

INTERIM STATEMENT OF FINANCIAL POSITION

3rd quarter of 2026

Unit: VND

ITEMS	Code	Note	30/09/2026	01/01/2026
A - SHORT-TERM ASSETS	100		246.061.682.470	226.155.977.739
I. Cash and cash equivalents	110	5	6.329.702.973	21.689.910.632
1. Cash	111		6.329.702.973	21.689.910.632
II. Short-term financial investments	120		-	-
III. Short-term receivables	130		106.002.958.356	104.871.940.410
1. Short-term trade receivables	131	6	94.181.678.891	78.272.698.689
2. Short-term prepayments to suppliers	132	7	3.989.278.607	20.841.854.803
3. Other short-term receivables	135	8.1	7.936.557.018	5.861.943.078
4. Provision for short-term doubtful debts	136		(104.556.160)	(104.556.160)
IV. Inventories	140		105.444.526.426	81.545.770.666
1. Inventories	141	9	105.444.526.426	81.545.770.666
V. Short-term biological assets	150		-	-
VI. Other current assets	160		28.284.494.715	18.048.356.031
1. Short-term prepaid expenses	161	10.1	4.387.607.226	1.589.488.745
2. Value added tax deductibles	162		23.896.887.489	16.458.867.286
B - LONG-TERM ASSETS	200		56.797.985.590	56.084.715.292
I. Long-term receivables	210		643.703.580	913.197.980
1. Other long-term receivables	215	8.2	643.703.580	913.197.980
II. Fixed assets	220		50.158.892.835	50.901.638.163
1. Tangible assets	221	11	47.169.701.220	46.570.850.515
Historical costs	222		182.333.589.468	173.606.171.261
Accumulated depreciation	223		(135.163.888.248)	(127.035.320.746)
2. Financial lease assets	224	12	2.830.408.139	4.075.967.350
Historical costs	225		6.574.102.773	9.167.738.465
Accumulated depreciation	226		(3.743.694.634)	(5.091.771.115)
3. Intangible assets	227	13	158.783.476	254.820.298
Historical costs	228		817.426.630	817.426.630
Accumulated depreciation	229		(658.643.154)	(562.606.332)
III. Long-term biological assets	230		-	-
IV. Investment property	240		-	-
V. Long-term assets in progress	250		3.142.848.588	1.210.092.283
1. Construction in progress	252	14	3.142.848.588	1.210.092.283
VI. Long-term financial investments	260		-	-
VII. Other long-term assets	270		2.852.540.587	3.059.786.866
1. Long-term prepaid expenses	271	10.2	2.852.540.587	3.059.786.866
TOTAL ASSETS	280		302.859.668.060	282.240.693.031

INTERIM STATEMENT OF FINANCIAL POSITION

3rd quarter of 2026

Unit: VND

ITEMS	Code	Note	30/09/2026	01/01/2026
C - LIABILITIES	300		228.275.634.319	208.847.116.461
I. Current liabilities	310		226.229.207.688	207.402.465.162
1. Short-term trade payables	311	15	47.547.308.253	50.888.081.879
2. Short-term prepayments from customers	312	16	32.100.525.342	10.760.039.307
3. Dividends and profit distribution payables	313		383.469.725	-
4. Short-term taxes and other payables to State Budget	314	17	2.134.728.728	1.965.902.751
5. Payables to employees	315		17.597.485.983	18.544.216.782
6. Short-term accrued expenses	316	18	5.535.651.815	1.788.063.605
7. Other current payables	320	19	2.572.793.054	786.441.187
8. Short-term loans and obligations under financial leases	321	20.1	115.941.827.349	121.056.845.482
9. Bonus and welfare funds	323	21	2.415.417.439	1.612.874.169
II. Long-term liabilities	330		2.046.426.631	1.444.651.299
1. Long-term loans and obligations under financial leases	339	20.2	2.046.426.631	1.444.651.299
D - OWNER'S EQUITY	400		74.584.033.741	73.393.576.570
1. Owner's contributed capital	411	22	42.000.000.000	42.000.000.000
- Ordinary shares carrying voting right	411a		42.000.000.000	42.000.000.000
2. Other owner's capital	414	22	4.702.789.696	4.702.789.696
3. Investment and development fund	418	22	18.152.834.094	16.892.390.824
4. Retained earnings	420	22	9.728.409.951	9.798.396.050
- Retained earnings/(losses) accumulated to the prior year end	420a		2.293.509.510	1.395.440.919
- Retained earnings/(losses) of the current year	420b		7.434.900.441	8.402.955.131
TOTAL RESOURCES	440		302.859.668.060	282.240.693.031

