CÔNG TY CỔ PHẦN NHỰA CHẤT LƯỢNG CAO BÌNH THUẬN

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BINH THUAN HIGH QUALITY PLASTIC JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS

For the period from 01/04/2026 to 30/09/2026

Ninh Binh, November 2026

TABLE OF CONTENTS

CONTENTS	PAGE(S)
STATEMENT OF THE BOARD OF MANAGEMENT	2
REVIEW REPORT ON THE INTERIM FINANCIAL STATEMENTS	3
INTERIM STATEMENT OF FINANCIAL POSITION	4 - 5
INTERIM INCOME STATEMENT	6
INTERIM CASH FLOW STATEMENT	7
NOTES TO THE INTERIM FINANCIAL STATEMENTS	8 - 33

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Binh Thuan High Quality Plastic Joint Stock Company, ("the Company") presents this report together with the Company's reviewed interim financial statements for the period from 01/04/2026 to 30/09/2026.

BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

Members of the Board of Directors and Board of Management who executed the Company during the period from 01/04/2026 to 30/09/2026 and to the date of this report are as follows:

Board of Directors

Mr. Nguyen Thanh Tung	Chairman
Ms. Nguyen Thi Hong Nhung	Member
Mr. Le Van Dung	Member
Ms. Nguyen Thi Hong Van	Independent member
Mr. Choi Je Hyok	Independent member

Board of Management

Mr. Luong Huu Hoan	Director
Mr. Vu Van Tuan	Deputy Director
Ms. Tran Thi Anh Kieu	Deputy Director
Mr. Nguyen Khanh Hieu	Deputy Director

THE BOARD OF MANAGEMENT'S RESPONSIBILITY

The Board of the Management of the Company is responsible for preparing the interim financial statements for the period from 01/04/2026 to 30/09/2026, which give a true and fair view of the financial position of the Company as at 30/09/2026 and the results of its operations and its cash flows for the period. In preparing these interim financial statements, the Board of Management is required to:

- Comply with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the financial statements;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the financial statements;
- Design and implement an effective internal control system for proper preparation and presentation of the financial statements to minimize errors and frauds; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the financial statements comply with Vietnamese Accounting Standards, Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

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

For and on behalf of the Board of Management,

CÔNG TY CỔ PHẦN NHỰA CHẤT LƯỢNG CAO BÌNH THUẬN

Luong Huu Hoan
Director

Ninh Binh, 12 November 2026

anviet
Certified Public Accountants

An Viet Auditing Company Limited
Level 12, 167 Building, Bui Thi Xuan Street, Hai Ba Trung Ward, Hanoi
T (84-24) 6278 2904 **E** anviet@anvietcpa.com **W** anvietcpa.com

No: ***225*** */2026/BCSX-AVI-TC1*

REVIEW REPORT ON THE INTERIM FINANCIAL STATEMENTS

To: **Shareholders**
The Boards of Directors and Management
Binh Thuan High Quality Plastic Joint Stock Company

We have reviewed the accompanying interim financial statements of Binh Thuan High Quality Plastic Joint Stock Company ("the Company") approved on 12/11/2026, as set out from page 04 to page 33, which comprise the interim statement of financial position as at 30/09/2026 and the interim income statement, interim cash flows statement for the period from 01/04/2026 to 30/09/2026 and the notes to interim financial statements.

Management's Responsibility

Management is responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of interim financial statements and for such internal control as management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

Auditors' Conclusion

Based in our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements does not give a true and fair view of, in all material respects, the financial position of Binh Thuan High Quality Plastic Joint Stock Company as at 30/09/2026, and of the results of its operations and its cash flows the period from 01/04/2026 to 30/09/2026, in accordance with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of interim financial statements.

M.S.D.N: 0200511555 - C.T.T.N.H.H
CÔNG TY TRÁCH NHIỆM HỮU HẠN KIỂM TOÁN AN VIỆT
Q. HAI BÀ TRƯNG - T.P HÀ NỘI

Doan Thu Hang
Deputy General Director
Certificate of audit practice registration
No. 1396-2023-055-1

For and on behalf of
ANVIET AUDITING COMPANY LIMITED

Hanoi, 12 November 2026

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 September 2026

FORM B01a-DN
Unit: VND

ITEMS	Codes	Notes	30/09/2026	01/04/2026
A. CURRENT ASSETS	**100**		**472,005,246,551**	**445,611,582,749**
I. Cash and cash equivalents	**110**		**4,004,266,442**	**582,633,460**
1. Cash	111	5	4,004,266,442	582,633,460
II. Short-term financial investments	**120**		**112,533,789,494**	**41,094,079,743**
1. Short-term held-to-maturity investments	123	7	112,533,789,494	41,094,079,743
III. Short-term receivables	**130**		**102,877,475,890**	**188,257,693,369**
1. Short-term trade receivables	131	8	93,411,319,260	191,139,963,052
2. Short-term advances to suppliers	132	9	15,045,046,571	2,664,642,226
3. Other short-term receivables	135	11	422,226,864	454,204,896
4. Allowance for short-term doubtful debts	136	13	(6,001,116,805)	(6,001,116,805)
IV. Inventories	**140**	**10**	**231,325,849,766**	**194,759,805,907**
1. Inventories	141		231,325,849,766	194,759,805,907
V. Other current assets	**160**		**21,263,864,959**	**20,917,370,270**
1. Short-term deferred expenses	161	6	576,340,323	320,055,373
2. Value added tax deductibles	162		560,524,590	586,774,127
3. Other short-term assets	165	12	20,127,000,046	20,010,540,770
B. NON-CURRENT ASSETS	**200**		**104,273,887,871**	**116,448,875,138**
I. Long-term receivables	**210**		**-**	**16,417,500**
1. Other long-term receivables	215	11	-	16,417,500
II. Fixed assets	**220**		**87,597,747,121**	**99,086,609,590**
1. Tangible fixed assets	221	14	87,074,764,106	98,123,685,035
- Cost	*222*		*194,036,099,481*	*198,478,680,430*
- Accumulated depreciation	*223*		*(106,961,335,375)*	*(100,354,995,395)*
2. Finance lease assets	224	15	522,983,015	962,924,555
- Cost	*225*		*3,877,089,431*	*3,877,089,431*
- Accumulated depreciation	*226*		*(3,354,106,416)*	*(2,914,164,876)*
III. Other long-term assets	**270**		**16,676,140,750**	**17,345,848,048**
1. Long-term deferred expenses	271	6	16,676,140,750	17,345,848,048
TOTAL ASSETS	**280**		**576,279,134,422**	**562,060,457,887**

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

FORM B01a-DN
Unit: VND

ITEMS	Codes	Notes	30/09/2026	01/04/2026
C. LIABILITIES	**300**		**324,028,912,246**	**326,412,728,789**
I. Current liabilities	**310**		**324,028,912,246**	**326,389,275,220**
1. Short-term trade payables	311	16	31,762,409,729	166,770,117,616
2. Short-term advance from customers	312		-	63,800,000
3. Short-term taxes and other payables to the State	314	20	4,245,146,908	3,685,248,089
4. Payables to employees	315		1,708,175,865	1,385,951,946
5. Short-term accrued expenses	316	17	1,751,109,696	573,742,821
6. Other short-term payables	320	18	431,092,581	777,640,674
7. Short-term loans and finance lease liabilities	321	19	284,130,977,467	153,132,774,074
II. Long-term Liabilities	**330**		**-**	**23,453,569**
1. Long-term loans and finance lease liabilities	339	19	-	23,453,569
D. EQUITY	**400**	**21**	**252,250,222,176**	**235,647,729,098**
1. Owners' contributed capital	411		185,000,000,000	185,000,000,000
- Ordinary shares with voting rights	*411a*		*185,000,000,000*	*185,000,000,000*
2. Share premium	412		17,101,170,000	17,101,170,000
3. Retained earnings	420		50,149,052,176	33,546,559,098
- Accumulated to the prior year end	*420a*		*33,546,559,098*	*802,420,831*
- Undistributed earnings of the current period	*420b*		*16,602,493,078*	*32,744,138,267*
TOTAL RESOURCES	**440**		**576,279,134,422**	**562,060,457,887**

