316		268,036,922	137,301,116
Short-term loan and finance lease obligations	321	14	28,186,391,042	49,364,563,638
Bonus and welfare fund	323		643,975,887	643,975,887
Non-Current liabilities	**330**		-	**54,136,800**
Long-term loan and finance lease obligations	339	14	-	54,136,800
OWNER'S EQUITY	**400**	**16**	**110,319,374,947**	**109,673,217,785**
Contributed charter capital	411		94,648,590,000	94,648,590,000
- Shares with voting rights	*411a*		*94,648,590,000*	*94,648,590,000*
Share premiums	412		(134,050,000)	(134,050,000)
Investment and development fund	418		6,787,063,739	6,787,063,739
Undistributed profit after tax	420		9,017,771,208	8,371,614,046
- Undistributed earnings by the end of prior period	*420a*		*8,371,614,046*	*6,485,340,208*
- Undistributed profit after tax for the current period	*420b*		*646,157,162*	*1,886,273,838*
TOTAL RESOURCES	**440**		**147,829,804,635**	**172,952,266,917**

Approved, 14 August 2026

M.S.D.N:2500287403-C.T.C.P
CÔNG TY CỔ PHẦN PHỤ GIA NHỰA
TP. VĨNH YÊN - T. VĨNH PHÚC

Nguyen Thi Nga	Nguyen Thi Nga	Tran Dang Cong
Preparer	Acting Chief Accountant	General Director

INTERIM INCOME STATEMENT

For the period from 01 January 2026 to 30 June 2026

ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)
Gross revenue from goods sold and services rendered	01	17	47,929,832,500	68,729,806,313
Revenues deductions	02		-	-
Net revenue from goods sold and services rendered	10		47,929,832,500	68,729,806,313
Cost of goods sold	11	18	46,541,085,461	67,209,728,538
Gross profit from goods sold and services rendered	**20**		**1,388,747,039**	**1,520,077,775**
Gains/(losses) from disposal of investment properties	21		-	-
Financial income	22	19	2,464,644,934	691,158,854
Financial expenses	23	20	1,760,343,449	2,229,424,102
In which: Borrowing costs	*24*		*1,760,343,449*	*2,229,424,102*
Selling expenses	25	21	30,780,912	7,245,090
General and administrative expenses	26	21	1,169,557,185	1,100,761,753
Net profits/(loss) from operating activities	**30**		**892,710,427**	**(1,126,194,316)**
Other income	31		20	2,769,051,652
Other expenses	32	22	68,631,062	735,668,676
Other profit/(loss)	**40**		**(68,631,042)**	**2,033,382,976**
Accounting profit/(loss) before tax	**50**		**824,079,385**	**907,188,660**
Current corporate income tax expense	51		177,922,223	412,283,474
Deferred corporate income tax expenses	52		-	-
Net profit/(loss) after tax	**60**		**646,157,162**	**494,905,186**
Basic earnings per share	**70**	**24**	**68**	**52**

Approved, 14 August 2026

M.S.D.N:2500287403-C.T.C.P
CÔNG TY CỔ PHẦN PHỤ GIA NHỰA
TP. VĨNH YÊN - T. VĨNH PHÚC

Nguyen Thi Nga
Preparer

Nguyen Thi Nga
Acting Chief Accountant

Tran Dang Cong
General Director

INTERIM CASH FLOW STATEMENT

(Applying indirect method)

For the period from 01 January 2026 to 30 June 2026

ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)
I. Cash flows from operating activities				
Profit before tax	01		**824,079,385**	**907,188,660**
Adjustments for:				
Depreciation and amortization	02		1,224,730,468	1,458,251,152
Gains (losses) related to investing and financing activities	05		(2,464,644,934)	(3,460,210,506)
Borrowing costs	06		1,760,343,449	2,229,424,102
Operating profit before changes in working capital	***08***		**1,344,508,368**	**1,134,653,408**
(Increase)/decrease in receivables	09		19,762,253,004	(19,053,347,013)
(Increase)/decrease in inventories	10		3,474,279,418	72,379,336,469
Increase/(decrease) in payables (excluding interest, corporate income tax)	11		(4,019,582,116)	9,631,486,587
(Increase)/decrease in prepaid expenses	12		(123,176,095)	(203,499,844)
Increase (decrease) in trading securities	13		-	-
Borrowing costs paid	14		(1,845,595,527)	(2,869,612,236)
Corporate income tax paid	15		(648,745,077)	-
Net cash flows from operating activities	***20***		**17,943,941,975**	**61,019,017,371**
II. Cash flows from investing activities				
Proceeds from disposals of fixed assets and other long-term assets	22		-	3,411,003,000
Loans and purchase of debt instruments from other entities	23		(58,000,000,000)	(49,582,925,346)
Collections from borrowers and proceeds from sale of debt instruments of other entities	24		119,088,563,857	520,913,973
Interest and dividend received	27		213,346,053	257,654,884
Net cash flows from investing activities	***30***		**61,301,909,910**	**(45,393,353,489)**
III. Cash flows from financing activities				
Receipts from loans	33		28,023,980,642	55,360,454,321
Repayment of borrowings	34		(49,216,943,038)	(73,299,598,912)
Cash payments for principal portion of finance lease liabilities	35		-	(336,416,850)
Net cash flows from investing activities	***40***		**(21,192,962,396)**	**(18,275,561,441)**

CASH FLOW STATEMENT (CONT'D)

(Applying indirect method)

For the period from 01 January 2026 to 30 June 2026

ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)
Net cash flows during the period	**50**	**5**	**58,052,889,489**	**(2,649,897,559)**
Opening balance of cash and cash equivalents	**60**		**733,624,911**	**2,916,357,009**
Impacts of exchange rate fluctuations	61		-	-
Closing balance of cash and cash equivalents	**70**	**5**	**58,786,514,400**	**266,459,450**

Approved, 14 August 2026

M.S.D.N:2500287403-C.T.C.P
CÔNG TY CỔ PHẦN PHỤ GIA NHỰA
TP.VĨNH YÊN-T.VĨNH PHÚC

Nguyen Thi Nga **Preparer**	**Nguyen Thi Nga** **Acting Chief Accountant**	**Tran Dang Cong** **General Director**

1. GENERAL INFORMATION

STRUCTURE OF OWNERSHIP

Plastic Additives Joint Stock Company (hereinafter referred to as the "Company") operates under the Certificate of Business Registration of Joint Stock Company No. 2500287403, as amended for the 10th time on 11 March 2024 by the Department of Finance of Phu Tho Province. According to the Certificate of Business Registration, the Company's charter capital is VND 94,648,590,000, divided into 9,464,859 shares with a par value of VND 10,000 per share.

