# 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*

ISO 9001:2015
ISO 14001:2015

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Số: 65/2026/CV-TDH
*No: 65/2026/CV-TDH*

TP.HCM, ngày 10 tháng 11 năm 2026
*Ho Chi Minh City, November 10, 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 Cổ phần Nhựa Tân Đại Hưng/*Tan Dai Hung Plastic Joint Stock Company*

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 quý 4 năm 2025 riêng và giải trình (đính chính)/*Financial statement of Q4 2025 and explain changing profit (Correction)*
- Báo cáo tài chính quý 4 năm 2025 hợp nhất và giải trình (đính chính)/*Consolidated financial statement of Q4 2026 and explain changing profit (Correction)*

Lý do: Đính chính lại theo số liệu báo cáo đã kiểm toán riêng và hợp nhất năm 2025 theo yêu cầu của Ủy ban chứng khoán nhà nước tại công văn 698/TT ngày 28/10/2026/ *Reason: Correction made based on the 2025 separate and consolidated audited financial statements, as required by the State Securities Commission in Official Dispatch 698/TT dated October 28, 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* 10/11/2026 tại đường dẫn/*at*: http://tandaihungplastic.com/.

Chứng 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 addressed*;
- Lưu/ *Achieve*: VP, TCKT/*Office dept, Acc dept.*/

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

CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG

**Phan Minh Tâm**

TAN DAI HUNG PLASTIC JOINT STOCK COMPANY
414 fl 5 Luy Ban Bich Str, Tan Phu Dist, Ho Chi Minh City

# BALANCE SHEET

*As of 31 December 2025*

| TOTAL ASSETS | CODE | ENDING BALANCE | BEGINNING BALANCE |
|---|---|---|---|
| 1 | 2 | 31/12/2025 | 01/01/2025 |
| **A -CURRENT ASSETS** | **100** | **352,224,626,763** | **427,511,357,479** |
| **I. Cash and cash equivalents** | **110** | **18,867,517,902** | **2,080,761,433** |
| 1. Cash | 111 | 18,867,517,902 | 1,870,761,433 |
| 2. Cash equivalents | 112 | | 210,000,000 |
| | | | |
| **II. Short-term financial investments** | **120** | **215,600,000,000** | **117,410,000,000** |
| 1. Trading securities | 121 | | |
| 2. Provisions for devaluation of trading securities | 122 | | |
| 3. Held-to-maturity investments | 123 | 215,600,000,000 | 117,410,000,000 |
| | | | |
| **III. Short-term receivables** | **130** | **101,751,779,197** | **301,757,467,781** |
| 1. Short-term trade receivables | 131 | 48,795,366,374 | 182,869,354,966 |
| 2. Short-term prepayments to suppliers | 132 | 44,048,220,408 | 115,676,169,036 |
| 3. Short-term inter-company receivables | 133 | | |
| 4. Receivable according to the progress of construction contract | 134 | | |
| 5. Receivables for short-term loans | 135 | | |
| 6. Other short-term receivables | 136 | 8,908,192,415 | 3,211,943,779 |
| 7. Allowance for short-term doubtful debts | 137 | | |
| 8. Deficit assets for treatment | 139 | | |
| | | | |
| **IV. Inventories** | **140** | **3,232,881,920** | **21,873,859** |
| 1. Inventories | 141 | 3,232,881,920 | 21,873,859 |
| 2. Allowance for inventories | 149 | | |
| | | | |
| **V. Other current assets** | **150** | **12,772,447,744** | **6,241,254,406** |
| 1. Short-term prepaid expenses | 151 | | |
| 2. Deductible VAT | 152 | 10,741,034,803 | 5,655,037,369 |
| 3. Taxes and other receivables from the State | 153 | 2,031,412,941 | 586,217,037 |
| 4. Trading Government bonds | 154 | | |
| 5. Other current assets | 155 | | |
| | | | |
| **B- NON-CURRENT ASSETS** | **200** | **79,968,887,054** | **31,960,137,995** |
| **I. Long-term receivables** | **210** | - | - |
| 1. Long-term trade receivables | 211 | | |
| 2. Long-term prepayments to suppliers | 212 | | |
| 3. Working capital in affiliates | 213 | | |
| 4. Long-term inter-company receivables | 214 | | |
| 5. Receivables for long-term loans | 215 | | |
| 6. Other long-term receivables | 216 | | |
| 7. Allowance for long-term doubtful debts | 219 | | |
| | | | |
| **II. Fixed assets** | **220** | - | **175,721,300** |
| 1. Tangible fixed assets | 221 | - | **175,721,300** |
| - Historical cost | 222 | 3,436,042,990 | 3,954,220,618 |
| - Accumulated depreciation | 223 | (3,436,042,990) | (3,778,499,318) |
| 2. Financial leased assets | 224 | | |
| - Historical cost | 225 | | |
| - Accumulated depreciation | 226 | | |
| 3. Intangible fixed assets | 227 | - | - |
| - Initial cost | 228 | 164,800,000 | 164,800,000 |

