CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG
Chuyên sản xuất bao PP dệt, túi siêu thị, vải địa kỹ thuật, túi trữ nước ngọt
• Văn phòng: 414 Lầu 5 - Lũy Bán Bích - Phường Tân Phú - Tp. Hồ Chí Minh
Tel: (84.28) 3973 7277 - 3973 7278 - 3973 7276 * Fax: (84.28) 3973 7279
• Nhà máy: C11 - C15 Cụm CN Nhựa Đức Hòa Hạ - Xã Đức Hòa - Tỉnh Tây Ninh
Tel: (84) 0272.377 9328 * Fax: (84) 0272.377 9255
Email: tdhplastic@gmail.com - Website: www.tandaihungplastic.com
ISO 9001:2015
ISO 14001:2015
Intertek

Số: 41/2026/CV-TDH
No: 41/2026/CV-TDH

TP.HCM, ngày 17 tháng 8 năm 2026
Ho Chi Minh City, August 17, 2026

Kính gửi/*To*: **Ủy ban Chứng khoán nhà nước/ *The State Securities Commission***
Sở giao dịch Chứng khoán TP.HCM/ *Ho Chi Minh Stock Exchange*

Tên công ty/*Company name*: Công ty CP Nhựa Tân Đại Hưng/*Tan Dai Hung Plastic JSC*

Địa chỉ/*Address*: 414 Lầu 5 Lũy Bán Bích, P. Tân Phú, TP.HCM/*414 Fl 5 Luy Ban Bich Str, Tan Phu Ward, Ho Chi Minh City*

Điện thoại/*Tel*: (84.28) 39737277 Fax: (84.28) 39737279

Mã chứng khoán/ *Stock symbol*: TPC

Sàn niêm yết/*Stock Exchange*: SGDCK TP.HCM/*Ho Chi Minh Stock Exchange*

Người thực hiện công bố thông tin/ *Person authorized to disclose information*: **Phan Minh Tâm** – Tổng giám đốc là người đại diện pháp luật/*General director and legal representative*

Loại thông tin công bố: ☐ 24h ☐ 72h ☐ Bất thường/*Abnormal* ☐ Theo yêu cầu/*As request* ☑ Định kỳ/*Periodic*

Nội dung thông tin công bố/*Information disclose*:

- Báo cáo tài chính bán niên năm 2026 riêng (đã kiểm toán)/*Audited financial statement semi annual of 2026*
- Giải trình biến động kết quả kinh doanh/*Document of explain changing profit*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày/*This information was published on the company's website on* 17/8/2026 tại đường dẫn/*at*: http://tandaihungplastic.com/.

Chúng tôi cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/*We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

Nơi nhận/*Recipients*:
- Như kính gửi/*As recipients*;
- Lưu/ *Achieve*: VP, TCKT/*Office dept, Acc dept./*

NGƯỜI ĐẠI DIỆN PHÁP LUẬT
TỔNG GIÁM ĐỐC
LEGAL REPRESENTATIVE
GENERAL MANAGER

M.S.D.N: 0302760 C.T.C.P CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG Q. TÂN PHÚ TP. HỒ CHÍ MINH

Phan Minh Tâm

INTERIM FINANCIAL STATEMENTS

FOR THE FIRST 6 MONTHS OF THE FISCAL YEAR
ENDING 31 DECEMBER 2026

TAN DAI HUNG PLASTIC
JOINT STOCK COMPANY

CONTENTS

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GENERAL INFORMATION

Corporate information
Tan Dai Hung Plastic Joint Stock Company (hereinafter referred to as "the Company") has been operating in accordance with the Business Registration Certificate No. 0302760102, initially registered on 22 April 2002 and 12th amended on 19 June 2025, granted by Ho Chi Minh City Department of Finance.

The Company's principal business activities 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.

Head office
- Address : No. 414, 5th Floor, Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City.
- Tel. : +84 (028) 39 737 277 - 39 737 278
- Fax : +84 (028) 39 737 279 - 39 737 276

Board of Directors
The Company's Board of Directors during the period and up to the date of this statement includes:

Full name	Position	
Mr. Pham Trung Cang	Chairman	Appointed on 10 April 2025
Ms. Ton Thi Hong Minh	Vice Chairwoman	Reappointed on 10 April 2025
Ms. Ngo Thi Thanh Huyen	Member	Appointed on 10 April 2025

Supervisory Board
The Company's Supervisory Board during the period and up to the date of this statement includes:

Full name	Position	
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

Board of Management
The Company's Board of Management during the period and up to the date of this statement includes:

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

Legal representative
The Company's legal representative during the period and up to the date of this statement is Mr. Phan Minh Tam – General Director.

Auditors
A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management 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 2026.

Responsibilities of the Board of Management

The Company's Board of Management is responsible for the preparation of the Interim Financial Statements that 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 Management must:

- select appropriate accounting policies and apply them consistently;
- make judgments and estimates reasonably and prudently;
- state whether applicable accounting standards have been followed or not, and all the differences subject to any materials departures are disclosed and explained in the Interim Financial Statements;
- prepare the Interim Financial Statements of the Company on a going-concern basis unless it is inappropriate to presume that the Company will continue in business;
- design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Interim Financial Statements.

The Board of Management is responsible for ensuring that proper accounting records are maintained to accurately reflect, with reasonable accuracy at any time, the financial position of the Company and that such accounting records comply with the applicable accounting framework. The Board of Management is also responsible for safeguarding the Company's assets and, accordingly, for taking reasonable measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that it has complied with the above requirements in the preparation of these Interim Financial Statements.

Statement of the Board of Management

In the opinion of the Board of Management, the Interim Financial Statements give a true and fair view of the financial position of the Company as of 30 June 2026 and of its financial performance and cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements.

For and on behalf of the Board of Management,

CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG

Phan Minh Tam
General Director

Date: 14 August 2026

No. 1.1290/26/TC-AC

INDEPENDENT AUDITOR'S REPORT

To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT TAN DAI HUNG PLASTIC JOINT STOCK COMPANY

We have audited the accompanying Interim Financial Statements of Tan Dai Hung Plastic Joint Stock Company (hereinafter referred to as "the Company"), which were prepared on 14 August 2026 (from page 6 to page 39), including the Interim Statement of Financial Position as of 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Interim Financial Statements.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the preparation, true and fair presentation of these Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements; and responsible for such internal control as the Company's Board of Management 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 an opinion on these Interim Financial Statements based on our audit. We have conducted our audit in accordance with the Vietnamese Standards on Auditing. These standards require that we comply with the ethical standards and requirements, plan and perform the audit to obtain a reasonable assurance about whether the Interim Financial Statements are free from material mistakes.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Interim Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Interim Financial Statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Company's preparation and true and fair presentation of the Interim Financial Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Company's Board of Management, as well as evaluating the overall presentation of the Interim Financial Statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion of Auditors

In our opinion, the Interim Financial Statements give a true and fair view, in all material respects, of the financial position of Tan Dai Hung Plastic Joint Stock Company as of 30 June 2026 and of its financial performance and cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements.

For and on behalf of
A&C Auditing and Consulting Co., Ltd.