Ho Chi Minh City, 19 October 2026


Van Thi Hoai Huong
Preparer

Cao Vinh Hau
Chief AccountantTran Anh Tu
Director

INTERIM INCOME STATEMENT
3rd quarter of 2026

Unit: VND

ITEMS	Code	Note	3rd quarter of 2026		Accumulated from the beginning of the year to the end of this quarter	
			This year	Previous year	This year	Previous year
1. Revenues from sales and services render	01	24	229.320.351.212	184.263.294.484	617.842.796.973	509.149.189.819
2. Revenue deductions	02		-	-		
3. Net revenues from sales and services rendered	10	24	229.320.351.212	184.263.294.484	617.842.796.973	509.149.189.819
4. Cost of goods sold	11	25	208.017.894.067	167.989.727.297	564.118.189.781	459.379.815.488
5. Gross profit from sales and services render	20		21.302.457.145	16.273.567.187	53.724.607.192	49.769.374.331
6. Gain/Loss from sale and disposal of investment property	21		-	-		
7. Financial income	22	26	158.132.559	351.309.090	1.019.311.324	2.006.882.268
8. Financial expenses	23	27	3.163.827.799	1.665.200.941	8.011.027.434	5.158.451.064
In which: Borrowing costs	24		2.725.517.261	1.591.572.313	6.800.075.774	4.788.891.529
9. Selling expenses	25	28	4.166.826.553	3.984.905.994	10.570.896.809	10.609.918.930
10. General and administration expenses	26	29	10.723.813.687	8.351.078.996	26.812.961.766	28.484.202.434
11. Net profit from operating activities	30		3.406.121.665	2.623.690.346	9.349.032.507	7.523.684.171
12. Other income	31		72.268.878	35.811.558	101.826.914	244.811.543
13. Other expenses	32		11.110.248	23.000.000	37.744.394	95.420.883
14. Profit from other activities	40		61.158.630	12.811.558	64.082.520	149.390.660
15. Total accounting profit before tax	50		3.467.280.295	2.636.501.904	9.413.115.027	7.673.074.831
16. Current corporate income tax expenses	51		728.456.052	527.332.251	1.978.214.586	1.572.164.204
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Profit after corporate income tax	60		2.738.824.243	2.109.169.653	7.434.900.441	6.100.910.627
19. Basic earnings per share	70	30	554	360	-	-
20. Diluted earnings per share	71	30	554	360	-	-

Ho Chi Minh City, 19 October 2026


Van Thi Hoai Huong
Preparer


Cao Vinh Hau
Chief Accountant


Trần Anh Tu
Director

INTERIM CASH FLOW STATEMENT

(Indirect method)

3rd quarter of 2026

Unit: VND

ITEMS	Code	Note	3rd quarter of 2026	3rd quarter of 2025
I. Cash flows from operating activities				
1. Profit before tax	01		3.467.280.295	2.636.501.904
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02	11,12,13	2.592.478.780	2.781.268.346
- Provisions	03		-	54.556.160
- Gain/loss from exchange differences due to revaluation of money items in foreign currencies	04		(38.066.574)	(57.792.108)
- Gain/loss from investing activities	05		-	2.399.421
- Borrowing costs	06	27	2.725.517.261	1.591.572.313
- Other adjustments	07		-	-
3. Operating profit before changes of working capital	08		8.747.209.762	7.008.506.036
- Increase/Decrease in receivables	09		39.032.471.382	(2.863.343.103)
- Increase/Decrease in inventories	10		(12.726.360.104)	(18.079.222.207)
- Increase/Decrease in payables (not loan interest pay, corporate income tax payable)	11		(23.751.138.595)	28.408.514.732
- Increase/Decrease in prepaid expenses	12		(2.590.872.202)	(3.584.908.291)
- Increase/Decrease in trading securities	13		-	-
- Interest paid	14		(2.697.546.672)	(1.646.178.415)
- Corporate income tax paid	15	17	(22.476.980)	(1.784.183.622)
- Other cash inflows	16	21	-	-
- Other cash outflows	17	21	(3.000.000)	1.524.564.204
Net cash flows from operating activities	20		5.988.286.591	8.983.749.334
II. Cash flows from investing activities				
1. Acquisition and construction of fixed assets and other longterm assets	21		(4.475.750.609)	(4.368.661.625)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		-	-
3. Cash outflows for lending, buying debt intrusments of other entities	23		-	-
4. Cash recovered from lending, selling debt instruments of other entities	24		-	-
5. Equity investments in other entities	25		-	-
6. Cash recovered from investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27		-	(2.399.421)
Net cash flows from investing activities	30		(4.475.750.609)	(4.371.061.046)

DAM PHU MY PACKAGING JOINT STOCK COMPANY

1B Road, Phu My 1 Industrial Park,
Phu My Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

Interim cash flow statement (cont.)

Form B 03a-DN

ITEMS	Code	Note	3rd quarter of 2026	3rd quarter of 2025
III. Cash flows from financing activities				
1. Proceeds from share issue and capital contributions from owners	31		-	-
2. Capital withdrawals, buy-back of issued shares	32		-	-
3. Proceeds from borrowings	33		169.444.211.144	129.389.569.659
4. Repayment of borrowings	34		(173.136.434.141)	(127.075.538.042)
5. Repayment of obligations under finance leases	35		(332.014.194)	(356.540.703)
6. Dividends and profits paid	36		(4.295.389.450)	(4.008.934.500)
Net cash flows from financing activities	40		(8.319.626.641)	(2.051.443.586)
Net cash flows during the period	50		(6.807.090.659)	2.561.244.702
Beginning cash and cash equivalents	60	5	13.098.727.058	16.243.895.120
Effects of fluctuations in foreign exchange rates	61		38.066.574	57.792.108
Ending cash and cash equivalents	70	5	6.329.702.973	18.862.931.930

Ho Chi Minh City, 19 October 2026



Van Thi Hoai Huong
Preparer



Cao Vinh Hau
Chief Accountant



Tran Anh Tu
Director



NOTES TO THE INTERIM FINANCIAL STATEMENTS

3rd quarter of 2026

1. CHARACTERISTICS OF THE COMPANY'S OPERATIONS**1.1 Ownership structure**

Dam Phu My Packaging Joint Stock Company (here by call as "the Company") is a joint stock company was established and operates under Business Registration Certificate No.4903000566 granted by the Department of Planning and Investment of Ba Ria - Vung Tau Province for the first time on 19 May 2008. The Company is currently operating under Enterprise Registration Certificate No.3500874315 granted by the Ho Chi Minh City Department of Finance for the seventh amendment dated 21/07/2025, with a charter capital of VND42.000.000.000.