| | | | |
|---|---|---|---|
| - Accumulated amortization | 229 | (164,800,000) | (164,800,000) |
| | | | |
| **III. Investment property** | **230** | - | - |
| - Historical costs | 231 | | |
| - Accumulated depreciation | 232 | | |
| | | | |
| **IV. Long-term assets in process** | **240** | - | - |
| 1. Long-term work in process | 241 | | |
| 2. Construction-in-progress | 242 | | |
| | | | |
| **V. Long-term financial investments** | **250** | **79,452,151,055** | **30,067,680,696** |
| 1. Investments in subsidiaries | 251 | 100,000,000,000 | 45,000,000,000 |
| 2. Investments in joint ventures and associates | 252 | | |
| 3. Investments in other entities | 253 | 347,397 | 347,397 |
| 4. Provisions for devaluation of long-term financial investment | 254 | (25,548,196,342) | (22,932,666,701) |
| 5. Held-to-maturity investments | 255 | 5,000,000,000 | 8,000,000,000 |
| | | | |
| **VI. Other non-current assets** | **260** | **516,735,999** | **1,716,735,999** |
| 1. Long-term prepaid expenses | 261 | 516,735,999 | 1,716,735,999 |
| 2. Deferred income tax assets | 262 | | |
| 3. Long-term components and spare parts | 263 | | |
| 4. Other non-current assets | 268 | | |
| | | | |
| **TOTAL ASSETS** | **270** | **432,193,513,817** | **459,471,495,474** |

| TOTAL EQUITY | CODE | ENDING BALANCE | BEGINNING BALANCE |
|---|---|---|---|
| | | 31/12/2025 | 01/01/2025 |
| **C - LIABILITIES** | **300** | **171,260,609,182** | **160,409,262,602** |
| **I. Current liabilities** | **310** | **171,260,609,182** | **160,409,262,602** |
| 1. Short-term trade payables | 311 | 11,669,214,248 | 17,596,092,641 |
| 2. Short-term advances from customers | 312 | 508,957,145 | 468,845,149 |
| 3. Taxes and other obligations to the State Budget | 313 | | - |
| 4. Payables to employees | 314 | 372,287,000 | - |
| 5. Short-term accrued expenses | 315 | 101,900,000 | 113,300,000 |
| 6. Short-term inter-company payables | 316 | | - |
| 7. Payable according to the progress of construction contracts | 317 | | - |
| 8. Short-term unearned revenue | 318 | | - |
| 9. Other short-term payables | 319 | 1,761,659,423 | 1,713,258,602 |
| 10. Short-term borrowings and financial leases | 320 | 156,846,591,366 | 140,517,766,210 |
| 12. Bonus and welfare funds | 321 | | |
| 13. Price stabilization fund | 322 | | |
| 14. Trading Government bonds | 323 | | |
| | | | |
| **II. Non-current liabilities** | **330** | - | - |
| 1. Long-term trade payables | 331 | | |
| 2. Long-term advances from customers | 332 | | |
| 3. Long-term accrued expenses | 333 | | |
| 4. Inter-company payables for working capital | 334 | | |
| 5. Long-term inter-company payables | 335 | | |
| 6. Long-term unearned revenue | 336 | | |
| 7. Other long-term payables | 337 | | |
| 8. Long-term borrowings and financial leases | 338 | | |
| 9. Convertible bonds | 339 | | |
| 10. Preferred shares | 340 | | |
| 11. Deferred income tax liability | 341 | | |
| 12. Provisions for long-term payables | 342 | | |
| 13. Science and technology development fund | 343 | | |
| | | | |