Approved, 12 November 2026

Preparer cum Chief Accountant	Director
Pham Thi Bich	Luong Huu Hoan

INTERIM INCOME STATEMENT

For the period from 01/04/2026 to 30/09/2026

FORM B02a - DN
Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
1.	**Revenue from goods sold and services rendered**	**01**		**660,675,861,339**	**622,885,637,843**
2.	Deductions	02		7,813,655	-
3.	**Net revenue from goods sold and services rendered**	**10**	**23**	**660,668,047,684**	**622,885,637,843**
4.	Cost of sales	11	24	623,524,186,537	592,055,853,380
5.	**Gross profit from goods sold and services rendered**	**20**		**37,143,861,147**	**30,829,784,463**
6.	Gain/(loss) from disposal of investment property	21		-	-
7.	Financial income	22	25	3,085,163,753	789,516,406
8.	Financial expenses	23	26	10,619,004,941	4,385,464,214
	- Of which: Borrowing costs	*24*		*10,603,719,931*	*4,208,049,239*
9.	Selling expenses	25	27	3,622,865,599	2,639,561,574
10.	General and administration expenses	26	28	5,360,725,342	6,773,547,529
11.	**Operating profit**	**30**		**20,626,429,018**	**17,820,727,552**
12.	Other income	31	29	249,853,535	44,940,278
13.	Other expenses	32	30	97,054,579	155,837,652
14.	**Profit from other activities**	**40**		**152,798,956**	**(110,897,374)**
15.	**Profit before tax**	**50**		**20,779,227,974**	**17,709,830,178**
16.	Current corporate income tax expense	51	32	4,176,734,896	1,786,505,662
17.	Deferred corporate income tax expense	52		-	-
18.	**Net profit after corporate income tax**	**60**		**16,602,493,078**	**15,923,324,516**
19.	Basic earnings per share	70	33	897	1,062

Approved, 12 November 2026

Preparer cum Chief Accountant	Director
Pham Thi Bich	Luong Huu Hoan

INTERIM CASH FLOW STATEMENT

(Indirect Method)

For the period from 01/04/2026 to 30/09/2026

FORM B03a - DN

Unit: VND

ITEMS	Codes	Current period	Prior period
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit for the period	**01**	**20,779,227,974**	**17,709,830,178**
2. Adjustment for			
- Depreciation and amortization of fixed assets	02	11,046,916,496	12,045,516,051
- Allowances and Provisions	03	-	1,649,368,392
- Unrealised foreign exchanges	04	15,117,363	157,914,197
- Gain/Loss from investing and financial activities	05	(3,100,535,793)	(813,078,892)
- Interest expenses	06	10,603,719,931	4,208,049,239
3. Operating profit before movements in working capital	**08**	**39,344,445,971**	**34,957,599,165**
- Increase, decrease in receivables	09	85,417,560,065	(8,867,540,866)
- Increase, decrease in inventory	10	(36,566,043,859)	(21,342,214,862)
- Increase, decrease in payables (exclude interest expenses, CIT)	11	(134,240,808,461)	(11,400,189,560)
- Increase, decrease in deferred expenses	12	413,422,348	(783,494,412)
- Interest paid	14	(10,242,574,665)	(4,208,992,248)
- Corporate income tax paid	15	(3,665,989,303)	(2,761,920,515)
Net cash from operating activities	**20**	**(59,539,987,904)**	**(14,406,753,298)**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition of fixed assets and other long-term assets	21	(2,000,000,000)	(7,205,410,182)
2. Proceeds from disposals of fixed assets and other long-term assets	22	2,650,000,000	2,038,541,667
3. Cash outflow for lending, buying debt intrusments of other entities	23	(70,250,000,000)	(16,284,122,411)
4. Cash recoverd from lending, selling debt intrusments of other entities	24	-	2,700,000,000
5. Interest earned, dividend and profit received	27	1,586,312,739	1,397,714,172
Net cash from investing activities	**30**	**(68,013,687,261)**	**(17,353,276,754)**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	333,088,176,257	148,166,207,876
2. Repayments of borrowings	34	(201,792,608,815)	(125,473,189,410)
3. Repayments of obligations under finance lease	35	(320,817,618)	(690,492,617)
4. Dividends and profits paid	36	-	(16,675,823,499)
Net cash from financing activities	**40**	**130,974,749,824**	**5,326,702,350**
Net decrease in cash during the period	**50**	**3,421,074,659**	**(26,433,327,702)**
Cash and cash equivalents at the beginning of period	**60**	**582,633,460**	**40,494,041,518**
Effect of changes in foreign exchange rates	61	558,323	(49,544)
Cash and cash equivalents at the end of period	**70**	**4,004,266,442**	**14,060,664,272**

Approved, 12 November 2026

Preparer cum Chief Accountant	Director
Pham Thi Bich	Luong Huu Hoan

1. GENERAL INFORMATION

1.1. Structure of ownership

Binh Thuan High Quality Plastic Joint Stock Company (the "Company") is a joint stock company converted from Binh Thuan Development Company Limited on 15 April 2024. The Company was established and operates under Enterprise Registration Certificate No. 0700823506 issued by the Department of Planning and Investment of Ha Nam Province on 29 January 2019, and under the 13th amendment dated 10 February 2026 issued by the Department of Finance of Ninh Binh Province. The Company was granted Investment Registration Certificate No. 7365832345 by the Management Board of Industrial Zones of Ha Nam Province on 12 February 2019.

The Company's charter capital is VND 185,000,000,000, equivalent to 18,500,000 shares with a par value of VND 10,000 per share. The Company's shares are currently registered for trading on the Unlisted Public Company Market (UPCoM) under the stock code BQP.

1.2. Principal business activities: Industrial manufacturing, processing and commercial trading.

1.3. Operating and principal activities

- Manufacture, processing and assembly of plastic products and components.
- Wholesale of synthetic resins and primary plastic materials.

1.4. Normal business cycle

The Company's normal cycle are carried out for a time period of 12 months or less.

1.5. Address and number of employees

The Company's head office is located at Lot CN-03, Dong Van IV Industrial Park, Le Ho Ward, Ninh Binh Province.

The number of employees of the Company as of 30 September 2026 was 127 (as of 31 March 2026: 115 employees).

1.6. Statement on comparability of information in the financial statements: The information in the financial statements is comparable.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The Company's fiscal year begins on 01 April and ends on 31 March of the calendar year.

Accounting currency: Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

The interim financial statements are presented in Vietnamese Dong (VND) and prepared in accordance with accounting principles consistent with Vietnamese Accounting Standards, the Corporate Accounting System, and relevant legal regulations regarding the preparation and presentation of interim financial statements.

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the Corporate Accounting System. This Circular is effective for the financial year beginning on or after 1 January 2026. Circular 99 replaces the regulations on the Corporate Accounting System issued under Circular No. 200/2014/TT-BTC by the Ministry of Finance on 22 December 2014. The Company has applied the regulations under Circular 99 in the preparation and presentation of the financial statements for the operating period from 1 April 2026 to 30 September 2026.

The financial statements for the period from 1 April 2026 to 30 September 2026 are prepared in accordance with Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and regulations on information disclosure in the securities market.

4. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES, AND RELEVANT LEGAL REGULATIONS

4.1. Basis of preparation of financial statements

The financial statements are prepared on the accrual basis (except for the information related to cash flows), under historical cost principle, based on the assumption of going concern.

The Company's financial statements have been translated into English from the Vietnamese versions published in Vietnam.

4.2. Cash and cash equivalents

Cash reflects the total amount of money held by the Company as of the end of the accounting period, including cash on hand, demand deposits, and cash in transit.

Cash equivalents represent short-term investments with a maturity of no more than three months from the date of acquisition that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value at the reporting date. These are recognized in accordance with Vietnamese Accounting Standard No. 24 - Statement of Cash Flows.

4.3. Currency conversion

During the period, economic transactions denominated in foreign currency are converted to VND at the actual exchange rate on the date of the transaction or the book recording exchange rate. Exchange rate differences arising from these transactions are reflected in financial income (if a profit) and financial expenses (if a loss). Monetary items denominated in foreign currency are revalued at the actual exchange rate at the end of the accounting period. Exchange rate differences resulting from revaluation are presented in the Income Statement as the net difference between the total profit and the total loss from the revaluation of monetary items denominated in foreign currency.

Principles for determining actual exchange rates:

- Actual exchange rates for foreign currency transactions arising during the period:

- The actual exchange rate for buying and selling foreign currency (spot foreign currency purchase and sale contracts, forward contracts, futures contracts, option contracts, swap contracts): is the exchange rate agreed upon in the foreign currency purchase and sale contract between the Company and the commercial bank;

- If the contract does not specify the settlement exchange rate, the Company shall record the transaction in its accounting books according to the actual exchange rate on the transaction date which is the average transfer buying and selling rate of the commercial bank where the Company regularly conducts transactions.

- The actual exchange rate used when revaluing monetary items denominated in foreign currency at the time of preparing financial statements: is the average buying and selling transfer rate of the commercial bank where the Company regularly conducts transactions at the end of the accounting period. The exchange rate used for conversion on 30 September 2026 is 25,970 VND/USD.

  For balances of foreign currency demand deposits, the Company revalues the balances of all monetary items denominated in foreign currency using the average buying and selling transfer rate of the commercial bank where the Company maintains its deposit account.

Principles for determining the book exchange rate: weighted average book exchange rate, determined by averaging the value converted into the accounting currency at the actual transaction exchange rate for debit of cash accounts, divided by the beginning balance of the original currency and the increase in the original currency during the period for each item. The weighted average book exchange rate is determined at each payment date.

4.4. Investments held to maturity

This reflects investments that the Company intends and is able to hold until maturity with a remaining term of no more than 12 months (short-term) and more than 12 months (long-term) from the reporting date (excluding trading securities), including: time deposits, securities (including promissory notes and bills of exchange), bonds, preferred shares classified as liabilities, loans held until maturity for the purpose of collecting periodic interest, and other investments held until maturity or of a similar nature, excluding derivatives and those already presented under the "Cash equivalents" item.