The Company's head office is currently located at Minh Quyet Residential Group, Vinh Phuc Ward, Phu Tho Province.

The legal representative of the Company is Mr. Tran Dang Cong.

The Company's shares have been listed on the Hanoi Stock Exchange (HNX) since 4 July 2019, with the stock code PGN.

BUSINESS LINES AND PRINCIPAL ACTIVITIES

The business lines and principal activities of the Company during the first six months of 2026 include:

- Production of other chemical products;
- Manufacturing of other rubber products;
- Production of plastic products;
- Warehousing services.

NORMAL OPERATING CYCLE

The Company's normal operating cycle is completed within a period not exceeding 12 months.

NUMBER OF EMPLOYEES

As at 30 June 2026, the Company had 10 employees (as at 1 January 2026: 10 employees).

STATEMENT ON THE COMPARABILITY OF FINANCIAL STATEMENT INFORMATION

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the Vietnamese Corporate Accounting System. Circular 99 became effective from 1 January 2026 and applies to financial years beginning on or after 1 January 2026.

The Company has applied the relevant provisions of Circular 99 prospectively from 1 January 2026, except where Circular 99 provides otherwise. Significant changes in the Company's accounting policies and their impact on the financial statements, if any, are presented in the following notes to the financial statements:

- Held-to-maturity investments (Note 12);
- Other receivables (Note 10)

2. ACCOUNTING PERIOD, ACCOUNTING CURRENCY

ACCOUNTING PERIOD

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

The accompanying financial statements are prepared for the accounting period from 1 January 2026 to 30 June 2026.

CURRENCY USED IN ACCOUNTING

The currency used in accounting records and for the preparation of these financial statements is the Vietnamese Dong("VND").

3. APPLIED ACCOUNTING STANDARDS AND REGULATIONS

STATEMENT OF COMPLIANCE WITH ACCOUNTING STANDARDS AND REGULATIONS

The Board of Management of Plastic Additives Joint Stock Company confirms that these interim financial statements have been prepared in compliance with the requirements of Vietnamese Accounting Standard No. 27 – Interim Financial Reporting, the Vietnamese Corporate Accounting System, the Vietnamese Accounting Standards, and the relevant legal regulations on the preparation and presentation of interim financial statements in Vietnam.

APPLICATION OF NEW GUIDANCE ON THE VIETNAMESE CORPORATE ACCOUNTING SYSTEM

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the Vietnamese Corporate Accounting System. Circular 99 became effective from 1 January 2026 and applies to financial years beginning on or after 1 January 2026.

The Company has applied the relevant requirements of Circular 99 from 01 January 2026 on a prospective basis, with certain corresponding comparative figures reclassified, except where Circular 99 provides otherwise. Significant changes in the Company's accounting policies and their impact on the financial statements, if any, are presented in the following notes to the financial statements:

- Held-to-maturity investments (Note 12);
- Other receivables (Note 10)

4. SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Company in the preparation of these interim financial statements for the accounting period from 01 January 2026 to 30 June 2026.

ACCOUNTING ESTIMATES

The preparation of the financial statements in conformity with the Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and contingent liabilities at the reporting date, and the reported amounts of revenues and expenses during the financial year (accounting period). Actual results may differ from those estimates and assumptions.

CASH AND CASH EQUIVALENTS

Cash comprises cash on hand, demand and term deposits with banks, cash in transit, and monetary gold.

Cash equivalents are short-term investments with an original maturity of three months or less from the date of acquisition, which are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value.

FINANCIAL INVESTMENTS

Held-to-maturity Investments

Held-to-maturity investments are those for which the Company has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits with banks (including treasury bills and promissory notes), bonds, redeemable preference shares that the issuer is required to repurchase at a specified future date, loans held to maturity for the purpose of earning periodic interest income, and other held-to-maturity investments.

A provision for held-to-maturity investments is made when there is objective evidence that part or all of an investment may not be recoverable and the amount of the loss can be measured reliably. Such impairment loss is recognized in finance expenses.

Investments in Joint Ventures and Associates

Associates

An associate is an entity over which the Company has significant influence but not control over its financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control over those policies.

Investments in subsidiaries, joint ventures and associates are initially recognized at cost, comprising the purchase price or capital contribution together with directly attributable costs of acquisition. Where an investment is made by contributing non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the date of contribution.

Dividends and profit distributions relating to periods before the acquisition date are deducted from the carrying amount of the investment. Dividends and profit distributions relating to periods after the acquisition date are recognized as income. Share dividends are accounted for by recording only the additional number of shares received, without recognizing the value of such shares.

Provision for losses on investments in joint ventures and associates is made when the joint venture or associate incurs a loss, with the provision level determined based on the losses incurred by the investee and the Company's contributed capital ratio relative to the total actual contributed capital of the parties in the associate.

The increase or decrease in the provision for losses on investments in joint ventures and associates required to be made at the end of the accounting period is recognized in financial expenses.

RECEIVABLES AND PROVISION FOR DOUBTFUL DEBTS

Receivables are monitored in detail by their original maturity, remaining maturity as at the reporting date, original currency, and by each debtor. They are presented at their carrying amount less the provision for doubtful receivables.

Receivables are classified in accordance with the following principles

- Trade receivables represent commercial receivables arising from sales transactions between the Company and independent customers, including receivables arising from entrusted export sales through other entities.
- Other receivables represent non-commercial receivables that are not related to sales transactions.

