



# TAN DAI HUNG PLASTIC JOINT STOCK COMPANY

*Shopping bags (woven, non-woven), PP woven bags, geotextiles*

- Office: 414 Luy Ban Bich Street - Hoa Thanh Ward - Tan Phu District - HCM City, VN  
Tel: (84.8) 3.9737277 - 3.9737278 - 3.9737276 \* Fax: (84.8) 3.9737279
- Factory: C11 - C15 Duc Hoa Ha plastic industrial zone - Duc Hoa District - Long An Province  
Tel: (84) 072.3779328 \* Fax: (84) 072.3779255  
Email: tdhplastic@gmail.com - Website: www.tandaihungplastic.com



No: 28/2025/CV-TDH

HCM City, date 8 month 8 year 2025

To : **The State Securities Commission**  
**Ho chi minh Stock Exchange**

Company name : Tan Dai Hung Plastic Joint Stock Company

Address : 414 Fl 5 Luy Ban Bich Str, Tan Phu Dist, Ho Chi Minh City

Tel : (84.28) 39737277 Fax: (84.28) 39737279

Stock symbol : TPC

Stock Exchange : Ho Chi Minh Stock Exchange

Person authorized to disclose information: **Ton Thi Hong Minh** – Vice Chairperson and Deputy General director

Information disclose case: ☐ 24h ☐ 72h ☐ Abnormal ☐ As request ☒ Periodic

Information disclose:

- Interim Financial statement half of year 2025
- Consolidated Interim Financial statement half of year 2025
- Explain changing profit half of year 2025

This information was published on the company's website on 08/8/2025 at:  
<https://tandaihungplastic.com/>.

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law./

**Recipients:**

- As respectfully recipients;
- Achieved: Clerical dept, acc dept./

**PERSON AUTHORIZED TO  
DISCLOSE INFORMATION  
VICE CHAIRPERSON**



**Ton Thi Hong Minh**

# **INTERIM FINANCIAL STATEMENTS**

**FOR THE FIRST 6 MONTHS OF THE FISCAL YEAR  
ENDING 31 DECEMBER 2025**

**TAN DAI HUNG PLASTIC  
JOINT STOCK COMPANY**

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**STATEMENT OF THE BOARD OF DIRECTORS**

The Board of Directors of Tan Dai Hung Plastic Joint Stock Company (hereinafter referred to as “the Company”) presents this statement together with the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2025.

**Business highlights**

Tan Dai Hung Plastic Joint Stock Company has been operating in accordance with the Business Registration Certificate No. 0302760102, initially registered on 22 April 2002 and 12<sup>th</sup> amended on 19 June 2025, granted by Ho Chi Minh City Department of Finance.

**Head office**

- Address : No. 414, 5<sup>th</sup> Floor, Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City.
- Tel. : (84 – 28) 39 737 277 - 39 737 278
- Fax : (84 – 28) 39 737 279 - 39 737 276

**Principal business activities of the Company are:**

- To manufacture and process rubber products (not operating at the head office);
- To manufacture PP, PE and PET packages (except for waste recycling) (not manufacturing insulating foam using R141b refrigerant gas, using HCFC-141b pre-blended polyol);
- To trade in PP, PE, PET packages; to trade in plastic products, plastic materials, pastel;
- To trade in machinery, equipment and spare parts used in agriculture and forestry;
- To trade in machinery, equipment and spare parts used in industry;
- To construct other unclassified public works;
- To construct water works: dams and dykes.

**Board of Management and Executive Board**

The Board of Management and the Executive Board of the Company during the period and as of the date of this statement include:

***The Board of Management***

Full name	Position	Appointing/reappointing/resigning date
Ms. Pham Do Diem Huong	Chairwoman	Resigned on 10 April 2025
Mr. Pham Trung Cang	Chairman	Appointed on 10 April 2025
Mr. Pham Van Meo	Vice Chairman	Resigned on 10 April 2025
Ms. Ton Thi Hong Minh	Vice Chairwoman	Reappointed on 10 April 2025
Ms. Danh Thuy Oanh	Member	Resigned on 10 April 2025
Ms. Nguyen Thi Thanh Loan	Member	Resigned on 10 April 2025
Ms. Pham Thi Truc Ngan	Member	Resigned on 10 April 2025
Mr. Huynh Minh Viet	Member	Resigned on 10 April 2025
Ms. Ngo Thi Thanh Huyen	Member	Appointed on 10 April 2025

***The Supervisory Board***

Full name	Position	Appointing/reappointing/resigning date
Mr. Lam Nguyen Quoc Nghia	Head of the Board	Reappointed on 10 April 2025
Mr. Nguyen Khanh Luan	Member	Reappointed on 10 April 2025
Ms. Danh Thuy Oanh	Member	Appointed on 10 April 2025
Ms. Le Thi Minh Tri	Member	Resigned on 10 April 2025

***The Board of Directors***

Full name	Position	Appointing/resigning/reappointing date
Mr. Phan Minh Tam	General Director	Appointed on 10 April 2025
Mr. Pham Van Meo	General Director	Resigned on 10 April 2025
	Permanent Deputy General Director	
	Director	Appointed on 10 April 2025
Ms. Ton Thi Hong Minh	Deputy General Director	Reappointed on 10 April 2025





# TAN DAI HUNG PLASTIC JOINT STOCK COMPANY

## STATEMENT OF THE BOARD OF DIRECTORS (cont.)

### Legal Representative

The Company's legal representative during the period and as of the date of this statement is as follows:

Full name	Position	Appointing/resigning date
Mr. Pham Van Meo	General Director	Resigned on 10 April 2025
Mr. Phan Minh Tam	General Director	Appointed on 10 April 2025

### Auditor

A&C Auditing and Consulting Co., Ltd. has been appointed to perform the review on the Company's Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2025.

### Responsibilities of the Board of Directors

The Board of Directors of the Company is responsible for the preparation of the Interim Financial Statements to give a true and fair view of the financial position, the financial performance and the cash flows of the Company during the period. In order to prepare these Interim Financial Statements, the Board of Directors must:

- select appropriate accounting policies and apply them consistently;
- make judgments and estimates reasonably and prudently;
- state clearly whether the accounting standards applied to the Company are followed or not, and all the material differences from these standards are disclosed and explained in the Interim Financial Statements;
- prepare the Interim Financial Statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate;
- design and implement effectively the internal control system to minimize the risks of material misstatements due to frauds or errors in the preparation and presentation of the Interim Financial Statements.

The Board of Directors hereby ensures that all the proper accounting books of the Company have been fully recorded and can fairly reflect the financial position of the Company at any time, and that all the accounting books have been prepared in compliance with the applicable Accounting System. The Board of Directors is also responsible for managing the Company's assets and consequently has taken appropriate measures to prevent and detect frauds and other irregularities.

The Board of Directors hereby commits to the compliance with the aforementioned requirements in preparation of the Interim Financial Statements.

### Approval of the Interim Financial Statements

The Board of Directors hereby approves the accompanying Interim Financial Statements, which give a true and fair view of the financial position as of 30 June 2025 of the Company, its financial performance and its cash flows for the first 6 months of the fiscal year ending 31 December 2025, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements.

For and on behalf of the Board of Directors,



**Phan Minh Tam**  
**General Director**

Date: 06 August 2025



No. 1.1293/25/TC-AC

**REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION****To: THE SHAREHOLDERS, THE BOARD OF MANAGEMENT AND THE BOARD OF DIRECTORS  
TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

We have reviewed the accompanying Interim Financial Statements of Tan Dai Hung Plastic Joint Stock Company (hereinafter referred to as "the Company"), which were prepared on 06 August 2025 (from page 05 to page 32), including the Interim Balance Sheet as of 30 June 2025, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2025 and the Notes to the Interim Financial Statements.

