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
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Tel: (84) 0272.377 9328 * Fax: (84) 0272.377 9255
Email: tdhplastic@gmail.com - Website: www.tandaihungplastic.com
TAN DAI HUNG PLASTIC J.S. Co
ISO 9001:2015
ISO 14001:2015
Intertek

Số: 44/2026/CV-TDH
No: 44/2026/CV-TDH

TP.HCM, ngày 25 tháng 8 năm 2026
Ho Chi Minh City, August 25, 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 hợp nhất (đã soát xét)/*Reviewed consolidated financial statement semi annual of 2026*
- Giải trình biến động kết quả kinh doanh/*Document of explain changing profit*
- Nghị quyết HĐQT số 06.2026/ *The resolution of the BOD No 06.2026*

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* 25/8/2026 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

CONSOLIDATED 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") is a joint stock company, which 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, issued 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 Consolidated Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026, including the Interim Financial Statements of the Company and those of its subsidiary (hereinafter collectively referred to as "the Group").

Responsibilities of the Board of Management

The Company's Board of Management is responsible for the preparation of the Consolidated Interim Financial Statements that give a true and fair view of the consolidated interim financial position, the consolidated interim financial performance and the consolidated interim cash flows of the Group during the period. In order to prepare these Consolidated 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 Consolidated Interim Financial Statements;
- prepare the Consolidated Interim Financial Statements of the Group on a going-concern basis unless it is inappropriate to presume that the Group 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 Consolidated 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 consolidated interim financial position of the Group and that such accounting records comply with the applicable accounting framework. The Board of Management is also responsible for safeguarding the Group'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 Consolidated Interim Financial Statements.

Statement of the Board of Management

In the opinion of the Board of Management, the Consolidated Interim Financial Statements give a true and fair view of the consolidated financial position of the Group as of 30 June 2026 and of its consolidated financial performance and consolidated 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 Consolidated 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: 24 August 2026

A&C AUDITING AND CONSULTING CO., LTD.

Ho Chi Minh Head Office : 02 Truong Son St., Tan Son Hoa Ward, Ho Chi Minh City, Vietnam Tel: +84 (028) 3547 2972 kttv@a-c.com.vn
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www.a-c.com.vn

No. 1.1334/26/TC-AC

REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION

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

We have reviewed the accompanying Consolidated Interim Financial Statements of Tan Dai Hung Plastic Joint Stock Company (hereinafter referred to as "the Company") and its subsidiary (hereinafter collectively referred to as "the Group"), which were prepared on 24 August 2026 (from page 05 to page 40), including the Consolidated Interim Statement of Financial Position as of 30 June 2026, the Consolidated Interim Income Statement, the Consolidated Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Consolidated 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 the Consolidated 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 Consolidated Interim Financial Statements and responsible for such internal control as the Board of Management determines necessary to enable the preparation and presentation of the Consolidated Interim Financial Statements to be free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on these Consolidated 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 Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Consolidated Interim Financial Statements do not give a true and fair view, in all material respects, of the consolidated financial position of the Group as of 30 June 2026 and of its consolidated financial performance and consolidated 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 Consolidated 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
Partner
Audit Practice Registration Certificate No. 2129-2023-008-1
Authorized Signatory

Ho Chi Minh City, 24 August 2026

A&C Auditing and Consulting Co., Ltd. trading as **Baker Tilly A&C** is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities

CONSOLIDATED 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**		**426,373,623,221**	**412,273,821,665**
I.	**Cash and cash equivalents**	**110**		**17,562,100,094**	**27,676,239,963**
1.	Cash	111	V.1	17,562,100,094	27,676,239,963
2.	Cash equivalents	112		-	-
II.	**Short-term financial investments**	**120**		**225,312,921,917**	**230,492,446,055**
1.	Trading securities	121		-	-
2.	Provisions for devaluation of trading securities	122		-	-
3.	Short-term held-to-maturity investments	123	V.2a	225,312,921,917	230,492,446,055
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**		**92,710,093,273**	**84,863,038,732**
1.	Short-term trade receivables	131	V.3	90,178,925,284	81,140,230,874
2.	Short-term advances to suppliers	132	V.4	1,252,895,988	2,809,700,733
3.	Receivables from construction contracts under percentage of completion method	134		-	-
4.	Other short-term receivables	135	V.5	1,278,272,001	913,107,125
5.	Allowance for short-term doubtful debts	136		-	-
6.	Shortage of assets awaiting resolution	137		-	-
IV.	**Inventories**	**140**		**79,382,943,208**	**55,823,635,225**
1.	Inventories	141	V.6	79,382,943,208	55,823,635,225
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**		**11,405,564,729**	**13,418,461,690**
1.	Short-term deferred expenses	161	V.7a	683,159,785	672,302,946
2.	Deductible VAT	162		8,699,629,224	10,741,034,803
3.	Taxes and other receivables from the State	163	V.14	2,022,775,720	2,005,123,941
4.	Trading Government bonds	164		-	-
5.	Other current assets	165		-	-

