

*Tp. Cần Thơ, ngày 20 tháng 07 năm 2026
Can Tho City, July 20, 2026*

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH/
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS**

Kính gửi/To:

- Ủy ban Chứng khoán Nhà nước /The State Securities Commission;
- Sở Giao dịch Chứng khoán Hà Nội / Hanoi Stock Exchange.

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, CTCP Phân bón và Hóa chất Dầu khí Tây Nam Bộ thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 2/năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau/Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Southwest Petrovietnam and Fertilizer Joint Stock Company shall disclose information on the financial statements (FS) of the second quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Tên tổ chức/ Organization name:
 - Mã chứng khoán: PSW/Stock code: PSW.
 - Trụ sở chính: 151/18 Trần Hoàng Na, Phường Tân An, Thành phố Cần Thơ./ Head office: 151/18 Tran Hoang Na, Tan An Ward, Can Tho City.
 - Người thực hiện công bố thông tin: Lê Thanh Tùng/Person making information disclosure: Le Thanh Tung.
 - Điện thoại: (0393) 3765 080; Fax: (0393) 3765 078/ Phone: (0393) 3765 080; Fax: (0393) 3765 078.
 - Email:..... Website: www.psw.vn.
2. Nội dung thông tin công bố/ Information disclosure content:
 - BCTC quý 2/năm 2026/ - Financial statements for the second quarter of 2026
 - ☒ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/ Separate financial statements (TCNY does not have subsidiaries and the superior accounting unit has affiliated units);
 - ☐ BCTC hợp nhất (TCNY có công ty con)/ Consolidated financial statements (TCNY has subsidiaries);
 - ☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/ Consolidated financial statements (TCNY has affiliated accounting units with separate accountin.
 - Các trường hợp thuộc diện phải giải trình nguyên nhân/Cases requiring explanation:



+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được kiểm toán năm 2025)/ The audit organization gives an opinion that is not an opinion of full acceptance for the financial statements (for the audited financial statements in 2025):

☐ Có

☒ Không

☐ Yes

☒ No

Văn bản giải trình trong trường hợp tích có/Explanation document in case of accumulation:

☐ Có

☒ Không

☐ Yes

☒ No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2025)/ The difference between the profit after tax in the reporting period before and after the audit is 5% or more, changing from loss to profit or vice versa (for audited financial statements in 2025):

☐ Có

☒ Không

☐ Yes

☒ No

Văn bản giải trình trong trường hợp tích có:

Explanation in case of accumulation:

☐ Có

☒ Không

☐ Yes

☒ No

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period last year:

☒ Có

☐ Không

☒ Yes

☐ No

Văn bản giải trình trong trường hợp tích có/ Explanation in case of accumulation:

☒ Có

☐ Không

☒ Yes

☐ No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ Profit after tax in the reporting period is a loss, transferred from profit in the same period of the previous year to loss in this period or vice versa:

☐ Có

☒ Không

☐ Yes

☒ No

Văn bản giải trình trong trường hợp tích có/ Explanation in case of accumulation:

☐ Có

☒ Không

☐ Yes

☒ No

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 20/07/2026 tại đường dẫn: <https://www.psw.vn/quan-he-nha-dau-tu/bao-cao-tai-chinh/> This information was published on the company's website on: July 20, 2026 at the link: <https://www.psw.vn/quan-he-nha-dau-tu/bao-cao-tai-chinh/>.

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong năm 2026/ Report on transactions worth 35% or more of total assets in 2026.

Trường hợp TCNY có giao dịch đề nghị báo cáo đầy đủ các nội dung sau/ In case the Company has a transaction, please report the following contents in full:

- Nội dung giao dịch: Không/ Transaction content: None
- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) (căn cứ trên báo cáo tài chính năm gần nhất);...../ Ratio of transaction value/total asset value of the enterprise (%) (based on the most recent financial report);.....
- Ngày hoàn thành giao dịch:...../ Transaction completion date:.....

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố/We hereby commit that the information disclosed above is true and are fully responsible before the law for the content of the disclosed information

Nơi nhận/ Recipients:

- Như trên/ *As above*;
- HĐQT, BKS, BGĐ/ Công ty/ **Board of Directors, Supervisory Board, Board of Management of the Company**;
- P.TCHC, P.TCKT, BBTWebsite/- **Department of Administrative Management, Department of Economic Planning, BBTWebsite**;
- Lưu: VT, PHN/ **File: VT, PHN**.

Tài liệu đính kèm.

- Công văn số /TNB-TCKT, ngày/07/2026 về giải trình lợi nhuận sau thuế BCTC.
- Official dispatch No. /TNB-TCKT, dated July, 2026 on explaining after-tax profit of financial statements
- Báo cáo tài chính Quý 2/2026
- Financial report for Q2/2026

Đại diện tổ chức/ Organization Representative

Người đại diện theo pháp luật/Người UQCBTT/

Legal Representative/UQCBTT Person

(Ký, ghi rõ họ tên, chức vụ, đóng dấu)

(Sign, state full name, position, seal)



TỔNG CÔNG TY
PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ
PETROVIETNAM FERTILIZER AND CHEMICALS
CORPORATION
CÔNG TY CỔ PHẦN
PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ
TÂY NAM BỘ
SOUTH WEST PETROVIETNAM FERTILIZER AND
CHEMICALS JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
THE SOCIALIST REPUBLIC OF VIETNAM
Độc lập - Tự do - Hạnh phúc
Independence - Freedom - Happiness