Currently, the Company's shares are listed on the Hanoi Stock Exchange (HNX) with the stock code PMP.

The Company's headquarters is located at 1B Road, Phu My 1 Industrial Park, Phu My Ward, Ho Chi Minh City, Vietnam.

The Company's business field is manufacturing.

The Company's business activities include: Manufacturing PP, PK, PE packaging products; Trading PP, PK, PE packaging products; Trading fertilizers of all kinds; Trading raw materials for packaging production, PP, PE plastics; Trading construction materials; Trading electronic goods; Trading engine fuel; Transportation by car; Trading industrial equipment and materials; Trading paper, cardboard, stationery; Warehouse rental; Printing; Services related to printing.

The Company's main business include: Manufacturing PP, PK, PE packaging products; Trading PP, PK, PE packaging products; Trading raw materials for packaging production, PP, PE plastics; Warehouse rental.

1.2 Normal production and business cycle

Normal production and business cycle of the Company is not exceed 12 months.

1.3 The Company's structure

During the period and up to the date of this report, the Company has one affiliated unit, which is Jumbo Packaging Factory - Branch of Dam Phu My Packaging Joint Stock Company, located at 1B street, Phu My 1 industrial park, Phu My ward, Ho Chi Minh City, VietNam.

1.4 Employees

The number of officers and employees of the Company at 30/09/2026 was 537people (at 01/01/2026 was 529 people).

1.5 Declaration of comparability of information on interim financial Statements

Corresponding figures for the previous period are comparable to this period's figures.

2. FISCAL YEAR, ACCOUNTING CURRENCY**2.1 Fiscal year**

The Company's fiscal year is from 1 January to 31 December annually.

2.2 Accounting currency

The accounting currency unit used, prepared and presented in the interim financial statements is Vietnam Dong ("VND").

3. BASIS OF PREPARATION

3.1 Applied Accounting Standards and Accounting System

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the accounting system for enterprises ("Circular 99/2025/TT-BTC"), which replaced Circular No. 200/2014/TT-BTC dated 22 December 2014. Circular 99/2025/TT-BTC is effective from 01 January 2026 and is applicable from the 2026 financial year.

The Company applies the Vietnamese accounting system for enterprises issued under Circular No. 99/2025/TT-BTC, the system of Vietnamese Accounting Standards, and the circulars providing guidance on the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of its interim financial statements.

The attached interim financial statements are not intended to reflect the interim financial position, income statements and cash flows in accordance with accounting principles and practices generally accepted in the other countries outside Vietnam.

3.2 Declaration on compliance with accounting standards and accounting system

The Board of Management has complied assurance requirements by Vietnamese accounting standards, enterprise accounting system, as well as circulars guiding the implementation of Accounting Standards of the Ministry of Finance in preparing and presenting of the interim financial statements.

3.3 Basis of preparation of interim financial statements

The interim financial statements are prepared on the accrual basis accounting according to the historical costs (except for information relating to cash flows).

4. MAJOR ACCOUNTING POLICIES

4.1 Changes in accounting policies and disclosures

The accounting policies applied by the Company in the preparation of the interim financial statements for the 09 month period ended 30 sep 2026 are consistent with those applied in the preparation of the interim financial statements for the 09 month period ended 30 sep 2025 and the financial statements for the financial year ended 31 December 2025, except for the changes arising from the application of Circular No. 99/2025/TT-BTC issued by the Ministry of Finance.

The Company has applied the changes in accounting policies prescribed by Circular 99/2025/TT-BTC that are relevant to the Company on a prospective basis, as Circular 99/2025/TT-BTC does not require retrospective application of these changes. The Company has also presented the corresponding previous period figures for items to conform with the presentation under Circular 99/2025/TT-BTC in these interim financial statements, as presented in Note No.36.

4.2 Cash and cash equivalents

Cash include cash on hand, demand deposits and cash in transit. Cash equivalents are short-term investments of which the due dates cannot exceed 03 months from the dates of the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.

4.3 Receivables

Receivables are presented according to the book value minus the provision for bad debts.

The classification of receivables are trade receivables and other receivables shall comply with the following principles:

- Trade receivables reflects the nature of the receivables arising from commercial transactions with property purchase - sale between the buyer's Company and independent unit with Company.
- Other receivables reflects receivables is the non-commercial, not related to the buy-sell transactions.

Provision for doubtful debts is made for each doubtful debt based on the aging of the overdue receivables or the estimated level of potential losses. Increase and decrease in the provision balance that need to be made at the end of the accounting period is recorded as general and administrative expenses.

4.4 Inventories

Inventories are recorded at the lower of book value and net realisable value. Cost of inventories includes direct costs of acquiring inventory at its present location and condition. Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

Inventories are valued on a weighted average basis.