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

	ITEMS	Code	Note	Ending balance	Beginning balance
B -	**NON-CURRENT ASSETS**	**200**		**33,582,422,166**	**46,712,433,541**
I.	**Long-term receivables**	**210**		**-**	**-**
1.	Long-term trade receivables	211		-	-
2.	Long-term advances to suppliers	212		-	-
3.	Other long-term receivables	215		-	-
4.	Allowance for long-term doubtful debts	216		-	-
II.	**Fixed assets**	**220**		**24,734,977,543**	**36,271,058,478**
1.	Tangible fixed assets	221	V.8	24,734,977,543	36,271,058,478
-	*Historical cost*	*222*		*157,880,381,394*	*196,694,677,559*
-	*Accumulated depreciation*	*223*		*(133,145,403,851)*	*(160,423,619,081)*
2.	Financial leased assets	224		-	-
-	*Historical cost*	*225*		-	-
-	*Accumulated depreciation*	*226*		-	-
3.	Intangible fixed assets	227	V.9	-	-
-	*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**		**5,000,347,397**	**5,000,347,397**
1.	Investments in subsidiaries	261		-	-
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		-	-
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**		**3,847,097,226**	**5,441,027,666**
1.	Long-term deferred expenses	271	V.7b	3,847,097,226	5,441,027,666
2.	Deferred income tax assets	272	V.10	-	-
3.	Long-term components and spare parts	273		-	-
4.	Other non-current assets	274		-	-
5.	Goodwill	279		-	-
	TOTAL ASSETS	**280**		**459,956,045,387**	**458,986,255,206**

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

	ITEMS	Code	Note	Ending balance	Beginning balance
C -	**LIABILITIES**	**300**		**217,486,363,776**	**198,053,350,570**
I.	**Current liabilities**	**310**		**217,486,363,776**	**198,053,350,570**
1.	Short-term trade payables	311	V.11	16,337,720,180	23,634,154,994
2.	Short-term advances from customers	312	V.12	898,142,755	1,749,177,440
3.	Payables for dividends and profit distributions	313	V.13	1,437,786,960	1,437,786,960
4.	Short-term taxes and amounts payable to the State budget	314	V.14	1,131,329,779	592,783,448
5.	Payables to employees	315	V.15	6,500,088,180	10,800,697,040
6.	Short-term accrued expenses	316	V.16	2,001,415,823	1,510,097,061
7.	Short-term payables relating to construction contracts under percentage of completion method	318		-	-
8.	Short-term deferred revenue	319		-	-
9.	Other short-term payables	320	V.17	1,134,363,549	1,482,062,261
10.	Short-term borrowings and financial lease liabilities	321	V.18	188,045,516,550	156,846,591,366
11.	Provisions for short-term payables	322		-	-
12.	Bonus and welfare fund	323		-	-
13.	Price stabilization fund	324		-	-
14.	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.	Long-term deferred revenue	337		-	-
6.	Other long-term payables	338		-	-
7.	Long-term borrowings and financial lease liabilities	339		-	-
8.	Convertible bonds	340		-	-
9.	Preferred shares	341		-	-
10.	Deferred income tax liability	342		-	-
11.	Provisions for long-term payables	343		-	-
12.	Science and technology development fund	344		-	-

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

Consolidated Interim Statement of Financial Position (cont.)

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.19	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.19	58,231,003,672	77,226,441,591
3.	Bond conversion options	413		-	-
4.	Other owner's capital	414		-	-
5.	Share repurchases	415	V.19	-	(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.19	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*	-
11.	Non-controlling interests	*429*		-	-
	TOTAL LIABILITIES AND OWNER'S EQUITY	**440**		**459,956,045,387**	**458,986,255,206**

Approved, 24 August 2026

CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG
M.S.D.N: 0302760 ... 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 Consolidated Interim Financial Statements.

CONSOLIDATED 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	Previous year
1. Revenue from sales of goods and provisions of services	01	VI.1	244,156,517,680	230,409,667,463
2. Revenue deductions	02		-	-
3. Net revenue from sales of goods and provisions of services	10		244,156,517,680	230,409,667,463
4. Cost of sales	11	VI.2	218,021,389,863	210,548,052,626
5. Gross profit from sales of goods and provisions of services	20		26,135,127,817	19,861,614,837
6. Gain/loss on disposal, liquidation of investment properties	21		-	-
7. Financial income	22	VI.3	7,772,322,803	5,904,365,850
8. Financial expenses	23	VI.4	5,398,988,766	2,988,832,233
In which: Interest expenses	24		5,262,310,666	2,853,142,944
9. Selling expenses	25	VI.5	7,935,844,321	7,631,990,967
10. General and administrative expenses	26	VI.6	9,174,230,119	6,600,342,160
11. Gain or loss in joint-ventures, associates	27		-	-
12. Net operating profit	30		11,398,387,414	8,544,815,327
13. Other income	31	VI.7	213,336,381	445,892,698
14. Other expenses	32	VI.8	45,761,740	2,927,002,881
15. Other profit/(loss)	40		167,574,641	(2,481,110,183)
16. Total accounting profit before tax	50		11,565,962,055	6,063,705,144
17. Current income tax	51	V.14	2,212,080	-
18. Deferred income tax	52		-	-
19. Profit after tax	60		11,563,749,975	6,063,705,144
20. Profit after tax of Parent Company	*61*		*11,563,749,975*	-
21. Profit after tax of non-controlling shareholders	*62*		-	-
22. Basic earnings per share	70	VI.9a, b	685	269
23. Diluted earnings per share	71	VI.9a, b	685	269

Approved, 24 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 Consolidated Interim Financial Statements.