**Responsibility of the Board of Directors**

The Company's Board of Directors is responsible for the preparation, true and fair presentation of the Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements and responsible for such internal control as the Board of Directors determines necessary to enable the preparation and presentation of the Interim Financial Statements to be free from material misstatement, whether due to fraud or error.

**Responsibility of Auditors**

Our responsibility is to express conclusion on these Interim Financial Statements based on our review. We have conducted the review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review on interim financial information performed by independent auditor of the entity.

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

**Conclusion of the Auditors**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements have not given a true and fair view, in all material respects, of the financial position as of 30 June 2025 of Tan Dai Hung Plastic Joint Stock Company, its financial performance and its cash flows for the first 6 months of the fiscal year ending 31 December 2025, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements.

For and on behalf of

A&amp;C Auditing and Consulting Co., Ltd.

**Hoang Thai Vuong****Partner**

Audit Practice Registration Certificate No. 2129-2023-008-1

Authorized Signatory

Ho Chi Minh City, 06 August 2025



**TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

Address: No. 414 Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**INTERIM BALANCE SHEET**

(Full form)

As of 30 June 2025

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
<b>A - CURRENT ASSETS</b>	<b>100</b>		<b>389.120.536.237</b>	<b>427.511.357.479</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>V.1</b>	<b>6.974.184.757</b>	<b>2.080.761.433</b>
1. Cash	111		6.974.184.757	1.870.761.433
2. Cash equivalents	112		-	210.000.000
<b>II. Short-term financial investments</b>	<b>120</b>		<b>259.600.080.000</b>	<b>117.410.000.000</b>
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123	V.2a	259.600.080.000	117.410.000.000
<b>III. Short-term receivables</b>	<b>130</b>		<b>115.767.076.735</b>	<b>301.757.467.781</b>
1. Short-term trade receivables	131	V.3	46.053.836.149	182.869.354.966
2. Short-term prepayments to suppliers	132	V.4	63.643.440.584	115.676.169.036
3. Short-term inter-company receivables	133		-	-
4. Receivables according to the progress of construction contract	134		-	-
5. Receivables for short-term loans	135		-	-
6. Other short-term receivables	136	V.5	6.069.800.002	3.211.943.779
7. Allowance for short-term doubtful debts	137		-	-
8. Deficit assets for treatment	139		-	-
<b>IV. Inventories</b>	<b>140</b>		<b>21.398.004</b>	<b>21.873.859</b>
1. Inventories	141	V.6	21.398.004	21.873.859
2. Allowance for devaluation of inventories	149		-	-
<b>V. Other current assets</b>	<b>150</b>		<b>6.757.796.741</b>	<b>6.241.254.406</b>
1. Short-term prepaid expenses	151		-	-
2. Deductible VAT	152		4.708.320.457	5.655.037.369
3. Taxes and other receivables from the State	153	V.13	2.049.476.284	586.217.037
4. Trading Government bonds	154		-	-
5. Other current assets	155		-	-



**TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

Address: No. 414 Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Interim Balance Sheet (cont.)**

ITEMS	Code	Note	Ending balance	Beginning balance
<b>B- NON-CURRENT ASSETS</b>	<b>200</b>		<b>87.836.925.906</b>	<b>31.960.137.995</b>
<b>I. Long-term receivables</b>	<b>210</b>		-	-
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Receivables for long-term loans	215		-	-
6. Other long-term receivables	216		-	-
7. Allowance for long-term doubtful debts	219		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>32.529.755</b>	<b>175.721.300</b>
1. Tangible fixed assets	221	V.7	32.529.755	175.721.300
- Historical cost	222		3.954.220.618	3.954.220.618
- Accumulated depreciation	223		(3.921.690.863)	(3.778.499.318)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.8	-	-
- Initial cost	228		164.800.000	164.800.000
- Accumulated amortization	229		(164.800.000)	(164.800.000)
<b>III. Investment property</b>	<b>230</b>		-	-
- Historical costs	231		-	-
- Accumulated depreciation	232		-	-
<b>IV. Long-term assets in process</b>	<b>240</b>		-	-
1. Long-term work in process	241		-	-
2. Construction-in-progress	242		-	-
<b>V. Long-term financial investments</b>	<b>250</b>		<b>86.687.660.152</b>	<b>30.067.680.696</b>
1. Investments in subsidiaries	251	V.2b	100.000.000.000	45.000.000.000
2. Investments in joint ventures and associates	252		-	-
3. Investments in other entities	253	V.2b	347.397	347.397
4. Provisions for devaluation of long-term financial investments	254	V.2b	(21.312.687.245)	(22.932.666.701)
5. Held-to-maturity investments	255	V.2a	8.000.000.000	8.000.000.000
<b>VI. Other non-current assets</b>	<b>260</b>		<b>1.116.735.999</b>	<b>1.716.735.999</b>
1. Long-term prepaid expenses	261	V.9	1.116.735.999	1.716.735.999
2. Deferred income tax assets	262	V.10	-	-
3. Long-term components and spare parts	263		-	-
4. Other non-current assets	268		-	-
<b>TOTAL ASSETS</b>	<b>270</b>		<b>476.957.462.143</b>	<b>459.471.495.474</b>

**TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

Address: No. 414 Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Interim Balance Sheet (cont.)**

ITEMS	Code	Note	Ending balance	Beginning balance
<b>C - LIABILITIES</b>	<b>300</b>		<b>171.831.524.127</b>	<b>160.409.262.602</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>171.831.524.127</b>	<b>160.409.262.602</b>
1. Short-term trade payables	311	V.11	15.002.552.555	17.596.092.641
2. Short-term advances from customers	312	V.12	64.366.800	468.845.149
3. Taxes and other obligations to the State Budget	313	V.13	-	-
4. Payables to employees	314		20.000.000	-
5. Short-term accrued expenses	315	V.14	136.800.000	113.300.000
6. Short-term inter-company payables	316		-	-
7. Payables according to the progress of construction contracts	317		-	-
8. Short-term unearned revenue	318		-	-
9. Other short-term payables	319	V.15	1.725.290.392	1.713.258.602
10. Short-term borrowings and financial leases	320	V.16	154.882.514.380	140.517.766.210
11. Provisions for short-term payables	321		-	-
12. Bonus and welfare funds	322		-	-
13. Price stabilization fund	323		-	-
14. Trading Government bonds	324		-	-
<b>II. Non-current liabilities</b>	<b>330</b>		<b>-</b>	<b>-</b>
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Inter-company payables for working capital	334		-	-
5. Long-term inter-company payables	335		-	-
6. Long-term unearned revenue	336		-	-
7. Other long-term payables	337		-	-
8. Long-term borrowings and financial leases	338		-	-
9. Convertible bonds	339		-	-
10. Preferred shares	340		-	-
11. Deferred income tax liability	341		-	-
12. Provisions for long-term payables	342		-	-
13. Science and technology development fund	343		-	-

**TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

Address: No. 414 Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City

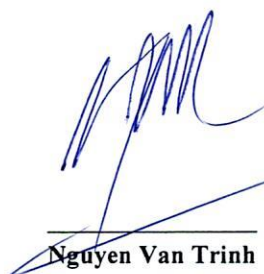
**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Interim Balance Sheet (cont.)**