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN A&C

Hoang Thai Vuong	**Do Thi Mai Loan**
Partner	**Auditor**
Audit Practice Registration Certificate No. 2129-2023-008-1	*Audit Practice Registration Certificate No. 0090-2023-008-1*
Authorized Signatory	

Ho Chi Minh City, 14 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As of 30 June 2026

Unit: VND

	ITEMS	Code	Note	Ending balance	Beginning balance
A -	**CURRENT ASSETS**	**100**		**352,725,860,026**	**352,208,626,766**
I.	**Cash and cash equivalents**	**110**		**16,642,481,704**	**18,867,517,902**
1.	Cash	111	V.1	16,642,481,704	18,867,517,902
2.	Cash equivalents	112		-	-
II.	**Short-term financial investments**	**120**		**213,451,100,000**	**224,484,700,000**
1.	Trading securities	121		-	-
2.	Provisions for devaluation of trading securities	122		-	-
3.	Short-term held-to-maturity investments	123	V.2a	213,451,100,000	224,484,700,000
4.	Provisions for impairment of short-term held-to-maturity investments	124		-	-
5.	Other short-term investments	125		-	-
6.	Provisions for impairment of other short-term investments	126		-	-
III.	**Short-term receivables**	**130**		**111,900,921,414**	**92,851,079,200**
1.	Short-term trade receivables	131	V.3	49,847,890,906	48,795,366,373
2.	Short-term advances to suppliers	132	V.4	62,031,730,507	44,032,220,409
3.	Short-term intra-company receivables	133		-	-
4.	Receivables from construction contracts under percentage of completion method	134		-	-
5.	Other short-term receivables	135		21,300,001	23,492,418
6.	Allowance for short-term doubtful debts	136		-	-
7.	Shortage of assets awaiting resolution	137		-	-
IV.	**Inventories**	**140**		**8,951,964**	**3,232,881,920**
1.	Inventories	141	V.5	8,951,964	3,232,881,920
2.	Allowance for devaluation of inventories	142		-	-
V.	**Current biological assets**	**150**		-	-
1.	Short-term livestock intended for a one-time harvest	151		-	-
2.	Short-term seasonal or one-time harvest crops	152		-	-
3.	Provision for impairment of current biological assets	153		-	-
VI.	**Other current assets**	**160**		**10,722,404,944**	**12,772,447,744**
1.	Short-term deferred expenses	161		-	-
2.	Deductible VAT	162		8,699,629,224	10,741,034,803
3.	Taxes and other receivables from the State	163	V.11	2,022,775,720	2,031,412,941
4.	Trading Government bonds	164		-	-
5.	Other current assets	165		-	-

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

	ITEMS	Code	Note	Ending balance	Beginning balance
B -	**NON-CURRENT ASSETS**	**200**		**87,263,851,101**	**79,968,887,054**
I.	**Long-term receivables**	**210**		-	-
1.	Long-term trade receivables	211		-	-
2.	Long-term advances to suppliers	212		-	-
3.	Working capital in affiliates	213		-	-
4.	Long-term intra-company receivables	214		-	-
5.	Other long-term receivables	215		-	-
6.	Allowance for long-term doubtful debts	216		-	-
II.	**Fixed assets**	**220**		-	-
1.	Tangible fixed assets	221	V.6	-	-
-	*Historical cost*	*222*		*3,436,042,990*	*3,436,042,990*
-	*Accumulated depreciation*	*223*		*(3,436,042,990)*	*(3,436,042,990)*
2.	Financial leased assets	224		-	-
-	*Historical cost*	*225*		-	-
-	*Accumulated depreciation*	*226*		-	-
3.	Intangible fixed assets	227	V.7	-	-
-	*Initial cost*	*228*		*164,800,000*	*164,800,000*
-	*Accumulated amortization*	*229*		*(164,800,000)*	*(164,800,000)*
III.	**Non-current biological assets**	**230**		-	-
1.	Bearer animals	231		-	-
a)	Immature bearer animals	232		-	-
b)	Mature bearer animals	233		-	-
-	*Historical cost*	*234*		-	-
-	*Accumulated depreciation*	*235*		-	-
2.	Long-term livestock intended for one-time harvest	236		-	-
3.	Long-term seasonal or one-time harvest crops	237		-	-
4.	Provision for impairment of non-current biological assets	238		-	-
IV.	**Investment property**	**240**		-	-
-	Historical cost	241		-	-
-	Accumulated depreciation	242		-	-
V.	**Non-current assets in process**	**250**		-	-
1.	Long-term work in process	251		-	-
2.	Construction in progress	252		-	-
VI.	**Long-term financial investments**	**260**		**87,263,851,101**	**79,452,151,055**
1.	Investments in subsidiaries	261	V.2b	100,000,000,000	100,000,000,000
2.	Investments in joint ventures and associates	262		-	-
3.	Equity investments in other entities	263	V.2b	347,397	347,397
4.	Provisions for impairment of long-term investments in other entities	264	V.2b	(17,736,496,296)	(25,548,196,342)
5	Long-term held-to-maturity investments	265	V.2a	5,000,000,000	5,000,000,000
6.	Provisions for impairment of long-term held-to-maturity investments	266		-	-
VII.	**Other non-current assets**	**270**		-	**516,735,999**
1.	Long-term deferred expenses	271		-	516,735,999
2.	Deferred income tax assets	272		-	-
3.	Long-term components and spare parts	273		-	-
4.	Other non-current assets	274		-	-
	TOTAL ASSETS	**280**		**439,989,711,127**	**432,177,513,820**

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

ITEMS		Code	Note	Ending balance	Beginning balance
C -	**LIABILITIES**	**300**		**197,520,029,516**	**171,244,609,184**
I.	**Current liabilities**	**310**		**197,520,029,516**	**171,244,609,184**
1.	Short-term trade payables	311	V.8	7,493,270,604	11,653,214,250
2.	Short-term advances from customers	312	V.9	64,688,100	508,957,145
3.	Payables for dividends and profit distributions	313	V.10	1,437,786,960	1,437,786,960
4.	Short-term taxes and amounts payable to the State budget	314	V.11	-	-
5.	Payables to employees	315		-	372,287,000
6.	Short-term accrued expenses	316	V.12	337,941,900	101,900,000
7.	Short-term intra-company payables	317		-	-
8.	Short-term payables relating to construction contracts under percentage of completion method	318		-	-
9.	Short-term deferred revenue	319		-	-
10.	Other short-term payables	320	V.13	140,825,402	323,872,463
11.	Short-term borrowings and financial lease liabilities	321	V.14	188,045,516,550	156,846,591,366
12.	Provisions for short-term payables	322		-	-
13.	Bonus and welfare fund	323		-	-
14.	Price stabilization fund	324		-	-
15.	Trading Government bonds	325		-	-
II.	**Non-current liabilities**	**330**		-	-
1.	Long-term trade payables	331		-	-
2.	Long-term advances from customers	332		-	-
3.	Long-term taxes and amounts payable to the State budget	333		-	-
4.	Long-term accrued expenses	334		-	-
5.	Intra-company payables for working capital received	335		-	-
6.	Long-term intra-company payables	336		-	-
7.	Long-term deferred revenue	337		-	-
8.	Other long-term payables	338		-	-
9.	Long-term borrowings and financial lease liabilities	339		-	-
10.	Convertible bonds	340		-	-
11.	Preferred shares	341		-	-
12.	Deferred income tax liability	342		-	-
13.	Provisions for long-term payables	343		-	-
14.	Science and technology development fund	344		-	-

	ITEMS	Code	Note	Ending balance	Beginning balance
D -	**OWNER'S EQUITY**	**400**		**242,469,681,611**	**260,932,904,636**
1.	Owner's capital	411	V.15	168,169,560,000	225,169,560,000
-	*Ordinary shares with voting rights*	*411a*		*168,169,560,000*	*225,169,560,000*
-	*Preferred shares*	*411b*		-	-
2.	Share premiums	412	V.15	58,231,003,672	77,226,441,591
3.	Bond conversion options	413		-	-
4.	Other owner's capital	414		-	-
5.	Share repurchases	415	V.15	-	(45,968,464,919)
6.	Differences upon asset revaluation	416		-	-
7.	Foreign exchange differences	417		-	-
8.	Investment and development fund	418		-	-
9.	Other equity funds	419		-	-
10.	Retained profit	420	V.15	16,069,117,939	4,505,367,964
-	*Retained profit to the end of the previous period*	*420a*		*4,505,367,964*	*4,505,367,964*
-	*Retained profit for the current period*	*420b*		*11,563,749,975*	-
	TOTAL LIABILITIES AND OWNER'S EQUITY	**440**		**439,989,711,127**	**432,177,513,820**