Investments held to maturity are initially recognized at cost, including the purchase price and related transaction costs such as brokerage fees, transaction fees, advisory fees, taxes, levies, and bank charges. After initial recognition, these investments are recognized at their recoverable value.

Interest earned on deposits after the purchase date of investments held to maturity, and interest earned upon liquidation or sale of investments held to maturity, are recognized as financial income. Interest earned before the Company acquires the investment is deducted from the cost at the time of purchase.

The Company classifies investments held to maturity as long-term or short-term based on the remaining term from the reporting date.

When there is conclusive evidence that part or all of an investment may be unrecoverable and the amount of loss can be reliably determined, the loss is recognized as a financial expense in the period and directly deducted from the investment value. Allowances for investments held to maturity that are similar in nature to doubtful receivables are established similarly to doubtful receivables as per Note 4.5.

4.5. Receivables and allowance for doubtful debt

Receivables are monitored in detail of the original terms, remaining terms at the reporting date, the receivable objects and other factors for the Company's managerial purpose. The classification of receivables is trade receivables; other receivables shall comply with the principles:

- Receivables from customers include commercial receivables arising from buying and selling transactions;
- Other receivables include non-commercial receivables unrelated to buying and selling transactions.

The Company classifies receivables as short-term or long-term based on their remaining terms at the reporting date and revalues monetary items denominated in foreign currencies according to the principles presented in Note 4.3.

Receivables are recognized at an amount not exceeding their recoverable value. An allowance for doubtful accounts is established for receivables that are overdue for more than six months or for receivables from debtors who are unlikely to pay due to liquidation, bankruptcy, or other similar difficulties, in accordance with the prevailing corporate accounting system.

4.6. Inventories

Inventory is valued at cost; however, if the cost is greater than the net realizable value, the inventory is valued at its net realizable value. Cost comprises cost of purchase, costs of conversion and other costs that have been incurred in bringing the inventories to their present location and condition. The net realizable value is estimated as the estimated selling price less estimated costs to complete and the estimated costs necessary to sell the inventories.

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

Inventories are accounted for using the perpetual inventory system.

The cost of finished goods is calculated using the simple costing method.

Allowance for devaluation of inventories is the difference when the cost of inventories exceeds their net realizable value at the end of the accounting period, which is recognized in accordance with the regulations of the prevailing Corporate accounting system.

4.7. Tangible Fixed assets and Depreciation

Tangible fixed assets are presented at cost less accumulated depreciation. The cost of tangible fixed assets is determined based on the original cost.

The cost of tangible fixed assets arising from purchases and construction for transfer includes the purchase price and all other directly related costs necessary to bring the asset to a condition and location for use. The cost of tangible fixed assets built or self-constructed includes construction costs, actual production costs incurred, as well as installation and testing costs.

Subsequent costs are added to the asset's cost if they improve the asset's current condition compared to its original standard state, such as:

- Replacing parts of the tangible fixed asset that extend its useful life or increase its operational capacity; or
- Improving parts of the tangible fixed asset that significantly enhance the quality of the products produced; or
- Implementing a new production technology that reduces the operating costs of the asset compared to before.

Costs incurred for repairs and maintenance aimed at restoring or maintaining the asset's ability to generate economic benefits according to its original standard operating condition, which do not meet any of the above conditions, are recognized as production and business expenses in the period incurred.

Depreciation of fixed assets is calculated using the straight-line method based on the estimated useful life of the asset, in accordance with the depreciation framework stipulated in Circular No. 45/2013/TT-BTC dated 25 April 2013, by the Ministry of Finance. The specific depreciation periods for various types of fixed assets are as follows:

Types of assets	Years
Buildings and structures	05 - 20
Machinery and equipment	04 - 10
Transportation and transmission vehicles	07
Management device	03 - 05

Gains or losses arising from the disposal or sale of assets are determined as the difference between the proceeds from disposal and the remaining carrying amount of the assets and are recognized in the Statement of Profit or Loss.

4.8. Finance Lease Assets and Depreciation

Leasing an asset is classified as a finance lease when the majority of the rights and risks of ownership of the asset are transferred to the lessee. Ownership of the asset may be transferred at the end of the lease term.

The Company recognizes the leased asset at its fair value at the lease inception date or at the present value of the minimum lease payments (if this value is lower than the fair value), plus any direct costs incurred initially related to the finance lease. The corresponding lease liability is recognized on the Statement of Financial Position as a finance lease liability. Lease payments are divided into financial expenses and principal repayment to ensure a fixed periodic interest rate on the outstanding liability balance. The financial lease expenses are recognized in the Income Statement, unless these costs directly result in the leased asset being created, in which case they are capitalized in accordance with the Company's accounting policy on borrowing costs.

Finance leased assets are depreciated using the straight-line method based on the estimated useful life in accordance with the regulations of Circular No. 45/2013/TT-BTC by the Ministry of Finance, which guides the management, use, and depreciation of fixed assets. The specific depreciation periods for various types of fixed assets are as follows:

Types of assets	Years
Machinery and equipment	3.5 - 07

4.9. Deferred expenses

Deferred expenses include actual expenses incurred but related to the results of production and business operations of several accounting periods. Deferred expenses include: prepaid land rental, cost of tools and supplies issued for use, and other expenses considered capable of generating future economic benefits for the Company. In which:

- Prepaid infrastructure rental at Lot CN-03, Dong Van IV Industrial Park, Le Ho Ward, Ninh Binh Province under the land sublease contract with Viglacera Real Estate Business Company is amortized on a straight-line basis over the period from 01 June 2020 to 04 August 2066.
- Value of tools and supplies put into use: The Company amortizes these assets using the straight-line method over a maximum period of one year for short-term deferred expenses and a maximum of three years for long-term deferred expenses.

The Company classifies deferred expenses as short-term or long-term based on the allocation period of each cost category and does not reclassify them at the time of reporting.

4.10. Payables

Payables are tracked in detail according to the original terms, remaining term at the reporting date, payee, and other management needs of the company. Payables are classified into trade payables and other payables as follows:

- Accounts payable to suppliers include amounts payable arising from trade transactions related to buying and selling activities;
- Other payables include amounts that are non-commercial and not related to the purchase, sale, or allowance of goods and services.

The Company classifies liabilities as short-term or long-term based on their remaining terms at the reporting date and revalues monetary items denominated in foreign currencies according to the principles presented in Note 4.3.

Liabilities are recognized at no less than the amounts due for payment. When there is evidence indicating the likelihood of a loss, the Company immediately recognizes a liability following the principle of prudence.

4.11. Dividends and profit payable

This represents cash dividends payable to the Company's shareholders. The timing for recognizing dividends payable is when the Company has no right to refuse dividend payments, based on the regulations of securities law. Dividends payable are recognized immediately upon approval by the Resolution of the Company's General Meeting of Shareholders.

4.12. Loans and finance lease liabilities

The Company's borrowings and finance lease liabilities include both loans and finance lease debts.

These borrowings and liabilities are tracked in detail by the lender, lessor, loan agreement, type of asset borrowed or leased, and the repayment terms of the borrowings and finance lease liabilities. Borrowings and finance lease liabilities with a repayment term exceeding 12 months from the reporting date are classified as "Long-term borrowings and finance lease liabilities." Borrowings and liabilities due for repayment within the next 12 months from the reporting date are classified as "Short-term borrowings and finance lease liabilities."

4.13. Borrowing Costs

Borrowing costs include interest and other expenses directly related to loans (appraisal fees, auditing fees, loan application preparation fees, etc.).

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except for borrowing costs directly related to the investment, construction, or production of work-in-progress assets that require a sufficiently long period (over 12 months) to be put into use for their intended purpose or sold. These are included in the value of the asset (capitalized) when all the conditions stipulated in Vietnamese Accounting Standard No. 16 - Borrowing Costs are met.

4.14. Accrued Expenses

Accrued expenses are recognized based on reasonable estimates of the amounts payable for goods or services that have been used during the period, but for which invoices have not been received or adequate supporting documents are unavailable. This includes interest expenses and other similar costs.

4.15. Owners' Equity

Owners' equity at the end of the accounting period reflects the capital contributed by shareholders, and is recorded based on the actual capital contributed by shareholders, calculated at the par value of the issued shares.

Share premium reflects the difference between the issue price and the par value of shares; the difference between the reacquisition price and the reissuance price of treasury shares; the value of the conversion option component of convertible bonds at maturity; and costs directly attributable to the issuance of shares.

Funds and retained earnings are established and distributed according to the Resolution of the General Meeting of Shareholders.

4.16. Revenue and other income

Revenue is recognized when the results of the transaction can be reliably determined, and the Company is likely to receive economic benefits from the transaction.