| D - OWNER'S EQUITY | 400 | 260,932,904,635 | 299,062,232,872 |
|---|---|---|---|
| **I. Owner's equity** | **410** | **260,932,904,635** | **299,062,232,872** |
| 1. Capital | 411 | 225,169,560,000 | 244,305,960,000 |
| - Ordinary shares carrying voting rights | 411a | 225,169,560,000 | 244,305,960,000 |
| - Preferred shares | 411b | | |
| 2. Share premiums | 412 | 77,226,441,590 | 82,683,222,451 |
| 3. Bond conversion options | 413 | | |
| 4. Other sources of capital | 414 | | |
| 5. Treasury stocks | 415 | (45,968,464,919) | (24,593,180,860) |
| 6. Differences on asset revaluation | 416 | | |
| 7. Foreign exchange differences | 417 | | |
| 8. Investment and development fund | 418 | | |
| 9. Business arrangement supporting fund | 419 | | |
| 10. Other funds | 420 | | |
| 11. Retained earnings | 421 | 4,505,367,964 | (3,333,768,719) |
| - Retained earnings accumulated to the end of the previous period | 421a | (3,333,768,719) | (3,333,768,719) |
| - Retained earnings of the current period | 421b | 7,839,136,683 | - |
| 12. Construction investment fund | 422 | | |
| | | | |
| **II. Other sources and funds** | **430** | - | - |
| 1. Sources of expenditure | 431 | | |
| 2. Fund to form fixed assets | 432 | | |
| | | | |
| **TOTAL LIABILITIES AND OWNER'S EQUITY** | **440** | **432,193,513,817** | **459,471,495,474** |
| | | 0 | 0 |

*Ho Chi Minh City, Day 10 Month 11 Year 2026*

| PREPARER | CHIEF ACCOUNTANT | GENERAL DIRECTOR |
|---|---|---|
| Ho Nhat Minh | Nguyen Van Trinh | Phan Minh Tam |

TAN DAI HUNG PLASTIC JOINT STOCK COMPANY
414 fl 5 Luy Ban Bich Str, Tan Phu Dist, Ho Chi Minh City

# INCOME STATEMENT
## 4TH QUARTER OF 2025

| ITEMS | CODE | 4TH QUARTER OF 2025 | | Accumulated from the beginning of the year | |
|---|---|---|---|---|---|
| | | Current year | Previous year | Current year | Previous year |
| 1. Sales | 01 | 91,817,741,393 | 112,551,515,891 | 368,009,618,507 | 383,331,109,788 |
| 2. Sales deductions | 02 | - | - | - | - |
| 3. Net sales | 10 | **91,817,741,393** | **112,551,515,891** | **368,009,618,507** | **383,331,109,788** |
| 4. Cost of sales | 11 | 87,408,026,762 | 108,180,539,232 | 352,732,951,877 | 366,276,960,994 |
| 5. Gross profit | 20 | **4,409,714,631** | **4,370,976,659** | **15,276,666,630** | **17,054,148,794** |
| 6. Financial income | 21 | 3,567,946,189 | 2,077,699,025 | 13,050,164,617 | 6,558,810,792 |
| 7. Financial expenses | 22 | 7,712,862,276 | 765,583 | 8,760,961,490 | 1,472,429,512 |
| In which: Loan interest expenses | 23 | 1,593,156,093 | 1,397,515,725 | 6,019,774,567 | 4,892,388,070 |
| 8. Selling expenses | 24 | 1,527,424,198 | 1,317,745,617 | 4,870,017,420 | 5,477,959,988 |
| 9. General and administration expenses | 25 | 2,172,459,613 | 1,772,903,398 | 6,902,170,199 | 6,534,024,671 |
| 10. Net operating profit | 30 | **(3,435,085,267)** | **3,357,261,086** | **7,793,682,138** | **10,128,545,415** |
| 11. Other income | 31 | 45,454,545 | - | 45,454,545 | 1,892,080,515 |
| 12. Other expenses | 32 | - | 116,834,446 | - | 116,834,446 |
| 13. Other profit | 40 | **45,454,545** | **(116,834,446)** | **45,454,545** | **1,775,246,069** |
| 14. Total accounting profit before tax | 50 | **(3,389,630,722)** | **3,240,426,640** | **7,839,136,683** | **11,903,791,484** |
| 15. Current income tax | 51 | - | - | - | - |
| 16. Deferred income tax | 52 | - | - | - | - |
| 17. Profit after tax | 60 | **(3,389,630,722)** | **3,240,426,640** | **7,839,136,683** | **11,903,791,484** |
| 18. Basic earnings per share | 70 | - | - | - | - |
| | | | | | |