Ho Chi Minh City, 14 August 2026

M.S.D.N: 0302760102 - C.T.C.P. CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG - P. TÂN PHÚ TP. HỒ CHÍ MINH

Preparer	Chief Accountant	General Director
Ho Nhat Minh	**Nguyen Van Trinh**	**Phan Minh Tam**
Preparer	**Chief Accountant**	**General Director**

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

INTERIM INCOME STATEMENT

(Full form)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year: Current year	Accumulated from the beginning of the year: Previous year
1.	**Revenue from sales of goods and provisions of services**	01	VI.1	226,355,346,540	176,848,860,044
2.	**Revenue deductions**	02		-	-
3.	**Net revenue from sales of goods and provisions of services**	10		226,355,346,540	176,848,860,044
4.	**Cost of sales**	11	VI.2	217,838,939,771	170,669,098,805
5.	**Gross profit from sales of goods and provisions of services**	20		8,516,406,769	6,179,761,239
6.	**Gain/loss on disposal, liquidation of investment properties**	21		-	-
7.	**Financial income**	22	VI.3	7,463,563,123	5,849,314,838
8.	**Financial expenses**	23	VI.4	(2,549,389,380)	1,368,852,777
	In which: Interest expenses	24		5,262,310,666	2,853,142,944
9.	**Selling expenses**	25	VI.5	3,026,511,110	1,871,173,849
10.	**General and administrative expenses**	26	VI.6	3,936,886,107	2,725,344,307
11.	**Net operating profit**	30		11,565,962,055	6,063,705,144
12.	**Other income**	31		-	-
13.	**Other expenses**	32		-	-
14.	**Other profit**	40		-	-
15.	**Total accounting profit before tax**	50		11,565,962,055	6,063,705,144
16.	**Current income tax**	51	V.11	2,212,080	-
17.	**Deferred income tax**	52		-	-
18.	**Profit after tax**	60		11,563,749,975	6,063,705,144
19.	**Basic earning per share**	70	VI.7		
20.	**Diluted earnings per share**	71	VI.7		

Ho Chi Minh City, 14 August 2026

M.S.D.N: 0302760102-C.T.C.P. CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG Q. TÂN PHÚ TP. HỒ CHÍ MINH

Ho Nhat Minh	Nguyen Van Trinh	Phan Minh Tam
Preparer	Chief Accountant	General Director

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

INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year Current year	 Previous year
I.	**Cash flows from operating activities**				
1.	*Profit before tax*	*01*		*11,565,962,055*	*6,063,705,144*
2.	*Adjustments for:*				
-	Depreciation/Amortization of fixed assets and investment properties	02		-	143,191,545
-	Provisions and allowances	03	V.2b	(7,811,700,046)	(1,619,979,456)
-	Exchange gain/loss due to revaluation of monetary items in foreign currencies	04	VI.3, VI.4	(99,330,650)	135,689,289
-	Gain/loss from investing and financing activities	05	VI.3	(6,989,756,303)	(5,757,414,294)
-	Borrowing costs	06	VI.4	5,262,310,666	2,853,142,944
-	Other adjustments	07		-	-
3.	*Operating profit before movements in working capital*	*08*		*1,927,485,722*	*1,818,335,172*
-	Increase/decrease of receivables	09		(16,973,519,396)	69,858,002,783
-	Increase/decrease of inventories	10		3,223,929,956	475,855
-	Increase/decrease of payables	11		(4,962,404,852)	(2,965,986,645)
-	Increase/decrease of deferred expenses	12		516,735,999	600,000,000
-	Increase/decrease of trading securities	13		-	-
-	Interest expenses paid	14	VI.3, VI.4	(5,223,410,666)	(2,829,642,944)
-	Corporate income tax paid	15		-	(1,463,485,200)
-	Other cash inflows	16		-	-
-	Other cash outflows	17		-	-
	Net cash flows generated from/(used in) operating activities	*20*		*(21,491,183,237)*	*65,017,699,021*
II.	**Cash flows from investing activities**				
1.	Purchases and construction of fixed assets and other non-current assets	21		-	-
2.	Proceeds from disposals of fixed assets and other non-current assets	22		-	120,000,000,000
3.	Cash outflow for lending, buying debt instruments of other entities	23		(33,387,800,000)	(142,484,000,000)
4.	Cash recovered from lending, selling debt instruments of other entities	24		40,787,800,000	310,000,000
5.	Equity investments in other entities	25		-	(55,000,000,000)
6.	Cash recovered from equity investments in other entities	26		-	-
7.	Interest earned, dividends and profits received	27	V.2a; VI.3	10,623,356,303	2,897,614,294
	Net cash flows generated from/(used in) investing activities	*30*		*18,023,356,303*	*(74,276,385,706)*

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

Interim Cash Flow Statement (cont.)

	ITEMS	Code	Note	Accumulated from the beginning of the year Current year	Previous year
III.	**Cash flows from financing activities**				
1.	Proceeds from share issue and owners' contributed capital	31		-	-
2.	Repayment for capital contributions and re-purchases of stocks already issued	32	V.15a	(30,026,973,000)	-
3.	Proceeds from borrowings	33	V.14	353,107,148,318	236,396,442,714
4.	Repayment for borrowing principal	34	V.14	(321,842,648,028)	(222,252,699,500)
5.	Payment for financial lease principal	35		-	-
6.	Dividends and profit paid to the owners	36		-	-
	Net cash flows generated from financing activities	*40*		*1,237,527,290*	*14,143,743,214*
	Net cash flows during the period	**50**		**(2,230,299,644)**	**4,885,056,529**
	Beginning cash and cash equivalents	**60**	**V.1**	**18,867,517,902**	**2,080,761,433**
	Effects of fluctuations in foreign exchange rates	61		5,263,446	8,366,795
	Ending cash and cash equivalents	**70**	**V.1**	**16,642,481,704**	**6,974,184,757**

Ho Chi Minh City, 14 August 2026

CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG
M.S.D.N: 0302760102 - C.T.C.P
Q. TÂN PHÚ TP. HỒ CHÍ MINH

Ho Nhat Minh	**Nguyen Van Trinh**	**Phan Minh Tam**
Preparer	**Chief Accountant**	**General Director**

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

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. Business field

The Company operates in industrial manufacturing and commercial trading sectors.

3. Principal business activities

The Company's principal business activities 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 significantly increased over the same period of the previous year, driven by the stabilization of the domestic market. The Company's profit in the current period significantly increased over the same period of the previous year thanks to the reversal of a provision for investment losses in the subsidiary in the current period.

6. Subsidiary

The Company makes investments in its subsidiary, TDH Co., Ltd., located at C11 – C15, Duc Hoa Ha Plastic Industrial Cluster, Duc Hoa Commune, Tay Ninh Province. The principal business activities of this subsidiary are to manufacture and trade in plastic packages, to trade in real estate. As at the end of the accounting period, the Company's ownership interest in this subsidiary is 100%, equivalent to percentage of voting rights and percentage of benefit.

7. Headcount

At the end of the accounting period, the Company's headcount is 21 (headcount at the beginning of the year: 21).

8. Statement of information comparability on the Interim Financial Statements

The corresponding figures in the previous period are comparable with figures in the current period. During the period, the Company adopted the Vietnamese Enterprise Accounting System, which was issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99") in replacement to the Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain items in the Interim Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance" column and the "Previous period" column in the Interim Financial Statements have been restated in accordance with the new classifications and names specified in the Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owner's equity and after-tax profit.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY UNIT

1. Accounting period

The annual accounting period of the Company is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) because transactions of the Company are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99 and other Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Interim Financial Statements.