Tp. Cần Thơ, ngày 20 tháng năm 2026
Can Tho City, July 20, 2026

Số/No: 360 /TNB - TCKT
V/v: Giải trình lợi nhuận sau thuế BCTC
Quý 2 năm 2026 thay đổi trên 10% so với
Quý 2 năm 2025

Re: Explanation of net profit after tax of financial
statements Q2 2026 changed by more than 10%
compared to Q2 2025

Kính gửi/To:

- Ủy ban Chứng khoán Nhà nước
The State Securities Commission
- Sở Giao dịch chứng khoán Hà Nội
Hanoi Stock Exchange

Công ty Cổ phần Phân bón và Hóa chất Dầu khí Tây Nam Bộ (Công ty) xin giải trình lợi nhuận sau thuế quý 2 năm 2026 thay đổi hơn 10% so với cùng kỳ năm 2025 theo quy định tại điểm a khoản 4 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ tài chính về việc hướng dẫn công bố thông tin trên thị trường chứng khoán, cụ thể:

Southwest PetroVietnam Fertilizer and Chemicals Joint Stock Company (the Company) would like to explain the variance of over 10% in post-tax profit for the second quarter of 2026 compared to the same period in 2025, in accordance with Point a, Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance providing guidelines on information disclosure on the stock market, details as follows:

Đơn vị tính/ Unit: VND					
STT No	Chỉ tiêu Items	Quý 2 2026 Quarter 2, 2026	Quý 2 2025 Quarter 2, 2025	Tăng (+)/Giảm (-) Increase (+)/ Decrease (-)	Tỷ lệ (%)
		1	2	3=1-2	4=3/2
1	Lợi nhuận trước thuế / Profit before tax	23.259.986.776	14.256.036.320	9.003.950.456	63,16
2	Lợi nhuận sau thuế / Profit after tax	18.571.950.587	11.404.829.056	7.167.121.531	62,84

Công ty xin giải trình nguyên nhân như sau / *The company would like to explain the reasons as follows:*

Đơn vị tính/ Unit: VND

STT No	Chỉ tiêu Items	Quý 2 2026 Quarter 2, 2026	Quý 2 2025 Quarter 2, 2025	Tăng (+)/ Giảm (-) Increase (+)/ Decrease (-)	Tỷ lệ (%)
		1	2	3=1-2	4=3/2
1	Lợi nhuận gộp về bán hàng và cung cấp dịch vụ / <i>Gross profit from goods sold and services rendered</i>	42.044.477.803	32.515.865.356	9.528.612.447	29,30
2	Chi phí bán hàng và quản lý doanh nghiệp / <i>Selling expenses and General and administration expenses</i>	20.610.642.488	19.081.008.522	1.529.633.966	8,02

Công ty xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố. / *The company hereby commits that the information published above is true and is fully responsible before the law for the content of the published information.*

Trân trọng / *Best regards.*

**NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
NGƯỜI ĐƯỢC UQCBTT
LEGAL REPRESENTATIVE PERSON
AUTHORIZED PERSON TO DISCLOSURE
INFORMATION**



Nơi nhận/ Recipients;

- Như trên/ *As above;*
- HĐQT, BKS, GĐ (đề b/c) / *BOD, BOS, BOM;*
- Lưu VT, TCKT/ *Archived: General Office, Financial and Accounting Dept.*

STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Unit : VND

ITEMS	Code	Notes	Closing balance	Opening balance
1	2	3	4	5
A - CURRENT ASSETS	100		672.181.827.843	305.705.498.196
I. Cash and cash equivalents	110	V.1	19.226.923.268	8.706.104.711
1. Cash	111		14.986.594.499	7.582.740.325
2. Cash equivalents	112		4.240.328.769	1.123.364.386
II. Short-term financial investments	120		180.000.000.000	71.000.000.000
1. Short-term held-to-maturity investments	123	V.2	180.000.000.000	71.000.000.000
III. Short-term receivables	130		356.088.011.816	121.886.745.587
1. Short-term trade receivables	131	V.3	322.343.810.045	121.242.021.191
2. Short-term advances to suppliers	132		11.996.825.200	644.724.396
3. Other short-term receivables	135	V.4	21.747.376.571	-
IV. Inventories	140	V.5	115.957.054.901	104.035.336.878
1. Inventories	141		115.957.054.901	104.035.336.878
V. Short-term biological assets	150		-	-
VI. Other current assets	160		909.837.858	77.311.020
1. Short-term deferred expenses	161	V.8	77.107.915	77.311.020
2. Deductible value added tax	162		832.729.943	-
B- NON-CURRENT ASSETS	200		20.257.234.038	19.788.018.015
I. Long-term receivables	210		-	-
II. Fixed assets	220		18.666.004.220	19.267.940.252
1. Tangible fixed assets	221	V.6	3.651.458.795	4.253.394.827
- Cost	222		40.027.275.735	39.899.109.994
- Accumulated depreciation	223		(36.375.816.940)	(35.645.715.167)
2. Intangible fixed assets	227	V.7	15.014.545.425	15.014.545.425
- Cost	228		15.835.487.425	15.835.487.425
- Accumulated amortization	229		(820.942.000)	(820.942.000)
III. Long-term biological assets	230		-	-
IV. Investment properties	240		-	-
V. Long-term assets in progress	250		971.618.182	-
1. Construction in progress	252		971.618.182	-
VI. Long-term financial investments	260		-	-
VII. Other non-current assets	270		619.611.636	520.077.763
1. Long-term deferred expenses	271	V.8	619.611.636	520.077.763
TOTAL ASSETS (280 = 100 + 200)	280		692.439.061.881	325.493.516.211
C - LIABILITIES	300		464.891.001.539	118.435.370.609
I. Current liabilities	310		464.891.001.539	118.435.370.609
1. Short-term trade payables	311	V.9	277.404.674.644	74.226.685.263
2. Short-term advances from customers	312		26.134.910.720	11.777.709.748
3. Dividends and profits payable	313		73.880.000	73.880.000
4. Taxes and short-term payments to the government	314	V.10	4.707.907.957	3.568.860.273
5. Payables to employees	315		13.746.561.810	10.712.321.380