*Ho Chi Minh City, Day 10 Month 11 Year 2026*

| PREPARER | CHIEF ACCOUNTANT | GENERAL DIRECTOR |
|---|---|---|
| Ho Nhat Minh | Nguyen Van Trinh | Phan Minh Tam |

M.S.D.N: 0302... CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG Q. TÂN PHÚ TP. HỒ CHÍ MINH

TAN DAI HUNG PLASTIC JOINT STOCK COMPANY
414 fl 5 Luy Ban Bich Str, Tan Phu Dist, Ho Chi Minh City

# NOTES TO THE INCOME STATEMENT
## 4TH QUARTER OF 2025 COMPARE 4TH QUARTER OF 2024

| ITEMS | CODE | 4TH QUARTER OF 2025 | | COMPARE 4TH QUARTER OF 2024 | |
|---|---|---|---|---|---|
| | | Current year | Previous year | Previous year | Percent % |
| 1. Sales | 01 | 91,817,741,393 | 112,551,515,891 | **(20,733,774,498)** | -18% |
| 4. Cost of sales | 11 | 87,408,026,762 | 108,180,539,232 | **(20,772,512,470)** | -19% |
| 5. Gross profit | 20 | **4,409,714,631** | **4,370,976,659** | **38,737,972** | |
| 7. Financial expenses | 22 | 7,712,862,276 | 765,583 | **7,712,096,693** | |
| In which: Loan interest expenses | 23 | 1,593,156,093 | 1,397,515,725 | 195,640,368 | |
| 14. Total accounting profit before tax | 50 | **(3,389,630,722)** | **3,240,426,640** | **(6,630,057,362)** | |
| 17. Profit after tax | 60 | **(3,389,630,722)** | **3,240,426,640** | **(6,630,057,362)** | |
| | | | | | |

***Note:***
Profit after tax quarter IV/2025 compare quarter IV/2024 decrease 6.630 million VND because of:
- Financial expenses increased by 7,7 billion due to the investment provisions for subsidiaries increase 7,5 billion

*Ho Chi Minh City, Day 10 Month 11 Year 2026*

| PREPARER | CHIEF ACCOUNTANT | GENERAL DIRECTOR |
|---|---|---|
| Ho Nhat Minh | Nguyen Van Trinh | Phan Minh Tam |

CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG

TAN DAI HUNG PLASTIC JOINT STOCK COMPANY
414 fl 5 Luy Ban Bich Str, Tan Phu Dist, Ho Chi Minh City

# CASH FLOW STATEMENT

(Indirect method)