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

The Company's Board of Management has complied with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99 as well as other Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Accounting convention

The Interim Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

2. Foreign currency transactions

Transactions denominated in foreign currencies are translated at the spot exchange rate at the date of transaction. The balances of monetary items denominated in foreign currencies at the reporting date (excluding foreign currency-denominated receivables for which an allowance for doubtful debts has been made) are revalued at the average buying and selling rates applicable to telegraphic transfer of ACB – Ho Chi Minh City Branch (where the Company regularly conducts transactions).

Exchange differences arising from the transactions denominated in foreign currency during the period, are recognized in financial income (if a gain) or financial expenses (if a loss). Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the reporting date are presented on the basis of net amount of total gains and total losses arising from the revaluation of such items and are recognized in financial income (if a gain) or financial expenses (if a loss).

3. Cash

Cash includes cash on hand and cash in bank.

4. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. The Company's held-to-maturity investments only include time deposits held to maturity for the purpose of collecting periodic interest.

Held-to-maturity investments are initially recognized at cost. Interest income after acquisition date is recognized in the financial income on an accrual basis.

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 from the investment costs. If the evidence of loss diminishes or no longer exists in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

Investments in subsidiary

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the ability to control the financial and operating policies of the investee in order to obtain economic benefits from the activities of that enterprise.

Initial recognition

Investments in the subsidiary are initially recognized at cost, comprising acquisition cost or capital contributions plus any directly attributable transaction cost (such as transaction costs and fees for brokerage, consultancy, audit, other charges, taxes and bank charges among others). Where an investment is acquired through the transfer of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, investments in associates are subsequently measured at cost.

Profit incurred prior to the acquisition of investments are deducted from the investment costs. Profit incurred after the acquisition of investments are recorded into the Company's financial income.

Provisions for impairment of investments in the subsidiary

A provision for impairment of investments in the subsidiary is recognized when the subsidiary incurs losses or the investment is impaired and the Company might incur a loss of capital. The provision amount is determined by multiplying the Company's actual paid-in ownership interest (%) in the subsidiary as at the end of the accounting period by the difference between the actual capital contributed by all owners and the equity of the subsidiary as at the same date. If the subsidiary is consolidated into Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Any increase or decrease in the provisions for impairment of investments in the subsidiary required to be recognized as at the end of the accounting period is recorded into financial expenses.

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise investments in equity instruments over which the Company does not have control, joint control or significant influence over the investees.

Investments in equity instruments of other entities are initially recognized at costs, including cost of acquisition or capital contributions plus other directly attributable transaction costs incurred in connection with the investment (such as transaction costs and fees for brokerage, consultancy, audit, other charges, taxes and bank charges among others). In case the Company borrows funds to invest in equity instruments of other entities, the interest expenses are recognized in the financial expenses and are not capitalized. Where an investment is acquired through the transfer of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, investments in associates are subsequently measured at cost.

Dividends incurred prior to the acquisition of investments are deducted from investment costs. Dividends incurred after the acquisition of investments are recorded into the Company's financial income. The dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

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

- For investments in listed shares or investments whose fair value can be reliably determined, the allowance is based on the market value of the shares.
- For investments for which fair value cannot be reliably determined at the reporting date, an impairment provision is recognized based on the losses incurred by the investee, with the provision amount determined as the Company's rate of actual contributed charter capital (%) in the investee at the end of the accounting period multiplied (x) by the difference between the owners' actual contributed capital and the investee's equity at the same date.

Any increase or decrease in the impairment provision for investments in equity instruments of other entities required to be recognized as at the reporting date is 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 represent receivables of a commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables represent receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in details by subject, term and original currency. The trade receivables and other receivables are classified as short-term and long-term items in the Interim Statement of Financial Position on the basis of their remaining term as at the reporting date.

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

Increases or decreases in the obligatory allowance for doubtful debts as at the reporting date are recorded into general and administrative expenses.

6. Inventories

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

The costs of inventories comprise costs of purchases and other directly attributable expenses incurred in bringing the inventories to their present location and condition.

Inventory costs are determined using 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 exceed their net realizable values. Increases or decreases in the obligatory allowance for devaluation of inventories as at the reporting date are recorded into costs of sales.

7. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Interim Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Interim Financial Statements.

The Company allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. Deferred expenses of the Company include expenses on research and development of new products which are allocated into costs during the period on a straight-line basis over 5 years.

8. Operating leased assets

A lease is classified as an operating lease if substantially all the risks and rewards incidental to ownership of the asset remain with the lessor. Lease payments under operating leases are recognized as expenses on a straight-line basis over the lease term, irrespective of the timing or method of lease payments.

9. Tangible fixed assets

Tangible fixed assets are presented at historical cost less accumulated depreciation. Historical cost of tangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the time when it is brought to its working condition for its intended use.

Subsequent costs are added to historical costs of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the period. Costs of routine repairs and maintenance of tangible fixed assets are recognized into operation costs in the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and allocated gradually to operation costs until the next scheduled repair and maintenance.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are written off, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The useful lives and depreciation methods are reviewed at least at the end of each fiscal year and adjusted as necessary. The depreciation years applied are as follows:

Fixed assets	Years
Buildings and structures	10
Machinery and equipment	10
Vehicles	08
Office equipment	10

10. Intangible fixed assets

Intangible fixed assets are presented at their initial cost minus any accumulated amortization.

Initial cost of intangible fixed assets includes all costs incurred by the Company to acquire the asset up to the time when it is brought to its working condition for its intended use. Subsequent costs attributable to intangible fixed assets are recognized as operation costs during the year in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of an intangible fixed asset, its initial cost and accumulated amortization are written off, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

The useful lives and amortization methods are reviewed at least at the end of each fiscal year and adjusted as necessary.

The Company's intangible fixed assets only comprise computer software.

Costs directly attributable to computer software that is not an integral part of the related hardware are capitalized. The cost of computer software includes all directly attributable costs incurred by the Company up to the date the software is available to use. The computer software is amortized on the straight-line basis over 2 years.

11. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables represent liabilities of a commercial nature arising from the purchase of goods, services or assets, where the suppliers are independent parties of the Company.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers during the period, for which payment has not yet been made due to insufficient supporting and accounting documentation, as well as employee entitlements such as accrued annual leave and other accrued operation costs (such as costs incurred during seasonal production interval and interest expenses).
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of goods or provisions of services.

Payables and accrued expenses are presented as short-term or long-term in the Interim Statement of Financial Position based on their remaining maturities as at the reporting date.

12. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Company no longer as discretion to avoid the obligation to pay dividends to shareholders in accordance with the legal regulations on securities.

13. Owner's equity

Owner's capital

The owner's capital is recorded according to the actual amounts invested by shareholders.

Share premiums

Share premiums recognized comprise:

- The excess of the issuance price over the par value of shares issued in an IPO or additional issuance.
- The difference between the repurchase price and the re-issuance price of the Company's own share.
- The excess of the principal of convertible bonds over the par value of the additional shares issued upon conversion together with the full value of the bond conversion options, which is transferred to share premiums, regardless of whether the bondholders exercise their options or not.
- The excess of the actual amount received for capital contributions over the corresponding capital amount stated in the Company's Charter.

Directly attributable costs incurred in connection with a successful share issuance are deducted from share premiums. Costs incurred in connection with an unsuccessful share issuance are recognized as financial expenses during the period.