Provision for doubtful debts is made for each doubtful receivable based on the overdue period of the receivable or the estimated amount of potential loss, as follows:

- For overdue receivables:

- 30% of the value for receivables overdue for more than 6 months to less than 1 year.
- 50% of the value for receivables overdue for 1 year to less than 2 years.
- 70% of the value for receivables overdue for 2 years to less than 3 years.
- 100% of the value for receivables overdue for 3 years or more.

- For receivables that are not yet overdue but are unlikely to be recoverable: provision is made based on the estimated amount of potential loss.

The provision for doubtful debts is recognised or reversed at the time of preparation of the financial statements. Any increase or decrease in the provision for doubtful debts at the reporting date is recognised in administrative expenses.

INVENTORIES

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

The cost of inventories comprises all costs incurred in bringing the inventories to their present location and condition, including purchase price, non-refundable taxes, transportation, loading and unloading costs, storage costs incurred during the purchasing process, normal loss, and other costs directly attributable to the acquisition of inventories.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

The cost of inventories issued is determined using the weighted average method.

Provision for decline in value of inventories:

This is an amount estimated in advance and recognised in production and business expenses to reflect the decline in the carrying amount of inventories below their recorded accounting value, and to offset actual losses arising from the decline in the value of inventories of materials, products and goods.

The provision for decline in value of inventories is recognised or reversed at the time of preparation of the financial statements. The provision must be determined separately for each type of material, goods and product in inventory. Any increase or decrease in the provision required to be made at the reporting date is recognised in cost of goods sold.

PREPAID EXPENSES

Prepaid expenses reflect actual expenses incurred related to the financial performance of production and business operations across multiple accounting periods and are allocated to the production and business operating expenses of the relevant accounting periods.

Prepaid expenses of the Company include the value of tools and equipment pending allocation, repair costs of fixed assets, office renovation and improvement costs, and other expenses, which are considered capable of bringing future economic benefits to the Company. These expenses are capitalised as prepaid expenses and are allocated to the income statement using the straight-line method in accordance with the prevailing regulations. Specifically:

- Tools and equipment put into use: are allocated to expenses using the straight-line method with an allocation period not exceeding 36 months.

- Other prepaid expenses include insurance expenses, store rental expenses and other expenses, which are recognised at cost and allocated over the relevant period.

TANGIBLE FIXED ASSETS AND DEPRECIATION

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

The cost of tangible fixed assets comprises the purchase price and all other costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Company. The cost of tangible fixed assets constructed by contractors comprises the value of completed works handed over and other directly related costs (if any). Expenditures incurred after initial recognition are added to the carrying amount of tangible fixed assets only when it is probable that such expenditures will result in future economic benefits from the use of the asset. Expenditures that do not satisfy the above condition are recognised as production and business expenses in the period.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are derecognised, and any resulting gains or losses on disposal are recognised as income or expenses in the period.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. The estimated useful lives of specific classes of tangible fixed assets are as follows:

Assets	Depreciation period (years)
Buildings, structures	25
Machinery, equipment	05 - 10
Transportation, motor vehicles	10

FINANCE LEASE ASSETS

A lease is classified as a finance lease if substantially all the risks and rewards incidental to ownership of the leased asset are transferred to the lessee. Tangible fixed assets are presented at their cost less accumulated depreciation.

The cost of finance lease assets is the lower of the fair value of the leased asset at the inception of the lease and the present value of the minimum lease payments plus initial direct costs incurred related to the finance lease. The discount rate used to determine the present value of the minimum lease payments is the interest rate implicit in the lease or the interest rate stated in the lease agreement. Where the interest rate implicit in the lease cannot be determined, the borrowing interest rate stated in the lease agreement or the Company's incremental borrowing rate is used.

Finance lease assets are depreciated using the straight-line method over their estimated useful lives. Where it is not reasonably certain that the Company will obtain ownership of the asset by the end of the lease term, the finance lease asset is depreciated over the shorter of the lease term and its estimated useful life. The depreciation period/rate applicable to each category of finance lease assets is as follows:

Assets	Depreciation time (year)
Machinery, equipment	5-10

CONSTRUCTION IN PROGRESS

Construction in progress is presented at acquisition cost, which comprises expenses directly attributable (including related borrowing costs, where applicable, in accordance with the Company's accounting policies) to assets under construction, machinery and equipment under installation for manufacturing, rental and management as well as related expenses to repairs of fixed assets. Depreciation of these assets is provided on the same basis as other fixed assets, commencing when the assets are in the condition necessary for their intended use

Where a project has been completed and the related asset has been brought into an operational condition for its intended use by the Company, but the project final settlement has not yet been approved, the initial cost of the fixed asset shall be recognized at a provisional amount. Such provisional amount must be based on the actual costs incurred and the estimated costs that will certainly have to be incurred to acquire the fixed asset, for the purpose of calculating depreciation. The initial cost shall subsequently be adjusted in accordance with the approved project final settlement amount.

PAYABLES AND ACCRUED EXPENSES

Accounts payable and accrued expenses are recognized at the present value of the obligations that the Company is required to settle in the future, arising from purchases of goods and services received or from other financial obligations existing at the reporting date.

Accrued expenses are recognized based on reasonable and reliable estimates of the amounts payable, taking into account the information and conditions available as of the reporting date.

Accounts payable are monitored in detail by original repayment term, remaining term to maturity at the reporting date, original currency, and counterparty. Accounts payable shall not be recognized at an amount lower than the obligation required to be settled.

PAYABLES AND ACCRUED EXPENSES (CONT'D)

The classification of payables must be implemented the following principles:

- Trade payables: Represent commercial liabilities arising from the purchase of goods, services, and assets where the seller is an independent entity from the Company, including payables arising from imports conducted through an entrusted party.

- Accrued expenses: Represent amounts payable for goods and services received from suppliers or goods and services provided to customers but not yet paid because invoices have not yet been received or sufficient accounting documentation is not yet available. They also include amounts payable to employees for accrued annual leave and accrued production and operating expenses.

- Dividends and profits payable: Represent the dividends and profits payable by the Company to its owners (shareholders).