CONSOLIDATED 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	Accumulated from the beginning of the 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	V.8, 9	4,455,912,603	4,380,856,223
-	Provisions and allowances	03		-	-
-	Exchange gain/loss due to revaluation of monetary items in foreign currencies	04	VI.3, 4	(232,829,285)	98,463,386
-	Gain/loss from investing and financing activities	05	VI.3, 7	(7,320,857,786)	(6,132,688,144)
-	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***		***13,730,498,253***	***7,263,479,553***
-	Increase/decrease of receivables	09		(5,817,375,522)	14,626,282,743
-	Increase/decrease of inventories	10		(23,559,307,983)	(8,161,120,716)
-	Increase/decrease of payables	11		(11,807,024,058)	(3,976,873,304)
-	Increase/decrease of deferred expenses	12		1,583,073,601	1,114,806,808
-	Increase/decrease of trading securities	13		-	-
-	Interest expenses paid	14	V.16, VI.4	(5,223,410,666)	(2,829,642,944)
-	Corporate income tax paid	15	V.14	-	(1,463,485,200)
-	Other cash inflows	16		-	-
-	Other cash outflows	17		-	-
	Net cash flows generated from/(used in) operating activities	***20***		***(31,093,546,375)***	***6,573,446,940***
II.	**Cash flows from investing activities**				
1.	Purchases and construction of fixed assets and other non-current assets	21	V.8	(5,395,000,000)	(210,000,000)
2.	Proceeds from disposals of fixed assets and other non-current assets	22	V.8; VI.7	12,629,962,963	123,077,272,727
3.	Cash outflow for lending, buying debt instruments of other entities	23		(44,387,800,000)	(145,191,042,750)
4.	Cash recovered from lending, selling debt instruments of other entities	24		46,068,294,000	310,000,000
5.	Equity investments in other entities	25		-	-
6.	Cash recovered from equity investments in other entities	26		-	-
7.	Interest earned, dividends and profits received	27	V.2a; VI.3	10,665,093,293	2,940,179,103
	Net cash flows generated from/(used in) investing activities	***30***		***19,580,550,256***	***(19,073,590,920)***

Consolidated Interim Cash Flow Statement (cont.)

ITEMS	Code	Note	Accumulated from the beginning of the year — Current year	Accumulated from the beginning of the 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.19a	(30,026,973,000)	-
3. Proceeds from borrowings	33	V.18	353,107,148,318	236,396,442,714
4. Repayment for borrowing principal	34	V.18	(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 year	**50**		**(10,275,468,829)**	**1,643,599,234**
Beginning cash and cash equivalents	**60**	**V.1**	**27,676,239,963**	**7,350,817,316**
Effects of fluctuations in foreign exchange rates	61		161,328,960	76,347,736
Ending cash and cash equivalents	**70**	**V.1**	**17,562,100,094**	**9,070,764,286**

Approved, 24 August 2026

M.S.D.N: 0302760102-C.T.C.P. CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG 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 Consolidated Interim Financial Statements.

NOTES TO THE CONSOLIDATED 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. Structure of the Group

The Group comprises the Parent Company and one subsidiary under the control of the Parent Company, namely TDH Co., Ltd., located at C11 – C15, Duc Hoa Ha Plastic Industrial Cluster, Duc Hoa Commune, Tay Ninh Province. The principal business activity of this subsidiary is to manufacture plastic packages. As at the reporting date, the Company's percentage of benefit and percentage of voting rights in this subsidiary were 100%.

During the period, the Group has no additional acquisition, liquidation or divestment from the subsidiary.

6. Headcount

As at the reporting date, the Group's headcount is 391 (headcount at the beginning of the year: 431).

7. Statement of information comparability on the Consolidated Interim Financial Statements

The corresponding figures in the previous period are comparable with figures in the current period. During the period, the Group 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"); the Circular No. 202/2014/TT-BTC dated 22 December 2014 ("Circular 202") amended and supplemented by the Circualr No. 43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance ("Circular 43"). Accordingly, certain items in the Consolidated 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 Consolidated Interim Financial Statements have been restated in accordance with the new classifications and names specified in the Circular 43 to ensure comparability. These changes do not affect the Group'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 Group is from 01 January to 31 December annually.

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

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System
The Group applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular 99, the Circular 202 amended and supplemented by the Circular 43 guiding the preparation and presentation of the Consolidated Interim Financial Statements as well as the Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Consolidated Interim Financial Statements.

Application of new enterprise accounting system
The fiscal year ending 31 December 2026 is the first year when the Group applies the Vietnamese Enterprise Accounting System under the Circular 99 in replacement to the Circular 200; the Circular 202 amended and supplemented by the Circular 43.

The transition to the application of the Circular 43 is carried out using the following methods:
- For changes in accounting policies where the Circular 43 provides specific transition guidance, the Group follows that guidance.
- For changes in accounting policies where the Circular 43 does not require retroactive adjustments or simplified retroactive adjustments, the Group applies the non-retroactive method.