Share repurchases

When the Company repurchases its own issued shares, the total amount paid, including directly attributable transaction costs, is recognized as treasury shares and presented as a deduction from equity. As at the reporting date, the actual cost of treasury shares is presented as a negative amount in the Interim Statement of Financial Position as to reduce the owner's capital. Where shares are repurchased for immediate cancellation, the corresponding amount is directly deducted from the owner's capital and share premium. Upon reissuance, the cost of treasury shares is determined using the weighted average method. The difference between the reissuance price and the weighted average cost is recognized in share premium.

14. 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.

15. Recognition of revenue and income

Revenue from sales of merchandise and finished goods

Revenue from sales of merchandise, finished goods shall be recognized when when the Company satisfies its contractual obligations by transferring the control of merchandise, finished goods to customers, provided that all of the following conditions are met:

- 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.
- The Company received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred in respect of the sale transaction can be measured reliably.

Interest

Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

Dividends and profit received

Dividends and profit received are recognized when the Company is entitled to receive dividends or profit from its investing activities. For investments in entities whose securities are registered and centrally deposited with Viet Nam Securities Depository and Clearing Corporation, the recognition date is the last record date. For investments in other entities, the recognition date is decided in accordance with the Law on Enterprises and the Charter of the investee. Only dividend and profit distributions attributable to the period after the investment date are recognized in financial income. Amounts attributable to the period before the investment date are deducted from the costs of the investment. The dividends received in the form of shares are not recognized in financial income and are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

16. Borrowing costs

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

Borrowing costs are recognized as an expense during the period when they are incurred, unless they are qualified for capitalized borrowing costs.

17. Expenses

Expenses are those that result in outflows of the Company's 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 are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Company recognizes revenue, it also recognizes the costs corresponding to generating that revenue. Such costs include those incurred in the reporting period in which the related revenue was recognized, together with costs incurred in the prior reporting periods or accrued expenses related to the revenue recognized in that period. In the event that matching principle conflicts with prudence principle, costs are recognized in accordance with the nature of the underlying transaction and the requirements of the applicable Vietnamese Accounting Standards in order to ensure true and fair representation of the transaction.

18. Corporate income tax

The Company's accounting policy for corporate income tax is applied in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, the Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government detailing certain articles of the Corporate Income Tax Law, guidance documents issued by the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current income tax

Current income tax includes the tax amount computed based on the assessable income during the year and the current corporate income tax rate. The 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.

On a quarterly basis, the Company recognizes the provisional corporate income tax payable based on its self-assessed tax liability. At the end of the fiscal year, the Company determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between carrying values of assets and liabilities serving the preparation of the Interim Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expense.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the fiscal year when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Interim Statement of Financial Position, the Company offsets 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 levied by the same taxation authority on either:
  - The same taxable subjects; 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 in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

19. Related parties

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

Related parties of the Company include:

- Subsidiaries and companies whose representatives have family relationships with the Directors of the subsidiaries.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, including members of the Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, manage and control the Company's operations, including the Board of Management, other management members and their close family members.
- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by key management personnel or major shareholders of the Company and entities that share key management personnel with the Company.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Company, including parents, spouses, children and siblings.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

20. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing individual products, services, or a group of related products or services and that are 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.

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business segment and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business field. The Company's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments.
- The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The segment's total assets account for 10% or more of the total assets of all segments.

Segment information is prepared and presented in accordance with the accounting policies applicable to the preparation and presentation of the Company's Interim Financial Statements.

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

1. Cash

	Ending balance	Beginning balance
Cash on hand	2,060,833	2,060,833
Cash in bank	16,640,420,871	18,865,457,069
- *VietinBank – Branch 6, Ho Chi Minh City*	*9,961,739,942*	*6,313,321,947*
- *ACB – Ho Chi Minh City Branch*	*5,328,270,029*	*12,479,345,046*
- *Other banks*	*1,350,410,900*	*72,790,076*
Total	**16,642,481,704**	**18,867,517,902**

2. Financial investments

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

2a. Held-to-maturity investments

	Ending balance			Beginning balance		
	Costs	Recoverable amount	Provisions	Costs	Recoverable amount	Provisions
Short-term	***213,451,100,000***	***213,451,100,000***	-	***224,484,700,000***	***224,484,700,000***	-
Term deposits (*)	208,200,000,000	208,200,000,000	-	215,600,000,000	215,600,000,000	-
- *ACB – Ho Chi Minh City Branch*	*120,100,000,000*	*120,100,000,000*	-	*114,500,000,000*	*114,500,000,000*	-
- *Eximbank – Tan Son Nhat Branch*	*66,000,000,000*	*66,000,000,000*	-	*79,000,000,000*	*79,000,000,000*	-
- *Sacombank – Saigon Branch*	*22,000,000,000*	*22,000,000,000*	-	*22,000,000,000*	*22,000,000,000*	-
- *Vietcombank – Tan Binh Branch*	*100,000,000*	*100,000,000*	-	*100,000,000*	*100,000,000*	-
Accrued interest on term deposits	5,081,580,000	5,081,580,000	-	8,851,550,000	8,851,550,000	-
Accrued bond interest	169,520,000	169,520,000	-	33,150,000	33,150,000	-
Long-term	***5,000,000,000***	***5,000,000,000***	-	***5,000,000,000***	***5,000,000,000***	-
Bonds	5,000,000,000	5,000,000,000	-	5,000,000,000	5,000,000,000	-
Total	**218,451,100,000**	**218,451,100,000**	-	**229,484,700,000**	**229,484,700,000**	-

(*) In which, some term deposits of totally VND 102,100,000,000 have been mortgaged to secure the Company's borrowings from ACB – Ho Chi Minh City Branch, VietinBank –Branch 6, Ho Chi Minh City, Vietcombank – Tan Binh Branch, Sacombank – Saigon Branch and Eximbank – Tan Son Nhat Branch (see Note No. V.14).

2b. Equity investments in other entities

	Ending balance			Beginning balance		
	Costs	Recoverable amount	Provisions	Costs	Recoverable amount	Provisions
Investments in subsidiary	***100,000,000,000***	***82,263,503,704***	***(17,736,496,296)***	***100,000,000,000***	***74,451,803,658***	***(25,548,196,342)***
TDH Co., Ltd (i)	100,000,000,000	82,263,503,704	(17,736,496,296)	100,000,000,000	74,451,803,658	(25,548,196,342)
Equity investments in other entities	***347,397***	***347,397***	-	***347,397***	***347,397***	-
ACB	198,949	198,949	-	198,949	198,949	-
Eximbank	148,448	148,448	-	148,448	148,448	-
Total	**100,000,347,397**	**82,263,851,101**	**(17,736,496,296)**	**100,000,347,397**	**74,452,151,055**	**(25,548,196,342)**

(i) According to the 7th amended Business Registration Certificate No. 1100727834 dated 02 January 2025, issued by Long An Province Department of Planning and Investment (currently known as Tay Ninh Province Department of Finance), the Company invests an amount of VND 100,000,000,000 in TDH Co., Ltd., equivalent to 100% of its charter capital (beginning balance: VND 100,000,000,000, equivalent to 100% of the charter capital).

Recoverable amount

For investments for which fair value cannot be measured reliably, the recoverable amount is determined by reference to the Company's share of the investee's equity in proportion to the capital contribution, based on the investee's Separate Interim Financial Statements as at the reporting date.

Operation of the subsidiary

TDH Co., Ltd. maintains its stable business operations. During the period, the economy showed signs of recovery and greater stability, leading to an increase in the number of customers and consequently higher revenue, primarily from sales of finished goods. Concurrently, the rate of increase in the costs of sales is slower than the rate of increase in revenue, resulting in a significant rise in profit of TDH Co., Ltd. in the current period compared to the same period of the previous year.

Provisions for equity investments in other entities

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

	Current period	Previous period
Beginning balance	25,548,196,342	22,932,666,701
Reversal of provisions	(7,811,700,046)	(1,619,979,456)
Ending balance	**17,736,496,296**	**21,312,687,245**

Transactions with the subsidiary

Transactions between the Company and TDH Co., Ltd. are presented in Note No. VII.1b.