Revenue from sales is recognized when the following conditions are met:

- The company has transferred the majority of risks and benefits associated with ownership of the products or goods to the buyer;
- The company no longer retains control over the goods as the owner or has control over the goods;
- Revenue can be reliably measured. When a contract allows the buyer to return purchased products under specific conditions, the company can only recognize revenue when those specific conditions no longer exist and the buyer does not have the right to return the products (except when the customer has the right to exchange goods for other goods or services);
- The company has or will receive economic benefits from the sales transaction;
- Related costs of the sales transaction can be determined.

Service Revenue is recognized when the following conditions are met:

- The revenue amount can be measured reliably. If the contract allows the buyer to return the purchased service under specific conditions, revenue can only be recognized when such conditions no longer exist and the buyer no longer has the right to return the service provided;
- The company has received or will receive the economic benefits from the service transaction;
- The portion of the service completed at the reporting date can be determined;
- Costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Financial income includes interest income from deposits and loans, dividends, profits distributed, payment discounts, and other financial income.

Other income reflects amounts arising from events or transactions that are distinct from the company's normal business activities, outside the aforementioned revenue categories.

4.17. Cost of Sales

Cost of goods sold is recognized based on actual expenses incurred in line with revenue, including: the cost of goods sold for products, merchandise, services; allowance for inventory devaluation (if any); the value of inventory losses (after deducting compensation, if any); direct material costs exceeding normal levels, labor costs, and fixed overhead costs not allocated to the value of goods in inventory (after deducting compensation, if any), even if the products or goods have not yet been identified as sold.

4.18. Selling expenses and General and Administration expenses

Selling expenses reflect the actual expenses incurred during the process of selling products, goods, and providing services during the accounting period, including: expenses for sales staff (salaries, wages, allowances, trade union fees, insurance...); product introduction and advertising expenses; storage, packaging, transportation expenses...

General and administration expenses reflect the Company's general and administration expenses incurred during the accounting period, including: salary expenses for administrative staff (salaries, wages, allowances...); trade union fees, social insurance, health insurance, unemployment insurance for administrative staff; cost of office supplies, labor tools; depreciation of fixed assets used for corporate management; land rental; allowance for doubtful debts; purchased services; and other expenses.

Selling expenses and general and administration expenses are reduced upon the reversal of allowances.

4.19. Taxes

Corporate income tax includes current income tax and deferred income tax.

Current income tax expense reflects the corporate income tax payable incurred during the year and the additional tax payable due to the discovery of immaterial errors from prior years. Current income tax income reflects reductions in corporate income tax payable due to the discovery of immaterial errors from prior years.

Deferred income tax expense reflects the difference when the reversal of deferred income tax assets during the year exceeds the recognition of deferred income tax assets or when deferred income tax liabilities recognized during the year exceed their reversal. Deferred income tax income reflects the difference when deferred income tax assets recognized during the year exceed their reversal or when the reversal of deferred income tax liabilities exceeds the amount recognized during the year.

Deferred income tax is calculated based on the temporary differences between the carrying amounts and the taxable bases of assets or liabilities presented in the financial statements, as well as unused tax losses and tax incentives. Deferred income tax liabilities must be recognized for all temporary differences. Deferred income tax assets are recognized only when it is probable that sufficient taxable profit will be available in the future to offset these temporary differences.

Deferred income tax is determined using the tax rates expected to apply in the year when the assets are recovered or liabilities are settled. Deferred income tax is recognized in the Income Statement, except where it relates to items recognized directly in equity. In such cases, the deferred income tax is also recognized directly in equity.

Deferred income tax assets and deferred income tax liabilities are offset when the Company has a legal right to offset current income tax assets against current income tax liabilities, and when the deferred income tax assets and liabilities relate to corporate income tax managed by the same tax authority and the Company intends to settle on a net basis.

Taxable income may differ from the total accounting profit before tax presented in the Income Statement because taxable income excludes taxable revenues or deductible expenses from other years (including carryforward losses, if any) and excludes non-taxable revenues or non-deductible expenses.

The determination of the Company's income tax is based on prevailing tax regulations. However, these regulations are subject to change over time, and the determination of corporate income tax liabilities depends on the results of examinations conducted by competent tax authorities.

Other taxes are applied in accordance with the prevailing tax laws in Vietnam.

4.20. Related parties

Parties are considered to be related parties of the Company if one party has the ability, directly or indirectly, to control the other party or have significant influence over the other party in making financial and operating policy decisions, or when the Company and the other party are subject to common control or common significant influence. Related parties can be organizations or individuals, including close family members of individuals considered related.

Information for related parties is presented in Note 35.

5. CASH

	30/09/2026	01/04/2026
	VND	VND
Cash on hand	343,561,434	324,422,408
Demand deposits	3,660,705,008	258,211,052
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ninh Binh Branch	*305,291,973*	*160,000,000*
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoan Kiem Branch	*2,683,587,285*	*73,835,502*
- Bac A Commercial Joint Stock Bank - Binh Duong Branch	*511,775,560*	-
- Other banks	*160,050,190*	*24,375,550*
Total	**4,004,266,442**	**582,633,460**

6. DEFERRED EXPENSES

	30/09/2026	01/04/2026
	VND	VND
Short-term	**576,340,323**	**320,055,373**
Insurance fees	190,311,456	100,495,712
Tools and supplies	183,628,867	85,761,658
Others	202,400,000	133,798,003
Long-term	**16,676,140,750**	**17,345,848,048**
Prepaid infrastructure rental fee (*)	15,425,612,161	15,625,502,041
Tools and supplies	220,587,680	500,725,394
Repair, improvement and installation expenses	822,207,364	1,105,165,542
Others	207,733,545	114,455,071
Total	**17,252,481,073**	**17,665,903,421**

(*): Prepaid infrastructure rental fee at Lot CN-03, Dong Van IV Industrial Park, Le Ho Ward, Ninh Binh Province from Viglacera Real Estate Business Company. The Company has mortgaged the land use rights and assets attached to the land at the above address to act as collateral for the loans of the Company and related parties with the bank.

7. SHORT-TERM HELD-TO-MATURITY INVESTMENTS

	30/09/2026			01/04/2026		
	Historical cost	Recoverable value	Allowance for impairment	Historical cost	Recoverable value	Allowance for impairment
	VND	VND	VND	VND	VND	VND
12-month term deposits at Military Commercial Joint Stock Bank - Thanh Xuan Branch (*)	18,343,012,779	18,343,012,779	-	18,319,975,907	18,319,975,907	-
- Deposit amount	*17,863,523,082*	*17,863,523,082*	-	*17,539,697,019*	*17,539,697,019*	-
- Accrued interest	*479,489,697*	*479,489,697*	-	*780,278,888*	*780,278,888*	-
12-month term deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ninh Binh Branch (*)	6,220,797,260	6,220,797,260	-	6,334,081,918	6,334,081,918	-
- Deposit amount	*6,100,000,000*	*6,100,000,000*	-	*6,100,000,000*	*6,100,000,000*	-
- Accrued interest	*120,797,260*	*120,797,260*	-	*234,081,918*	*234,081,918*	-
12-month term deposits at Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 12 Ho Chi Minh City (*)	16,114,410,960	16,114,410,960	-	16,440,021,918	16,440,021,918	-
- Deposit amount	*16,000,000,000*	*16,000,000,000*	-	*16,000,000,000*	16,000,000,000	-
- Accrued interest	*114,410,960*	*114,410,960*	-	*440,021,918*	440,021,918	-
06-month term deposits at Vietnam Prosperity Joint Stock Commercial Bank - Thang Long Branch (*)	5,188,054,795	5,188,054,795	-	-	-	-
- Deposit amount	*5,000,000,000*	*5,000,000,000*	-	-	-	-
- Accrued interest	*188,054,795*	*188,054,795*	-	-	-	-
13-month term deposits at Bac A Commercial Joint Stock Bank - Binh Duong Branch (*)	51,002,270,549	51,002,270,549	-	-	-	-
- Deposit amount	*50,000,000,000*	*50,000,000,000*	-	-	-	-
- Accrued interest	*1,002,270,549*	*1,002,270,549*	-	-	-	-
06-month term deposits at Prosperity and Growth Commercial Joint Stock Bank - Dong Anh Branch (*)	15,665,243,151	15,665,243,151	-	-	-	-
- Deposit amount	*15,250,000,000*	*15,250,000,000*	-	-	-	-
- Accrued interest	*415,243,151*	*415,243,151*	-	-	-	-
Total	**112,533,789,494**	**112,533,789,494**	**-**	**41,094,079,743**	**41,094,079,743**	**-**

(*): Represent term deposits with original terms from 6 to 13 months (the remaining term is under 12 months from the end of the accounting period) at commercial banks with interest rates ranging from 4.5% to 8.8% per annum and are being used by the Company as collateral for loan agreements of the Company and related parties with banks.