ITEMS	Code	Note	Ending balance	Beginning balance
<b>D - OWNER'S EQUITY</b>	<b>400</b>		<b>305.125.938.016</b>	<b>299.062.232.872</b>
<b>I. Owner's equity</b>	<b>410</b>		<b>305.125.938.016</b>	<b>299.062.232.872</b>
1. Owner's capital	411	V.17	244.305.960.000	244.305.960.000
- Ordinary shares carrying voting rights	411a		244.305.960.000	244.305.960.000
- Preferred shares	411b		-	-
2. Share premiums	412	V.17	82.683.222.451	82.683.222.451
3. Bond conversion options	413		-	-
4. Other sources of capital	414		-	-
5. Treasury stocks	415	V.17	(24.593.180.860)	(24.593.180.860)
6. Differences on asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		-	-
9. Business arrangement supporting fund	419		-	-
10. Other funds	420		-	-
11. Retained earnings/(loss)	421	V.17	2.729.936.425	(3.333.768.719)
- Retained loss accumulated to the end of the previous period	421a		(3.333.768.719)	(3.333.768.719)
- Retained earnings of the current period	421b		6.063.705.144	-
12. Construction investment fund	422		-	-
<b>II. Other sources and funds</b>	<b>430</b>		<b>-</b>	<b>-</b>
1. Sources of expenditure	431		-	-
2. Fund to form fixed assets	432		-	-
<b>TOTAL LIABILITIES AND OWNER'S EQUITY</b>	<b>440</b>		<b>476.957.462.143</b>	<b>459.471.495.474</b>

Ho Chi Minh City, 06 August 2025


Ho Nhat Minh  
Preparer

Nguyen Van Trinh  
Chief Accountant

Phan Minh Tam  
General Director



**TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

Address: No. 414 Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**INTERIM INCOME STATEMENT**

(Full form)

For the first 6 months of the fiscal year ending 31 December 2025

Unit: VND

ITEMS	Code	Note	Current year	Previous year
1. Revenue from sales of goods and provisions of services	01	VI.1	176.848.860.044	171.036.105.382
2. Revenue deductions	02		-	-
3. Net revenue	10		176.848.860.044	171.036.105.382
4. Cost of sales	11	VI.2	170.669.098.805	162.571.583.482
5. Gross profit	20		6.179.761.239	8.464.521.900
6. Financial income	21	VI.3	5.849.314.838	2.864.334.996
7. Financial expenses	22	VI.4	1.368.852.777	49.180.475
In which: Interest expenses	23		2.853.142.944	2.263.831.883
8. Selling expenses	25	VI.5	1.871.173.849	2.758.738.963
9. General and administration expenses	26	VI.6	2.725.344.307	3.340.207.140
10. Net operating profit	30		6.063.705.144	5.180.730.318
11. Other income	31		-	1.892.080.515
12. Other expenses	32		-	-
13. Other profit	40		-	1.892.080.515
14. Total accounting profit before tax	50		6.063.705.144	7.072.810.833
15. Current income tax	51	V.13	-	-
16. Deferred income tax	52		-	-
17. Profit after tax	60		<u>6.063.705.144</u>	<u>7.072.810.833</u>
18. Basic earnings per share	70	VI.7		
19. Diluted earnings per share	71	VI.7		


Ho Nhat Minh  
Preparer

Nguyen Van Trinh  
Chief Accountant

Ho Chi Minh City, 06 August 2025


Phan Minh Tam  
General Director

**TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

Address: No. 414 Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**INTERIM CASH FLOW STATEMENT**

(Full form)

(Indirect method)

For the first 6 months of the fiscal year ending 31 December 2025

Unit: VND

ITEMS	e	Note	Current year	Previous year
<b>I. Cash flows from operating activities</b>				
1. Profit before tax	01		6.063.705.144	7.072.810.833
2. Adjustments				
- Depreciation/(Amortization) of fixed assets and investment properties	02	V.7	143.191.545	2.684.558.000
- Provisions and allowances	03	V.2b	(1.619.979.456)	(2.216.651.408)
- Exchange gain/(loss) due to revaluation of monetary items in foreign currencies	04	VI.3, VI.4	135.689.289	(136.769.943)
- Gain/(loss) from investing activities	05		(5.757.414.294)	(4.472.541.050)
- Interest expenses	06	VI.4	2.853.142.944	2.263.831.883
- Others	07		-	-
3. Operating profit before changes of working capital	08		1.818.335.172	5.195.238.315
- Increase/(decrease) of receivables	09		69.858.002.783	7.893.873.786
- Increase/(decrease) of inventories	10		475.855	(1.888.647)
- Increase/(decrease) of payables	11		(2.965.986.645)	7.326.311.892
- Increase/(decrease) of prepaid expenses	12		600.000.000	600.000.000
- Increase/(decrease) of trading securities	13		-	-
- Interest paid	14	V.14, VI.4	(2.829.642.944)	(2.263.831.883)
- Corporate income tax paid	15	V.13	(1.463.485.200)	(500.000.000)
- Other cash inflows	16		-	-
- Other cash outflows	17		-	-
<b>Net cash flows from operating activities</b>	<b>20</b>		<b>65.017.699.021</b>	<b>18.249.703.463</b>
<b>II. Cash flows from investing activities</b>				
1. Purchases and construction of fixed assets and other non-current assets	21		-	(10.986.200.000)
2. Proceeds from disposals of fixed assets and other non-current assets	22	V.3	120.000.000.000	2.163.636.362
3. Cash outflow for lending, buying debt instruments of other entities	23		(142.484.000.000)	(975.000.000)
4. Cash recovered from lending, selling debt instruments of other entities	24		310.000.000	-
5. Investments in other entities	25	V.2b	(55.000.000.000)	-
6. Withdrawals of investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27	V.5, VI.3	2.897.614.294	3.032.260.535
<b>Net cash flows from investing activities</b>	<b>30</b>		<b>(74.276.385.706)</b>	<b>(6.765.303.103)</b>

This statement should be read in conjunction with the Notes to the Interim Financial Statements



**TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

Address: No. 414 Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City

**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Interim Cash Flow Statement (cont.)**

ITEMS	Cod e	Note	Accumulated from the beginning of the year	
			Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from issuing stocks and capital contributions from owners	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33	V.16	236.396.442.714	180.131.928.455
4. Repayment for borrowing principal	34	V.16	(222.252.699.500)	(185.895.384.206)
5. Payments for financial lease principal	35		-	-
6. Dividends and profit paid to the owners	36		-	-
<i>Net cash flows from financing activities</i>	<i>40</i>		<i>14.143.743.214</i>	<i>(5.763.455.751)</i>
Net cash flows during the period	50		4.885.056.529	5.720.944.609
Beginning cash and cash equivalents	60	V.1	2.080.761.433	3.785.718.343
Effects of fluctuations in foreign exchange rates	61		8.366.795	1.854.972
Ending cash and cash equivalents	70	V.1	6.974.184.757	9.508.517.924

Ho Chi Minh City, 06 August 2025



**Ho Nhat Minh**  
Preparer



**Nguyen Van Trinh**  
Chief Accountant



**Phan Minh Tam**  
General Director



# **TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

Address: No. 414 Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City

## **INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

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### **NOTES TO THE INTERIM FINANCIAL STATEMENTS**

**For the first 6 months of the fiscal year ending 31 December 2025**

#### **I. GENERAL INFORMATION**

##### **1. Ownership form**

Tan Dai Hung Plastic Joint Stock Company (hereinafter referred to as “the Company”) is a joint stock company.

##### **2. Operating fields**

The Company’s operating fields are industrial manufacturing and trading.

##### **3. Principal business activities**

The principal business activities of the Company are to manufacture and process rubber products (not operating at the head office); to manufacture PP, PE and PET packages (except for waste recycling) (not manufacturing insulating foam using R141b refrigerant gas, using HCFC-141b pre-blended polyol); to trade in PP, PE, PET packages; to trade in plastic products, plastic materials, pastel.

##### **4. Normal operating cycle**

The Company’s normal operating cycle is within 12 months.

##### **5. Effects of the Company’s operation during the period on the Interim Financial Statements**

The Company’s revenue in the current period slightly increased against that in the same period of the previous year thanks to the stabilization of the domestic market. The Company’s profit in the current period decreased slightly year-on-year because that in the previous period included proceeds from liquidation of fixed assets.

##### **6. Subsidiary**

The Company only invests in TDH Co., Ltd. (a subsidiary) located at C11 – C15, Duc Hoa Ha Plastic Industrial Complex, Duc Hoa Commune, Tay Ninh Province. The principal business activities of this subsidiary are to manufacture, and trade in plastic packages and real estate. As of the balance sheet date, the capital contribution rate of the Company at this subsidiary is 100%, equivalent to the voting rate and benefit rate.