2. Statement of the compliance with the Accounting Standards and System
The Board of Management has complied with the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under the Circular 99; the Circular 202 amended and supplemented by the Circular 43; as well as the Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Consolidated Interim Financial Statements.

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

1. Accounting convention
The Consolidated 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. Consolidation bases
The Consolidated Interim Financial Statements include the Interim Financial Statements of the Parent Company and the Interim Financial Statements of its subsidiaries. A subsidiary is an enterprise that is controlled by the Parent Company. The control exists when the Parent Company has the power to directly or indirectly govern the financial and operating policies of the subsidiary to obtain economic benefits from its activities. In determining the control power, the potential voting right arising from options or debt and capital instruments that can be converted into common shares as at the reporting date should also be taken into consideration.

The financial performance of the subsidiary, which is acquired or disposed during the period, is included in the Consolidated Interim Income Statement from the date of acquisition or disposal of investments in this subsidiary.

The Interim Financial Statements of the Parent Company and the Interim Financial Statements of the subsidiary used for consolidation are prepared in the same accounting period and apply consistently accounting policies to the same types of transactions and events in similar circumstances. In the case that the accounting policy of a subsidiary is different from the accounting policy applied consistently in the Group, the Interim Financial Statements of that subsidiary will be properly adjusted before being used for the preparation of the Consolidated Interim Financial Statements.

Intra-group balances in the Interim Statement of Financial Position and intra-group transactions and unrealized profits resulting from these transactions must be completely eliminated. Unrealized losses resulting from intra-group transactions are also eliminated unless costs cannot be recovered.

3. 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 Group 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).

The exchange rate used to translate foreign currency transactions into the functional currency is the effective transaction rate at the date of the transaction. The effective transaction rate is the appropriate rate of the average buying and selling rate applicable to telegraphic transfer of the commercial bank where the Group regularly conducts transactions. The approximate exchange rate does not exceed by more than +/-1% from the average buying and selling rate applicable to telegraphic transfer, which is determined monthly on the basis of the arithmetic mean of the daily buying and selling rates applicable to telegraphic transfer of the commercial bank where the Group regularly conducts transactions.

The exchange rate used to re-evaluate ending balances of monetary items in foreign currencies as at the reporting date is the average buying and selling rate applicable to telegraphic transfer of the commercial bank where the Group regularly conducts transactions.

4. Cash

Cash comprises cash on hand and cash in bank.

5. Financial investments

Held-to-maturity investments

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

Held-to-maturity investments are initially recognized at cost, including the acquisition cost and directly attributable transaction costs (such as transaction fees, brokerage commissions, etc.). Interest accrued prior to the acquisition date is deducted from the cost of the investment upon initial recognition. After the initial recognition, these investments are measured at cost. Interest income earned after the acquisition date is recognized in financial income using 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 equity instruments of other entities
Investments in equity instruments of other entities comprise investments in equity instruments over which the Group 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 Group 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, these investments 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 Group'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 Group'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.

6. 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 Group and customers who are independent to the Group.
- 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 Consolidated 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.

7. 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.

8. 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 Consolidated 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 Consolidated Interim Financial Statements.

The Group 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. The timing and method of allocating deferred expenses are as follows:

Tool and supplies

The tools and supplies put into use are allocated into costs on a straight-line basis over the maximum period of 3 years.

Expenses on research and development of new products

The expenses on research and development of new products include expenses incurred for product research and development and are allocated into costs on a straight-line basis over 5 years.

Repair expenses
The expenses of fixed asset repairs incurred once with high value are allocated into costs on straight-line basis over 3 years.

9. 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.

10. 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 Group 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 Group. 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	05 – 10
Machinery and equipment	03 – 12
Vehicles	06 – 10
Office equipment	03 – 10

11. 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 Group 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 Group'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 Group up to the date the software is available to use. The computer software is amortized on the straight-line basis over 2 years.

12. Business combinations and goodwill

The business combination is accounted by applying acquisition method. The costs of business combination include the fair values as at the acquisition date of the exchanged assets, the incurred or assumed liabilities as well as the equity instruments issued by the Group in exchange for control of the acquiree, plus any cost directly attributable to the business combination. Identifiable assets acquired, liabilities assumed, and contingent liabilities arising from a business combination are recognized at their fair values on the date control is obtained.

For business combinations achieved in stages, the cost of the business combination is determined as the aggregate of the consideration transferred at the date control is obtained and the fair value, at that date, of the Group's previously held equity interest in the subsidiary. The difference between the remeasured fair value and the costs of the investment is recognized in profit or loss if, prior to obtaining control, the Group did not have significant influence over the subsidiary and the investment was accounted for at cost. If, prior to the date of obtaining control, the Group had significant influence and the investment was accounted for using the equity method, the difference between the revalued amount and the value of the investment under the equity method is recognized in profit or loss. The difference between the value of the investment under the equity method and the cost of the investment is recognized directly in "Retained profit" on the Consolidated Interim Statement of Financial Position.

Goodwill is recognized as the excess of the cost of the business combination over the Group's interest in the net fair value of the identifiable assets acquired, liabilities assumed, and contingent liabilities recognized at the date control is obtained. If the Group's interest in the net fair value of the identifiable assets acquired, liabilities assumed, and contingent liabilities recognized at the date control is obtained exceeds the cost of the business combination, the resulting difference is recognized immediately in profit or loss.