8. SHORT-TERM TRADE RECEIVABLES

	30/09/2026		01/04/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Techcom Industry JSC	21,232,681,590	-	21,088,820,032	-
Hung Dong Investment Corporation	10,049,410,800	-	11,588,859,000	-
Yen Thinh Invest JSC	15,595,556,715	-	16,857,488,550	-
Tu Uyen Technology Services Trade Co., Ltd	-	-	29,106,832,700	-
Others	46,533,670,155	(5,779,624,805)	112,497,962,770	(5,779,624,805)
Total	**93,411,319,260**	**(5,779,624,805)**	**191,139,963,052**	**(5,779,624,805)**
In which: Trade receivables to related parties (Details stated in Note 35)	*4,733,321,078*	-	*3,292,477,647*	-

9. SHORT-TERM ADVANCES TO SUPPLIERS

	30/09/2026		01/04/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Binh Thuan Plastic Group JSC	14,753,685,906	-	-	-
HTP Loc Phat Trading Service Co., Ltd	-	-	2,505,184,200	-
Others	291,360,665	(95,738,000)	159,458,026	(95,738,000)
Total	**15,045,046,571**	**(95,738,000)**	**2,664,642,226**	**(95,738,000)**
In which: Advances to suppliers from related parties (Details stated in Note 35)	*14,753,685,906*	-	-	-

10. INVENTORIES

	30/09/2026		01/04/2026	
	Historical cost	Allowance	Historical cost	Allowance
	VND	VND	VND	VND
Raw materials and supplies	168,443,136,590	-	135,841,909,180	-
Finished goods	53,266,360,347	-	31,753,383,006	-
Merchandises	9,616,352,829	-	27,164,513,721	-
Total	**231,325,849,766**	**-**	**194,759,805,907**	**-**

11. OTHER RECEIVABLES

	30/09/2026		01/04/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Short-term	**422,226,864**	**(125,754,000)**	**454,204,896**	**(125,754,000)**
Employee Advances	-	-	23,814,000	-
Deposit	194,236,129	-	177,818,629	-
Input value added tax on finance lease assets	102,236,735	-	126,593,267	-
Receivables from Ha Thanh Production Co., Ltd	125,754,000	(125,754,000)	125,754,000	(125,754,000)
Other receivables	-	-	225,000	-
Long-term	**-**	**-**	**16,417,500**	**-**
Deposit	-	-	16,417,500	-
Total	**422,226,864**	**(125,754,000)**	**470,622,396**	**(125,754,000)**

12. OTHER SHORT-TERM ASSETS

	30/09/2026			01/04/2026		
	Historical cost	Recoverable value	Allowance for impairment	Historical cost	Recoverable value	Allowance for impairment
	VND	VND	VND	VND	VND	VND
03-month term deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ninh Binh Branch (*)	5,936,863,781	5,936,863,781	-	5,937,125,699	5,937,125,699	-
- Deposit amount	*5,930,000,000*	*5,930,000,000*	-	*5,930,000,000*	*5,930,000,000*	-
- Accrued interest	*6,863,781*	*6,863,781*	-	*7,125,699*	*7,125,699*	-
03-month term deposits at Vietnam Prosperity Joint Stock Commercial Bank - Thang Long Branch (*)	14,190,136,265	14,190,136,265	-	14,073,415,071	14,073,415,071	-
- Deposit amount	*14,121,121,530*	*14,121,121,530*	-	*14,007,182,902*	*14,007,182,902*	-
- Accrued interest	*69,014,735*	*69,014,735*	-	*66,232,169*	*66,232,169*	-
Total	**20,127,000,046**	**20,127,000,046**	**-**	**20,010,540,770**	**20,010,540,770**	**-**

(*): Represent 03-month term deposits at commercial banks with interest rates ranging from 2.39% to 3.2% per annum and are being used by the Company as collateral for loan agreements of the Company.

13. BAD DEBTS AND ALLOWANCE FOR DOUBTFUL DEBTS

	30/09/2026				01/04/2026			
	Overdue time	Historical cost	Recoverable amount	Allowance	Overdue time	Historical cost	Recoverable amount	Allowance
		VND	VND	VND		VND	VND	VND
Trade receivables		**5,779,624,805**	**-**	**(5,779,624,805)**		**5,779,624,805**	**-**	**(5,779,624,805)**
SMC Electric (HK) Limited	> 3 years	4,215,752,249	-	(4,215,752,249)	> 3 years	4,215,752,249	-	(4,215,752,249)
SMC Multi - Media Trading Co.,Ltd	> 3 years	718,682,056	-	(718,682,056)	> 3 years	718,682,056	-	(718,682,056)
Hung Gia Viet Investment Consultant Corporation	> 3 years	845,190,500	-	(845,190,500)	2 to 3 years	845,190,500	-	(845,190,500)
Advances to suppliers		**95,738,000**	**-**	**(95,738,000)**		**95,738,000**	**-**	**(95,738,000)**
Son Thuy Mechanical and Trading Services Co., Ltd	> 3 years	78,738,000	-	(78,738,000)	> 3 years	78,738,000	-	(78,738,000)
VCC Engineering Consultants JSC	> 3 years	17,000,000	-	(17,000,000)	> 3 years	17,000,000	-	(17,000,000)
Other receivables		**125,754,000**	**-**	**(125,754,000)**		**125,754,000**	**-**	**(125,754,000)**
Ha Thanh Production Co., Ltd	> 3 years	125,754,000	-	(125,754,000)	> 3 years	125,754,000	-	(125,754,000)
Total		**6,001,116,805**	**-**	**(6,001,116,805)**		**6,001,116,805**	**-**	**(6,001,116,805)**

Movements in allowance for doubtful receivables during the period are as follows:

	Current period	Prior period
	VND	VND
Opening balance	**(6,001,116,805)**	**(4,098,191,263)**
Increase in allowance	-	(1,649,368,392)
Allowance reversed	-	-
Closing balance	**(6,001,116,805)**	**(5,747,559,655)**
In which		
- Trade receivables	*(5,779,624,805)*	*(5,526,067,655)*
- Other recievables	*(125,754,000)*	*(125,754,000)*
- Advances to suppliers	*(95,738,000)*	*(95,738,000)*

14. TANGIBLE FIXED ASSETS

	Buildings and Structures	Machinery and Equipment	Transportation Vehicles	Management device	Others	Total
	VND	VND	VND	VND	VND	VND
COST						
As at 01/04/2026	**72,903,487,206**	**119,688,322,614**	**4,374,104,650**	**234,505,600**	**1,278,260,360**	**198,478,680,430**
Purchasing during the period	-	2,000,000,000	-	-	-	2,000,000,000
Liquidation, disposal	-	(6,442,580,949)	-	-	-	(6,442,580,949)
As at 30/09/2026	**72,903,487,206**	**115,245,741,665**	**4,374,104,650**	**234,505,600**	**1,278,260,360**	**194,036,099,481**
ACCUMULATED DEPRECIATION						
As at 01/04/2026	**21,624,305,327**	**74,991,891,328**	**2,630,964,062**	**199,764,449**	**908,070,229**	**100,354,995,395**
Depreciation during the period	1,933,526,346	8,292,208,275	303,870,456	19,651,560	57,718,319	10,606,974,956
Liquidation, disposal	-	(4,000,634,976)	-	-	-	(4,000,634,976)
As at 30/09/2026	**23,557,831,673**	**79,283,464,627**	**2,934,834,518**	**219,416,009**	**965,788,548**	**106,961,335,375**
NET BOOK VALUE						
As at 01/04/2026	**51,279,181,879**	**44,696,431,286**	**1,743,140,588**	**34,741,151**	**370,190,131**	**98,123,685,035**
As at 30/09/2026	**49,345,655,533**	**35,962,277,038**	**1,439,270,132**	**15,089,591**	**312,471,812**	**87,074,764,106**
Cost of tangible fixed assets fully depreciated but still in use	-	*12,905,824,092*	-	*37,990,000*	*552,900,360*	*13,496,714,452*
Residual value of tangible fixed assets mortgaged for bank loans	*49,345,655,533*	*3,851,112,312*	-	-	-	*53,196,767,845*

15. FINANCIAL LEASE ASSETS

	Machinery and Equipments	Total
	VND	VND
COST		
As at 01/04/2026	**3,877,089,431**	**3,877,089,431**
As at 30/09/2026	**3,877,089,431**	**3,877,089,431**
ACCUMULATED DEPRECIATION		
As at 01/04/2026	**2,914,164,876**	**2,914,164,876**
Depreciation during the period	439,941,540	439,941,540
As at 30/09/2026	**3,354,106,416**	**3,354,106,416**
NET BOOK VALUE		
As at 01/04/2026	**962,924,555**	**962,924,555**
As at 30/09/2026	**522,983,015**	**522,983,015**

16. SHORT-TERM TRADE ACCOUNTS PAYABLE

	30/09/2026	01/04/2026
	VND	VND
HTP Loc Phat Trading Service Co., Ltd	4,613,467,100	-
Baltic Trading and Services Co., Ltd	13,354,593,325	13,354,593,325
Binh Thuan Plastic Group JSC	-	89,944,904,134
Others	13,794,349,304	63,470,620,157
Total	**31,762,409,729**	**166,770,117,616**
In which: Trade payables to related parties (Details stated in Note 35)	*51,275,338*	*117,685,449,055*