##### **7. Statement of information comparability on the Interim Financial Statements**

The figures of the current period can be comparable with corresponding figures of the previous period.

##### **8. Headcount**

As of the balance sheet date, the Company’s headcount is 20 (headcount at the beginning of the year: 18).

#### **II. FISCAL YEAR AND ACCOUNTING CURRENCY**

##### **1. Fiscal year**

The fiscal year of the Company is from 01 January to 31 December annually.

##### **2. Accounting currency unit**

The accounting currency unit is Vietnamese Dong (VND) since the Company’s transactions are primarily made in VND.



# **TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

Address: No. 414 Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City

## **INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Interim Financial Statements (cont.)

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### **III. ACCOUNTING STANDARDS AND SYSTEM**

#### **1. Accounting System**

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014, the Circular No. 53/2016/TT-BTC dated 21 March 2016 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

#### **2. Statement of the compliance with the Accounting Standards and System**

The Board of Directors ensures to follow all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014, the Circular No. 53/2016/TT-BTC dated 21 March 2016 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

### **IV. ACCOUNTING POLICIES**

#### **1. Accounting convention**

All the Interim Financial Statements are prepared on the accrual basis (except for the information related to cash flows).

#### **2. Foreign currency transactions**

Transactions in foreign currencies are converted at the actual exchange rates ruling as of the transaction dates. The ending balances of monetary items in foreign currencies are converted at the actual exchange rates ruling as of the balance sheet date.

Foreign exchange differences arisen from foreign currency transactions during the period shall be included into financial income or financial expenses. Foreign exchange differences due to the revaluation of ending balances of the monetary items in foreign currencies after offsetting their positive differences against negative differences shall be included into financial income or financial expenses.

The exchange rate used to convert foreign currency transactions is the actual exchange rate ruling as at the time of these transactions. The actual exchange rate approximates the average transfer exchange rate of the commercial bank where the Company frequently has transactions. The approximate exchange rate must ensure its difference does not exceed +/-1% compared with the average transfer exchange rate. The average transfer exchange rate is determined monthly on the basis of arithmetic average between the daily buying rate and selling rate or transfer rate of commercial bank where the Company frequently has transactions.

The exchange rate used to re-evaluate the ending balances of monetary items in foreign currencies is the average transfer exchange rate of the commercial bank where the Company frequently has transactions.

#### **3. Cash and cash equivalents**

Cash includes cash on hand and cash in bank. Cash equivalents are short-term investments of which the due dates do not exceed 3 months from the dates of the investments that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value as of the balance sheet date.



# **TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

Address: No. 414 Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City

## **INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

### **Notes to the Interim Financial Statements (cont.)**

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#### **4. Financial investments**

##### ***Held-to-maturity investments***

Investments are classified as held-to-maturity investments that the Company intends and is able to hold to maturity. Held-to-maturity investments include term deposits and bonds held-to-maturity for the purpose of receiving periodical interest.

Held-to-maturity investments are initially recognized at cost. After initial recognition, these investments are recorded at recoverable value. Interest from these held-to-maturity investments after acquisition date is recognized in Income Statement on the basis of the interest income to be received. Interest incurred prior to the Company's acquisition of held-to-maturity investments is deducted into the costs at the acquisition time.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted into the investment costs.

##### ***Investments in subsidiary***

Subsidiary is an entity that is controlled by the Company. Control is the Company's power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

##### ***Initial recognition***

Investments in subsidiary are initially recognized at costs, including the cost of acquisition or capital contributions plus other directly attributable transaction cost. In case of investment in non-monetary assets, the costs of the investment are recognized at the fair value of non-monetary assets at the arising time.

Profit incurred prior to the acquisition of investments is deducted into investments cost. Profit incurred after the acquisition of investments is recorded into the Company's financial income.

##### ***Provisions for impairment of investments in subsidiary***

Provisions for impairment of investments in the subsidiary are made when the subsidiary suffers from losses at the rate equal to the difference between the actual capital invested by investors in the subsidiary and the actual owner's equity multiplying (x) by the Company's ownership rate of charter capital actually invested by Company in the subsidiary. If the subsidiary is consolidated into Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Increases/(decreases) in the provisions for impairment of investments in the subsidiary are recorded into financial expenses as of the balance sheet date.

##### ***Investments in equity instruments of other entities***

Investments in equity instruments of other entities include such investments in equity instruments that the Company does not have the control, joint control or significant influence on these entities.

Investments in equity instruments of other entities are initially recognized at costs, including the cost of acquisition or capital contributions plus other directly attributable transaction costs. Dividends incurred prior to the acquisition of investments are deducted to the investment costs. Dividends incurred after the acquisition of investments are recorded into the Company's revenue. Particularly, the dividends paid in form of shares are not recorded as an increase in values, but the increasing quantity of shares is followed up.



# TAN DAI HUNG PLASTIC JOINT STOCK COMPANY

Address: No. 414 Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City

## INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

### Notes to the Interim Financial Statements (cont.)

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Provisions for impairment of investments in equity instruments of other entities are made as follows:

- For investments in listed shares or fair value of investments is reliably measured, provisions are made on the basis of the market value of shares.
- For investments of which the fair value cannot be measured at the time of reporting, provision is made based on the losses suffered by investees, with the amount defined by the difference between owners' actual contributed capital and the total owners' equity as of the balance sheet date multiplied (x) by the Company's rate of charter capital owning in these investees.

Increases/(decreases) in the provisions for impairment of investments in equity instruments of other entities as of the balance sheet date are recorded into financial expenses.

#### 5. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions.

Allowance is made for each doubtful debt on the basis of estimated loss.

Increases/(decreases) in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into general and administration expenses.

#### 6. Inventories

Inventories are recognized at the lower of cost or net realizable value.

Inventories only include materials. Costs of inventories comprise costs of purchases and other directly relevant costs incurred in bringing the inventories to their present location and conditions

Stock-out costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

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

Allowance for devaluation of inventories is recognized for each type of inventories when their costs are higher than their net realizable values. Increases/(decreases) in the obligatory allowance for devaluation of inventories as of the balance sheet date are recorded into costs of sales.

#### 7. Prepaid expenses

Prepaid expenses comprise actual expenses incurred and relevant to financial performance in several accounting periods. Prepaid expenses of the Company mainly include expenses on research and development of new products and are allocated into costs in accordance with the straight-line method in 5 years.

#### 8. Operating leased assets

A lease is classified as an operating lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessor. The lease expenses are allocated in the Company's operation costs in accordance with the straight-line method over the lease term and do not depend on the method of lease payment.



# TAN DAI HUNG PLASTIC JOINT STOCK COMPANY

Address: No. 414 Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City

## INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

### Notes to the Interim Financial Statements (cont.)

#### 9. Tangible fixed assets

Tangible fixed assets are determined by their historical costs less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use. Other expenses arising subsequent to initial recognition are included into historical costs of fixed assets only if it can be clearly demonstrated that the expenditure has resulted in future economic benefits expected to be obtained from the use of these assets. Those which do not meet the above conditions will be recorded into operation costs during the period.

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

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

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	10
Machinery and equipment	10
Vehicles	08
Office equipment	10

#### 10. Intangible fixed assets

Intangible fixed assets are determined by their initial costs less accumulated amortization.

Initial costs of intangible fixed assets include all the costs paid by the Company to bring the asset to its working condition for its intended use. Other costs relevant to intangible fixed assets arising subsequent to initial recognition are included into operation costs during the period only if these costs are associated with a specific intangible fixed asset and result in future economic benefits expected to be obtained from the use of these assets.