Provision for devaluation of inventories is made for each inventory item whose cost is greater than its net realizable value. For incomplete services, the provision for decline in value is determined separately for each type of service with a distinct selling price. Increase and decrease in the devaluation of inventories that need to be made at the end of the accounting period is recorded in cost of goods sold.

4.5 Prepaid expenses

Prepaid expenses are actual expenses that have arisen but are related to the results of operations for many accounting periods. Prepaid expenses are classified according to the original term. Prepaid expenses are amortised over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

4.6 Operating lease assets

A lease of asset is classified as operating lease in case most of the risks and benefits associated with the ownership of that asset belong to the lessee. Leasing expenses are depreciated in accordance with the straight-line method during the period of assets lease, and not dependent on the method of payment for rental.

4.7 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises of its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use. Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim results of operations as incurred. When tangible fixed assets are disposed or liquidated, their costs and accumulated depreciation are removed from the balance sheet and any gain or loss resulting from their disposal should be recognized in the interim income statement.

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful life. The depreciation years applied are as follows:

- | | |
|----------------------------------|---------------|
| - Buildings and structures | 06 - 30 years |
| - Machinery and equipment | 03 - 15 years |
| - Means of transportation | 06 - 10 years |
| - Office equipment and furniture | 03 - 10 years |

4.8 Financial lease fixed assets

Lease is classified as financial lease if the majority of the risks and rewards associated with ownership of the asset belong to the lessee. Financial lease fixed assets are stated at cost less accumulated depreciation. Historical cost of a financial lease fixed asset is the lower of the fair value of the lease at the inception of the lease or the present value of the minimum lease payments amounts. The discount rate used to calculate the present value of the minimum lease payments amounts for the lease of the asset is the interest rate implicit in the lease agreement or the interest rate stated in the agreement. In case the interest rate implicit in the lease agreement cannot be determined, the loan interest rate at the inception of the lease is used.

Financial lease fixed assets are depreciated in accordance with the straight-line method over their estimated useful life. If it is not sure that the Company will have ownership of the asset at the end of the lease term, the leased asset will be depreciated over the shorter of the lease term and the estimated useful time. The depreciation years for machinery and equipment is from 04 to 06 years.

4.9 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated depreciation.

The cost of a intangible fixed asset comprises of its purchase price and any directly attributable costs of bringing the intangible fixed asset to working condition for its intended use. Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim results of operations as incurred. When intangible fixed assets are disposed or liquidated, their costs and accumulated depreciation are removed from the balance sheet and any gain or loss resulting from their disposal should be recognized in the interim. Intangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful life. The depreciation years for application software is 05 years.

4.10 Borrowing costs

Borrowing costs include loan interest and other costs incurred directly related to the loans.

Borrowing costs are recorded as expense when incurred. Borrowing costs directly related to the construction investment or production of uncompleted assets which have a sufficiently long time (over 12 months) to use as specified purposes or sales, shall be capitalized. In respect of particular borrowing is used only for the purpose of fixed asset construction, real estate investment, interest is capitalized even if the construction period less than 12 months. Incomes earned from temporary investments of such borrowings shall be deducted from history cost of the related asset.

In respect of joint capital borrowings, which are used for the purpose of investment in construction or production of an uncompleted asset, the borrowing costs eligible for capitalization in each accounting period shall be determined according to the capitalization rate for weighted average accumulated costs incurred to the investment in construction or production of such asset. The capitalization rate shall be calculated according to the weighted average interest rate applicable to the enterprise's borrowings unrepaid in the period, except for particular borrowings for purpose of forming a particular asset.

4.11 Construction in progress

Construction in progress reflects the costs directly related (including related interest costs in accordance with the Company's accounting policies) to assets under construction, machinery and equipment being installed for production, leasing and management purposes as well as the costs related to the repair of fixed assets in progress. These assets are recorded at costs and are not depreciated.

4.12 Accounts payables and accrued expenses

Accounts payables and accrued expenses is recognised for amount payable in the future related to goods and services received. Accrued expenses are recorded based on reasonable estimates on the amount payable.

The classification of payables are trade payables, accrued expenses and other payables shall comply with the following principles:

- Trade payables reflects the nature of the payables arising from commercial transactions with purchase of goods, services, assets and the seller is an independent unit of the Company.
- Accrued expenses reflect payables for goods or services received from seller or provided to a buyer but not paid due to the lack of insufficient accounting documents, and other production and business expenses must be accrued.
- Other payables reflects payables is the non-commercial, not related to the buy-sell transactions, goods and services rendered.

4.13 Foreign currency transactions

Transactions arising in currencies other than the Company's accounting currency (VND) are recorded at the actual transaction exchange rate on the transaction date, which is the average of the transfer buying and selling rates quoted by the commercial bank with which the Company regularly conducts transactions.

At the end of the accounting period, monetary balances denominated in foreign currencies are retranslated using the average of the transfer buying and selling rates quoted by the commercial bank with which the Company regularly conducts transactions. Foreign currency demand deposit balances are retranslated using the average of the transfer buying and selling rates quoted by the commercial bank where the Company maintains the relevant deposit accounts.

Foreign exchange differences arising from foreign currency transactions in period and from the retranslation of monetary items denominated in foreign currencies at the end of the period are recognized in finance income or finance expenses.