- Other payables: Represent non-commercial obligations that are not related to transactions involving the purchase, sale, or provision of goods and services.

LOANS AND FINANCE LEASE OBLIGATIONS

Loans and finance lease obligations are initially recognized at the amount of proceeds received. Transaction costs and finance costs directly attributable to borrowings are recognized as finance expenses in the period in which they are incurred, except where they are capitalized in accordance with the Company's borrowing costs policy.

Subsequent to initial recognition, loans and finance lease obligations are measured at the outstanding amount payable, including principal and accrued interest in accordance with the terms of the loan agreements or lease contracts. Borrowing costs and related finance costs are recognized as expenses in the period in which they are incurred, except where they are capitalized in accordance with the Company's borrowing costs policy.

For lease contracts that qualify as finance leases, the leased assets and the corresponding lease liabilities are recognized in accordance with the economic substance of the transactions.

BORROWING COSTS

Borrowing costs comprise interest expense and other costs incurred directly in connection with borrowings.

Borrowing costs are recognized as expenses in the period in which they are incurred, except to the extent that they are directly attributable to the acquisition, construction or production of qualifying assets under construction, in which case such borrowing costs are capitalized as part of the cost of the respective assets until the assets are ready for their intended use or operation.

OWNER'S EQUITY

Share capital is recognized at the actual amount of capital contributed by the owner.

Share capital is recognized at the actual amount of capital contributed by the shareholders and approved by the competent regulatory authority, where applicable.

Share premium is recognized as the difference between the share issuance price and the par value of the shares; the difference between the repurchase price and the reissuance price of treasury shares; the equity component of convertible bonds upon maturity; and share issuance costs attributable to successfully issued shares.

OWNER'S EQUITY (CONT'D)

Undistributed earnings after tax reflect the Company's operating results (profit or loss) after corporate income tax, the appropriation of profits, and retrospective adjustments resulting from changes in accounting policies or the correction of material errors relating to prior years. Profit distributions are made only when the Company's undistributed earnings after tax do not exceed the undistributed earnings after tax reported in the consolidated financial statements after eliminating the effects of gains recognized from bargain purchase transactions. Undistributed earnings after tax may be distributed to investors, appropriated to reserves in accordance with the Company's Charter and the laws of Vietnam, and are subject to approval by the General Meeting of Shareholders

REVENUE RECOGNITION

Revenue is recognized at the time the transaction arises, when it is probable that economic benefits will flow to the Company and can be measured at the fair value of the consideration received or receivable, regardless of whether cash has been or will be collected. Net revenue is determined at the fair value of the amounts received or receivable after deducting trade discounts, sales allowances, and sales returns. Revenue is recognized provided that all of the following conditions are met:

Revenue from sale of goods

Sales revenue is recognized when all the following conditions are met:

- The Company has transferred substantially all the risks and rewards of ownership of the goods or products to the buyer.
- The Company no longer retains managerial involvement to the degree usually associated with ownership, or effective control over the goods or products.
- The revenue can be measured reliably.
- The Company has received or will probably receive economic benefits from the sales transaction.
- The costs relating to the sales transaction can be measured reliably.

Revenue from rendering of services

Revenue from the rendering of services is recognised when all of the following conditions are satisfied:

- The revenue can be measured reliably. Where contracts provide customers with the right to return purchased services subject to specified conditions, revenue is recognised only when such conditions no longer exist, and the customer no longer has the right to cancel the services.
- It is probable that the economic benefits associated with the service transaction will flow to the Company.
- The stage of completion of the transaction at the end of the financial year can be measured reliably.
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Revenue from financial activities

Revenue arising from interest income, dividends, profit distributions, and other financial income is recognised when both of the following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the entity; and
- The amount of revenue can be measured reliably.

EXPENSES

Cost of sales is recognised when the costs directly attributable to the generation of revenue have been incurred and can be measured reliably, in accordance with the matching principle and matched with the related revenue, regardless of the timing of payment. Where necessary, costs directly related to revenue earned during the period are estimated and recognised based on reasonable and consistent assumptions. Costs incurred in excess of normal operating levels are recognised immediately as cost of sales in accordance with the prudence principle.

Expenses other than cost of sales, including selling expenses, general and administrative expenses, and other operating expenses, are recognised in the Income statement as incurred, on a basis consistent with the related revenue and irrespective of the timing of payment. Such expenses are recognised when sufficient evidence exists that an obligation has been incurred and the amount of the expense can be measured reliably.

Expenditures that are not expected to generate future economic benefits are recognised immediately as expenses in the period in accordance with the prudence principle.

Expenses are classified and presented according to the economic substance of each category of expense, in compliance with the applicable accounting standards and prevailing accounting regulations.

TAXATION

Input value-added tax (VAT) is accounted for using the credit method.

Current income tax is calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between the tax base and the accounting carrying amounts of assets and liabilities, non-deductible expenses, non-taxable income, and tax loss carry-forwards. The determination of taxable income and current corporate income tax expense is based on the prevailing tax regulations. However, these regulations are subject to change from time to time, and the final determination is dependent upon the outcome of examinations by the competent tax authorities.

The current corporate income tax rate is 20%.

Other taxes are accounted for in accordance with the prevailing regulations of the State.

RELATED PARTIES

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering related party relationships, the substance of the relationship takes precedence over its legal form.

All transactions and balances with related parties are presented by the Company in the notes below.

5. CASH AND CASH EQUIVALENTS

	Closing balance (VND)	Opening balance (VND)
Cash on hand	767,202,528	437,419,767
Cash at bank	19,215,794	296,109,066
Cash equivalents (*)	58,000,096,078	96,078
Total	**58,786,514,400**	**733,624,911**

(*) This represents a 1-month term deposit at VietinBank – Quang Minh Branch, with a principal deposit balance of VND 58 billion, bearing an interest rate of 4.75% per annum.