**4th QUARTER OF 2025**

| ITEMS | CODE | Accumulated from the beginning of the year to | |
|---|---|---|---|
| | | Quarter IV/2025 | Quarter IV/2024 |
| **I. Cash flows from operating activities** | | | |
| **1. Profit before tax** | **1** | **7,839,136,683** | **11,903,791,484** |
| **2. Adjustments** | | | |
| - Depreciation of fixed assets and investment properties | 2 | (342,456,328) | 17,189,294,849 |
| - Provisions and allowances | 3 | 2,615,529,642 | 26,546,068,251 |
| - Exchange gain/(loss) due to revaluation of monetary items in foreign currencies | 4 | (53,741,054) | 1,093,003 |
| - Gain/(loss) from investing activities | 5 | (13,050,164,617) | (6,558,810,792) |
| - Interest expenses | 6 | 6,019,774,567 | 4,892,388,070 |
| - Others | 7 | - | - |
| **3. Operating profit before changes of working capital** | **8** | **3,028,078,893** | **53,973,824,865** |
| - Increase/(decrease) of receivables | 9 | 83,234,083,681 | (10,095,725,685) |
| - Increase/(decrease) of inventories | 10 | (3,211,008,061) | (9,757,827) |
| - Increase/(decrease) of payables | 11 | (2,506,304,284) | (19,727,267,924) |
| - Increase/(decrease) of prepaid expenses | 12 | 1,200,000,000 | (2,916,735,999) |
| - Increase/(decrease) of trading securities | 13 | | |
| - Interests paid | 14 | (6,019,774,567) | (4,892,388,070) |
| - Corporate income tax paid | 15 | | - |
| - Other cash inflows | 16 | | - |
| - Other cash outflows | 17 | | - |
| **Net cash flows from operating activities** | **20** | **75,725,075,662** | **16,331,949,360** |
| **II. Cash flows from investing activities** | | | |
| 1. Purchases and construction of fixed assets and other non-current assets | 21 | - | - |
| 2. Proceeds from disposals of fixed assets and other non-current assets | 22 | 120,000,000,000 | - |
| 3. Cash outflow for lending, buying debt instruments of other entities | 23 | (217,184,000,000) | (52,316,310,700) |
| 4. Cash recovered from lending, selling debt instruments of other entities | 24 | 122,125,080,000 | 12,696,310,700 |
| 5. Investments in other entities | 25 | (55,000,000,000) | - |
| 6. Withdrawals of investments in other entities | 26 | - | - |
| 7. Interest earned, dividends and profits received | 27 | 7,122,431,098 | 4,831,794,983 |
| **Net cash flows from investing activities** | **30** | **(22,936,488,902)** | **(34,788,205,017)** |
| **III. Cash flows from financing activities** | | | |
| 1. Proceeds from issuing stocks and capital contributions from owners | 31 | - | - |
| 2. Repayment for capital contributions and re-purchases of stocks already issued | 32 | (45,968,464,919) | - |
| 3. Proceeds from borrowings | 33 | - | - |
| 4. Repayment for loan principal | 34 | 0 | - |
| 5. Payments for financial leased assets | 35 | 406,669,670,924 | 438,960,405,667 |
| 6. Dividends and profit paid to the owners | 36 | (396,739,052,157) | (422,511,939,967) |
| **Net cash flows from financing activities** | **40** | - | - |
| **Net cash flows during the period** | **50** | **(36,037,846,152)** | **16,448,465,700** |
| **Beginning cash and cash equivalents** | **60** | **16,750,740,608** | **(2,007,789,957)** |
| Effects of fluctuations in foreign exchange rates | 61 | **2,080,761,433** | **3,785,718,343** |
| **Ending cash and cash equivalents** | **70** | **36,015,861** | **92,833,047** |
| | | **18,867,517,902** | **1,870,761,433** |

*Ho Chi Minh City, Day 10 Month 11 Year 2026*

| PREPARER | CHIEF ACCOUNTANT | GENERAL DIRECTOR |
|---|---|---|
| Ho Nhat Minh | Nguyen Van Trinh | Phan Minh Tam |

M.S.D.N: 0302730102 C.T.C.P CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG Q. TÂN PHÚ TP. HỒ CHÍ MINH

**TAN DAI HUNG PLASTIC JOINT STOCK COMPANY**
**414 fl 5 Luy Ban Bich Str, Tan Phu Dist, Ho Chi Minh City**

# NOTES TO THE FINANCIAL STATEMENTS
## 4TH QUARTER OF 2025

### I. GENERAL INFORMATION :

1- Tan Dai Hung Plastic Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company

2- The Company's operating fields are industrial manufacturing and trading

3- Principal business activities of the Company are manufacturing packages made from PP

4- The Company's normal operating cycle is within 12 months

5- Effects of the Company's operation during the period on the Financial Statements: no

6 - As at the balance sheet date, there have been 18 employees working for the Company

7 - The figures in the current period can be comparable with corresponding figures in the previous period

### II- FISCAL YEAR AND ACCOUNTING CURRENCY.

1- The fiscal year of the Company is from 01 October to 31 Deccember annually.

2- The accounting currency unit is Vietnamese Dong (VND)

### III- ACCOUNTING STANDARDS AND SYSTEM

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

2- Statement on the compliance with the Accounting Standards and System

### IV- ACCOUNTING POLICIES APPLIED :

1- Cash and cash equivalents : By Vietnamese Dong

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

2-Inventories:

- Inventories are recognized at the lower of cost or net realizable value.
- Stock-out costs of inventories are determined in accordance with the weighted average method and recorded in line with the perpetual method

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

3- Tangible fixed assets :

- Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use

-Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives.