4.14 Owner's equity

- Owner's contributed capital are recorded according to the actual amount contributed by shareholders.
- Other capital is formed by additions from business operations, the value of donated assets, sponsorship and revaluation of assets.
- Equity funds are set aside and used according to the Company's Charter or the Resolution of the General Meeting of Shareholders.
- Net profit after corporate income tax can be distributed to shareholders after being approved by the General Meeting of Shareholders and after making provisions for reserve funds in accordance with the Company's Charter and the provisions of Vietnamese law.
- Dividends are recognized as liabilities when approved by the General Meeting of Shareholders and a payment decision has been made.

4.15 Revenue and income recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognized:

- Revenue from sale of finished goods and merchandise inventory is recognised when the significant risks and the ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

- Revenue from leasing operating assets is recorded in a straight line method throughout the lease period. Prepaid leases of multiple periods are allocated to revenue in accordance with the lease term.

Interests are recognized when the Company is able to gain economic benefits from the transactions and the revenue is determined rather reliably. Interests are recorded based on the term and the interest rates applied for each period.

4.16 Cost of goods sold

Cost of goods sold is the total costs incurred for finished goods, merchandise sold and services provided to customers during the period, which are recognized in accordance with the matching principle and the prudence principle.

4.17 Selling expenses and General and administration expenses

Selling expenses reflect actual expenses incurred in the process of selling finished goods, merchandise, providing services of the Company.

General and administration expenses reflect actual expenses incurred in the general management of the Company.

4.18 Corporate income tax

Corporate income tax during the period includes current income tax and deferred income tax.

Current income tax

Current income tax is the tax amount computed based on the taxable income during the period at the tax rates applied at the end of accounting period.

Current income tax is charged or credited to the results of operations, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

4.19 Earnings per share

Basic earnings per share amounts are calculated by dividing net profit/(loss) after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary equity holders of the Company (after adjusting for interest on the convertible preference shares) by the weighted average number of ordinary shares outstanding during the year plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

4.20 Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. Parties are also considered to be related if they are subject to control or significant influence together. Related parties can be companies or individuals, including close family members of individuals considered to be related.

In considering the relationship of related parties, the nature of the relationship is focused more than the legal form.

5. CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
Cash on hand	478.615.043	184.053.030
Demand deposits	5.851.087.930	21.505.857.602
- Demand deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Phu My Branch	1.744.427.895	20.906.194.137
- Demand deposits at other banks	4.106.660.035	599.663.465
Total	6.329.702.973	21.689.910.632

6. SHORT-TERM TRADE RECEIVABLES

	30/09/2026	01/01/2026
Related parties (Note No. 32)	22.968.205.852	19.833.028.093
- PetroVietnam Fertilizer and Chemicals Corporation	21.599.609.170	18.850.228.093
- Branch of PetroVietnam Fertilizer and Chemicals Corporation - Phu My Fertilizer Plant	918.000.000	982.800.000
- Huong Phong Co., Ltd.	450.596.682	-
Other customers	71.213.473.039	58.439.670.596
- Platinum Export Import Joint Stock Company	6.942.973.048	4.420.593.738
- Hyosung Vina Chemicals Co., Ltd.	6.656.796.000	5.395.161.600
- OMNI Invest Corporation	8.545.468.091	10.068.632.670
- Rafia Industrial, S.A.	1.974.406.260	3.675.063.194
- Sackmaker J&HM Dickson Ltd	14.444.844.404	4.699.120.499
- Scientex Tsukasa (Vietnam) Co., Ltd.	2.584.863.684	4.601.053.636
- Other customers	30.064.121.552	25.580.045.259
Total	94.181.678.891	78.272.698.689

7. SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30/09/2026	01/01/2026
Related parties (Note No. 32)	80.000.000	15.000.000
- Branch of PetroVietnam Fertilizer and Chemicals Corporation - Phu My Fertilizer Plant	80.000.000	15.000.000
Other suppliers	3.909.278.607	20.826.854.803
- Jumbo Minh Tan Packaging Joint Stock Company	-	5.130.000.000
- Tam Anh Phat Construction Trading and Services Co., Ltd.	128.433.114	966.440.170
- Thuan Long Electrical Construction and Installation Co., Ltd.	842.400.000	-
- White Cool VN Industrial and Specialized Refrigeration Equipment Co., Ltd.	998.466.000	-
- Nguyen Minh Hieu 1 Fire Prevention and Fighting Co., Ltd.	1.166.400.000	-
- Other suppliers	773.579.493	14.730.414.633
Total	3.989.278.607	20.841.854.803

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8. OTHER RECEIVABLES

	30/09/2026	01/01/2026
8.1 Other short-term receivables	7.936.557.018	5.861.943.078
Advances to employees	7.306.602.190	5.167.685.095
Other receivables	629.954.828	694.257.983
8.2 Other long-term receivables	643.703.580	913.197.980
Long-term deposits	643.703.580	913.197.980
Total	8.580.260.598	6.775.141.058

9. INVENTORIES

	30/09/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
Raw materials	40.574.247.686	-	21.822.225.711	-
Tools and supplies	680.937.491	-	611.111.559	-
Work in progress	29.534.909.569	-	36.938.551.688	-
Finished goods	33.616.004.389	-	20.259.375.111	-
Merchandise	1.038.427.291	-	1.914.506.597	-
Total	105.444.526.426	-	81.545.770.666	-