6. PREPAID EXPENSES

	Closing balance (VND)	Opening balance (VND)
Short-term	**276,182,240**	**155,938,522**
- Insurance expense	96,416,560	152,717,967
- Others short-term prepaid expenses	179,765,680	3,220,555
Long-term	**1,198,796,804**	**1,195,864,427**
- Compensation cost for construction	1,044,629,467	1,060,700,689
- Tools and equipment	9,637,549	2,381,921
- Insurance expense	3,769,405	10,611,717
- Other long-term prepaid expenses	140,760,383	122,170,100
Total	**1,474,979,044**	**1,351,802,949**

7. LEASED FIXED ASSETS

	Machinery and equipment VND	Total VND
Cost		
Opening balance	**2,812,909,091**	**2,812,909,091**
Repurchase of finance lease assets	*(1,576,909,091)*	*(1,576,909,091)*
Closing balance	**1,236,000,000**	**1,236,000,000**
Accumulated depreciation		
Opening balance	**1,562,885,841**	**1,562,885,841**
Depreciation	*215,279,287*	*215,279,287*
Repurchase of leased assets	*(1,015,079,092)*	*(1,015,079,092)*
Closing balance	**763,086,036**	**763,086,036**
Carrying amount		
Opening balance	**1,250,023,250**	**1,250,023,250**
Closing balance	**472,913,964**	**472,913,964**

8. TRADE RECEIVABLES

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
Short-term	**5,503,261,015**	-	**19,794,847,415**	-
- Mr. Chu Van Phuong	-	-	10,927,554,000	-
- Mr. Nguyen Quoc Binh	-	-	336,014,000	-
- Orient Marine Technologies JSC	72,816,000	-	72,816,000	-
- Vinh Phuc Plastic Compounds JSC	5,430,445,015	-	7,831,463,415	-
- Tan Phu Quy Vietnam Trading JSC	-	-	627,000,000	-
Total	**5,503,261,015**	-	**19,794,847,415**	-
Trade receivables from related parties	**5,430,445,015**	-	**19,095,031,415**	-
(Refer to note 25 for more detail)				

9. INVENTORIES

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
Raw materials	4,328,765,290	-	3,489,185,801	-
Finished goods	3,400,474,451	-	7,714,333,358	-
Total	**7,729,239,741**	-	**11,203,519,159**	-

10. OTHER RECEIVABLES

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
Short-term	**7,666,054,795**	-	**300,000,000**	-
- Advances to employees	7,500,000,000	-	-	-
- Other short-term receivables	166,054,795	-	300,000,000	-
Long-term	**108,136,671**	-	**235,191,293**	-
- Deposits and guarantees	80,093,800	-	184,168,800	-
- Other long-term receivables	28,042,871	-	51,022,493	-
Total	**7,774,191,466**	-	**535,191,293**	-
Other receivables from a related party	**7,500,000,000**		-	

(Refer to Note 25 for details.)

11. TANGIBLE FIXED ASSETS

Items	Buildings and structures	Machinery and equipment	Motor vehicles & Transmission equipment	Total
	VND	VND	VND	VND
Cost				
Opening balance	**20,320,214,327**	**7,776,551,787**	**3,312,918,182**	**31,409,684,296**
Repurchase of tangible fixed assets	-	*1,605,529,991*	-	*1,605,529,991*
Closing balance	**20,320,214,327**	**9,382,081,778**	**3,312,918,182**	**33,015,214,287**
Accumulated depreciation				
Opening balance	**6,670,816,883**	**5,794,745,514**	**1,189,535,552**	**13,655,097,949**
Depreciation	*419,381,904*	*424,423,365*	*165,645,912*	*1,009,451,181*
Depreciation tranfer from finance lease fixed assets	-	*1,015,079,092*	-	*1,015,079,092*
Closing balance	**7,090,198,787**	**7,234,247,971**	**1,355,181,464**	**15,679,628,222**
Carrying amount				
Opening balance	**13,649,397,444**	**1,981,806,273**	**2,123,382,630**	**17,754,586,347**

- The cost of tangible fixed assets that had been fully depreciated but remained in use as at 30 June 2026 was VND 3,017,049,779 (01 January 2026: VND 3,017,049,779).

- The carrying amount of tangible fixed assets pledged as collateral for borrowings at the end of the period was VND 15,187,752,258 (at the beginning of the year: VND 15,772,780,074).

12. FINANCIAL INVESTMENTS

HELD-TO-MATURITY INVESTMENTS

	Closing balance (VND)			Opening balance (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Short - term	**8,555,217,211**	**8,555,217,211**	-	**67,508,268,489**	**67,508,268,489**	-
Principal balance of held-to-maturity investments	***6,100,000,000***	***6,100,000,000***		***67,179,992,433***	***67,179,992,433***	-
- Time deposits (*)	6,100,000,000	6,100,000,000	-	12,179,992,433	12,179,992,433	-
- Loans	-	-	-	55,000,000,000	55,000,000,000	-
+ Mr. Tran Van Thoi	-	-	-	*12,000,000,000*	*12,000,000,000*	-
+ Mr. Nguyen Van Quy	-	-	-	*12,000,000,000*	*12,000,000,000*	-
+ Mr. Hoang Van Chuyen	-	-	-	*16,000,000,000*	*16,000,000,000*	-
+ Mr. Le Van Hạ	-	-	-	*15,000,000,000*	*15,000,000,000*	-
Accrued interest on held-to-maturity investments	***2,455,217,211***	***2,455,217,211***	-	***328,276,056***	***328,276,056***	-
-Term deposits (*)	14,900,384	14,900,384	-	39,942,723	39,942,723	-
-Loans	2,440,316,827	2,440,316,827	-	288,333,333	288,333,333	-
+ Mr. Tran Van Thoi	*762,666,666*	*762,666,666*	-	*76,000,000*	*76,000,000*	-
+ Mr. Nguyen Van Quy	*331,833,331*	*331,833,331*	-	*62,666,666*	*62,666,666*	-
+ Mr. Hoang Van Chuyen	*762,666,666*	*762,666,666*	-	*48,000,000*	*48,000,000*	-
+ Mr. Le Van ha	*272,916,667*	*272,916,667*	-	*101,666,667*	*101,666,667*	-
+ Mrs. Nguyen Thuy Trang	*293,333,333*	*293,333,333*	-	-	-	
+ Hong Phat Chemical Co., Ltd.	*16,900,164*	*16,900,164*	-	-	-	-
Total	**8,555,217,211**	**8,555,217,211**	-	**67,508,268,489**	**67,508,268,489**	-
Held-to-maturity investments with related parties *(Refer to Note 25 for more detail)*	**16,900,164**	**16,900,164**	-	-	-	-