When an intangible fixed asset is sold or disposed, its initial costs and accumulated amortization are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

The Company's intangible fixed asset includes computer software only. Expenses attributable to computer software, which is not a part associated with the relevant hardware, will be capitalized. Costs of computer software include all the expenses paid by the Company until the date the software is put into use. The computer software is amortized in accordance with the straight-line method in 2 years.

#### 11. Payables and accrued expenses

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services received. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is made on the basis of following principles:

- Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Company.
- Accrued expenses reflect expenses for goods, services received from suppliers or supplied to customers but have not been paid, invoiced or lack of accounting records and supporting documents; pay on leave payable to employees; and accrual of operation expenses.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.



# **TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

Address: No. 414 Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City

## **INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

### **Notes to the Interim Financial Statements (cont.)**

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The payables and accrued expenses are classified as short-term and long-term items in the Interim Balance Sheet on the basis of their remaining term as of the balance sheet date.

#### **12. Owner's equity**

##### ***Owner's capital***

The contributed capital is recorded according to the actual amounts invested by the shareholders.

##### ***Share premiums***

Share premiums are recorded in accordance with the difference between the issuance price and par value upon the IPO, additional issue or the difference between the re-issuance price and carrying value of treasury shares and the equity component of convertible bonds upon maturity date. Expenses directly related to the additional issue of shares and the re-issuance of treasury shares are recorded as a decrease in share premiums.

##### ***Treasury shares***

When a share capital in the owner's equity is re-purchased, the amount payable including the expenses related to the transaction is recorded as treasury stocks and is recorded as a decrease in owner's equity. When this share capital is re-issued, the difference between the re-issuance price and carrying value of treasury stocks is recorded in share premiums.

#### **13. Profit distribution**

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and approved by the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained earnings that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

Dividends are recorded as payables upon approval of the General Meeting of Shareholders and Decision on dividend payment of the Board of Management.

#### **14. Recognition of revenue and income**

##### ***Revenue from sales of merchandise, finished goods***

Revenue from sales of merchandise, finished goods shall be recognized when all of the following conditions are satisfied:

- The Company transfers most of risks and benefits incident to the ownership of merchandise or products to customers.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise and products sold.
- The amount of revenue can be measured reliably. When the contracts stipulate that buyers have the right to return products, merchandise purchased under specific conditions, the revenue is recorded only when those specific conditions are no longer exist and buyers retains no right to return merchandise, products (except for the case that such returns are in exchange for other merchandise or services).
- The Company received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred or to be incurred in respect of the sale transaction can be measured reliably.



# **TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

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## **INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

### **Notes to the Interim Financial Statements (cont.)**

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#### ***Revenue from operating lease***

Revenue from operating lease is recognized in accordance with the straight-line method during the lease term. Rentals received in advance for several periods are allocated to revenue in consistence with the lease term.

#### ***Interest***

Interest is recorded, based on the term and the actual interest rate applied in each particular period.

#### ***Dividends and profit received***

Dividends and profit received are recognized when the Company has the right to receive dividends or profit from the capital contribution. Particularly, the dividends paid in form of shares are not recorded as an increase in value, but the increasing quantity of shares is followed up.

#### **15. Borrowing costs**

Borrowing costs are interest and other costs that the Company directly incurs in connection with the borrowing.

Borrowing costs are recorded as an expense when it is incurred.

#### **16. Expenses**

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

#### **17. Corporate income tax**

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

##### ***Current income tax***

Current income tax is the tax amount computed based on the assessable income. Assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

##### ***Deferred income tax***

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of assessable income in the future against which the temporarily deductible differences can be used.

Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough assessable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the balance sheet date and are recorded when there is certainly enough assessable income to use these unrecognized deferred corporate income tax assets.



# TAN DAI HUNG PLASTIC JOINT STOCK COMPANY

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## INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

### Notes to the Interim Financial Statements (cont.)

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the Income Statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity.

The Company shall offset deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
  - Of the same subject to corporate income tax; or
  - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

#### 18. 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. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects.

Considering the relationship of related parties, the nature of relationship is focused more than its legal form.

#### 19. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

Segment information is prepared and presented in compliance with the accounting policy applied to the preparation and presentation of the Interim Financial Statements.

### V. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM BALANCE SHEET

#### 1. Cash and cash equivalents

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash on hand	2.060.833	2.060.833
Cash in bank	6.972.123.924	1.868.700.600
Cash equivalents	-	210.000.000
<b>Total</b>	<b><u>6.974.184.757</u></b>	<b><u>2.080.761.433</u></b>



**TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

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**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Notes to the Interim Financial Statements (cont.)****2. Financial investments**

The Company's financial investments include held-to-maturity investments and investments in other entities. The Company's financial investments are as follows:

**2a. Held-to-maturity investments**

	Ending balance		Beginning balance	
	Original amount	Carrying value	Original amount	Carrying value
<b>Short-term</b>				
Term deposits <sup>(*)</sup>	259.600.080.000	259.600.080.000	117.410.000.000	117.410.000.000
<b>Long-term</b>				
Bonds	8.000.000.000	8.000.000.000	8.000.000.000	8.000.000.000
<b>Total</b>	<b>267.600.080.000</b>	<b>267.600.080.000</b>	<b>125.410.000.000</b>	<b>125.410.000.000</b>

- (\*) In which, some term deposits of which the maturity is more than 6 months to less than 1 year, with total value of VND 113.100.000.000, have been pledged as collateral to secure the Company's borrowings from ACB – Ho Chi Minh City Branch, VietinBank – Branch 6, Ho Chi Minh City, and Vietcombank – Tan Binh Branch (see Note No. V.16).

**2b. Investments in other entities**

	Ending balance		Beginning balance	
	Original amount	Provision	Original amount	Provision
<b>Investment in subsidiary</b>	<b>100.000.000.000</b>	<b>(21.312.687.245)</b>	<b>45.000.000.000</b>	<b>(22.932.666.701)</b>
TDH Co., Ltd. <sup>(i)</sup>	100.000.000.000	(21.312.687.245)	45.000.000.000	(22.932.666.701)
<b>Investments in other entities</b>	<b>347.397</b>	<b>-</b>	<b>347.397</b>	<b>-</b>
ACB	198.949	-	198.949	-
Eximbank	148.448	-	148.448	-
<b>Total</b>	<b>100.000.347.397</b>	<b>(21.312.687.245)</b>	<b>45.000.347.397</b>	<b>(22.932.666.701)</b>

- (i) According to the Business Registration Certificate No. 1100727834, 7<sup>th</sup> amended on 02 January 2025, granted by Long An Province Department of Planning and Investment, the Company invests in TDH Co., Ltd. an amount of VND 100.000.000.000, equivalent to 100% of charter capital. During the period, the Company additionally invested VND 55.000.000.000. As of the balance sheet date, the Company invested VND 100.000.000.000, equivalent to 100% of charter capital (beginning balance: VND 45.000.000.000, equivalent to 100% of charter capital).

**Fair value**

The Company has not measured the fair value of the investments without listed price because there is no specific instruction on measurement of the fair value.

**Operations of the subsidiary**

TDH Co., Ltd. has been in the normal operation, in which, the revenue in the current period slightly increased against that in the same period of the previous year; however, its profit decreased due to a tax fine incurred.