ITEMS	Code	Notes	Closing balance	Opening balance
1	2	3	4	5
6. Short-term accrued expenses	316	V.11	1.670.988.032	1.542.664.202
7. Other short-term payables	320	V.12	21.359.716.798	-
8. Short-term loans and financial leases	321	V.13	110.326.328.690	11.000.000.000
9. Bonus and welfare funds	323		9.466.032.888	5.533.249.743
II. Long-term liabilities	330		-	-
D - EQUITY	400	V.14	227.548.060.342	207.058.145.602
1. Owner's contributed capital	411		170.000.000.000	170.000.000.000
- <i>Ordinary shares carrying voting rights</i>	<i>411a</i>		<i>170.000.000.000</i>	<i>170.000.000.000</i>
2. Investment and development fund	418		18.928.985.693	18.928.985.693
3. Other equity funds	419		5.876.333.131	5.876.333.131
4. Retained earnings	420		32.742.741.518	12.252.826.778
- <i>Retained earnings accumulated to the prior year end</i>	<i>420a</i>		<i>12.252.826.778</i>	<i>1.703.825.822</i>
- <i>Retained earnings of the current year</i>	<i>420b</i>		<i>20.489.914.740</i>	<i>10.549.000.956</i>
TOTAL RESOURCES (440=300+400)	440		692.439.061.881	325.493.516.211

PREPARED BY

CHIEF ACCOUNTANT

Approved, 20 July 2026

DIRECTOR

STATEMENT OF PROFIT OR LOSS
For the accounting period ended June 30, 2026

Unit : VND

ITEMS	Codes	Notes	Quarter 2		Cumulative from the beginning of the year to the end of this quarter	
			2026	2025	2026	2025
1	2	3	4	5	6	7
Gross revenue from goods sold and services rendered	01	VI.1	1.263.486.289.908	1.019.179.555.735	2.142.071.636.660	1.979.063.627.844
2. Deductions	02	VI.1	18.458.002.512	15.040.932.188	21.399.907.274	21.712.434.188
Net revenue from goods sold and services rendered (10=01-02)	10		1.245.028.287.396	1.004.138.623.547	2.120.671.729.386	1.957.351.193.656
4. Cost of sales	11	VI.2	1.202.983.809.593	971.622.758.191	2.054.734.008.649	1.904.924.830.531
Gross profit from goods sold and services rendered (20 = 10 - 11)	20		42.044.477.803	32.515.865.356	65.937.720.737	52.426.363.125
6. Profit/loss from the sale and liquidation of investment properties	21		-	-	-	-
7. Financial income	22	VI.3	3.211.610.108	1.010.989.199	4.955.567.175	1.656.702.355
8. Financial expenses	23		1.294.052.377	189.809.713	1.683.155.192	429.069.039
<i>In which: Interest expense</i>	24		<i>1.294.052.377</i>	<i>189.809.713</i>	<i>1.683.155.192</i>	<i>429.069.039</i>
9. Selling expenses	25	VI.4	13.504.873.522	11.119.518.671	22.253.621.419	19.721.836.723
10. General and administration expenses	26	VI.5	7.105.768.966	7.961.489.851	14.804.564.707	14.198.932.510
Net operating profit {30 = 20 +21 + 22 - (23 + 25 + 26)}	30		23.351.393.046	14.256.036.320	32.151.946.594	19.733.227.208
12. Other income	31		-	-	-	13.109.057
13. Other expenses	32	VI.7	91.406.270	-	91.406.270	-
14. Profit from other activities (40 = 31 - 32)	40		(91.406.270)	-	(91.406.270)	13.109.057
Total accounting profit before tax (50 = 30 + 40)	50		23.259.986.776	14.256.036.320	32.060.540.324	19.746.336.265
16. Current corporate income tax expenses	51	VI.8	4.688.036.189	2.851.207.264	6.448.146.899	3.949.267.253
17. Deferred corporate income tax expenses	52		-	-	-	-
Net profit after corporate income tax (60=50-51-52)	60		18.571.950.587	11.404.829.056	25.612.393.425	15.797.069.012
19. Basic earnings per share (*)	70		874	537	1.205	743
20. Diminished earnings per share (*)	71		874	537	1.205	743

PREPARED BY

CHIEF ACCOUNTANT

Approved, 20 July 2026
DIRECTOR

CASH FLOW STATEMENT
(Indirect method)
For the accounting period ended June 30, 2026