4- Intangible fixed assets :

- Initial costs of intangible fixed assets include all the costs paid by the Company to bring the asset to its working condition for its intended use

- Intangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives.

5- Financial investments :

-Subsidiary and equity instruments of other entities are an entity that is controlled by the Company.

- Investments in subsidiaries and other investerment are initially recognized at costs

- Provisions for impairment of investments in equity instruments of other entities are made : at the rate equal to the difference between the actual capital invested by investors and the actual owner's equity multiplying (x) by the Company's rate of capital contribution

6- Borrowing costs :

- Borrowing costs : base on bank interest rate

- The capitalization rate is computed at the weighted average interest rate of the borrowings not yet paid during the period.

7- Expenses :

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions

8- Capital is recorded according to the actual amounts invested by shareholders

9- Recognition of sales and income :

- Sales of merchandises, finished goods shall be recognized when all of 05 conditions of VAS are satisfied

## V- ADDITIONAL INFORMATION ON THE ITEMS OF THE BALANCE SHEET

*A -CURRENT ASSETS*

| I. Cash and cash equivalents | AT THE END OF QUARTER IV/2025 | AT BEGINNING OF YEAR |
|---|---|---|
| 1. Cash on hand | 2,060,833 | 139,763,203 |
| 2. Deposits in banks | 18,865,457,069 | 1,940,998,230 |
| 3. Cash equivalents | | |
| | | |
| **Total** | **18,867,517,902** | **2,080,761,433** |

| II. Short-term financial investments | AT THE END OF QUARTER IV/2025 | AT BEGINNING OF YEAR |
|---|---|---|
| 1. Trading securities | | |
| 2. Provisions for devaluation of trading securities | | |
| 3. Held-to-maturity investments | 215,600,000,000 | 84,000,000,000 |
| - Short term deposit | 215,600,000,000 | 84,000,000,000 |
| **Total** | **215,600,000,000** | **84,000,000,000** |

| III. Short-term receivables | AT THE END OF QUARTER IV/2025 | AT BEGINNING OF YEAR |
|---|---|---|
| 1. Short-term trade receivables | 48,795,366,374 | 182,869,354,966 |
| 2. Short-term prepayments to suppliers | 44,048,220,408 | 115,676,169,036 |
| 3. Short-term inter-company receivables | - | - |
| 4. Receivable according to the progress of construction contract | - | - |
| 5. Receivables for short-term loans | - | - |
| 6. Other short-term receivables | 8,908,192,415 | 3,211,943,779 |
| 7. Allowance for short-term doubtful debts | - | - |
| 8. Deficit assets for treatment | | |
| **Total** | **101,751,779,197** | **301,757,467,781** |

| IV. Inventories | AT THE END OF QUARTER IV/2025 | AT BEGINNING OF YEAR |
|---|---|---|
| - Goods in transit | | |
| - Materials and supplies | | |
| - Work-in-process | 3,232,881,920 | 21,873,859 |
| - Merchandises | | |
| **Total** | **3,232,881,920** | **21,873,859** |

| 05- Other current assets | AT THE END OF QUARTER IV/2025 | AT BEGINNING OF YEAR |
|---|---|---|
| 1. Short-term prepaid expenses | - | - |
| 2. Deductible VAT | 10,741,034,803 | 5,655,037,369 |
| 3. Taxes and other receivables from the State | 2,031,412,941 | 586,217,037 |
| 5. Other current assets | | |
| **Total** | **12,772,447,744** | **6,241,254,406** |

***B- NON-CURRENT ASSETS***

| I. Long-term receivables | AT THE END OF QUARTER IV/2025 | Đầu năm |
|---|---|---|
| 1. Long-term trade receivables | | |
| 2. Long-term prepayments to suppliers | | |
| 3. Working capital in affiliates | | |
| 4. Long-term inter-company receivables | | |
| 5. Receivables for long-term loans | | |
| 6. Other long-term receivables | | |
| 7. Allowance for long-term doubtful debts | | |
| **Total** | | |