**Provisions for investments in other entities**

Changes in provisions for investments in other entities are as follows:

	Current period	Previous period
Beginning balance	22.932.666.701	26.546.068.251
Reversal of provision	(1.619.979.456)	(2.216.651.408)
<b>Ending balance</b>	<b>21.312.687.245</b>	<b>24.329.416.843</b>



**TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

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**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Notes to the Interim Financial Statements (cont.)***Transactions with the subsidiary*

The Company has the following transactions with TDH Co., Ltd.:

	Accumulated from the beginning of the year	
	Current year	Previous year
Processing service	-	149.000.000
Purchase of merchandise	53.533.348.408	53.711.459.293
Purchase of materials	-	20.000.000
Sales of merchandise	117.211.515.263	105.707.229.101
Sales of machines	210.000.000	-
Leasing plants	-	2.448.000.000
Capital contribution	55.000.000.000	-

**3. Short-term trade receivables**

	Ending balance	Beginning balance
<i>Receivables from related party</i>	<i>35.560.200.000</i>	<i>155.560.200.000</i>
Dai Hung Co., Ltd.	35.560.200.000	155.560.200.000
<i>Receivables from other customers</i>	<i>10.493.636.149</i>	<i>27.309.154.966</i>
Top Road Import and Export Opc	5.274.873.663	17.465.597.727
Nordic Way Group AS	-	4.032.272.790
Other customers	5.218.762.486	5.811.284.449
<b>Total</b>	<b>46.053.836.149</b>	<b>182.869.354.966</b>

The receivables from the liquidation of fixed assets are VND 24.000.000.000 (beginning balance: VND 144.000.000.000) (excluding VAT).

**4. Short-term prepayments to suppliers**

	Ending balance	Beginning balance
TDH Co., Ltd. (a related party)	61.850.019.536	115.646.078.030
Prepayments to other suppliers	1.793.421.048	30.091.006
<b>Total</b>	<b>63.643.440.584</b>	<b>115.676.169.036</b>

**5. Other short-term receivables**

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Term deposit interest to be received	6.048.500.000	-	3.188.700.000	-
Other short-term receivables	21.300.002	-	23.243.779	-
<b>Total</b>	<b>6.069.800.002</b>	<b>-</b>	<b>3.211.943.779</b>	<b>-</b>

**6. Inventories**

This item reflects expenses of materials and supplies.

**TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**

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**INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

**Notes to the Interim Financial Statements (cont.)****7. Tangible fixed assets**

	<u>Buildings and structures</u>	<u>Machinery and equipment</u>	<u>Vehicles</u>	<u>Office equipment</u>	<u>Total</u>
<b>Historical costs</b>					
Beginning balance	284.909.134	724.683.424	2.793.011.028	151.617.032	3.954.220.618
<b>Ending balance</b>	<u>284.909.134</u>	<u>724.683.424</u>	<u>2.793.011.028</u>	<u>151.617.032</u>	<u>3.954.220.618</u>
<i>In which:</i>					
Assets fully depreciated but still in use	284.909.134	724.683.424	518.077.629	151.617.032	1.679.287.219
Assets waiting for liquidation	-	-	-	-	-
<b>Depreciation</b>					
Beginning balance	284.909.134	724.683.424	2.617.289.728	151.617.032	3.778.499.318
Depreciation during the period	-	-	143.191.545	-	143.191.545
<b>Ending balance</b>	<u>284.909.134</u>	<u>724.683.424</u>	<u>2.760.481.273</u>	<u>151.617.032</u>	<u>3.921.690.863</u>
<b>Carrying values</b>					
Beginning balance	-	-	175.721.300	-	175.721.300
<b>Ending balance</b>	<u>-</u>	<u>-</u>	<u>32.529.755</u>	<u>-</u>	<u>32.529.755</u>
<i>In which:</i>					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

**8. Intangible fixed assets**

This item reflects the computer software fully amortized but still in use.

**9. Long-term prepaid expenses**

This item reflects expenses on research and development of new products.

**10. Unrecognized deferred income tax assets**

The Company has not recognized deferred income tax assets for taxable loss of 2023 for an amount of VND 13.830.187.958 (the beginning balance of VND 20.097.955.780 has been adjusted according to the 2024 corporate income tax declaration).

According to the current Law on Corporate Income Tax, the loss of any tax year is brought forward to offset against the profit of the following years for the maximum period of 5 years from year after the loss suffering year. Deferred income tax assets are not recognized for these accounts since there is little possibility to have future taxable income to use these accounts.

**11. Short-term trade payables**

	<u>Ending balance</u>	<u>Beginning balance</u>
Hyosung Vina Chemicals Co., Ltd.	4.447.712.500	3.991.680.000
MMA Plastic Company Limited	3.031.600.000	2.119.150.000
Huy Hoang - Long An Plastic Trading Co., Ltd.	2.216.160.000	2.449.440.000
Nghe An European Plastic One Member Limited Liability Company	1.749.446.050	2.243.584.750
Stavian Chemical Joint Stock Company	715.000.000	2.326.800.000
Other suppliers	2.842.634.005	4.465.437.891
<b>Total</b>	<u>15.002.552.555</u>	<u>17.596.092.641</u>

The Company has no overdue trade payables.



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**Notes to the Interim Financial Statements (cont.)****12. Short-term advances from customers**

	<u>Ending balance</u>	<u>Beginning balance</u>
X-Service	-	351.611.224
Papier-Mettler KG	-	54.180.675
Shanghai NewStep International Co., Ltd.	49.366.800	48.053.250
Other customers	15.000.000	15.000.000
<b>Total</b>	<b>64.366.800</b>	<b>468.845.149</b>

**13. Taxes and other obligations to the State Budget**

	<u>Beginning balance</u>		<u>Increase during the period</u>		<u>Ending balance</u>	
	<u>Payables</u>	<u>Receivables</u>	<u>Amount payable</u>	<u>Amount paid</u>	<u>Payables</u>	<u>Receivables</u>
VAT on local sales	-	-	-	-	-	-
VAT on imports	-	-	5.631.098.284	(5.631.098.284)	-	-
Import-export duties	-	-	20.041.400	(20.041.400)	-	-
Corporate income tax	-	515.605.229	-	(1.463.485.200)	-	1.979.090.429
Personal income tax	-	70.611.808	48.647.419	(48.873.372)	-	70.385.855
Other taxes	-	-	3.000.000	(3.000.000)	-	-
<b>Total</b>	<b>-</b>	<b>586.217.037</b>	<b>5.702.787.103</b>	<b>(7.166.498.256)</b>	<b>-</b>	<b>2.049.476.284</b>

**Value added tax (VAT)**

The Company has to pay VAT in line with the deduction method. The tax rates applied are as follows:

- Exports 0%
- Local sales<sup>(i)</sup> 8% - 10%

- (i) During the period, the Company is applied the VAT rate of 8% for some goods and services according to the Government's Decree No. 180/2024/NĐ-CP dated 31 December 2024.

**Import-export duties**

The Company has declared and paid these duties in line with the Customs' notices.

**Corporate income tax**

The Company has to pay corporate income tax on assessable income at the rate of 20%.

The estimated corporate income tax payable during the period is as follows:

	<u>Accumulated from the beginning of the year</u>	
	<u>Current year</u>	<u>Previous year</u>
Total accounting profit before tax	6.063.705.144	7.072.810.833
Increase/(decrease) of accounting profit to determine taxable income:		
- Increases	204.062.678	257.710.539
- Decreases	-	(399.322.908)
Taxable income	6.267.767.822	6.931.198.464
Income exempted from tax	-	(3.000)
Loss of the previous years brought forward	(6.267.767.822)	(6.931.195.464)
Assessable income	-	-
Corporate income tax rate	20%	20%
<b>Corporate income tax payable</b>	<b>-</b>	<b>-</b>

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**Notes to the Interim Financial Statements (cont.)**

Determination of corporate income tax liability of the Company is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Interim Financial Statements can be changed upon the inspection of tax authorities.

**Other taxes**

The Company has declared and paid these taxes in line with the prevailing regulations.

**14. Short-term accrued expenses**

This item reflects the interest expenses payable.

**15. Other short-term payables**

	<b>Ending balance</b>	<b>Beginning balance</b>
Trade Union's expenditure	252.625.562	233.015.642
Dividends payable	1.437.786.960	1.437.786.960
Other short-term payables	34.877.870	42.456.000
<b>Total</b>	<b>1.725.290.392</b>	<b>1.713.258.602</b>

The Company has no other overdue payables.