Unit : VND

ITEMS	Codes	Notes	Cumulative from the beginning of the year to the end of this quarter	
			2026	2025
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		32.060.540.324	19.746.336.265
2. Adjustments for:				
- Depreciation and amortisation of fixed assets and investment properties	02		730.101.773	803.331.300
- Provisions	03		-	(603.617.938)
- Gain from investing activities	05		(4.955.567.175)	(1.656.702.355)
- Borrowing costs	06		1.683.155.192	429.069.039
3. Operating profit before movements in working capital	08		29.518.230.114	18.718.416.311
- Increase/(decrease) in receivables	09		(231.829.849.971)	(2.393.880.063)
- Increase/(decrease) in inventories	10		(11.921.718.023)	(144.997.311.739)
- Increase/(decrease) in payables (Excluding interest payable and corporate income tax payable)	11		238.074.362.790	181.389.193.209
- Increase/(decrease) in deferred expenses	12		(99.330.768)	(62.196.082)
- Borrowing costs paid	14		(1.599.995.966)	(414.978.484)
- Corporate income tax paid	15		(2.368.149.820)	(2.127.527.721)
- Other cash outflows	17		(1.189.695.540)	(1.247.224.241)
Net cash generated by/(used in) operating activities	20		18.583.852.816	48.864.491.190
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition and construction of fixed assets and other long-term assets	21		(227.965.741)	(1.406.860.360)
2. Cash outflow for lending, buying debt instruments of other entities	23		(205.000.000.000)	-
3. Cash recovered from lending, selling debt instruments of other entities	24		96.000.000.000	-
4. Interest earned, dividends and profits received	27		1.838.602.792	1.578.894.134
Net cash generated by investing activities	30		(107.389.362.949)	172.033.774
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33		110.326.328.690	47.222.922.500
2. Repayment of borrowings	34		(11.000.000.000)	(15.895.000.000)
Net cash generated by/(used in) financing activities	40		99.326.328.690	31.327.922.500
Net increase/(decrease) in cash (50=20+30+40)	50		10.520.818.557	80.364.447.464
Cash and cash equivalents at the beginning of the period	60	V.1	8.706.104.711	95.399.926.105
Effects of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the period (70=50+60+61)	70	V.1	19.226.923.268	175.764.373.569

Approved, 20 July 2026

PREPARED BY

CHIEF ACCOUNTANT

DIRECTOR

NOTES TO THE FINANCIAL STATEMENTS

Quarter 2, 2026

(Represented in Vietnamese Dong (VND), unless otherwise noted in another currency)

I. CHARACTERISTICS OF ENTERPRISES' OPERATION

1. Form of capital ownership

Southwest Petrovietnam Fertilizer and Chemicals Joint Stock Company was established according to Business Registration Certificate No. 1800722461 dated December 31, 2010, issued by the Department of Planning and Investment of Can Tho City & the 14th Amendment to Business Registration Certificate dated July 31, 2025.

The company's charter capital is 170.000000.000 VND. Of which:

- PetroVietnam Fertilizer and Chemicals Corporation - Joint Stock Company owns 75% of the capital.
- Other investors hold 25% of the capital.

The company's business address is located at 151/18 Tran Hoang Na Street, Tan An Ward, Can Tho City, Vietnam.

The total number of employees of the Company as of June 30, 2026 is 57.

2. Business field

Trade and services.

3. Operating industry

The Company's business activities include:

- Trading, import and export of fertilizers;
- Manufacture of fertilizers and nitrogen compounds;
- Wholesale of agricultural and forestry raw materials (except wood, bamboo and neohouzeaua) and live animals;
- Inland road freight transport;
- Cargo handling;
- Agencies, brokers, auctioneers;
- Inland waterway freight transport;
- Other transportation support activities (except freight forwarding services for import and export or customs brokerage agencies);
- Warehousing and storage of goods;
- Advertising;
- Real estate activities with own or leased land use rights;
- Organization of trade introduction and promotion;
- Technical testing and analysis;
- Wholesale of agricultural machinery, materials, breeds, crop seeds, and all types of aquaculture breeds; Technical services for production and trading of fertilizers and other related chemical products; Import and export of fertilizers, chemicals and other chemical products used in agriculture, forestry and fishery.

The Company's principal activity is trading of all types of fertilizers.

4. Normal operating cycle

The Company's normal operating cycle is within a period of not more than 12 months.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Annual accounting period

The Company's annual accounting period begins on 01 January and ends on 31 December.

2. Accounting currency

The Company's accounting currency and the currency used for the presentation of the financial statements is the Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED

1. Accounting regime applied

The Company applies the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance. Circular No. 99/2025/TT-BTC is effective from 01 January 2026 and is applicable to the financial year beginning on 01 January 2026 of the Company.

2. Statement of compliance with Vietnamese Accounting Standards and Accounting Regime

The financial statements are prepared and presented in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regime, and relevant statutory regulations regarding the preparation and presentation of financial statements.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies applied by the Company in the preparation of its financial statements:

1. Cash and cash equivalents

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

2. Held-to-maturity investments

Held-to-maturity investments are investments that the Company has the positive intent and ability to hold until maturity. Held-to-maturity investments comprise term bank deposits. These investments are initially recognized at cost less allowance for impairment of held-to-maturity investments. Interest income from term deposits is recognized in the income statement on an accrual basis.

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3. Receivables

Receivables comprise trade receivables and other receivables, which are reflected at cost less allowance for doubtful debts, and are classified based on the following principles:

- a) Trade receivables comprise receivables of a commercial nature arising from purchase-and-sale transactions;
- b) Other receivables comprise receivables of a non-commercial nature, unrelated to purchase-and-sale transactions.

The allowance for doubtful debts is made in accordance with the regulations of the Ministry of Finance for overdue receivables or receivables that are assessed as potentially uncollectible.

3. Inventories

Inventories are stated at the lower of cost and net realizable value. Cost of inventories is calculated using the weighted average method and comprises all costs of purchase and other costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price of inventories less the estimated costs of completion and the estimated costs necessary to make the sale.

An allowance for decline in value of inventories is made in accordance with current accounting regulations. Accordingly, the Company makes an allowance for decline in value of inventories when there is evidence that the net realizable value is lower than the cost of inventories at the end of the accounting period.