**07- Tangible fixed assets :**

| Items | Buildings and structures | Machinery and equipment | Vehicles | Office equipment | Other Asset | Total |
|---|---|---|---|---|---|---|
| **Historical costs** | | | | | | |
| Beginning balance | **284,909,134** | **724,683,424** | **2,793,011,028** | **151,617,032** | | **3,954,220,618** |
| - Buying during the period | - | - | | | | - |
| - Other increase | - | - | | - | | - |
| - Disposal and liquidation | - | - | 518,177,628 | - | | **518,177,628** |
| - Other decrease | - | - | - | - | | - |
| Ending balance | **284,909,134** | **724,683,424** | **2,274,833,400** | **151,617,032** | **0** | **3,436,042,990** |
| **Accumulated Depreciation** | | | | | | |
| Beginning balance | **266,802,467** | **724,683,424** | **2,635,396,395** | **151,617,032** | **-** | **3,778,499,318** |
| - Depreciation during the period | 18,106,667 | | 157,614,633 | | **-** | **175,721,300** |
| - Disposal and liquidation | | | 518,177,628 | | **-** | **518,177,628** |
| - Other decrease | - | - | | - | - | - |
| Ending balance | **284,909,134** | **724,683,424** | **2,274,833,400** | **151,617,032** | **-** | **3,436,042,990** |
| **Net book values** | | | | | | - |
| Beginning balance | **18,106,667** | - | **157,614,633** | - | - | **175,721,300** |
| Ending balance | - | - | - | - | - | - |
| | | | | | | |

**08- Investment property:**

| Items | Buildings and structures | Machinery and equipment | Vehicles | Office equipment | Other Asset | Total |
|---|---|---|---|---|---|---|
| **Historical costs** | | | | | | |
| Beginning balance | | | | | | - |
| - Mua trong kỳ | - | - | - | - | | - |
| - Other increase | - | - | - | - | | - |
| - Disposal and liquidation | - | - | - | - | | - |
| - Other decrease | - | - | - | - | | - |
| Ending balance | - | - | - | - | | - |
| **Depreciation** | - | - | - | - | | - |
| Beginning balance | - | - | - | - | - | - |
| - Depreciation during the period | | | | | | |
| - Disposal and liquidation | | | | | | - |
| - Other decrease | | - | | - | | - |
| Ending balance | - | - | - | - | - | - |
| **Net book values** | - | - | | - | - | - |
| Beginning balance | - | - | - | - | - | - |
| Ending balance | - | - | - | - | - | - |

| 09 - Investments in other entities | AT THE END OF QUARTER IV/2025 | AT BEGINNING OF YEAR |
|---|---|---|
| - Investments in share | 347,397 | 347,397 |
| - Investments in bond | | |
| - Other long term investerment | | |
| - Provisions for devaluation of long-term financial investments | (25,548,196,342) | - |
| - Held-to-maturity investments | 5,000,000,000 | 14,000,000,000 |
| **Total** | **(20,547,848,945)** | **14,000,347,397** |

| 10- Other non-current assets | AT THE END OF QUARTER IV/2025 | AT BEGINNING OF YEAR |
|---|---|---|
| Long-term prepaid expenses | 516,735,999 | 1,716,735,999 |
| Deferred income tax assets | | |
| Long-term components and spare parts | | |
| Other non-current assets | | - |
| | **516,735,999** | **1,716,735,999** |

***C - LIABILITIES***

| 11- Current liabilities | AT THE END OF QUARTER IV/2025 | AT BEGINNING OF YEAR |
|---|---|---|
| Short-term trade payables | 11,669,214,248 | 17,596,092,641 |
| Short-term advances from customers | 508,957,145 | 468,845,149 |
| Payables to employees | 372,287,000 | |
| Other short-term payables | 101,900,000 | 113,300,000 |
| Short-term borrowings and financial leases | 156,846,591,366 | 140,517,766,210 |
| **Total** | **169,498,949,759** | **158,696,004,000** |

| 12- Taxes and other obligations to the State Budget | AT THE END OF QUARTER IV/2025 | AT BEGINNING OF YEAR |
|---|---|---|
| - VAT tax | | |
| - Import-export duties | | |
| - Corporate income tax | - | |
| - Personal income tax | | |
| - Other taxes | | |
| **Total** | **-** | **-** |

| 13- Other short-term payables | AT THE END OF QUARTER IV/2025 | AT BEGINNING OF YEAR |
|---|---|---|
| - Redundant assets for treatment | | |
| - Trade Union's expenditure | 242,559,722 | 264,819,897 |
| - Dividends and profits payable | 1,519,099,701 | 1,448,438,705 |
| - Other short-term payables | | |
| **Total** | **1,761,659,423** | **1,713,258,602** |

| 14- Non-current liabilities | AT THE END OF QUARTER IV/2025 | Đầu năm |
|---|---|---|
| 1. Long-term trade payables | | |
| 2. Long-term advances from customers | | |
| 3. Long-term accrued expenses | | |
| 4. Inter-company payables for working capital | | |
| 5. Long-term inter-company payables | | |
| 6. Long-term unearned revenue | | |
| 7. Other long-term payables | | |
| 8. Long-term borrowings and financial leases | | |
| **Total** | **-** | **-** |