17. ACCRUED EXPENSES

	30/09/2026	01/04/2026
	VND	VND
Accrued interest expense	717,472,712	356,327,446
Operational performance bonus	656,390,859	-
Others	377,246,125	217,415,375
Total	**1,751,109,696**	**573,742,821**

18. OTHER PAYABLES

	30/09/2026	01/04/2026
	VND	VND
Trade union funds	16,200,000	431,955,087
Insurance amounts	208,379,500	196,976,500
Others	206,513,081	148,709,087
Total	**431,092,581**	**777,640,674**
In which: Other payables to related parties (Details stated in Note 35)	*47,759,538*	*34,978,976*

19. LOANS AND FINANCE LEASE LIABILITIES

	30/09/2026	01/04/2026
	VND	VND
Short-term	**284,130,977,467**	**153,132,774,074**
Short-term loans (19.1)	284,024,737,341	152,729,169,899
Financial lease liabilities due (19.2)	106,240,126	403,604,175
Long-term	**-**	**23,453,569**
Financial lease liabilities (19.2)	-	23,453,569
Total	**284,130,977,467**	**153,156,227,643**

19.1. Short-term loans

	01/04/2026	Increase	Decrease	30/09/2026
	VND	VND	VND	VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ninh Binh Branch (1)	29,998,438,360	33,610,097,342	33,611,806,823	29,996,728,879
Vietnam Prosperity Joint Stock Commercial Bank - Thang Long Branch (2)	32,734,464,666	32,703,972,838	32,734,464,666	32,703,972,838
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoan Kiem Branch (3)	49,996,266,873	57,282,327,452	65,954,558,701	41,324,035,624
Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 12 - Ho Chi Minh city (4)	40,000,000,000	40,042,079,025	40,042,079,025	40,000,000,000
Prosperity and Growth Commercial Joint Stock Bank - Dong Anh Branch (5)	-	69,449,699,600	29,449,699,600	40,000,000,000
Bac A Commercial Joint Stock Bank - Binh Duong Branch (6)	-	100,000,000,000	-	100,000,000,000
Total	**152,729,169,899**	**333,088,176,257**	**201,792,608,815**	**284,024,737,341**

Detailed information on short-term loans as at 30/09/2026:

Note	Bank	Contract	Rate	Loan term and purpose	Collateral assets
(1)	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ninh Binh Branch	Credit facility agreement No. 01/2025/21017410/CTD dated 12 November 2025	8.8% - 8.9%	The credit facility term is 13 months from 16 October 2025. The loan term for each disbursement recorded on the promissory note is up to 5 months. Purpose: Working capital supplementation to support production and business activities	Term deposit contracts at banks
(2)	Vietnam Prosperity Joint Stock Commercial Bank – Thang Long Branch	Credit facility agreement No. CLC-69822-02 dated 08 January 2026	9.4% - 11.6%	The credit facility term is 12 months from 08 January 2026. The loan term for each disbursement recorded on the promissory note is up to 6 months. Purpose: Working capital supplementation to support production and business activities, issuance of L/C	Term deposit contracts at banks; Guarantee Contracts No. 01/HDBL and No. 02/HDBL dated 08 January 2026 entered into by Mr. Nguyen Thanh Tung (a related party of the Company) and Mr. Luong Huu Hoan (a related party of the Company)
(3)	Joint Stock Commercial Bank for Investment and Development of Vietnam – Hoan Kiem Branch	Credit facility agreement No. 01/2026/14314082/HDTD dated 21 January 2026	8.1% - 8.9%	The credit facility term is from the contract signing date until 21 January 2027. The loan term is determined under each specific credit agreement. Purpose: Working capital supplementation, guarantee, issuance of L/C	Assets attached to land under the Certificate of Land Use Rights No. DP458870 owned by the Company and Santafe car with registration No. 30H-134.01 owned by Binh Thuan Plastics Group Joint Stock Company (a related party of the Company)
(4)	Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 12 - Ho Chi Minh City	Credit facility agreement No. 60/2026-HĐCVHM/NHCT944-0700823506 dated 29 May 2026	8.6%	The credit facility term is from 29 May 2026 to 29 May 2027. The loan term for each disbursement recorded on the promissory note is up to 6 months. Purpose: Working capital supplementation to support production and business activities	Term deposit contracts at banks

Note	Bank	Contract	Rate	Loan term and purpose	Collateral assets
(5)	Prosperity and Growth Commercial Joint Stock Bank - Dong Anh Branch	Credit facility agreement No. VN0010090.026/26/DN dated 23 April 2026.	9.3% - 11.0%	The credit facility term is 12 months from 23 April 2026 to 23 April 2027. The loan term for each disbursement recorded on the promissory note is up to 5 months. Purpose: Working capital supplementation to support production and business activities	Term deposit contracts at banks
(6)	Bac A Commercial Joint Stock Bank - Binh Duong Branch	Credit facility agreement No. 0000541017/2026/HĐTD-BACABANK.612 dated 29 June 2026.	10.9%	The credit facility term is 12 months from 29 June 2026 to the end of 29 June 2027. The loan term for each disbursement recorded on the promissory note is up to 6 months. Purpose: Granting credit serving business and production activities of plastic products.	Term deposit contracts at banks

19.2. Finance lease liabilities

	01/04/2026	Increase	Decrease	30/09/2026
	VND	VND	VND	VND
Current portion of finance lease liabilities	**403,604,175**	**23,453,569**	**320,817,618**	**106,240,126**
BIDV-Sumi TRUST Leasing Company Limited - Hanoi Branch (1)	333,243,459	-	285,637,260	47,606,199
Chailease International Leasing Company Limited - Hanoi Branch (2)	70,360,716	23,453,569	35,180,358	58,633,927
Non-current finance lease liabilities	**23,453,569**	**-**	**23,453,569**	**-**
Chailease International Leasing Company Limited - Hanoi Branch (2)	23,453,569	-	23,453,569	-
Total	**427,057,744**	**23,453,569**	**344,271,187**	**106,240,126**

Detailed information on Finance lease liabilites

Note	Company	Contract Number	Financial lease asset	Lease Term
(1)	BIDV-Sumi TRUST Leasing Company Limited - Hanoi Branch	No. 21722000434/HDCTTC dated 14 October 2022	Used BM260-MT plastic injection molding machine	48 months
(2)	Chailease International Leasing Company Limited - Hanoi Branch	No. C240116812 dated 21 February 2024	02 industrial robots	42 months

Repayment schedule of Finance lease liabilities

	30/09/2026	01/04/2026
	VND	VND
Within 1 year	106,240,126	403,604,175
From the second year to fifth year	-	23,453,569
Total	**106,240,126**	**427,057,744**
Less: Current portion of finance lease liabilities	*(106,240,126)*	*(403,604,175)*
Total long-term finance lease liabilities	**-**	**23,453,569**

20. TAXES AND OTHER PAYABLES TO THE STATE

	01/04/2026	Payable amount	Paid amount	30/09/2026
	VND	VND	VND	VND
Value added tax	-	1,001,109,481	1,001,109,481	-
Import, Export tax	-	35,719,914	35,719,914	-
Corporate income tax	3,665,989,303	4,176,734,896	3,665,989,303	4,176,734,896
Personal income tax	19,258,786	68,412,012	19,258,786	68,412,012
Fees, charge and others	-	70,597,263	70,597,263	-
Total	**3,685,248,089**	**5,352,573,566**	**4,792,674,747**	**4,245,146,908**

21. OWNERS' EQUITY

Table of Changes in Equity

	Owner's equity	Share premium	Retained earnings	Total
	VND	VND	VND	VND
As at 01/04/2025	**150,000,000,000**	**-**	**802,420,831**	**150,802,420,831**
Capital increase during the year	35,000,000,000	17,500,000,000	-	52,500,000,000
Share issuance costs	-	(398,830,000)	-	(398,830,000)
Profit for the year	-	-	32,744,138,267	32,744,138,267
As at 01/04/2026	**185,000,000,000**	**17,101,170,000**	**33,546,559,098**	**235,647,729,098**
Profit for the period	-	-	16,602,493,078	16,602,493,078
As at 30/09/2026	**185,000,000,000**	**17,101,170,000**	**50,149,052,176**	**252,250,222,176**

Details of Shareholders of the Company

	30/09/2026		01/04/2026	
	Capital contribution	Ownership ratio	Capital contribution	Ownership ratio
	VND	%	VND	%
Binh Thuan Plastic Group JSC	93,017,330,000	50.28%	93,017,330,000	50.28%
BPG Invest JSC	30,000,000,000	16.22%	30,000,000,000	16.22%
Mr. Luong Huu Hoan	3,810,000,000	2.06%	3,810,000,000	2.06%
Mr. Tran Trong Thang	4,500,000,000	2.43%	4,500,000,000	2.43%
Mrs. Hoang Thi Hang	3,970,000,000	2.15%	3,970,000,000	2.15%
Mr. Le Van Dung	3,688,000,000	1.99%	3,688,000,000	1.99%
Mrs. Trinh Thi Hoa	3,123,000,000	1.69%	3,100,000,000	1.68%
Other shareholders	42,891,670,000	23.18%	42,914,670,000	23.20%
Total	**185,000,000,000**	**100%**	**185,000,000,000**	**100%**