4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of purchased tangible fixed assets comprises its purchase price (less trade discounts and rebates), taxes incurred upon purchase (excluding refundable taxes), and any 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 management. For fixed assets formed from capital construction investment under contract or self-construction and production, the cost is the finalized cost of the construction project in accordance with current investment and construction management regulations, other directly related costs, and registration fees (if any).

Depreciation is calculated on a straight-line basis over the estimated useful lives of the tangible fixed assets. The estimated useful lives are as follows:

	Number of years
Buildings and structures	6 - 12
Machinery and equipment	6
Transportation vehicles	6
Office equipment	3 - 7

Gains or losses arising from the disposal or sale of fixed assets are determined as the difference between the net disposal proceeds and the remaining carrying amount of the fixed assets plus disposal expenses, and are recognized in the income statement during the period.

5. Intangible fixed assets and amortization

Intangible fixed assets reflect the value of indefinite-term land use rights, software copyrights, and computer software, which are stated at cost less accumulated amortization. Specifically as follows:

- The value of indefinite-term land use rights is the land use rights of Dong Thap Warehouse and the office building at No. 151/18 Tran Hoang Na Street, Tan An Ward, Can Tho City. The Company does not amortize these land use rights.
- The value of software copyrights and computer software is amortized on a straight-line basis. The amortization period is from 3 years to 5 years.

6. Deferred costs

Deferred costs reflect actual expenses incurred but related to the operating results of multiple accounting periods, and the allocation of these expenses into the operating expenses of subsequent accounting periods is calculated on a straight-line basis over their useful lives.

7. Payables

Payables comprise trade payables, dividends and profits payable, and other payables. Payables are monitored in detail by object, maturity date, original currency, and other factors based on the management requirements of the enterprise.

The classification of payables is performed based on the following principles:

- a) Trade payables comprise payables of a commercial nature arising from transactions of purchasing goods, services, or assets from suppliers or sellers;
- b) Dividends and profits payable comprise dividends that the Company must pay to shareholders;
- c) Other payables comprise payables of a non-commercial nature, unrelated to transactions of purchasing or selling goods and providing services.

8. Accrued expenses

Accrued expenses are recognized for goods and services received from suppliers but not yet actually paid due to the lack of sufficient invoices or accounting documents, and production and business expenses that must be accrued for the reporting period. The accrual of production and business expenses during the period must be strictly calculated with reasonable and reliable evidence to ensure that the accrued expenses closely match the actual expenses incurred.

9. Owner's equity

Owner's invested capital is recognized at the actual amount contributed by the owners. Share premium reflects the difference between the issuing price and the par value of shares. Repurchased shares of the Company (treasury shares) are reflected at actual repurchase cost, comprising the purchase price and directly attributable costs to the repurchase of shares, such as transaction fees and information costs, and are presented in the statement of financial position as a negative amount (...) to reduce owner's invested capital.

10. Revenue

Revenue from the sale of goods is recognized when all five (05) of the following conditions are simultaneously satisfied:

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

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Revenue from a transaction involving the rendering of services is recognized when the outcome of that transaction can be estimated reliably. The outcome of a service rendering transaction is estimated reliably when all four (04) of the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the service rendering transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the service rendering transaction can be measured reliably.

Interest income from term deposits is recognized on a time-proportionate basis based on the principal balance and the applicable interest rate.

11. Revenue deductions

Revenue deductions comprise only trade discounts incurred during the period.

In case products, goods, and services are sold during the reporting period but trade discounts, sales allowances, or sales returns occur in the subsequent period, the Company recognizes a reduction in revenue of the reporting period if these deductions are incurred prior to the issuance date of the interim separate financial statements.

12. Cost of sales

Cost of sales and services rendered comprises the cost of goods and services provided and is recognized in accordance with the revenue generated during the period.

The provision for decline in value of inventories is recognized in cost of sales based on the quantity of inventories and the difference between the net realizable value and the cost of inventories. When determining the quantity of inventories subject to a decline in value for making a provision, the Company excludes the quantity of inventories covered by signed sales contracts (where the net realizable value is not lower than the carrying amount) but not yet delivered to customers, provided that there is firm evidence that the customers will not cancel the contract execution.

13. Borrowing costs

Borrowing costs are recognized as an expense in the period in which they are incurred, except where borrowing costs are directly attributable to borrowings for the purpose of financing the formation of qualifying assets, in which case the borrowing costs incurred during the formation period of the assets will be capitalized and included in the cost of those assets.

14. Selling expenses and general and administrative expenses

Selling expenses reflect actual expenses incurred during the process of selling goods and rendering services, including salary expenses for sales staff (salaries, wages, allowances...); social insurance, health insurance, trade union funds, and unemployment insurance for sales staff; costs for marketing, product introduction, product advertising, sales commissions, preservation, packaging, and transportation costs.

General and administrative expenses reflect the general management expenses of the enterprise, including salary expenses for administrative management staff (salaries, wages, allowances...); social insurance, health insurance, trade union funds, and unemployment insurance for administrative management staff; office materials, tools, depreciation of fixed assets used for corporate management; land rent for the management department, business license tax; provisions for doubtful debts, provisions for corporate restructuring; externally purchased services (electricity, water, telephone, fax, property insurance, fire and explosion insurance...); other expenses in cash (reception, customer conferences...).

Selling expenses and general and administrative expenses that are not considered deductible expenses for corporate income tax purposes under tax laws, but have sufficient valid invoices and documents and have been properly accounted for in accordance with the Accounting Regime, shall not be reduced from accounting expenses but will be adjusted in the corporate income tax finalization to increase the amount of corporate income tax payable.