Goodwill is amortized on a straight-line basis over 10 years. When there is evidence that goodwill has been impaired in an amount exceeding the amortization (if any), the impairment loss incurred during the period is recognized as the amount of goodwill impairment.

13. 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 Group.
- 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 Consolidated Interim Statement of Financial Position based on their remaining maturities as at the reporting date.

14. Payables for dividends and profit distributions

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

15. Owner's equity

Owner's capital

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

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 Consolidated 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.

16. Profit distribution

Profit after corporate income 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 Directors.

17. Recognition of revenue and income

Revenue from sales of merchandise, finished goods

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

- The Group transfers most of risks and benefits incident to the ownership of products or merchandise to customers.
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the products, merchandise sold.
- The amount of revenue can be measured reliably.
- The Group 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 received

Dividends received are recognized when the Group is entitled to receive dividends 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 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.

18. Borrowing costs

Borrowing costs are interest and other costs that the Group 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.

19. Expenses

Expenses are those that result in outflows of the Group'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 Group 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.

20. Corporate income tax

The Group'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 Group recognizes the provisional corporate income tax payable based on its self-assessed tax liability. At the end of the fiscal year, the Group 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 Consolidated 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 Consolidated Interim Statement of Financial Position, the Group offsets deferred tax assets and deferred tax liabilities if:

- The Group 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 Group 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.

21. Related parties

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

Related parties of the Group include:

- Company whose representative has a family relationship with the Director of another company within the Group.
- 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.

22. Segment reporting

A business segment is a distinguishable component of the Group 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 Group 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 Group'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 Group's Consolidated Interim Financial Statements.

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

1. Cash

	Ending balance	Beginning balance
Cash on hand	423,848,869	763,484,878
Cash in bank	17,138,251,225	26,912,755,085
- *VietinBank – Branch 6, Ho Chi Minh City*	*10,219,963,365*	*6,469,881,390*
- *ACB – Ho Chi Minh City Branch*	*5,459,795,019*	*20,324,439,986*
- *Other banks*	*1,458,492,841*	*118,433,709*
Total	**17,562,100,094**	**27,676,239,963**

2. Financial investments

The Group's financial investments comprise held-to-maturity investments and equity investments in other entities. Information on the Group's financial investments is as follows:

2a. Held-to-maturity investments

	Ending balance			Beginning balance		
	Costs	Recoverable amount	Provisions	Costs	Recoverable amount	Provisions
Short-term	***225,312,921,917***	***225,312,921,917***	**-**	***230,492,446,055***	***230,492,446,055***	**-**
Term deposits (*)	219,900,000,000	219,900,000,000	-	221,580,494,000	221,580,494,000	-
- *ACB – Ho Chi Minh City Branch*	*120,800,000,000*	*120,800,000,000*	-	*115,200,000,000*	*115,200,000,000*	-
- *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*	-
- *VietinBank – Branch 6, Ho Chi Minh City*	*11,000,000,000*	*11,000,000,000*	-	*5,280,494,000*	*5,280,494,000*	
- *Vietcombank – Tan Binh Branch*	*100,000,000*	*100,000,000*	-	*100,000,000*	*100,000,000*	-
Accrued interest on term deposits	5,243,401,917	5,243,401,917	-	8,878,802,055	8,878,802,055	-
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	**230,312,921,917**	**230,312,921,917**	**-**	**235,492,446,055**	**235,492,446,055**	**-**

(*) In which, some term deposits of totally VND 102,100,000,000 have been mortgaged to secure the Group'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.18).

2b. *Equity investments in other entities*

	Ending balance			Beginning balance		
	Costs	Recoverable amount	Provisions	Costs	Recoverable amount	Provisions
ACB	198,949	198,949	-	198,949	198,949	-
Eximbank	148,448	148,448	-	148,448	148,448	-
Total	**347,397**	**347,397**	**-**	**347,397**	**347,397**	**-**

Recoverable amount

For investments in listed shares or investments for which a fair value can be reliably determined, the recoverable amount is determined based on the market value as at the reporting date.

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	49,413,720,403	-	42,239,942,840	-
Total	**90,178,925,284**	**-**	**81,140,230,874**	**-**

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

The Group signed an agreement with Dai Hung Co., Ltd. on 27 December 2024, whereby Dai Hung Co., Ltd. will exempt the rentals for plant leased by the Group at C11 – C15, Duc Hoa Ha Plastic Industrial Cluster, Duc Hoa Commune, Tay Ninh Province, until the Group receives the proceeds from the transfer of the land use rights and plants from Dai Hung Co., Ltd.