12. FINANCIAL INVESTMENTS (CONT'D)

SHORT – TERM FINANCIAL INVESTMENTS

(*) The balance of term deposits held with Ho Chi Minh City Development Joint Stock Commercial Bank (HDBank) amounted to VND 6,100,000,000 as at 30 June 2026 and was pledged as collateral under the Credit Facility Agreement No. 1661/26MBMB/HĐTD dated 30 January 2026 entered into with Ho Chi Minh City Development Joint Stock Commercial Bank (HDBank).

INVESTMENT IN ASSOCIATES, JOINTLY CONTROLLED ENTITIES

	Closing balance (VND)			Opening balance (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Investments in associates, jointly controlled entities	**39,383,000,000**	-	-	**39,383,000,000**	-	-
- Vinh Phuc Plastic Compounds JSC	39,383,000,000	(*)	-	39,383,000,000	(*)	-
Total	**39,383,000,000**	-	-	**39,383,000,000**	-	-

(*) The Company has not determined the fair value of this financial investment for disclosure in the Financial Statements because there is no quoted market price for this investment, and the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Regime, and the relevant prevailing regulations do not provide guidance on the determination of fair value

As at 30 June 2026, information on the investment in the Associate is as follows:

Name of company	Place of incorporation and operation	Ownership interest	Voting rights	Principal activities
Vinh Phuc Plastic Compounds JSC	Vinh Phuc	49%	49%	Manufacture of plastic additive products

13. SHORT-TERM TRADE PAYABLES

	Closing balance (VND)	Opening balance (VND)
Short-term	**7,647,175,923**	**12,038,530,671**
- CEN Viet Nam Co., Ltd.	522,940,000	822,940,000
- Tien Phong Plastic JSC	6,238,521,980	9,238,521,980
- Trung Son Manufacturing and Trading Co., Ltd.	223,440,000	1,093,640,000
- Others	662,273,943	883,428,691
Total	**7,647,175,923**	**12,038,530,671**
Trade payables to related parties	**6,245,813,716**	**9,238,521,980**
(Refer to note 25 for more detail)		

14. LOANS AND FINANCE LEASE OBLIGATIONS

	Closing balance (VND)	In the Period (VND)		Closing balance (VND)
		Increases	Decreases	
a) Short-term loan and finance lease obligations	**28,023,980,642**	**28,023,980,642**	**48,983,474,443**	**48,983,474,443**
- Short-term borrowings in VND from Tien Phong Commercial Joint Stock Bank (1)	19,154,972,000	19,154,972,000	31,741,270,461	31,741,270,461
- Short-term borrowings in VND from Vietnam Prosperity Joint Stock Commercial Bank (VPBank)	-	-	1,897,000,000	1,897,000,000
- Short-term borrowings in VND from Shinhan Bank	-	-	6,000,000,000	6,000,000,000
- Short-term borrowings in VND from Ho Chi Minh City Development Joint Stock Commercial Bank (HDBank) – Hanoi Branch (2)	8,869,008,642	8,869,008,642	9,345,203,982	9,345,203,982
b) Current payable portion of long-term loans	**162,410,400**	**54,136,800**	**272,815,595**	**381,089,195**
- Currently payable portion of long-term finance lease from Chailease International Financial Leasing Co., Ltd – Hanoi Branch (3)	162,410,400	54,136,800	272,815,595	381,089,195
c) Long-term loan and finance lease obligations	-	-	**54,136,800**	**54,136,800**
- Long-term finance lease from Chailease International Financial Leasing Co., Ltd – Hanoi Branch (3)	-	-	54,136,800	54,136,800
Total	**28,186,391,042**	**28,078,117,442**	**49,310,426,838**	**49,418,700,438**

(1) Under Credit Facility Agreement No. 95/2026/HDTD/TTKD HO dated 31 March 2026 and Credit Facility Agreement No. 16/2026/HDTD/TTKD HO dated 16 January 2026 between Tien Phong Commercial Joint Stock Bank and Plastic Additives Joint Stock Company, the credit facility limits are VND 25 billion and VND 3 billion, respectively. The loan term is 12 months from the date of signing the agreements, with flexible interest rates specified in each respective loan drawdown document. The purpose of the loans is to finance working capital and issue payment guarantees for the Company's trading activities in plastic resins, industrial chemicals and additives. The collateral comprises:

- Two Toyota Innova 2.0G and GLC 300 4Matic automobiles owned by the Company, with a carrying amount of VND 1,957,736,718 as at 30 June 2026.
- Factory, office and construction works attached to land located in Vinh Phuc Ward, Phu Tho Province, under Land Use Rights Certificate No. DD 549025, owned by the Company, with a carrying value of VND 13,230,015,540 as at 30 June 2026.

14. LOANS AND FINANCE LEASE OBLIGATIONS (CONT'D)

(2) Under Credit Facility Agreement No. 1661/26MB/HĐTD dated 30 January 2026 between Plastic Additives Joint Stock Company and Ho Chi Minh City Development Joint Stock Commercial Bank – Hanoi Branch, the credit facility limit is VND 15 billion. The loan term is 12 months from the date of signing the Agreement. The purpose of the credit facility is to finance working capital and issue guarantees for the Company's production and business activities in plastic additives. The interest rate is specified in each loan drawdown agreement. The collateral is the balance of deposits at Ho Chi Minh City Development Joint Stock Commercial Bank – Hung Vuong Branch – Tu Liem Transaction Office, with a total value of VND 6.1 billion.

(3) This represents a finance lease liability between Plastic Additives Joint Stock Company and Chailease International Leasing Company Limited – Hanoi Branch under Finance Lease Agreement No. C221028512 dated 18 October 2022, with an original lease principal amount of VND 974,462,400 and a lease term of 54 months.