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying value	Allowances	Carrying value	Allowances
Dai Hung Co., Ltd. (a related party)	35,560,200,000	-	35,560,200,000	-
Top Road Import and Export Opc	5,205,004,881	-	3,340,088,034	-
Other customers	9,082,686,025	-	9,895,078,339	-
Total	**49,847,890,906**	**-**	**48,795,366,373**	**-**

As of 30 June 2026, the Company's receivables for liquidation of fixed assets are VND 24,000,000,000 (beginning balance: VND 24,000,000,000) (excluding VAT).

4. Short-term advances to suppliers

	Ending balance	Beginning balance
TDH Co., Ltd. (a related party)	60,911,775,299	41,328,782,456
Other suppliers	1,119,955,208	2,703,437,953
Total	**62,031,730,507**	**44,032,220,409**

5. Inventories

	Ending balance		Beginning balance	
	Costs	Allowances	Costs	Allowances
Goods in transit	-	-	3,210,668,130	-
Materials and supplies	8,951,964	-	22,213,790	-
Total	**8,951,964**	**-**	**3,232,881,920**	**-**

6. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Historical cost					
Beginning balance	284,909,134	724,683,424	2,274,833,400	151,617,032	3,436,042,990
Ending balance	**284,909,134**	**724,683,424**	**2,274,833,400**	**151,617,032**	**3,436,042,990**
In which:					
Assets fully depreciated but still in use	284,909,134	724,683,424	2,274,833,400	151,617,032	3,436,042,990
Assets waiting for liquidation	-	-	-	-	-
Accumulated depreciation					
Beginning balance	284,909,134	724,683,424	2,274,833,400	151,617,032	3,436,042,990
Ending balance	**284,909,134**	**724,683,424**	**2,274,833,400**	**151,617,032**	**3,436,042,990**
Carrying value					
Beginning balance	-	-	-	-	-
Ending balance	**-**	**-**	**-**	**-**	**-**
In which:					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

The list of tangible fixed assets as at the end of the accounting period is as follows:

	Historical cost	Accumulated depreciation	Carrying value
MBM	724,683,424	724,683,424	-
Land Cruiser (51G-496.02)	2,274,833,400	2,274,833,400	-
Other tangible fixed assets	436,526,166	436,526,166	-
Total	**3,436,042,990**	**3,436,042,990**	**-**

7. Intangible fixed assets

This is the computer software fully amortized but still in use.

8. Short-term trade payables

	Ending balance	Beginning balance
MMA Plastic Company Limited	2,611,062,000	2,527,200,000
Xuan Mai Plastic Company Limited	1,699,380,000	-
Hyosung Vina Chemicals Co., Ltd.	1,013,040,000	1,608,768,000
Nghe An European Plastic One Member Limited Liability Company	714,364,272	1,580,581,080
Long Son Petrochemicals Company Limited	228,000,000	1,461,200,000
Huy Hoang - Long An Plastic Trading Co., Ltd.	-	1,817,100,000
Other suppliers	1,227,424,332	2,658,365,170
Total	**7,493,270,604**	**11,653,214,250**

The Company has no overdue trade payables.

9. Short-term advances from customers

	Ending balance	Beginning balance
Shanghai NewStep International Co., Ltd	49,688,100	49,603,050
SunJin Myanmar Co., Ltd	-	388,426,000
Papier-Mettler KG	-	55,928,095
Other customers	15,000,000	15,000,000
Total	**64,688,100**	**508,957,145**

10. Dividends payable

	Ending balance	Beginning balance
Trade Union of Tan Dai Hung Plastic Joint Stock Company	676,104,000	676,104,000
Ms. Nguyen Thi Kim Nhung	384,700,000	384,700,000
Ms. Pham Thi Viet	147,456,000	147,456,000
Other subjects	229,526,960	229,526,960
Total	**1,437,786,960**	**1,437,786,960**

11. Short-term taxes and amounts payable to the State budget

	Beginning balance		Movements during the period		Ending balance	
	Payables	Receivables	Amount payable	Amount paid	Payables	Receivables
VAT on local sales	-	-	-	-	-	-
VAT on imports	-	-	5,960,249,289	(5,960,249,289)	-	-
Export-import duties	-	-	23,720,930	(23,720,930)	-	-
Corporate income tax	-	1,979,090,429	2,212,080	-	-	1,976,878,349
Personal income tax	-	52,322,512	93,283,448	(86,858,307)	-	45,897,371
Total	**-**	**2,031,412,941**	**6,079,465,747**	**(6,070,828,526)**	**-**	**2,022,775,720**

All taxes and other amounts payable to the State Budget are paid in the short term.

Value Added Tax
The Company has to pay value added tax using the deduction method. The tax rates applied are as follows:

- Exports 0%
- Local sales (i) 8%–10%

(i) The Company is entitled to a reduction in the VAT rate from 10% to 8% from 01 January 2026 to 30 June 2026 according to the Decree No. 174/2025/ND-CP dated 30 June 2025 of the Government specifying the VAT reduction policy under the Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly regarding the fiscal and monetary policies to support the socio-economic recovery and development program.

Export-import 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:

	Accumulated from the beginning of the year	
	Current year	Previous year
Total accounting profit before tax	11,565,962,055	6,063,705,144
Increases/(decreases) of accounting profit to determine taxable income:		
- *Increases*	*224,303,706*	*204,062,678*
Taxable income	11,790,265,761	6,267,767,822
Loss of previous years brought forward	(11,779,205,361)	(6,267,767,822)
Assessable income	11,060,400	-
Corporate income tax rate	20%	20%
Corporate income tax payable	**2,212,080**	**-**

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.

12. Short-term accrued expenses

	Ending balance	Beginning balance
Transportation expenses	197,141,900	-
Borrowing costs payable	140,800,000	101,900,000
Total	**337,941,900**	**101,900,000**

13. Other short-term payables

	Ending balance	Beginning balance
Trade Union's expenditure	94,019,002	274,592,442
Other short-term payables	46,806,400	49,280,021
Total	**140,825,402**	**323,872,463**

The Company has no other overdue payables.

14. Short-term borrowings

	Ending balance	Beginning balance
ACB – Ho Chi Minh City Branch (i)	33,311,763,870	33,197,827,513
VietinBank – Branch 6, Ho Chi Minh City (ii)	76,262,326,800	81,873,257,293
Vietcombank – Tan Binh Branch (iii)	28,343,440,000	28,886,640,000
Sacombank – Saigon Branch (iv)	11,885,235,780	8,888,866,560
Eximbank – Tan Son Nhat Branch (v)	38,242,750,100	4,000,000,000
Total	**188,045,516,550**	**156,846,591,366**

(i) The borrowing from ACB – Ho Chi Minh City Branch is to supplement the working capital at the interest rate specified in each borrowing acknowledgement and adjusted every three months according to the Bank's interest rate schedule. This borrowing is secured by pledging 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 specified in each borrowing acknowledgement and adjusted every six months according to the Bank's interest rate schedule. This borrowing is secured by pledging 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 specified in each borrowing acknowledgement. This borrowing is secured by pledging the Company's term deposits (see Note No. V.2a).

(iv) The borrowing from Sacombank – Saigon Branch is to supplement the working capital at the interest rate specified in each borrowing acknowledgement. This borrowing is secured by pledging the Company's term deposits (see Note No. V.2a).

(v) The borrowing from Eximbank – Tan Son Nhat Branch is to supplement the working capital at the interest rate specified in each borrowing acknowledgement. This borrowing is secured by pledging the Company's term deposits (see Note No. V.2a).