10. PREPAID EXPENSES

	30/09/2026	01/01/2026
10.1 Short-term prepaid expenses	4.387.607.226	1.589.488.745
Tools and supplies expenses	349.702.847	174.166.180
Repair and other expenses	4.037.904.379	1.415.322.565
10.2 Long-term prepaid expenses	2.852.540.587	3.059.786.866
Tools and supplies expenses	1.628.784.494	2.189.667.933
Repair and other expenses	1.223.756.093	870.118.933
Total	7.240.147.813	4.649.275.611

11. INCREASES, DECREASES OF TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Means of transportation and transmitters	Office equipment and furniture	Total
Historical cost					
As at 01/07/2026	51.295.654.455	115.203.236.204	6.024.203.020	7.738.522.335	180.261.616.014
Finalized investment	117.282.500	1.167.596.240	1.556.304.259	-	2.841.182.999
Purchase of financial leased assets	-	-	-	-	-
Liquidation	-	-	(769.209.545)	-	(769.209.545)
As at 30/09/2026	<u>51.412.936.955</u>	<u>116.370.832.444</u>	<u>6.811.297.734</u>	<u>7.738.522.335</u>	<u>182.333.589.468</u>
depreciation					
As at 01/07/2026	28.128.506.933	96.074.408.882	2.881.154.695	6.566.419.487	133.650.489.997
Depreciation of financial leased assets	587.152.788	1.351.334.476	166.759.851	177.360.681	2.282.607.796
Liquidation	-	-	(769.209.545)	-	(769.209.545)
As at 30/09/2026	<u>28.715.659.721</u>	<u>97.425.743.358</u>	<u>2.278.705.001</u>	<u>6.743.780.168</u>	<u>135.163.888.248</u>
Net book value					
As at 01/07/2026	23.167.147.522	19.128.827.322	3.143.048.325	1.172.102.848	46.611.126.017
As at 30/09/2026	<u>22.697.277.234</u>	<u>18.945.089.086</u>	<u>4.532.592.733</u>	<u>994.742.167</u>	<u>47.169.701.220</u>

12. INCREASES, DECREASES OF FINANCIAL LEASE FIXED ASSETS

Financial lease fixed assets are machinery and equipment.

	Historical cost	Accumulated depreciation	Net book value
As at 01/07/2026	6.574.102.773	3.466.187.707	3.107.915.066
Transferred to tangible fixed assets		-	
Depreciation	-	277.506.927	-277.506.927
As at 30/09/2026	<u>6.574.102.773</u>	<u>3.743.694.634</u>	<u>2.830.408.139</u>

13. INCREASES, DECREASES OF INTANGIBLE FIXED ASSETS

Intangible fixed assets are application software.

	Historical cost	Accumulated depreciation	Net book value
As at 01/07/2026	817.426.630	626.279.097	191.147.533
Depreciation	-	32.364.057	-32.364.057
As at 30/09/2026	<u>817.426.630</u>	<u>658.643.154</u>	<u>158.783.476</u>

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14. CONSTRUCTION IN PROGRESS

	30/09/2026	01/01/2026
Expenses for investment in and acquisition of fixed assets	3.142.848.588	1.210.092.283
Total	3.142.848.588	1.210.092.283

15. SHORT-TERM TRADE PAYABLES

	30/09/2026	01/01/2026
Related parties (Note No. 32)	118.613.700	246.348.000
- CEA Huong Phong Logistics Co., Ltd.	118.613.700	246.348.000
Payables to other suppliers	47.428.694.553	50.641.733.879
- Hyosung Vina Chemicals Co., Ltd.	12.263.083.500	4.982.202.000
- Nghe An European Plastic One Member Co., Ltd.	6.783.102.200	6.769.888.632
- Khang Viet Manufacturing and Trading Joint Stock Company	1.500.507.180	2.278.067.220
- Lo Duc Manufacturing and Trading Co., Ltd.	1.278.047.238	1.908.071.089
- Other suppliers	25.603.954.435	34.703.504.938
Total	47.547.308.253	50.888.081.879

16. SHORT-TERM ADVANCES FROM CUSTOMERS

	30/09/2026	01/01/2026
Related parties (Note No. 32)	30.691.585.071	7.135.898.743
- PetroVietnam Fertilizer and Chemicals Corporation	30.691.585.071	7.135.898.743
Other customers	1.408.940.271	3.624.140.564
- Global Packaging Systems & Materials Corporation	408.910.730	1.156.268.148
- Other customers	1.000.029.541	2.467.872.416
Total	32.100.525.342	10.760.039.307

17. SHORT-TERM TAXES AND OTHER PAYABLES TO THE STATE BUDGET

The Company's tax obligations and other payments to the State Budget during the period are as follows:

	01/01/2026	Payable	Paid	30/09/2026
VAT on imported goods	-	252.579.931	252.579.931	-
Export and import duties	-	166.914.676	166.914.676	-
Corporate income tax	1.884.759.873	1.978.214.586	1.940.039.612	1.922.934.847
Personal income tax	81.142.878	708.807.078	578.156.075	211.793.881
Foreign contractor tax	-	-	-	-
Other taxes	-	46.870.740	46.870.740	-
Total	1.965.902.751	3.153.387.011	2.984.561.034	2.134.728.728