Capital transactions with owners and distribution of dividends

	Current period	Prior period
	VND	VND
Owner's equity		
- Opening balance	185,000,000,000	150,000,000,000
- Increase during the period	-	-
- Decrease during the period	-	-
- Closing balance	185,000,000,000	150,000,000,000
Declared dividend, earning	**-**	**-**

Shares

	30/09/2026	01/04/2026
Authorised shares	**18,500,000**	**18,500,000**
Issued shares	**18,500,000**	**18,500,000**
- Common shares	*18,500,000*	*18,500,000*
Repurchased shares (Treasury shares)	**-**	**-**
Outstanding shares	**18,500,000**	**18,500,000**
- Common shares	*18,500,000*	*18,500,000*

Par value of an outstanding share 10,000 VND/share

22. OFF-STATEMENT OF FINANCIAL POSITION ITEMS

Operating lease assets

The Company leases land with an area of 15,059 m2 at Lot CN-03, Dong Van IV Industrial Park, Le Ho Ward, Ninh Binh Province from Viglacera Real Estate Business Company under Land Sublease Agreement No. 14/2019/BDS-HDKT dated 16 February 2019. The lease term is up to 04 August 2066. The annual land rental rate will be applied in accordance with the Decision of Ha Nam Provincial People's Committee (now Ninh Binh Provincial People's Committee).

The Company leases machinery, equipment, and transportation vehicles under asset lease contracts with Binh Thuan Plastics Group Joint Stock Company (the Parent Company). The lease term for these assets is 10 years from the handover date.

Total minimum future lease payments for land, machinery, equipment, and transportation vehicles under non-cancelable operating leases with the expected payment schedule are as follows:

	30/09/2026 VND	01/04/2026 VND
Within 1 year	13,885,050,000	15,257,850,000
More than 1 year to 5 years	55,540,200,000	61,031,400,000
More than 5 years	31,706,509,000	41,394,634,000
Total	**101,131,759,000**	**117,683,884,000**

Assets held in custody

As at 30 September 2026, the Company held materials and tools in custody for processing customers as follows:

Item Name	Unit	Quantity
Various types of pigment	kg	66.70
Various types of color masterbatch	kg	3,183.60
ABS resin	kg	33,811.89
Other virgin plastic resins	kg	3,631.45
PC plastic resin	kg	1,160.00
PP plastic resin	kg	18,151.64
Various types of molds	pcs	6.00

Assets of the Company pledged/mortgaged as collateral

Pledged assets are term deposit contracts as at 30 September 2026:

Pledged item/Term	Amount (VND)	Pledgee	Pledge term
Term deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ninh Binh Branch		Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ninh Binh Branch	Until the Company fulfills its obligations to the Bank
- 03-month term	5,930,000,000		
- 12-month term	6,100,000,000		
Term deposits at Vietnam Prosperity Joint Stock Commercial Bank - Thang Long Branch		Vietnam Prosperity Joint Stock Commercial Bank - Thang Long Branch	Until the Company fulfills its obligations to the Bank
- 03-month term	14,121,121,530		
Term deposits at Prosperity and Growth Commercial Joint Stock Bank - Dong Anh Branch		Prosperity and Growth Commercial Joint Stock Bank - Dong Anh Branch	Until the Company fulfills its obligations to the Bank
- 06-month term	15,250,000,000		
Term deposits at Vietnam Prosperity Joint Stock Commercial Bank -			

Pledged item/Term	Amount (VND)	Pledgee	Pledge term
Thang Long Branch			
- 06-month term	5,000,000,000		
Term deposits at Military Commercial Joint Stock Bank - Thanh Xuan Branch		Military Commercial Joint Stock Bank - Thanh Xuan Branch	Until the Company fulfills its obligations to the Bank and the parties release the pledged assets
- 12-month term	17,863,523,082		
Term deposits at Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 12 - Ho Chi Minh city		Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 12 - Ho Chi Minh City	Until the Company fulfills its obligations to the Bank and the parties release the pledged assets
- 12-month term	16,000,000,000		
Term deposits at Bac A Commercial Joint Stock Bank - Binh Duong Branch		Bac A Commercial Joint Stock Bank - Binh Duong Branch	Until the procedures for deregistration of secured transactions for all pledged assets are completed
- 13-month term	50,000,000,000		

Details of mortgaged assets being fixed assets as at 30 September 2026:

Asset description	Cost (VND)	Net book value (VND)	Mortgagee	Mortgage term
Assets attached to land at Lot CN-03, Dong Van IV Industrial Park, Le Ho Ward, Ninh Binh Province, Vietnam according to the Certificate of land use rights, ownership of houses and other assets attached to land No. DP 458870	72,903,487,206	49,345,655,533	Joint Stock Commercial Bank for Investment and Development of Vietnam - Hoan Kiem Branch	Until the Company fulfills its obligations to the Bank and the parties release the mortgaged assets
Plastic injection molding machine, model MA4800II/225P	3,041,159,741	1,115,091,893		
Plastic injection molding machine, model JU5500III/3430	3,318,944,965	1,216,946,465		
Plastic injection molding machine, model JU6500III/4630	4,142,929,038	1,519,073,954		

23. NET REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period VND	Prior period VND
Revenue		
Revenue from the sale of products and goods	650,181,871,061	617,578,610,489
Revenue from service rendered	10,493,990,278	5,307,027,354
Total	**660,675,861,339**	**622,885,637,843**
Revenue deductions		
Sales returns	7,813,655	-
Net revenue from goods sold and services rendered	**660,668,047,684**	**622,885,637,843**
In which: Revenue from related parties (Details stated in Note 35)	*271,535,630,139*	*267,074,620,808*

24. COST OF SALES

	Current period VND	Prior period VND
Cost of finished products and goods sold	620,226,995,120	588,679,284,834
Cost of services rendered	3,297,191,417	3,376,568,546
Total	**623,524,186,537**	**592,055,853,380**

25. FINANCIAL INCOME

	Current period VND	Prior period VND
Bank interest	2,892,481,766	787,037,225
Foreign exchange difference gain	192,681,987	2,479,181
Total	**3,085,163,753**	**789,516,406**

26. FINANCIAL EXPENSES

	Current period VND	Prior period VND
Interest expense	10,603,719,931	4,208,049,239
Foreign exchange difference loss	15,117,363	177,414,975
Other financial expenses	167,647	-
Total	**10,619,004,941**	**4,385,464,214**

27. SELLING EXPENSES

	Current period VND	Prior period VND
Staff expense	1,184,822,965	1,310,614,669
Outsourced expense	2,317,998,127	1,237,943,668
Other expenses	120,044,507	91,003,237
Total	**3,622,865,599**	**2,639,561,574**

28. ADMINISTRATIVE EXPENSES

	Current period VND	Prior period VND
Staff expense	2,304,171,825	1,895,148,473
Material expense for administration	138,508,286	239,045,247
Depreciation expense	495,583,212	674,935,680
Allowance for doubtful debts	-	1,649,368,392
Outsourced expense	1,809,189,390	2,077,833,173
Other expenses	613,272,629	237,216,564
Total	**5,360,725,342**	**6,773,547,529**

29. OTHER INCOME

	Current period VND	Prior period VND
Gain on disposal of fixed asset	208,054,027	26,041,667
Others	41,799,508	18,898,611
Total	**249,853,535**	**44,940,278**
In which: Income from related parties (Details stated in Note 35)	*208,054,027*	*26,041,667*

30. OTHER EXPENSES

	Current period VND	Prior period VND
Administrative fine and late payment interest	70,597,263	145,013,639
Others	26,457,316	10,824,013
Total	**97,054,579**	**155,837,652**

31. PRODUCTION AND BUSINESS COST BY NATURE

	Current period VND	Prior period VND
Material and consumables cost	246,817,749,629	236,194,613,408
Labor cost	12,795,022,114	12,063,747,532
Depreciation	11,046,916,496	12,045,516,051
Allowance for doubtful debts	-	1,649,368,392
Outsourced expense	17,936,970,401	17,909,299,727
Other expenses	1,449,932,013	962,415,118
Total	**290,046,590,653**	**280,824,960,228**

32. CURRENT CORPORATE INCOME TAX

	Current period VND	Prior period VND
Accounting Profit before CIT	**20,779,227,974**	**17,709,830,178**
Adjustment for taxable income		
- Minus: Non-taxable income	-	(611,203)
- Add: Prior year's unrealized foreign exchange gain realized in current period	2,625,799	-
- Add: Current period's unrealized foreign exchange loss	4,766,128	-
- Add: Undeductible expense	97,054,579	155,837,652
Taxable income	**20,883,674,480**	**17,865,056,627**
Tax rate	*20%*	*20%*
Corporate income tax payable	**4,176,734,896**	**3,573,011,325**
Corporate income tax reduction in accordance with Decree No. 91/2014/ND-CP	-	(1,786,505,663)
Total current corporate income tax expenses	**4,176,734,896**	**1,786,505,662**