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

	Current period	Previous period
Beginning balance	156,846,591,366	140,517,766,210
Increase	353,107,148,318	236,396,442,714
Amount repaid	(321,842,648,028)	(222,252,699,500)
Exchange difference	(65,575,106)	221,004,956
Ending balance	**188,045,516,550**	**154,882,514,380**

The Company is capable of repaying its due borrowings and has no overdue borrowings.

15. Owner's equity

15a. Statement of changes in owner's equity

	Owner's capital	Share premiums	Share repurchases	Retained profit	Total
Beginning balance of the previous year	244,305,960,000	82,683,222,451	(24,593,180,860)	(3,333,768,719)	299,062,232,872
Profit in the previous period	-	-	-	6,063,705,144	6,063,705,144
Ending balance of the previous period	**244,305,960,000**	**82,683,222,451**	**(24,593,180,860)**	**2,729,936,425**	**305,125,938,016**
Beginning balance of the current year	225,169,560,000	77,226,441,591	(45,968,464,919)	4,505,367,964	260,932,904,636
Acquisition of treasury shares	-	-	(30,026,973,000)	-	(30,026,973,000)
Cancellation of treasury shares	(57,000,000,000)	(18,995,437,919)	75,995,437,919	-	-
Profit in the current period	-	-	-	11,563,749,975	11,563,749,975
Ending balance of the current period	**168,169,560,000**	**58,231,003,672**	**-**	**16,069,117,939**	**242,469,681,611**

15b. 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	102,111,460,000	124,911,460,000
Treasury shares	-	34,200,000,000
Total	**168,169,560,000**	**225,169,560,000**

According to the Resolution No. 03/NQ.ĐHĐCĐ.2025 dated 01 December 2025 of the Second Extraordinary General Meeting of Shareholders in 2025 and the Resolution No. 15/NQ.HĐQT.2025 dated 01 December 2025 of the Board of Directors, the plan to redeem and cancel 5,700,000 treasury shares to reduce the charter capital from VND 225,169,560,000 down to VND 168,169,560,000 was approved. The treasury share cancellation plan was approved by the State Securities Commission of Vietnam according to the Official Letter No. 416/UBCK-QLCB dated 15 January 2026.

15c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	16,816,956	22,516,956
Number of shares sold to the public	16,816,956	*22,516,956*
- *Ordinary shares*	*16,816,956*	*22,516,956*
- *Preferred shares*	-	-
Number of shares repurchased	-	(3,420,000)
- *Ordinary shares*	-	*(3,420,000)*
- *Preferred shares*	-	-
Number of outstanding shares	16,816,956	19,096,956
- *Ordinary shares*	*16,816,956*	*19,096,956*
- *Preferred shares*	-	-

Par value per outstanding share: VND 10,000.

16. Off-interim statement of financial position items

16a. Leased assets

The total minimum lease payments to be made in the future under operating leases are classified by terms as follows:

	Ending balance	Beginning balance
1 year or less	240,000,000	-
More than 1 year to 5 years	120,000,000	-
Total	**360,000,000**	**-**

The above operating lease payments reflect the rental for the office at No. 414, 5th Floor, Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City, which is leased by the Company at the leasing rate of VND 20,000,000/month for a usable area of 100 m². The term of the leasing contract is 2 years, starting from 01 January 2026.

16b. Foreign currencies

	Ending balance	Beginning balance
US Dollar (USD)	175,629.15	463,821.42
Euro (EUR)	20.87	20.87

VI. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT

1. Revenue from sales of goods and provisions of services

1a. Gross revenue

This item reflects revenue from sales of merchandise.

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

Sales of goods to related parties are presented in Note No. VII.1b.

2. Costs of sales

This item reflects costs of merchandise sold.

3. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Term deposit interest and bond interest	6,989,756,303	5,757,414,294
Demand deposit interest	1,045,807	7,448,741
Exchange gain arising	373,430,363	84,451,803
Exchange gain due to the revaluation of monetary items in foreign currencies	99,330,650	-
Total	**7,463,563,123**	**5,849,314,838**

4. Financial expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Borrowing costs	5,262,310,666	2,853,142,944
Exchange loss due to the revaluation of monetary items in foreign currencies	-	135,689,289
Reversal of provisions for investment losses	(7,811,700,046)	(1,619,979,456)
Total	**(2,549,389,380)**	**1,368,852,777**

5. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Export shipping costs	2,110,865,589	1,252,215,849
Brokerage commission costs	301,236,000	-
Other expenses	614,409,521	618,958,000
Total	**3,026,511,110**	**1,871,173,849**

6. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	3,145,320,968	1,882,836,803
Depreciation/amortization of fixed assets	-	143,191,545
Expenses for external services	99,000,432	80,896,863
Other expenses	692,564,707	618,419,096
Total	**3,936,886,107**	**2,725,344,307**

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
Purchase price of merchandise sold	217,838,939,771	170,669,098,805
Labor costs	3,145,320,968	1,882,836,803
Depreciation/amortization of fixed assets	-	143,191,545
Expenses for external services	2,511,102,021	1,333,112,712
Other expenses	1,306,974,228	1,237,377,096
Total	**224,802,336,988**	**175,265,616,961**

VII. OTHER DISCLOSURES

1. Transactions and balances with related parties

The Company's related parties include key management personnel, their related individuals and other related parties.

1a. Transactions and balances with the key management personnel and their related individuals

The key management personnel comprise members of the Board of Directors and members of the Management (the Board of Management and the Chief Accountant). The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals
During the period, the Company has no transactions with key management personnel.

Receivables from and payables to the key management personnel and their related individuals
The Company has no receivables from or payables to the key management personnel and their related individuals.

Remuneration of the key management personnel and the Supervisory Board

	Position	Salary	Compensation	Total remuneration
Current period				
Mr. Pham Trung Cang	Chairman	-	20,000,000	20,000,000
Ms. Ton Thi Hong Minh	Vice Chairwoman and Deputy General Director	231,918,000	20,000,000	251,918,000
Ms. Ngo Thi Thanh Huyen	Member	-	20,000,000	20,000,000
Mr. Lam Nguyen Quoc Nghia	Head of the Supervisory Board	-	20,000,000	20,000,000
Ms. Danh Thuy Oanh	Supervisory Board Member	-	10,000,000	10,000,000
Mr. Nguyen Khanh Luan	Supervisory Board Member	-	10,000,000	10,000,000
Mr. Phan Minh Tam	General Director	246,324,000	-	246,324,000
Mr. Pham Van Meo	Deputy General Director	228,738,000	-	228,738,000
Mr. Nguyen Van Trinh	Chief Accountant	235,530,000	-	235,530,000
Total		**942,510,000**	**100,000,000**	**1,042,510,000**

	Position	Salary	Compensation	Total remuneration
Previous period				
Ms. Ton Thi Hong Minh	Vice Chairwoman and 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
Total		**585,939,000**	**-**	**585,939,000**

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 representative of Dai Hung Co., Ltd. has a family relationship with the Director of TDH Co., Ltd.

Transactions with other related parties

The Company has sales of goods and other transactions with other related parties as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
TDH Co., Ltd.		
Sales of merchandise	151,955,261,887	117,421,515,263
Purchase of merchandise	66,416,536,751	53,533,348,408
Capital contribution	-	55,000,000,000

Sales of merchandise to other related parties are made at mutually agreed prices. Purchases of merchandise and services from other related parties are made 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 paid in cash. There are no allowances for doubtful debts made for the receivables from other related parties.

2. Segment information

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

2a. Information on business segment

The Company has the following main business fields:

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

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

2b. Information on geographical segment

The Company's operations are primarily conducted in Vietnam and Europe.