**16. Short-term borrowings**

	<b>Ending balance</b>	<b>Beginning balance</b>
ACB – Ho Chi Minh City Branch <sup>(i)</sup>	33.344.709.461	46.929.411.710
VietinBank – Branch 6, Ho Chi Minh City <sup>(ii)</sup>	75.419.177.319	54.009.214.500
Vietcombank – Tan Binh Branch <sup>(iii)</sup>	46.118.627.600	39.579.140.000
<b>Total</b>	<b>154.882.514.380</b>	<b>140.517.766.210</b>

- (i) The borrowing from ACB – Ho Chi Minh City Branch is to supplement the working capital at the interest rate specifically stipulated in each borrowing acknowledgement and adjusted every 3 months in line with the Bank's structure of interest rates. This borrowing is secured by mortgaging the Company's term deposits (see Note No. V.2a).
- (ii) The borrowing from VietinBank - Branch 6, Ho Chi Minh City is to supplement the working capital at the interest rate specifically stipulated in each borrowing acknowledgement and adjusted every 6 months in line with the Bank's structure of interest rates. This borrowing is secured by mortgaging the Company's term deposits (see Note No. V.2a).
- (iii) The borrowing from Vietcombank – Tan Binh Branch is to supplement the working capital at the interest rate specifically stipulated in each borrowing acknowledgement. This borrowing is secured by mortgaging the Company's term deposits (see Note No. V.2a).

Details of increases/(decreases) of short-term borrowings during the period are as follows:

	<b>Current period</b>	<b>Previous period</b>
Beginning balance	140.517.766.210	123.832.020.890
Increase	236.396.442.714	180.131.928.455
Amount repaid	(222.252.699.500)	(185.895.384.206)
Exchange difference	221.004.956	261.393.826
<b>Ending balance</b>	<b>154.882.514.380</b>	<b>118.329.958.965</b>

The Company is solvent over its due borrowings and has no overdue borrowings.



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Notes to the Interim Financial Statements (cont.)

**17. Owner's equity****17a. Statement of changes in owner's equity**

	Owner's capital	Share premiums	Treasury shares	Retained earnings	Total
Beginning balance of the previous year	244.305.960.000	82.683.222.451	(24.593.180.860)	(15.237.560.203)	287.158.441.388
Profit during the period	-	-	-	7.072.810.833	7.072.810.833
Ending balance of the previous period	<u>244.305.960.000</u>	<u>82.683.222.451</u>	<u>(24.593.180.860)</u>	<u>(8.164.749.370)</u>	<u>294.231.252.221</u>
Beginning balance of the current year	244.305.960.000	82.683.222.451	(24.593.180.860)	(3.333.768.719)	299.062.232.872
Profit during the period	-	-	-	6.063.705.144	6.063.705.144
Ending balance of the current period	<u>244.305.960.000</u>	<u>82.683.222.451</u>	<u>(24.593.180.860)</u>	<u>2.729.936.425</u>	<u>305.125.938.016</u>

**17b. Details of owner's capital**

	Ending balance	Beginning balance
Ms. Le Thi My Hanh	33.825.900.000	33.825.900.000
Mr. Pham Trung Cang	32.232.200.000	32.232.200.000
Other shareholders	159.111.460.000	159.111.460.000
Treasury shares	19.136.400.000	19.136.400.000
Total	<u>244.305.960.000</u>	<u>244.305.960.000</u>

According to the Resolution No. 01/NQ.HDQT.2025 dated 10 April 2025, the Company's Board of Management agreed to decrease the charter capital in the first phase by canceling 1.913.640 treasury shares for supplementing the working capital and assigned the Board of Management to implement such cancellation as prescribed.

**17c. Shares**

	Ending balance	Beginning balance
Number of shares registered to be issued	24.430.596	24.430.596
Number of shares sold to the public	24.430.596	24.430.596
- Common shares	24.430.596	24.430.596
- Preferred shares	-	-
Number of shares repurchased	(1.913.640)	(1.913.640)
- Common shares	(1.913.640)	(1.913.640)
- Preferred shares	-	-
Number of outstanding shares	22.516.956	22.516.956
- Common shares	22.516.956	22.516.956
- Preferred shares	-	-

Par value per outstanding share: VND 10.000.

**18. Off-Interim balance sheet items****Foreign currencies**

	Ending balance	Beginning balance
US Dollar (USD)	71.230,38	46.328,83
Euro (EUR)	20,87	20,87

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**INTERIM FINANCIAL STATEMENTS**

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Notes to the Interim Financial Statements (cont.)

**VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM INCOME STATEMENT****1. Revenue from sales of goods and provisions of services****1a. Gross revenue**

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of merchandise	176.848.860.044	167.199.216.493
Revenue from sales of finished goods	-	1.388.888.889
Revenue from leasing plants, services	-	2.448.000.000
<b>Total</b>	<b>176.848.860.044</b>	<b>171.036.105.382</b>

**1b. Revenue from sales of goods and provisions of services to related parties**

Apart from sales of goods and service provisions to the subsidiary presented in Note No. V.2b, the Company has no sales of goods and service provisions to related parties.

**2. Costs of sales**

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of merchandise sold	170.669.098.805	159.003.833.482
Costs of finished goods sold	-	1.119.750.000
Costs of leasing plants, services	-	2.448.000.000
<b>Total</b>	<b>170.669.098.805</b>	<b>162.571.583.482</b>

**3. Financial income**

	Accumulated from the beginning of the year	
	Current year	Previous year
Term deposit interest	5.757.414.294	2.580.457.535
Demand deposit interest	7.448.741	689.643
Dividends and profit received	-	3.000
Exchange gain arising	84.451.803	146.414.875
Exchange gain due to the revaluation of monetary items in foreign currencies	-	136.769.943
<b>Total</b>	<b>5.849.314.838</b>	<b>2.864.334.996</b>

**4. Financial expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Interest expenses	2.853.142.944	2.263.831.883
Exchange loss arising	-	2.000.000
Exchange loss due to the revaluation of monetary items in foreign currency	135.689.289	-
Reversal of provision for impairment of investments	(1.619.979.456)	(2.216.651.408)
<b>Total</b>	<b>1.368.852.777</b>	<b>49.180.475</b>



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**Notes to the Interim Financial Statements (cont.)****5. Selling expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses on transporting exports	1.252.215.849	2.047.929.255
Expenses on brokerage commissions	-	34.000.000
Other expenses	618.958.000	676.809.708
<b>Total</b>	<b>1.871.173.849</b>	<b>2.758.738.963</b>

**6. General and administration expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	1.882.836.803	2.306.283.893
Depreciation/(amortization) of fixed assets	143.191.545	236.558.000
Expenses for external services	80.896.863	276.011.375
Other expenses	618.419.096	521.353.872
<b>Total</b>	<b>2.725.344.307</b>	<b>3.340.207.140</b>

**7. Earnings per share**

Information on earnings per share is presented in the Consolidated Interim Financial Statements.

**8. Operating costs by factors**

	Accumulated from the beginning of the year	
	Current year	Previous year
Materials and supplies	-	3.167.679.255
Labor costs	1.882.836.803	2.306.283.893
Depreciation/(amortization) of fixed assets	143.191.545	2.684.558.000
Expenses for external services	1.333.112.712	99.347.008
Other expenses	1.237.377.096	1.408.827.947
<b>Total</b>	<b>4.596.518.156</b>	<b>9.666.696.103</b>

**VII. OTHER DISCLOSURES****1. Transactions and balances with related parties**

The Company's related parties include the key managers, their related individuals and other related parties.

**1a. Transactions and balances with the key managers and their related individuals**

The key managers include the Board of Management and the Executive Board (the Board of Directors and the Chief Accountant). The key managers' related individuals are their close family members.

*Transactions with the key managers and their related individuals*

During the period, the Company has no transactions with the key managers.

*Receivables from and payables to the key managers and their related individuals*

The Company has no receivables from and payables to the key managers and their related individuals.