33. BASIC EARNINGS PER SHARE

	Current period VND	Prior period VND
Net profit after corporate income tax	**16,602,493,078**	**15,923,324,516**
Profit allocated to common shareholders	**16,602,493,078**	**15,923,324,516**
Welfare and bonus fund	-	-
Profit for calculating basic earnings per share	**16,602,493,078**	**15,923,324,516**
Weighted average number of common shares during the period	18,500,000	15,000,000
Basic earnings per share	**897**	**1,062**

34. SEGMENT REPORTING

The Company's entire business operations during the period from 01/04/2026 to 30/09/2026 were conducted within the territory of Vietnam. The Company's principal business activities are the manufacture, processing, and assembly of plastic products and components, and the wholesale of synthetic resin and virgin plastic materials; other business activities account for a very small proportion of the Company's operations. The revenue and cost of goods sold of the business activities are presented in Notes 23 and 24 of the Notes to the financial statements. Accordingly, the Management has assessed and believes that not preparing and presenting segment reporting by business segment and geographical area in the Financial Statements for the period from 01/04/2026 to 30/09/2026 is in accordance with the provisions of Vietnamese Accounting Standard No. 28 "Segment reporting" and in accordance with the Company's current business situation.

35. RELATED PARTIES INFORMATION

In addition to the members of the Board of Directors and the Management, the Company has related parties with whom transactions occurred during the period as follows:

Related parties	Relationship
Binh Thuan Plastic Group JSC	Parent Company
Binh Thuan Plastic Product Co., Ltd	Companies under the same Group
BPG SHINNIHON JSC	Companies under the same Group
Viet Nam Plastic Mould JSC	Companies under the same Group
Tan Uyen Nam Son Investment Services JSC	Companies under the same Group
Khoi Viet Plastic Co., Ltd	Companies under the same Group
BPG Retail JSC	Companies under the same Group
BPG Trading JSC	Affiliate of the Parent company
BPG Invest JSC	Major shareholder
Mr. Le Van Quang	Chairman of the Board of Directors of the Parent company
Mrs. Hoang Thi Hang	Deputy General Director of the Parent company
Mr. Nguyen Huu Duy	Deputy General Director of the Parent company
Mr. Nguyen Khac Tuan	Deputy General Director of the Parent company
Mr. Nguyen Bao Trung	Independent members of the Board of Directors of the Parent company

Balances with related parties

	30/09/2026	01/04/2026
	VND	VND
Short-term trade receivables	**4,733,321,078**	**3,292,477,647**
Binh Thuan Plastic Product Co., Ltd	2,995,835,064	1,881,877,647
Viet Nam Plastic Mould JSC	275,076,000	127,200,000
Tan Uyen Nam Son Investment Services JSC	409,514,400	1,283,400,000
Khoi Viet Plastic Co., Ltd	603,993,614	-
BPG SHINNIHON JSC	448,902,000	-
Short-term advances to suppliers	**14,753,685,906**	**-**
Binh Thuan Plastic Group JSC	14,753,685,906	-
Short-term trade payables	**51,275,338**	**117,685,449,055**
Binh Thuan Plastic Group JSC	-	89,944,904,134
Binh Thuan Plastic Product Co., Ltd	-	13,623,011,690
Viet Nam Plastic Mould JSC	-	27,750,000
BPG Retail JSC	51,275,338	1,310,526,631
BPG Trading JSC	-	12,694,816,600
BPG SHINNIHON JSC	-	84,440,000
Other payables	**47,759,538**	**34,978,976**
Mr. Luong Huu Hoan	9,174,638	600,000
Mr. Vu Van Tuan	38,584,900	34,378,976

Transactions with related parties

	Current period	Prior period
	VND	VND
Revenue	**271,535,630,139**	**267,074,620,808**
Binh Thuan Plastic Group JSC	264,934,268,720	262,502,868,988
Binh Thuan Plastic Product Co., Ltd	4,985,252,134	4,550,151,820
BPG SHINNIHON JSC	426,250,000	21,600,000
Khoi Viet Plastic Co., Ltd	555,979,285	-
Tan Uyen Nam Son Investment Services JSC	379,180,000	-
Viet Nam Plastic Mould JSC	254,700,000	-
Purchases	**391,189,590,576**	**445,925,073,921**
Binh Thuan Plastic Group JSC	388,130,403,607	364,051,114,001
Viet Nam Plastic Mould JSC	2,799,000,000	3,837,000,000
BPG Retail JSC	260,186,969	505,434,920
BPG SHINNIHON JSC	-	56,162,000,000
BPG Trading JSC	-	21,369,525,000
Gain on disposal of fixed asset	**208,054,027**	**26,041,667**
Binh Thuan Plastic Group JSC	208,054,027	26,041,667
Dividend paid	**-**	**12,086,047,499**
BPG Invest JSC	-	5,820,000,000
Mr. Luong Huu Hoan	-	1,339,140,000
Mrs. Hoang Thi Hang	-	943,408,000
Mr. Le Van Dung	-	1,009,519,227
Mr. Le Van Quang	-	940,472,272
Mrs. Nguyen Thi Hong Nhung	-	561,048,000
Mr. Vu Van Tuan	-	318,160,000
Mr. Nguyen Huu Duy	-	334,456,000
Mr. Nguyen Khac Tuan	-	205,640,000
Mrs. Tran Thi Anh Kieu	-	603,340,000
Mr. Nguyen Bao Trung	-	9,700,000
Mr. Nguyen Khanh Hieu	-	1,164,000

Total income of the Board of Directors and the Board of Management

Name	Position	Current period	Prior period
		VND	VND
Mr. Nguyen Thanh Tung	Chairman of the Board of Directors	-	-
Mrs. Nguyen Thi Hong Nhung	Member of the Board of Directors	-	-
Mr. Le Van Dung	Member of the Board of Directors	-	-
Mrs. Nguyen Thi Hong Van	Independent Member of the Board of Directors	-	-
Mr. Choi Je Hyok	Independent Member of the Board of Directors	-	-
Mr. Luong Huu Hoan	General Director	314,269,325	323,693,229
Mr. Vu Van Tuan	Deputy General Director	190,830,769	191,082,154
Mr. Nguyen Khanh Hieu	Deputy General Director	30,000,000	30,000,000
Mrs. Tran Thi Anh Kieu	Deputy General Director	-	-
Total		**535,100,094**	**544,775,383**

36. SUBSEQUENT EVENTS

Pursuant to the Resolution of the 2026 Annual General Meeting of Shareholders No. 08/09/2026/NQ-BQP dated 26 September 2026, the Company plans to issue an additional 1,295,000 shares, equivalent to a total par value of VND 12,950,000,000, to pay dividends for 2025 to its shareholders, the issuance ratio is 7% and the exercise ratio is 100:7. On 9 November 2026, the Board of Directors of the Company issued Resolution No. 01-11/2026/NQ-BQP approving the implementation plan for the issuance of shares to pay dividends for 2025. The issuance is expected to take place from the fourth quarter of 2026 to the first quarter of 2027, after the State Securities Commission of Vietnam notifies that it has received the Company's report on the issuance of shares to pay dividends. The Company is currently carrying out the related procedures to implement the payment as planned.

Except for the matter described above, no significant events occurring after the end of the accounting period affecting the financial position and operations of the Company that requires adjustments or disclosures on the financial statements for the period from 01 April 2026 to 30 September 2026.

37. COMPARATIVE FIGURES

The comparative figures in the Statement of Financial Position are the figures on the audited financial statements for the year ended 31/03/2026. The comparative figures in the Income Statement and the Cash Flow Statement are the figures for the period from 01/04/2025 to 30/09/2025 had been reviewed.

Certain opening balances in the Statement of Financial Position have been reclassified to ensure comparability with the corresponding closing balances, in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, providing guidance on the corporate accounting system. Details are as follows:

STATEMENT OF FINANCIAL POSITION	Codes	01/04/2026 before reclassification	Reclassification	01/04/2026 after reclassification
		VND	VND	VND
Cash and cash equivalents	**110**	**19,937,182,902**	**(19,937,182,902)**	**-**
Cash equivalents	112	19,937,182,902	(19,937,182,902)	-
Short-term financial investments	**120**	**39,639,697,019**	**1,454,382,724**	**41,094,079,743**
Short-term held-to-maturity investments	123	39,639,697,019	1,454,382,724	41,094,079,743
Short-term receivables	**130**	**1,981,945,488**	**(1,527,740,592)**	**454,204,896**
Other short-term receivables	135	1,981,945,488	(1,527,740,592)	454,204,896
Other current assets	**160**	**-**	**20,010,540,770**	**20,010,540,770**
Other short-term assets	165	-	20,010,540,770	20,010,540,770

Approved, 12 November 2026

Preparer cum Chief Accountant	Director
Pham Thi Bich	Luong Huu Hoan