15. TAX AND OTHER PAYABLES TO/ RECEIVABLES FROM THE STATE BUDGET

	Opening balance (VND)	Payable (VND)	Paid (VND)	Closing balance (VND)
Tax and other payables to the State budget	**735,993,057**	**905,464,554**	**1,096,559,835**	**544,897,776**
- Output value-added tax	-	357,933,218	357,933,218	-
- Corporate income tax	648,745,076	177,922,223	648,745,077	177,922,222
- Personal income tax	5,027,720	12,778,856	7,661,279	10,145,297
- Land and housing tax, land rental fees	82,220,261	356,830,257	82,220,261	356,830,257
Tax and other receivables from the State budget	**1,395,735**	-	-	**1,395,735**
- Fees, charges and other payables	1,395,735	-	-	1,395,735

16. OWNER'S EQUITY

16.1. TRANSACTIONS WITH OWNERS AND DISTRIBUTIONS TO OWNERS

	Current period (VND)	Prior period (VND)
Contributed charter capital		
Opening balance	*94,648,590,000*	*94,648,590,000*
Increases	-	-
Decreases	-	-
Clossing balance	*94,648,590,000*	*94,648,590,000*
Dividends and profits distributed	-	-

16.2 SHARES

	Closing balance (VND)	Opening balance (VND)
Number of shares authorised for issuance (Shares)	9,464,859	9,464,859
Number of shares issued to the public (Shares)	9,464,859	9,464,859
Ordinary shares (Shares)	*9,464,859*	*9,464,859*
Number of shares outstanding (Shares)	9,464,859	9,464,859
Ordinary shares (Shares)	9,464,859	9,464,859
Par value of shares outstanding (VND/share)		

16. OWNER'S EQUITY (CONT'D)

16.3 STATEMENT OF CHANGES IN EQUITY

	Contributed charter capital	Share premiums	Investment and development fund	Retained Earnings	Total
	VND	VND	VND	VND	VND
Opening balance of the prior year	**94,648,590,000**	**(134,050,000)**	**6,787,063,739**	**6,485,340,208**	**107,786,943,947**
Profit for the year	-	-	-	1,886,273,838	1,886,273,838
Opening balance of the current period	**94,648,590,000**	**(134,050,000)**	**6,787,063,739**	**8,371,614,046**	**109,673,217,785**
Profit for the period	-	-	-	646,157,162	646,157,162
Closing balance	**94,648,590,000**	**(134,050,000)**	**6,787,063,739**	**9,017,771,208**	**110,319,374,947**

17. REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Current period (VND)	Prior period (VND)
Revenue from sale of products and goods	47,329,832,500	67,603,606,313
Revenue from rendering of services	600,000,000	1,126,200,000
Total	**47,929,832,500**	**68,729,806,313**
Revenue from related parties *(Refer to note 25 for more detail)*	**42,499,032,500**	**7,120,657,500**

18. COST OF GOODS SOLD

	Current period (VND)	Prior period (VND)
Cost of products and goods sold	46,332,496,349	66,953,902,609
Cost of services rendered	208,589,112	255,825,929
Total	**46,541,085,461**	**67,209,728,538**

19. FINANCIAL INCOME

	Current period (VND)	Prior period (VND)
Interest income	2,464,644,934	691,158,854
Total	**2,464,644,934**	**691,158,854**

20. FINANCIAL EXPENSES

	Current period (VND)	Prior period (VND)
Borrowing costs	1,760,343,449	2,229,424,102
Total	**1,760,343,449**	**2,229,424,102**

21. SELLING EXPENSES AND GENERAL ADMINISTRATIVE EXPENSES

	Current period (VND)	Prior period (VND)
a) General and administrative expenses	**1,169,557,185**	**1,100,761,753**
- Staff costs	168,320,910	271,162,341
- Material costs	-	423,604
- Office supplies expense	2,191,921	3,124,316
- Taxes, fees, and charges	23,324,412	45,199,583
- Depreciation	218,303,220	218,303,220
- Outsourcing fee	681,596,382	364,991,571
- Others	75,820,340	197,557,118
b) Selling expenses	**30,780,912**	**7,245,090**
- Depreciation expense	30,780,912	358,423
- Outsourcing fee	-	5,916,667
- Others	-	970,000

22. OTHER EXPENSES

	Current period (VND)	Prior period (VND)
Penalties and fines incurred	21,758,554	101,820,701
Other expenses	46,872,508	633,847,975
Total	**68,631,062**	**735,668,676**

23. PRODUCTION AND OPERATION EXPENSES BY NATURE

	Current period (VND)	Prior period (VND)
- Raw materials and materials	40,697,516,430	69,576,362,336
- Employee	704,383,189	653,345,016
- Depreciation	1,224,730,468	1,458,251,152
- Purchased services expenses	704,920,794	413,464,224
- Other cash expenses	166,479,994	320,091,377
Total	**43,498,030,875**	**72,421,514,105**

24. BASIC EARNINGS PER SHARE

	Current period (VND)	Prior period (VND)
- Profit after corporate income tax	646,157,162	494,905,186
- Profit attributable to ordinary shareholders	646,157,162	494,905,186
- Weighted average number of ordinary shares outstanding (Shares)	9,464,859	9,464,859
Basic earnings per shares	**68**	**52**

25. INFORMATION WITH RELATED PARTIES

Additional information for items presented in the cash flow statement:

	Current period (VND)	Prior period (VND)
- Proceeds from borrowings under ordinary loan agreements	28,203,980,642	55,360,454,321
- Repayment of loan principal under ordinary loan agreements	48,983,474,443	73,199,598,912

Information with related parties

The related parties of the Company during the six-month period ended 30 June 2026 include:

No	Related parties	Relationship
1	Hong Phat Chemical Co., Ltd.	The Vice Chairman of the Board of Management and concurrently the General Director of Plastic Additives JSC is also the Sales Director of Hong Phat Co., Ltd.
2	Thang Long Chemical JSC	The Vice Chairman of the Board of Management and concurrently the General Director of Plastic Additives JSC is also the Chairman of the Board of Management of Thang Long Chemicals JSC
3	Van Loc Phat Investment Trading and Services JSC	The Vice Chairman of the Board of Management and concurrently the General Director of Plastic Additives JSC is also a Member of the Board of Management of Van Loc Phat Investment Trading and Services JSC; a Member of the Board of Management of Plastic Additives JSC is also the Chairman of the Board of Management of Van Loc Phat Investment Trading and Services JSC
4	Tien Phong Plastic JSC	A Member of the Board of Management of Plastic Additives JSC is also the General Director of Tien Phong Plastic JSC
5	Vinh Phuc Plastic Compounds JSC	Associated company
6	Ms. Ngo Hoai Thanh	Chairman of the Board of Management
7	Mr. Chu Van Phuong	Member of the Board of Management
8	Mr. Tran Dang Cong	Vice Chairman of the Board of Management and General Director
9	Mr. Nguyen Trong Cuong	Chairman of the Board of Management cum General Director Vinh Phuc Plastic Additives Joint Stock Company
10	Mr. Nguyen Quoc Binh	Member of the Board of Management Vinh Phuc Plastic Additives Joint Stock Company

25. INFORMATION WITH RELATED PARTIES (CONT'D)

Compensation and remuneration of the members of the Board of Management, the Board of General Directors, and the Board of Supervisors.

		Current period (VND)	Prior period (VND)
Board of Management		**195,946,729**	**195,171,035**
- Mr. Tran Dang Cong	General Director	94,306,242	99,990,946
- Ms. Duong Thi Hai Ha	Production Director	101,640,487	95,180,089

Transactions with Related Parties

	Current period (VND)	Prior period (VND)
Revenue from goods and services	**42,499,032,500**	**7,120,657,500**
- Vinh Phuc Plastic Compounds JSC	42,292,520,000	-
- Hong Phat Chemical Co., Ltd.	206,512,500	5,511,982,500
- Thang Long Chemical JSC	-	297,700,000
- Van Loc Phat Investment Trading and Services JSC	-	1,310,975,000
Share transfer with related parties	**-**	**67,109,110,000**
- Mr. Tran Dang Cong	-	32,425,820,000
- Mr. Chu Van Phuong	-	26,582,160,000
- Ms. Ngo Thi Hoai Thanh	-	4,000,000,000
Purchase of goods and services	**20,914,810,400**	**38,702,689,500**
- Hong Phat Chemical Co., Ltd.	20,908,460,000	24,158,489,500
- Van Loc Phat Investment Trading and Services JSC	-	14,544,200,000
- Vinh Phuc Plastic Compounds JSC	6,350,400	-
Borrowings from related parties	**5,040,966,500**	**2,202,000,000**
- Mr. Tran Dang Cong	-	2,202,000,000
- Hong Phat Chemical Co., Ltd.	5,040,966,500	-
Principal repayment to related parties	**5,040,966,500**	**2,202,000,000**
- Mr. Tran Dang Cong	-	2,202,000,000
- Van Loc Phat Investment Trading and Services JSC	5,040,966,500	-
Interest paid to related parties	**-**	**547,010,862**
- Mr. Tran Dang Cong	-	317,965,588
- Mr. Chu Van Phuong	-	229,045,274
Lending	**8,450,000,000**	**-**
- Hong Phat Chemical Co., Ltd.	8,450,000,000	-
Repayment of lending	**8,450,000,000**	**-**
- Hong Phat Chemical Co., Ltd.	8,450,000,000	-
Interest receivable	**16,900,164**	**-**
- Hong Phat Chemical Co., Ltd.	16,900,164	-
Interest payables	**13,800,838**	**-**
- Hong Phat Chemical Co., Ltd.	13,800,838	-

25. INFORMATION WITH RELATED PARTIES (CONT'D)

Balances with Related Parties

	Closing balance (VND)	Opening balance (VND)
Trade receivables	**5,430,445,015**	**19,095,031,415**
- Mr. Chu Van Phuong	-	10,927,554,000
- Mr. Nguyen Quoc Binh	-	336,014,000
- Vinh Phuc Plastic Compounds JSC	5,430,445,015	7,831,463,415
Advances	**7,500,000,000**	-
- Mr. Tran Dang Cong	7,500,000,000	-
Advances to suppliers	-	**12,526,506,200**
- Hong Phat Chemical Co., Ltd.	-	12,526,506,200
Trade payables	**6,245,813,716**	**9,238,521,980**
- Tien Phong Plastic JSC	6,238,521,980	9,238,521,980
- Hong Phat Chemical Co., Ltd.	7,291,736	-
Interest receivable on loans	**16,900,164**	-
- Hong Phat Chemical Co., Ltd.	16,900,164	-
Interest payable on borrowings	**13,800,838**	-
- Hong Phat Chemical Co., Ltd.	13,800,838	-

26. COMPARATIVE FIGURES

The comparative figures are extracted from the audited financial statements for the financial year ended 31 December 2025 and the reviewed interim financial statements for the accounting period from 01 January 2025 to 30 June 2025.

As presented in Note 3 to the interim financial statements: the accounting period from 01 January 2026 to 30 June 2026 is the first accounting period in which the Company has applied Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025. Accordingly, certain comparative figures have been reclassified to conform with the presentation guidance under Circular No. 99/2025/TT-BTC.

26. COMPARATIVE FIGURES (CONT'D)

The reconciliation of the comparative figures as previously presented and as reclassified is as follows:

	Codes	Opening balance (Before adjustment) VND	Opening balance (After adjustment) VND
ASSET			
Held-to-maturity investments	123	12,179,992,433	67,508,268,489
Short-term loans receivable		55,000,000,000	-
Other short-term receivables	135	628,276,056	300,000,000
TOTAL ASSETS		**147,829,804,635**	**147,829,804,635**

Approved, 14 August 2026

Nguyen Thi Nga **Preparer**	**Nguyen Thi Nga** **Acting Chief Accountant**	**Tran Dang Cong** **General Director**