4. Short-term advances to suppliers

	Ending balance	Beginning balance
CheongFuli Hong Kong Co. Ltd	1,129,944,200	2,131,608,402
Other suppliers	122,951,788	678,092,331
Total	**1,252,895,988**	**2,809,700,733**

5. Other short-term receivables

	Ending balance		Beginning balance	
	Value	Allowances	Value	Allowances
Advances	200,000,000	-	400,000,000	-
Short-term deposits	835,972,000	-	266,220,000	-
Other short-term receivables	242,300,001	-	246,887,125	-
Total	**1,278,272,001**	-	**913,107,125**	-

6. Inventories

	Ending balance		Beginning balance	
	Costs	Allowances	Costs	Allowances
Goods in transit	-	-	3,210,668,130	-
Materials and supplies	53,451,963,645	-	20,219,794,687	-
Work-in-process	14,460,450,094	-	20,827,856,140	-
Finished goods	11,470,529,469	-	11,565,316,268	-
Total	**79,382,943,208**	-	**55,823,635,225**	-

7. Deferred expenses

7a. Short-term deferred expenses

This item reflects tools and supplies to be allocated.

7b. Long-term deferred expenses

	Ending balance	Beginning balance
Repair expenses	3,500,000,008	4,666,666,672
Tools and supplies	347,097,218	257,624,995
Expenses on research and development of new products	-	516,735,999
Total	**3,847,097,226**	**5,441,027,666**

8. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Historical cost					
Beginning balance	4,451,155,680	180,976,069,414	10,923,374,633	344,077,832	196,694,677,559
Acquisition during the period	-	5,315,000,000	80,000,000	-	5,395,000,000
Liquidation and disposal	-	(44,209,296,165)	-	-	(44,209,296,165)
Ending balance	**4,451,155,680**	**142,081,773,249**	**11,003,374,633**	**344,077,832**	**157,880,381,394**
In which:					
Assets fully depreciated but still in use	4,451,155,680	62,853,462,365	9,323,761,033	344,077,832	76,972,456,910
Assets waiting for liquidation	-	-	-	-	-
Accumulated depreciation					
Beginning balance	4,451,155,680	145,127,045,921	10,501,339,648	344,077,832	160,423,619,081
Depreciation during the period	-	4,260,800,558	195,112,045	-	4,455,912,603
Liquidation and disposal	-	(31,734,127,833)	-	-	(31,734,127,833)
Ending balance	**4,451,155,680**	**117,653,718,646**	**10,696,451,693**	**344,077,832**	**133,145,403,851**

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Carrying value					
Beginning balance	-	35,849,023,493	422,034,985	-	36,271,058,478
Ending balance	**-**	**24,428,054,603**	**306,922,940**	**-**	**24,734,977,543**
In which:					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

The list of tangible fixed assets as at the reporting date is as follows:

	Historical cost	Accumulated depreciation	Carrying value
MBM	724,683,424	724,683,424	-
Power station	13,024,562,963	13,024,562,963	-
Chinese spinning machine	15,801,480,000	15,667,729,961	133,750,039
Land Cruiser (51G-496.02)	2,274,833,400	2,274,833,400	-
7-seat vehicle (62B-087.73)	2,238,000,000	2,238,000,000	-
Other tangible fixed assets	123,816,821,607	99,215,594,103	24,601,227,504
Total	**157,880,381,394**	**133,145,403,851**	**24,734,977,543**

9. Intangible fixed assets

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

10. Unrecognized deferred income tax assets

The Group has not recognized deferred income tax assets for taxable loss of 2023 amounting to VND 20,351,810,018. Details are as follows:

	Ending balance	Beginning balance
Tan Dai Hung Plastic Joint Stock Company	-	11,779,205,361
TDH Company Limited	20,351,810,018	28,209,271,804
Total	**20,351,810,018**	**39,988,477,165**

According to the Law on Corporate Income Tax No. 67/2025/QH15 dated 14 June 2025 and the Decree No. 320/2025/ND-CP dated 15 November 2025 of the Government detailing certain provisions of the Law on Corporate Income Tax, the loss incurred in any tax year may be carried forward and offset against taxable profits of subsequent years for a maximum period of five (5) years, commencing from the year following the year in which the loss arises and the temporary differences can be deducted without any limit on time. No deferred income tax asset has been recognized in respect of these carried-forward losses, as it is not probable that sufficient future taxable profits will be available to utilize them.

11. Short-term trade payables

	Ending balance	Beginning balance
MMA Plastic Company Limited	2,611,062,000	2,527,200,000
Hyosung Vina Chemicals Co., Ltd.	1,013,040,000	1,608,768,000
Other suppliers	12,713,618,180	19,498,186,994
Total	**16,337,720,180**	**23,634,154,994**

The Group has no overdue trade payables.

12. 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	848,454,655	1,255,220,295
Total	**898,142,755**	**1,749,177,440**

13. 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**

14. 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	592,783,448	-	532,322,331	-	1,125,105,779	-
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	-	26,033,512	104,773,448	(118,413,307)	6,224,000	45,897,371
Total	**592,783,448**	**2,005,123,941**	**6,623,278,078**	**(6,102,383,526)**	**1,131,329,779**	**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 companies have to pay the VAT using the deduction method. The tax rates applied are as follows:

- Exports: 0%
- Local sales (i): 8% – 10%

(i) The Group is entitled to a reduction in the VAT rate from 10% to 8% for some merchandise and services 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 Group companies have declared and paid these duties in line with the Customs' notices.

Corporate income tax

The Group companies have 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 Group companies 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 Consolidated Interim Financial Statements can be changed upon the inspection of tax authorities.