18. SHORT-TERM ACCRUED EXPENSES

	30/09/2026	01/01/2026
Meal expenses	488.355.953	563.549.705
Interest expenses	136.720.343	108.749.754
Other expenses for business operations	4.910.575.519	1.115.764.146
Total	5.535.651.815	1.788.063.605

19. OTHER SHORT-TERM PAYABLES

	30/09/2026	01/01/2026
Social insurance, health insurance and unemployment insurance	921.456.185	20.104.027
Trade union fees	662.774.134	681.871.753
Others	988.562.735	5.426.332
Total	2.572.793.054	707.402.112

20. LOANS AND FINANCE LEASE LIABILITIES

	01/01/2026	Loans during the period/ Debts due	Repayments during the period/ Transfer to debts due	30/09/2026
20.1 Short-term loans and finance lease	121.056.845.482	482.609.063.733	-487.724.081.866	115.941.827.349
<i>Short-term loans</i>	<i>119.571.215.206</i>	<i>482.204.839.065</i>	<i>-486.570.465.784</i>	<i>115.205.588.487</i>
MB Ba Ria (a)	13.877.972.620	142.477.960.020	-141.355.932.640	15.000.000.000
VCB Phu My (b)	105.693.242.586	339.726.879.045	(345.214.533.144)	100.205.588.487
<i>finance lease liabilities</i>	<i>1.485.630.276</i>	<i>404.224.668</i>	<i>-1.153.616.082</i>	<i>736.238.862</i>
Chailease International Leasing Co., Ltd. (c)	1.194.750.276	258.784.668	-935.456.082	518.078.862
VCBL Ho Chi Minh City (d)	290.880.000	145.440.000	(218.160.000)	218.160.000
20.2 Long-term loans and finance lease liabilities	1.444.651.299	1.028.000.000	(426.224.668)	2.046.426.631
<i>Long-term finance lease liabilities</i>	<i>1.444.651.299</i>	<i>-</i>	<i>-404.224.668</i>	<i>1.040.426.631</i>
Chailease International Leasing Co., Ltd. (c)	959.851.299	-	(258.784.668)	701.066.631
VCBL Ho Chi Minh City (d)	484.800.000	-	(145.440.000)	339.360.000
Joint Stock Bank - Vung Tau Branch - Tan Thanh		1.028.000.000	-22.000.000	1.006.000.000
Total	122.501.496.781	483.637.063.733	-488.150.306.534	117.988.253.980

21. BONUS AND WELFARE FUNDS

	Bonus fund	Welfare fund	Executive bonus fund	Total
As at 01/06/2026	1.503.432.961	495.415.216	419.569.262	2.418.417.439
Appropriated from profit				
Other increases				
Utilization of funds		-3.000.000		-3.000.000
As at 30/09/2026	1.503.432.961	492.415.216	419.569.262	2.415.417.439

22. OWNER'S EQUITY

22.1 Changes in owner's equity

	contributed capital	Other owner's capital	development fund	Retained earnings	Total
For the 09-month period ended 30 September 2025					
As at 01/01/2025	42.000.000.000	4.702.789.696	15.779.745.347	8.115.731.873	70.598.266.916
Appropriation to funds	-	-	1.112.645.477	-2.520.290.954	-1.407.645.477
Dividends declared	-	-		-4.200.000.000	-4.200.000.000
Profit after tax for the period	-	-	-	6.100.910.627	6.100.910.627
As at 30/09/2025	42.000.000.000	4.702.789.696	16.892.390.824	7.496.351.546	71.091.532.066
For the 09-month period ended 30 September 2026					
As at 01/01/2026	42.000.000.000	4.702.789.696	16.892.390.824	9.798.396.050	73.393.576.570
Appropriation to funds	-	-	1.260.443.270	-2.884.886.540	-1.624.443.270
Dividends declared	-	-		-4.620.000.000	-4.620.000.000
Profit after tax for the period	-	-	-	7.434.900.441	7.434.900.441
As at 30/09/2026	42.000.000.000	4.702.789.696	18.152.834.094	9.728.409.951	74.584.033.741

22.2 Details of owner's contributed capital

	30/09/2026		01/01/2026	
Shareholders	Amount	Rate (%)	Amount	Rate (%)
PetroVietnam Fertilizer and Chemicals Corporation	18.203.000.000	43,34	18.203.000.000	43,34
Huong Phong Co., Ltd.	16.800.000.000	40,00	16.800.000.000	40,00
Other shareholders	6.997.000.000	16,66	6.997.000.000	16,66
Total	42.000.000.000	100,00	42.000.000.000	100,00

22.3 Shares

	30/09/2026	01/01/2026
Number of shares registered for issuance	4.200.000	4.200.000
Number of shares sold to the public	4.200.000	4.200.000
Number of shares repurchased	-	-
Number of outstanding shares	4.200.000	4.200.000

All shares of the Company are common shares with a par value of VND10.000 per share.