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	152,019,841,887	119,297,580,374
European countries	74,335,504,653	57,551,279,670
Total	**226,355,346,540**	**176,848,860,044**

3. Comparative figures

3a. Application of new enterprise accounting system

The fiscal year ending 31 December 2026 is the first year when the Company applies the Vietnamese Enterprise Accounting System under the Circular 99 in replacement to the Circular 200.

The transition to the application of Circular 99 is carried out using the following methods:

- For changes in accounting policies where the Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where the Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

3b. Effects of applying new enterprise accounting system and error adjustments

The effects of applying new enterprise accounting system and error adjustments on the comparative figures in the Interim Statement of Financial Position are as follows:

Interim Statement of Financial Position	**Code**	**Figures before adjustments**	**Adjustments**	**Figures after adjustments**
Short-term held-to-maturity investments	123	215,600,000,000	8,884,700,000	224,484,700,000
Other short-term receivables	135	8,908,192,418	(8,884,700,000)	23,492,418
Payables for dividends and profit distributions	313	-	1,437,786,960	1,437,786,960
Other short-term payables	320	1,761,659,423	(1,437,786,960)	323,872,463

4. Significant accounting judgements, estimates and assumptions

In preparing these Interim Financial Statements, the Board of Management has made estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates. Significant accounting judgements, estimates and assumptions are reviewed and updated on an ongoing basis based on historical experience and other relevant factors.

The estimates described below have been identified by the Board of Management as those that could have a material effect on the Financial Statements for the subsequent financial year should the underlying assumptions change.

Allowance for doubtful debts

The Company estimates the allowance for doubtful debts based on an assessment of the recoverability of individual receivable balances, taking into account debt ages, customers' financial condition.

Uncertainty arises primarily from forecasting customers' future ability to settle outstanding balances, particularly under changing economic conditions.

As at the reporting date, the total balance of trade receivables is VND 49,847,890,906. The Company has not made any allowances for trade receivables.

The Board of Management considers the likelihood that actual credit losses will exceed the allowances recognized to be low, based on customers' payment history and available information regarding the financial position of each debtor.

To mitigate credit risk, the Board of Management has implemented the following measures:

- Performing regular monitoring and collection of outstanding receivables;
- Requiring collateral or third-party guarantees for significant credit exposures;
- Reviewing customer credit limits on a quarterly basis; and
- Initiating legal proceedings or other legal enforcement actions against overdue receivables where appropriate.

Provision for investment losses in other entities

The Company estimates the provision for investment losses in the subsidiary based on the extent of impairment of each investment. Uncertainty arises from forecasting the financial position of the subsidiary, particularly in a volatile economic environment.

Based on the results of the assessment as at 30 June 2026, the total balance of the investments in the subsidiary is VND 100,000,000,000, for which the Company has made a provision of VND 17,736,496,296. The Board of Management considers the likelihood that actual losses will exceed the provisions recognized to be low, based on the subsidiary's business performance.

To minimize risks, the Board of Management has implemented the following measures:

- Strengthening regular monitoring of business performance;
- Requiring the investee to provide its future business plans; and
- Assessing indicators of impairment at each reporting date in accordance with regulations.

Estimated useful lives and residual values of fixed assets

The Company estimates the useful lives of fixed assets based on technical assessments and actual operating experience. Uncertainty arises from technological developments, changes in utilization patterns and maintenance conditions that may differ from the original assumptions, resulting in actual useful lives being shorter or longer than initially estimation.

The Board of Management considers the likelihood of significant differences between the estimated and actual useful lives to be low for the majority of the Company's fixed assets.

As at 30 June 2026, the Board of Management has not identified any factors that would require significant revisions to the assumptions currently applied in determining the useful lives of fixed assets.

The Board of Management has adopted the following measures:

- Reviewing and, where appropriate, revising estimated useful lives on an annual basis;
- Performing scheduled maintenance in accordance with technical requirements;

- Assessing assets for indicators of impairment at each reporting date in accordance with applicable accounting standards; and
- Planning timely replacement of assets to minimize disruptions to business operations.

Estimation of corporate income tax and deferred tax
The determination of income tax expense and deferred tax assets/tax liabilities require the Board of Management to exercise judgement regarding the application of prevailing tax regulations, the probability of generating sufficient future taxable profits against which deferred tax assets can be utilized, and the potential outcomes of tax audits and assessments by the tax authorities.

Based on the Company's recent operating performance and the approved business plan, the Board of Management considers the likelihood that actual future taxable profits will be significantly lower than forecast to be low.

The Board of Management has implemented the following measures:

- Reviewing the recoverability of deferred tax assets on an annual basis;
- Consulting tax specialists regarding the application of tax regulations to complex transactions;
- Maintaining adequate supporting documentation to facilitate explanations and compliance during tax inspections and tax audits; and
- Closely monitoring developments in tax legislation and updating tax estimates, where necessary, on a timely basis.

5. Subsequent events

There are no significant subsequent events which require adjustments or disclosures in the Interim Financial Statements.

Ho Chi Minh City, 14 August 2026

M.S.D.N: 030276010 C.T.C.P CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG Q. TÂN PHÚ TP. HỒ CHÍ MINH

Ho Nhat Minh	**Nguyen Van Trinh**	**Phan Minh Tam**
Preparer	**Chief Accountant**	**General Director**

Appendix: Segment information according to the business segment

Unit: VND

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

	Trading field	Other fields	Deductions	Total
Current period				
Net external revenue from sales of goods and provisions of services	226,355,346,540	-	-	226,355,346,540
Total net revenue from sales of goods and provisions of services	***226,355,346,540***	-	-	***226,355,346,540***
Segment financial performance	1,553,009,552	-	-	1,553,009,552
Expenses not attributable to segments				-
Operating profit				1,553,009,552
Financial income				7,463,563,123
Financial expenses				2,549,389,380
Current income tax				(2,212,080)
Profit after tax				***11,563,749,975***
Total expenses for acquisition of fixed assets and other non-current assets	-	-	-	-
Total depreciation/(amortization) and allocation of long-term prepayments	***516,735,999***	-	-	***516,735,999***
Total remarkable non-cash expenses (except for depreciation/(amortization) and allocation of long-term prepayments)	-	-	-	-

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

	Trading field	Other fields	Deductions	Total
Previous period				
Net external revenue from sales of goods and provisions of services	176,848,860,044	-	-	176,848,860,044
Total net revenue from sales of goods and provisions of services	***176,848,860,044***	-	-	***176,848,860,044***
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)
Profit after tax				***6,063,705,144***
Total expenses for acquisition of fixed assets and other non-current assets	-	-	-	-
Total depreciation/(amortization) and allocation of long-term prepayments	***743,191,545***	-	-	***743,191,545***
Total remarkable non-cash expenses (except for depreciation/(amortization) and allocation of long-term prepayments)	-	-	-	-

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
Ending balance				
Direct assets of segment	139,274,760,026	-	-	139,274,760,026
Unallocated assets				300,714,951,101
Total assets				***439,989,711,127***
Direct liabilities of segment	197,520,029,516	-	-	197,520,029,516
Unallocated liabilities				-
Total liabilities				***197,520,029,516***
Beginning balance				
Direct assets of segment	-	-	-	-
Allocated assets	137,125,362,765	-	-	137,125,362,765
Unallocated assets				295,052,151,055
Total assets				***432,177,513,820***
Direct liabilities of segment	-	-	-	-
Allocated liabilities	171,244,609,184	-	-	171,244,609,184
Unallocated liabilities				-
Total liabilities				***171,244,609,184***

Ho Chi Minh City, 14 August 2026

CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG
M.S.D.N: 0302760102 - C.T.C.P
Q. TÂN PHÚ TP. HỒ CHÍ MINH

Preparer	Chief Accountant	General Director
Ho Nhat Minh	**Nguyen Van Trinh**	**Phan Minh Tam**
Preparer	**Chief Accountant**	**General Director**