Other taxes
The Group companies have declared and paid these taxes in line with the prevailing regulations.

15. Payables to employees

This item reflects salaries and bonuses to be paid.

16. Short-term accrued expenses

	Ending balance	**Beginning balance**
Borrowing costs payable	140,800,000	101,900,000
Other short-term accrued expenses	1,860,615,823	1,408,197,061
Total	**2,001,415,823**	**1,510,097,061**

17. Other short-term payables

	Ending balance	**Beginning balance**
Trade Union's expenditure	1,087,557,149	1,432,782,240
Other short-term payables	46,806,400	49,280,021
Total	**1,134,363,549**	**1,482,062,261**

The Group has no other overdue payables.

18. 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 Group'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 Group'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 Group'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 Group'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 Group'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 Group is capable of repaying its due borrowings and has no overdue borrowings.

19. Owner's equity

19a. 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**

19b. 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.

19c. 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.

20. Off-consolidated interim statement of financial position items

20a. 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 Parent 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.

20b. Foreign currencies

	Ending balance	Beginning balance
US Dollar (USD)	175,904.79	464,154.42
Euro (EUR)	20.87	20.87

VI. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE CONSOLIDATED 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, materials and supplies	75,185,930,637	59,973,424,781
Revenue from sales of finished goods	168,965,698,523	170,411,396,542
Revenue from provisions of services	4,888,520	24,846,140
Total	**244,156,517,680**	**230,409,667,463**

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

The Group has no sales of goods or service provisions to related parties.

2. Costs of sales

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of merchandise, materials and supplies sold	66,548,634,700	53,583,077,027
Costs of finished goods sold	151,469,686,643	156,960,457,459
Costs of services provided	3,068,520	4,518,140
Total	**218,021,389,863**	**210,548,052,626**

3. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Bank deposit interest and bond interest	7,166,063,155	5,782,688,144
Exchange gain arising	373,430,363	84,451,803
Exchange gain due to the revaluation of monetary items in foreign currencies	232,829,285	37,225,903
Total	**7,772,322,803**	**5,904,365,850**

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 arising	136,678,100	-
Exchange loss due to the revaluation of monetary items in foreign currencies	-	135,689,289
Total	**5,398,988,766**	**2,988,832,233**

5. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Materials, packages	-	3,366
Depreciation/amortization of fixed assets	44,588,717	133,766,058
Export shipping costs	2,110,865,589	6,879,263,543
Brokerage commission expenses	301,236,000	-
Other expenses	5,479,154,015	618,958,000
Total	**7,935,844,321**	**7,631,990,967**

6. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	7,819,488,443	5,214,343,883
Administrative supplies	164,301,093	212,048,911
Depreciation/amortization of fixed assets	69,134,472	212,326,017
Expenses for external services	293,560,290	236,323,681
Other expenses	827,745,821	725,299,668
Total	**9,174,230,119**	**6,600,342,160**

7. Other income

	Accumulated from the beginning of the year	
	Current year	Previous year
Proceeds from liquidation of fixed assets	154,794,631	350,000,000
Other income	58,541,750	95,892,698
Total	**213,336,381**	**445,892,698**

8. Other expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Tax fines	10,761,740	2,926,202,879
Other expenses	35,000,000	800,002
Total	**45,761,740**	**2,927,002,881**

9. Earnings per share

9a. Basic/diluted earnings per share

	Accumulated from the beginning of the year	
	Current year	Previous year
Accounting profit after tax of the Parent Company's shareholders	11,563,749,975	6,063,705,144
Profit for determining basic/diluted earnings per share	11,563,749,975	6,063,705,144
The weighted average number of ordinary shares outstanding during the period	16,886,238	22,516,956
Basic/diluted earnings per share	**685**	**269**

9b. Other information

There are no transactions over the common share or potential common share from the reporting date until the date of these Consolidated Interim Financial Statements.

10. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Purchase price of merchandise sold	65,883,677,884	53,247,583,542
Materials and supplies	84,893,317,689	92,856,984,850
Labor costs	38,998,732,308	39,607,863,633
Depreciation/amortization of fixed assets	4,455,912,603	4,380,856,223
Expenses for external services	24,659,019,308	19,485,322,420
Other expenses	16,240,804,511	15,201,775,085
Total	**235,131,464,303**	**224,780,385,753**

VII. OTHER DISCLOSURES

1. Transactions and balances with related parties

The Group'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, the Supervisory Board and 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 Group has no transactions with key management personnel.

Receivables from and payables to the key management personnel and their related individuals
The Group 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**
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 party of the Group only includes Dai Hung Co., Ltd. because the representative of this company has a family relationship with the Director of the Company.

Transactions with other related party
The Group has no sales of goods and no other transactions with other related party.

Receivables from and payables to other related party
The receivables from and payables to other related party are presented in Note No. V.3.

The receivables from other related party are unsecured and will be paid in cash. There are no allowances for doubtful debts made for the receivables from other related party.

2. Segment information

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

2a. Information on business segment

The Group has the major business segments as follows:

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

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

2b. Information on geographical segment

The Group'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	169,821,013,027	166,881,476,971
European countries	74,335,504,653	63,528,190,492
Total	**244,156,517,680**	**230,409,667,463**

3. Comparative figures

3a. Application of new enterprise accounting system

The fiscal year ending 31 December 2026 is the first year when the Group applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under the Circular 99, the Circular 202 amended and supplemented by the Circular 43.