22.4 Profit distribution

During the period, the Company distributed profit in accordance with the Resolution of the 2026 Annual General Meeting of Shareholders No. 10/NQ-ĐHĐCĐ dated 23/04/2026 as follows:

	Amount
Appropriation to the investment and development fund	1.260.443.270
Appropriation to the bonus fund	882.310.289
Appropriation to the welfare fund	378.132.981
Appropriation to the executive bonus fund	364.000.000
Total	2.884.886.540

23. OFF INTERIM STATEMENT OF FINANCIAL POSITION ITEMS

Foreign currencies	30/09/2026	01/01/2026
US Dollar (USD)	150.175,12	38.188,71
British Pound (GBP)	244,71	308,84
Euro (EUR)	300,45	312,93

24. REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES**24.1 Total revenue**

	3rd quarter of 2026	3rd quarter of 2025
Total revenue	229.320.351.212	184.263.294.484
Revenue deductions	-	-
Net revenue	229.320.351.212	184.263.294.484
<i>In which:</i>		
Net revenue from sales of finished goods	220.218.508.097	168.512.885.531
Net revenue from sales of merchandise	8.692.209.768	15.280.285.223
Net revenue from other activities	409.633.347	470.123.730

24.2 Revenue from sales of goods and rendering of services to related parties

	3rd quarter of 2026	3rd quarter of 2025
PetroVietnam Fertilizer and Chemicals Corporation	90.277.014.410	63.564.490.810
Branch of PetroVietnam Fertilizer and Chemicals Corporation - I	1.745.000.000	2.405.200.000
Huong Phong Co., Ltd.	409.633.347	470.123.730
Total	92.431.647.757	66.439.814.540

25. COST OF GOODS SOLD

	3rd quarter of 2026	3rd quarter of 2025
Cost of finished goods sold	199.602.995.858	152.877.390.484
Cost of merchandise sold	8.256.023.909	14.925.915.890
Cost of other activities	158.874.300	186.420.923
Total	208.017.894.067	167.989.727.297

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26. FINANCIAL INCOME

	3rd quarter of 2026	3rd quarter of 2025
Bank deposit interest	1.778.723	2.399.421
Foreign exchange gains	156.353.836	348.909.669
Total	158.132.559	351.309.090

27. FINANCIAL EXPENSES

	3rd quarter of 2026	3rd quarter of 2025
Borrowing costs	2.773.235.985	1.643.916.665
Foreign exchange losses	390.591.814	21.284.276
Total	3.163.827.799	1.665.200.941

28. SELLING EXPENSES

	3rd quarter of 2026	3rd quarter of 2025
Depreciation expenses	5.640.116	
Outsourced services expenses	4.161.186.437	3.486.788.638
Other expenses		498.117.356
Total	4.166.826.553	3.984.905.994

29. GENERAL AND ADMINISTRATION EXPENSES

	3rd quarter of 2026	3rd quarter of 2025
Administrative staff costs	5.321.695.973	4.475.571.740
Office tools and supplies expenses	151.362.333	185.621.481
Depreciation expenses of fixed assets	239.430.324	159.348.497
Taxes, fees and charges	1.820.000	2.800.000
Outsourced services expenses	4.472.205.426	3.160.209.869
Other expenses	537.299.631	367.527.409
Total	10.723.813.687	8.351.078.996

30. BASIC EARNINGS / DILUTED EARNINGS PER SHARE

	3rd quarter of 2026	3rd quarter of 2025
Accounting profit after corporate income tax	2.738.824.243	2.109.169.653
Appropriation to the bonus and welfare funds (*)	-410.823.636	-598.761.146
Profit attributable to holders of common shares	2.328.000.607	1.510.408.507
Weighted average number of common shares outstanding during the period	4.200.000	4.200.000
Basic earnings / Diluted earnings per share	554	360

(*) The appropriation to the bonus and welfare funds is estimated by the Company at 15% of profit after tax, based on the Resolution of the Annual General Meeting of Shareholders.

31. PRODUCTION AND BUSINESS EXPENSES BY FACTOR

	3rd quarter of 2026	3rd quarter of 2025
Material expenses	153.060.496.887	106.463.824.711
Labour expenses	30.419.748.339	21.089.599.282
Depreciation expenses of fixed assets	2.592.478.780	2.781.268.346
Outsourced services expenses	28.071.895.430	35.764.692.659
Other cash expenses	537.299.631	865.644.765
Total	214.681.919.067	166.965.029.763

32. TRANSACTIONS WITH RELATED PARTIES

Related parties of the Company include:

Related party	Relationship
PetroVietnam Fertilizer and Chemicals Corporation (including its branches)	Major shareholder, owning 43,34% of the charter capital
Subsidiaries and associates of PetroVietnam Fertilizer and Chemicals Corporation	Same major shareholder
Huong Phong Co., Ltd.	Major shareholder, owning 40,00% of the charter capital

32.1 Transactions between the Company and related parties

Significant transactions between the Company and related parties during the period are as follows:

Sales of goods and rendering of services

See details in Note No. 24.2.

Purchases of goods and services

	3rd quarter of 2026	3rd quarter of 2025
CEA Huong Phong Logistics Co., Ltd.	162.442.800	233.010.000
Total	162.442.800	233.010.000

As at the end of the accounting period, the outstanding balances between the Company and related parties are presented in Notes No. 6, 7, 15 and 16.

33. EVENTS AFTER THE END OF THE ACCOUNTING PERIOD

The Board of Management confirms that there have been no significant events occurring after 30 June 2026 up to the date of this report that would require adjustment of figures or disclosure in the interim financial statements.



Van Thi Hoai Huong
Preparer



Cao Vinh Hau
Chief Accountant

Ho Chi Minh City, 19 October 2026



Tran Anh Tu
Director