15. Current corporate income tax and deferred corporate income tax expenses

Current corporate income tax expense is the amount of corporate income tax payable calculated based on the taxable income during the year and the current corporate income tax rate.

Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences, and the corporate income tax rate.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	<i>Ending balance</i>	<i>Beginning balance</i>
Cash on hand	224.766.204	191.569.211
Demand deposits at banks (i)	14.761.828.295	7.391.171.114
Cash equivalents (ii)	4.240.328.769	1.123.364.386
Total	19.226.923.268	8.706.104.711

(i) Details of demand deposits at banks at the end of the period are as follows:

Banks	<i>Amount</i>
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Can Tho Branch	3.826.850.576
Vietnam Public Joint Stock Commercial Bank (PVcomBank) - HCMC Branch	2.623.549
Loc Phat Vietnam Commercial Joint Stock Bank (LPBank) - Can Tho Branch	25.764.685
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank) - Can Tho Branch	1.376.606.500
Vietnam Technological and Commercial Joint Stock Bank (Techcombank) - Can Tho Branch	42.646.855
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Can Tho Branch	7.572.900
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) - Can Tho Branch	9.479.763.230
	14.761.828.295

(ii) Details of cash equivalents at the end of the period are as follows:

Banks	<i>Amount</i>
Loc Phat Vietnam Commercial Joint Stock Bank (LPBank) - Can Tho Branch	1.696.438.357
Vietnam Technological and Commercial Joint Stock Bank (Techcombank) - Cho Lon Branch	110.082.192
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) - Can Tho Branch	1.725.150.686
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) - Tay Can Tho Branch	708.657.534
	4.240.328.769

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2. Held-to-maturity investments

	Ending balance		Beginning balance	
	Cost	Recoverable amount	Cost	Recoverable amount
Short-term	180.000.000.000	180.000.000.000	71.000.000.000	71.000.000.000
Term deposits	180.000.000.000	180.000.000.000	71.000.000.000	71.000.000.000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Branch	60.000.000.000	60.000.000.000	15.000.000.000	15.000.000.000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Tay Can Tho Branch	40.000.000.000	40.000.000.000	-	-
Vietnam Public Joint Stock Commercial Bank - HCMC Branch	-	-	23.000.000.000	23.000.000.000
Loc Phat Vietnam Commercial Joint Stock Bank - Can Tho Branch	70.000.000.000	70.000.000.000	33.000.000.000	33.000.000.000
Vietnam Technological and Commercial Joint Stock Bank - Cho Lon Branch	10.000.000.000	10.000.000.000	-	-
Total	180.000.000.000	180.000.000.000	71.000.000.000	71.000.000.000

- As at 30 June 2026, term deposits with a carrying value of 140.000.000.000 VND were pledged as collateral for bank loans (See Note V.13).

3. Trade receivables

	Ending balance		Beginning balance	
	Carrying amount	Provision	Carrying amount	Provision
Short-term trade receivables	5.527.495.291	-	7.662.285.416	-
a) Trade receivables from related parties	5.527.495.291	-	7.662.285.416	-
PetroVietnam Fertilizer and Chemicals Corporation - JSC	5.527.495.291	-	7.662.285.416	-
b) Trade receivables from third parties	316.816.314.754	-	113.579.735.775	-
Tran Thi Ngoan Company Limited	58.950.804.266	-	2.163.900.116	-
Hung Thanh Agricultural Materials Company Limited	234.957.962.605	-	87.750.046.557	-
Kim Hoang Dong Thap Single Member Company Limited	6.412.233.963	-	-	-
Tuong Nguyen Import Export Trading Service Company Lir	4.611.873.780	-	23.634.803.551	-
Ut Nu Company Limited	10.284.500.140	-	-	-
Other customers	1.598.940.000	-	30.985.551	-
Total	322.343.810.045	-	121.242.021.191	-

4. Other short-term receivables

	Ending balance		Beginning balance	
	Carrying amount	Provision	Carrying amount	Provision
Advances	40.000.000	-	-	-
Purchase discounts receivable	21.707.376.571	-	-	-
Total	21.747.376.571	-	-	-

5. Inventories

	Ending balance		Beginning balance	
	Carrying amount	Provision	Carrying amount	Provision
Tools and supplies	1.280.471.000	-	638.620.000	-
Work in progress	1.090.827.413	-	-	-
Merchandise	113.585.756.488	-	103.396.716.878	-
Total	115.957.054.901	-	104.035.336.878	-

- Value of slow-moving, damaged, or obsolete inventories with no possibility of consumption at the end of the period: None.

- Carrying amount of inventories pledged as collateral or mortgages to secure liabilities at the end of the period: None.

6. Changes in tangible fixed assets

Items	Buildings and structures	Machinery and equipment	Transportation vehicles	Office equipment	Total
COST					
Beginning balance	25.815.691.083	1.330.617.000	8.557.035.045	4.195.766.866	39.899.109.994
Additions during the period	-	-	-	128.165.741	128.165.741
Ending balance	25.815.691.083	1.330.617.000	8.557.035.045	4.323.932.607	40.027.275.735
ACCUMULATED DEPRECIATION					
Beginning balance	25.358.534.392	296.552.668	5.908.550.968	4.082.077.139	35.645.715.167
Depreciation during the period	339.700.420	99.383.794	263.261.195	27.756.364	730.101.773
Ending balance	25.698.234.812	395.936.462	6.171.812.163	4.109.833.503	36.375.816.940
NET BOOK VALUE					
Beginning balance	457.156.691	1.034.064.332	2.648.484.077	113.689.727	4.253.394.827
Ending balance	117.456.271	934.680.538	2.385.222.882	214.099.104	3.651.458.795

- Cost of tangible fixed assets which were fully depreciated but still in use at the end of the period: 27.177.990.640 VND.