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**Notes to the Interim Financial Statements (cont.)***Remuneration of the key managers and the Supervisory Board*

	Position	Salary	Compensation	Total remuneration
<b>Current period</b>				
Ms. Ton Thi Hong Minh	Vice Chairwoman cum Deputy General Director	161.154.000	-	161.154.000
Ms. Nguyen Thi Thanh Loan	Member	61.134.000	-	61.134.000
Mr. Phan Minh Tam	General Director	67.481.000	-	67.481.000
Mr. Pham Van Meo	Deputy General Director	166.206.000	-	166.206.000
Mr. Nguyen Van Trinh	Chief Accountant	129.964.000	-	129.964.000
<b>Total</b>		<b>585.939.000</b>	<b>-</b>	<b>585.939.000</b>
<b>Previous period</b>				
Ms. Pham Do Diem Huong	Chairwoman	-	15.000.000	15.000.000
Mr. Pham Trung Cang	Permanent Vice Chairman	23.460.000	15.000.000	38.460.000
Mr. Pham Van Meo	Vice Chairman cum General Director	166.206.000	15.000.000	181.206.000
Ms. Ton Thi Hong Minh	Vice Chairwoman cum Deputy General Director	161.154.000	15.000.000	176.154.000
Mr. Tran Huu Vinh	Member	86.480.000	15.000.000	101.480.000
Mr. Huynh Minh Viet	Member	-	15.000.000	15.000.000
Ms. Danh Thuy Oanh	Member	-	15.000.000	15.000.000
Ms. Nguyen Thi Thanh Loan	Member	146.268.000	15.000.000	161.268.000
Mr. Lam Nguyen Quoc Nghia	Head of the Supervisory Board	-	15.000.000	15.000.000
Ms. Le Thi Minh Tri	Supervisory Board Member	-	12.500.000	12.500.000
Mr. Nguyen Khanh Luan	Supervisory Board Member	-	12.500.000	12.500.000
Mr. Nguyen Van Trinh	Chief Accountant	38.640.000	-	38.640.000
<b>Total</b>		<b>622.208.000</b>	<b>160.000.000</b>	<b>782.208.000</b>

**1b. Transactions and balances with other related parties**

Other related parties of the Company include:

Other related parties	Relationship
TDH Co., Ltd.	Subsidiary
Dai Hung Co., Ltd.	The legal representative of Dai Hung Co., Ltd. has a family relationship with the Director of TDH Co., Ltd.

*Transactions with other related parties*

Apart from the transactions with the subsidiary presented in Note No. V.2b, the Company has no transactions with other related parties (there were no transactions in the same period of the previous year).

The prices of merchandise and services supplied to other related parties are mutually agreed prices. The purchases of merchandise and services from other related parties are done at the agreed prices.

*Receivables from and payables to other related parties*

The receivables from and payables to other related parties are presented in Notes No. V.3 and V.4.

The receivables from other related parties are unsecured and will be settled in cash. No allowances have been made for the receivables from other related parties.



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Notes to the Interim Financial Statements (cont.)

### 2. Segment information

The primary reporting format is the business segments based on the internal organizational and management structure of the Company.

#### 2a. Information on business segments

The Company has the major business segments as follows:

- Trading field: trading plastic packages and plastic particles.
- Manufacturing field: manufacturing plastic packages.
- Other fields: providing services.

The segment information according to business segments of the Company is presented in the attached Appendix.

#### 2b. Information on geographical segment

The Company's principal business activity is manufacturing PP, PE and PET packages. The Company's market primarily is in Vietnam and European countries.

Details of net external revenue in respect of geographical segment based on the location of customers are as follows:

	Accumulated from the beginning of the year	
	Current period	Previous period
Vietnam	119.297.580.374	109.544.117.990
European countries	57.551.279.670	61.491.987.392
<b>Total</b>	<b>176.848.860.044</b>	<b>171.036.105.382</b>

### 3. Subsequent events

Other than the events presented in Note No. V.18b, there are no other material subsequent events which are required adjustments or disclosures in the Interim Financial Statements.

Ho Chi Minh City, 06 August 2025

**Ho Nhat Minh**  
Preparer

  
**Nguyen Van Trinh**  
Chief Accountant  
**Phan Minh Tam**  
General Director

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**Appendix: Segment information according to the business segment**

Unit: VND

The information on financial performance, fixed assets, other non-current assets and remarkable non-cash expenses according to business segments of the Company is as follows:

	Trading field	Other fields	Deductions	Total
<b>Current period</b>				
Net external revenue	176.848.860.044	-	-	176.848.860.044
<b>Total net revenue</b>	<b>176.848.860.044</b>	<b>-</b>	<b>-</b>	<b>176.848.860.044</b>
Segment financial performance	1.583.243.083	-	-	1.583.243.083
Expenses not attributable to segments				-
Operating profit				1.583.243.083
Financial income				5.849.314.838
Financial expenses				(1.368.852.777)
Other income				-
Other expenses				-
Current income tax				-
Deffered income tax				-
<b>Profit after tax</b>				<b>6.063.705.144</b>
<b>Total expenses on acquisition of fixed assets and other non-current assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total depreciation/(amortization) and allocation of long-term prepayments</b>	<b>743.191.545</b>	<b>-</b>	<b>-</b>	<b>743.191.545</b>
<b>Total remarkable non-cash expenses (except for depreciation/(amortization) and allocation of long-term prepayments)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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**Appendix: Segment information according to the business segment (cont.)**

	Trading field	Other fields	Deductions	Total
<b>Previous period</b>				
Net external revenue	168.588.105.382	2.448.000.000	-	171.036.105.382
<b>Total net revenue</b>	<b>168.588.105.382</b>	<b>2.448.000.000</b>	<b>-</b>	<b>171.036.105.382</b>
Segment financial performance	2.452.868.594	(87.292.797)	-	2.365.575.797
Expenses not attributable to segments				-
Operating profit				2.365.575.797
Financial income				2.864.334.996
Financial expenses				(49.180.475)
Other income				1.892.080.515
Other expenses				-
Current income tax				-
Deffered income tax				-
<b>Profit after tax</b>				<b>7.072.810.833</b>
<b>Total expenses on acquisition of fixed assets and other non-current assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total depreciation/(amortization) and allocation of long-term prepayments</b>	<b>836.558.000</b>	<b>2.448.000.000</b>	<b>-</b>	<b>3.284.558.000</b>
<b>Total remarkable non-cash expenses (except for depreciation/(amortization) and allocation of long-term prepayments)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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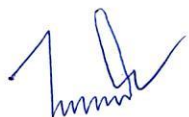
**INTERIM FINANCIAL STATEMENTS**

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**Appendix: Segment information according to the business segment (cont.)**

The Company's assets and liabilities according to business segments are as follows:

	Trading field	Other fields	Deductions	Total
<b>Ending balance</b>				
Direct assets of segment	-	-	-	-
Allocated assets	130.669.721.991	-	-	130.669.721.991
Unallocated assets				346.287.740.152
<b>Total assets</b>				<b>476.957.462.143</b>
 Direct liabilities of segment	-	-	-	-
Allocated liabilities	171.831.524.127	-	-	171.831.524.127
Unallocated liabilities				-
<b>Total liabilities</b>				<b>171.831.524.127</b>
 <b>Beginning balance</b>				
Direct assets of segment	-	-	-	-
Allocated assets	306.878.533.472	5.115.281.306	-	311.993.814.778
Unallocated assets				147.477.680.696
<b>Total assets</b>				<b>459.471.495.474</b>
 Direct liabilities of segment	-	-	-	-
Allocated liabilities	157.779.279.367	2.629.983.235	-	160.409.262.602
Unallocated liabilities				-
<b>Total liabilities</b>				<b>160.409.262.602</b>


Ho Nhat Minh  
Preparer

Nguyen Van Trinh  
Chief Accountant

Ho Chi Minh City, 06 August 2025


Phan Minh Tam  
General Director