The transition to the application of the Circular 99 and the Circular 43 is carried out using the following methods:

- For changes in accounting policies where the Circular 99 and the Circular 43 provides specific transition guidance, the Group follows that guidance.
- For changes in accounting policies where the Circular 99 and the Circular 43 does not require retroactive adjustments or simplified retroactive adjustments, the Group 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 Consolidated Interim Statement of Financial Position are as follows:

Consolidated Interim Statement of Financial Position	**Code**	**Figures before adjustments**	**Adjustments**	**Figures after adjustments**
Short-term held-to-maturity investments	123	221,580,494,000	8,911,952,055	230,492,446,055
Other short-term receivables	135	9,825,059,180	(8,911,952,055)	913,107,125
Payables for dividends and profit distributions	313	-	1,437,786,960	1,437,786,960
Other short-term payables	320	2,919,849,221	(1,437,786,960)	1,482,062,261

4. Significant accounting judgements, estimates and assumptions

In preparing these Consolidated 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 Group 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 90,178,925,284. The Group 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.

Estimated useful lives and residual values of fixed assets

The Group 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 Group'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.

5. Subsequent events

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

Approved, 24 August 2026

M.S.D.N: 0302760102-C.T.C.P. CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG 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

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

	Trading field	Manufacturing field	Other fields	Deductions	Total
Current period					
Net external revenue from sales of goods and provisions of services	75,185,930,637	168,965,698,523	4,888,520	-	244,156,517,680
Net inter-segment revenue from sales of goods and provisions of services	151,955,261,887	66,150,429,534	-	(218,105,691,421)	-
Total net revenue from sales of goods and provisions of services	***227,141,192,524***	***235,116,128,057***	***4,888,520***	***(218,105,691,421)***	***244,156,517,680***
Segment financial performance	3,368,393,504	5,655,182,452	1,477,421	-	9,025,053,377
Expenses not attributable to segments					-
Operating profit					9,025,053,377
Financial income					7,772,322,803
Financial expenses					(5,398,988,766)
Gain or loss in joint-ventures, associates					-
Other income					213,336,381
Other expenses					(45,761,740)
Current income tax					(2,212,080)
Deferred income tax					-
Profit after tax					***11,563,749,975***
Total expenses on acquisition of fixed assets and other non-current assets	-	***5,594,000,000***	-	-	***5,594,000,000***
Total depreciation/(amortization) and allocation of long-term prepayments	***552,117,736***	***1,240,776,806***	***35,898***	-	***1,792,930,440***
Total remarkable non-cash expenses (except for depreciation/(amortization) and allocation of long-term prepayments)	-	-	-	-	-

Appendix: Segment information according to business segments (cont.)

	Trading field	Manufacturing field	Other fields	Deductions	Total
Previous period					
Net external revenue from sales of goods and provisions of services	59,973,424,781	170,411,396,542	24,846,140	-	230,409,667,463
Net inter-segment revenue from sales of goods and provisions of services	117,421,515,263	53,533,348,408	-	(170,954,863,671)	-
Total net revenue from sales of goods and provisions of services	***177,394,940,044***	***223,944,744,950***	***24,846,140***	***(170,954,863,671)***	***230,409,667,463***
Segment financial performance	2,685,808,055	2,924,680,394	18,793,262	-	5,629,281,710
Expenses not attributable to segments					-
Operating profit					5,629,281,710
Financial income					5,904,365,850
Financial expenses					(2,988,832,233)
Gain or loss in joint-ventures, associates					-
Other income					445,892,698
Other expenses					(2,927,002,881)
Current income tax					-
Deferred income tax					-
Profit after tax					***6,063,705,144***
Total expenses on acquisition of fixed assets and other non-current assets	-	***457,000,000***	-	-	***457,000,000***
Total depreciation/(amortization) and allocation of long-term prepayments	***1,609,110,372***	***4,572,204,216***	***666,632***	-	***6,181,981,220***
Total remarkable non-cash expenses (except for depreciation/(amortization) and allocation of long-term prepayments)	-	-	-	-	-

Appendix: Segment information according to business segments (cont.)

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

	Trading field	Manufacturing field	Other fields	Deductions	Total
Ending balance					
Allocated assets	70,716,546,899	158,921,631,250	4,597,925	-	229,642,776,073
Unallocated assets					230,313,269,314
Total assets					***459,956,045,387***
Allocated liabilities	66,973,082,745	150,508,926,503	4,354,528	-	217,486,363,776
Unallocated liabilities					-
Total liabilities					***217,486,363,776***
Beginning balance					
Allocated assets	69,028,825,034	163,356,673,130	19,915,645	-	232,405,413,809
Unallocated assets					226,580,841,397
Total assets					***458,986,255,206***
Allocated liabilities	58,825,609,351	139,210,769,324	16,971,895	-	198,053,350,570
Unallocated liabilities					-
Total liabilities					***198,053,350,570***

Approved, 24 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
Preparer

Nguyen Van Trinh
Chief Accountant

Phan Minh Tam
General Director