- Commitments regarding future material purchases or sales of tangible fixed assets: None.

- Other changes in tangible fixed assets: None.

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7. Changes in intangible fixed assets

Items	Land use rights	Copyrights, patents	Computer software	Total
COST				
Beginning balance	15.014.545.425	198.400.000	622.542.000	15.835.487.425
Ending balance	15.014.545.425	198.400.000	622.542.000	15.835.487.425
ACCUMULATED AMORTIZATION				
Beginning balance	-	198.400.000	622.542.000	820.942.000
Ending balance	-	198.400.000	622.542.000	820.942.000
NET BOOK VALUE				
Beginning balance	15.014.545.425	-	-	15.014.545.425
Ending balance	15.014.545.425	-	-	15.014.545.425

- Cost of intangible fixed assets which were fully amortized but still in use at the end of the period: 820.942.000 VND.

- The Company does not amortize intangible fixed assets which are indefinite-term land use rights.

8. Deferred expenses

	Ending balance	Beginning balance
a) Short-term	77.107.915	77.311.020
- Short-term deferred expenses	77.107.915	77.311.020
b) Long-term	619.611.636	520.077.763
- Remaining value of tools and supplies	432.294.017	442.229.373
- Office renovation costs	171.499.026	64.849.115
- Other expenses	15.818.593	12.999.275
Total	696.719.551	597.388.783

9. Trade payables

	Ending balance	Beginning balance
Short-term trade payables		
a) Trade payables to related parties	266.744.180.040	69.210.873.881
PetroVietnam Fertilizer and Chemicals Corporation - JSC	266.614.836.000	69.210.873.881
Phu My Fertilizer Packaging Joint Stock Company	129.344.040	-
b) Short-term payables to other suppliers	10.660.494.604	5.015.811.382
Tuong Nguyen Import Export Trading Service Company Limited	4.197.017.066	271.556.000
TOYOTA Can Tho Company Limited	959.000.000	-
Tan Cang Mekong Delta Branch - Saigon Newport One Member Limited Liability Company	302.855.917	368.789.409
Hai Binh One Member Company Limited	310.988.149	425.471.663
Song Hau Food Company	315.479.385	299.070.304
LQN Trading Service Advertising One Member Company Limited	785.855.698	1.677.252.377
Thoresen - Vinama Logistics Company Limited	2.100.161.876	465.961.872
Other suppliers	1.689.136.513	1.507.709.757
Total	277.404.674.644	74.226.685.263

10. Thuế và các khoản phải nộp nhà nước

Items	Beginning balance	Payable during the period	Paid during the period	Ending balance
Output VAT on domestic sales	2.708.472.278	3.904.150.851	6.612.623.129	-
Corporate income tax	572.000.276	6.448.146.899	2.368.149.820	4.651.997.355
Personal income tax	286.267.094	1.777.422.448	2.007.778.940	55.910.602
Land taxes and land rental fees	-	2.843.469	2.843.469	-
Other taxes	2.120.625	2.217.151	4.337.776	-
Fees, duties and other payables	-	17.631.910	17.631.910	-
Total	3.568.860.273	12.152.412.728	11.013.365.044	4.707.907.957

11. Short-term accrued expenses

	Ending balance	Beginning balance
- Borrowing costs	103.981.144	20.821.918
- Fertilizer storage costs	291.788.624	276.332.455
- Promotion and advertising costs	602.355.555	-
- Transportation support costs	-	633.518.519
- Other expenses	672.862.709	611.991.310
Total	1.670.988.032	1.542.664.202

12. Other short-term payables

	Ending balance	Beginning balance
- Trade discounts to customers	21.359.716.798	-
Total	21.359.716.798	-

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13. Short-term loans

	Beginning balance	Incurred during the period		Ending balance
		Increase	Decrease	
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Can Tho Branch	11.000.000.000	183.518.380.500	134.192.051.810	60.326.328.690
Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho City Branch	-	50.000.000.000	-	50.000.000.000
Vietnam Public Joint Stock Commercial Bank - HCMC Branch	-	22.000.000.000	22.000.000.000	-
Total	11.000.000.000	255.518.380.500	156.192.051.810	110.326.328.690

- As at 30 June 2026, short-term loans were secured by term deposit contracts at banks (See Note V.2).

14. Owner's equity

a) Statement of changes in owner's equity

Items	Charter capital	Investment and development fund	Other equity funds	Retained earnings	Total
Beginning balance	170.000.000.000	18.928.985.693	5.876.333.131	12.252.826.778	207.058.145.602
Profit for the period	-	-	-	25.612.393.425	25.612.393.425
Appropriation to bonus and welfare fund	-	-	-	(5.122.478.685)	(5.122.478.685)
Ending balance	170.000.000.000	18.928.985.693	5.876.333.131	32.742.741.518	227.548.060.342

b) Details of owners' paid-in capital

	Contributed capital value	Ownership percentage
PetroVietnam Fertilizer and Chemicals Corporation - JSC	127.500.000.000	75%
Other shareholders	42.500.000.000	25%

c) Capital transactions with owners and distribution of dividends and profits

	Ending balance	Beginning balance
- Owners' invested capital	170.000.000.000	170.000.000.000
+ Contributed capital at the beginning of the period	170.000.000.000	170.000.000.000
+ Capital increase during the period	-	-
+ Capital decrease during the period	-	-
+ Contributed capital at the end of the period	170.000.000.000	170.000.000.000

d) Dividends

- Dividends declared after the end of the annual accounting period:
+ Dividends declared on ordinary shares:
+ Dividends declared on preferred shares:
- Unrecognized accumulated dividends on preferred shares:

VND
VND
VND
VND

e) Shares

	Ending balance	Beginning balance
Number of shares registered for issuance	17.000.000	17.000.000
Number of shares sold to the public	17.000.000	17.000.000
+ Ordinary shares	17.000.000	17.000.000
+ Preferred shares	-	-
Number of shares repurchased (Treasury shares)	-	-
+ Ordinary shares	-	-
+ Preferred shares	-	-
Number of shares outstanding	17.000.000	17.000.000
+ Ordinary shares	17.000.000	17.000.000
+ Preferred shares	-	-

* Par value per share outstanding: 10.000 VND.

f) Company's funds

	Ending balance	Beginning balance
Investment and development fund	18.928.985.693	18.928.985.693
Other funds belonging to owner's equity	5.876.333.131	5.876.333.131

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VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue from sale of goods and rendering of services

	Quarter 2/2026	Quarter 2/2025
- Revenue from sale of merchandise	1.257.072.650.494	1.012.553.576.500
- Revenue from rendering of services	6.413.639.414	6.625.979.235
Total	1.263.486.289.908	1.019.179.555.735

- Trade discounts	(18.458.002.512)	(15.040.932.188)
Net revenue from sale of goods and rendering of services	1.245.028.287.396	1.004.138.623.547

2. Cost of sales

	Quarter 2/2026	Quarter 2/2025
- Cost of merchandise sold	1.197.780.580.343	965.448.719.605
- Cost of services rendered	5.203.229.250	6.756.659.641
- (Reversal)/ allowance for decline in value of inventories	-	(582.621.055)
Total	1.202.983.809.593	971.622.758.191

3. Financial income

	Quarter 2/2026	Quarter 2/2025
- Interest income from demand and term deposits	3.211.610.108	1.010.989.199
Total	3.211.610.108	1.010.989.199

4. Selling expenses

	Quarter 2/2026	Quarter 2/2025
- Staff costs	8.592.023.298	6.516.816.193
- Tools and supplies expenses	31.651.215	26.749.752
- Depreciation of fixed assets	159.424.028	102.868.247
- Outsourced service expenses	1.393.344.065	2.168.718.652
- Other selling expenses	3.328.430.916	2.304.365.827
Total	13.504.873.522	11.119.518.671

5. General and administrative expenses

	Quarter 2/2026	Quarter 2/2025
- Management staff costs	4.996.019.689	5.813.609.718
- Office materials expenses	71.549.929	59.985.265
- Office supplies expenses	65.537.142	45.374.951
- Depreciation of fixed assets	210.004.648	321.220.667
- Taxes, fees and duties	559.629	5.143.000
- Outsourced service expenses	932.650.268	1.015.506.888
- Other administrative expenses	829.447.661	700.649.362
Total	7.105.768.966	7.961.489.851

6. Production and business expenses by element

	Quarter 2/2026	Quarter 2/2025
- Raw materials and consumables costs	168.738.286	132.109.968
- Labor costs	13.940.731.972	13.569.550.963
- Depreciation of fixed assets	369.428.676	424.088.914
- Outsourced service expenses	9.675.484.352	9.597.631.246
- Other expenses in cash	4.158.438.206	3.010.158.189
- (Reversal)/ allowance for decline in value of inventories	-	(582.621.055)
Total	28.312.821.492	26.150.918.225

7. Other expenses

	Quarter 2/2026	Quarter 2/2025
Fines and tax arrears	19.106.270	-
Other expenses	72.300.000	-
Total	91.406.270	-

8. Current corporate income tax expense

	Quarter 2/2026	Quarter 2/2025
- Current corporate income tax expense calculated on taxable income of the current year	4.651.997.355	2.851.207.264
- Adjustments to corporate income tax expense of previous years into current year current tax expense	36.038.834	-
Total current corporate income tax expense	4.688.036.189	2.851.207.264

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(Represented in Vietnamese Dong (VND), unless otherwise noted in another currency)

VII. OTHER INFORMATION

1. **Contingent liabilities, commitments and other financial information:** No impact.
2. **Events after the reporting period:** None.
3. **Information on transactions and balances with related parties in Quarter 2/2026 of the Company is as follows:**

<i>Transactions incurred</i>	<i>Amount</i>
Vietnam National Industry and Energy Group	
Brand royalty fees for the year 2026	250.881.290
PetroVietnam Fertilizer and Chemicals Corporation - JSC	
Purchase of goods and services	612.389.606.160
Receipt of promotional gifts with no payment required	1.540.200.000
Rendering of services	5.355.664.154
PVCHEM-CS Company Limited	
Sale of goods and rendering of services	2.895.033.192
Phu My Fertilizer Packaging Joint Stock Company	
Purchase of goods	129.033.000
Ending balances	<i>Amount</i>
Short-term advances from customers	
PetroVietnam Fertilizer and Chemicals Corporation - JSC	1.401.400.000
Short-term advances to suppliers	
PetroVietnam Fertilizer and Chemicals Corporation - JSC	11.048.400.000

4. **Comparative information**
The Company's corporate income tax profit after tax in Quarter 2/2026 was VND 18.6 billion and VND 11.4 billion for the same period last year. The business performance in Quarter 2/2026 was higher than the same period last year mainly due to an increase in gross profit from the sale of goods and rendering of services.
5. **Information on going concern operations:** No impact.
6. **Other information:** No impact.

PREPARED BY

CHIEF ACCOUNTANT

Approved, 20 July 2026
DIRECTOR