**15 - Owner's equity**

a- Owner's equity sheet

| Items | Capital | Share premiums | Retained earnings | Exchange gain | Treasury shares | Total |
|---|---|---|---|---|---|---|
| A | 1 | 2 | 3 | 4 | 5 | 6 |
| **Beginning balance of the previous year** | **244,305,960,000** | **82,683,222,451** | **(15,237,560,203)** | **-** | **(24,593,180,860)** | **287,158,441,388** |
| - Gain capital previous year | | | | | | - |
| - Retained earnings accumulated to the end of the previous period | | | 11,903,791,484 | | | **11,903,791,484** |
| - Buying treasury shares | | | | | | - |
| - Dividends | | | | | | - |
| - Other decrease | | | | | | - |
| **Ending balance of the previous year** | **244,305,960,000** | **82,683,222,451** | **(3,333,768,719)** | **-** | **(24,593,180,860)** | **299,062,232,872** |
| **Beginning balance of the current year** | **244,305,960,000** | **82,683,222,451** | **(3,333,768,719)** | **-** | **(24,593,180,860)** | **299,062,232,872** |
| - Gain capital current year | | | | | | - |
| - Retained earnings of the current period | | | 7,839,136,683 | | | **7,839,136,683** |
| - Buying treasury shares | | | | | (21,375,284,059) | **(21,375,284,059)** |
| - Dividends | | | | | | - |
| - Other decrease | (19,136,400,000) | (5,456,780,861) | - | | | **(24,593,180,861)** |
| **Ending balance of the current year** | **225,169,560,000** | **77,226,441,590** | **4,505,367,964** | **-** | **(45,968,464,919)** | **260,932,904,635** |

* Treasury shares amount (CP) **1,913,640**

| b - Owner's equity transaction | AT THE END OF QUARTER IV/2025 | AT BEGINNING OF YEAR |
|---|---|---|
| - Capital : | **244,305,960,000** | **244,305,960,000** |
| + Capital at the beginning of the year | 244,305,960,000 | 244,305,960,000 |
| + Gain capital current year | | |
| + Reduce capital current year | | |
| + Capital at the end of the year | | |
| - Dividends | | |

**VI- ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT**

| | QUARTER IV/2025 | QUARTER IV/2024 |
|---|---|---|
| **16- Total sales** | **91,817,741,393** | **112,551,515,891** |
| In which: | | |
| - Sales of merchandises | 91,817,741,393 | 112,551,515,891 |
| - Sales of service provisions | | |
| **17- Sales deductions** | **-** | **-** |
| In which: | | |
| - Trade discount | | |
| - Reduced sales | | |
| **18- Net sales** | **91,817,741,393** | **112,551,515,891** |
| In which: | | |
| - Net sales of merchandises | 91,817,741,393 | 112,551,515,891 |
| - Net sales of service provisions | | |

| 19-Cost of sales ( Code 11 ) | QUARTER IV/2025 | QUARTER IV/2024 |
|---|---|---|
| - Cost of sales of merchandises | 87,408,026,762 | 108,180,539,232 |
| - Cost of sales of finished goods | | |
| - Cost of Sales of service provisions | | |
| **Total** | **87,408,026,762** | **108,180,539,232** |

| 20- Financial income ( Code 21 ) | QUARTER IV/2025 | QUARTER IV/2024 |
|---|---|---|
| - Term deposit interests | 3,451,774,518 | 1,707,729,634 |
| - Dividends and profit shared | | - |
| - Exchange gain arising | 116,171,671 | 369,969,391 |
| - Exchange gain due to the revaluation of monetary items in foreign currencies | | |
| - Other financial revenue | | |
| **Total** | **3,567,946,189** | **2,077,699,025** |

| 21- Financial expenses (Code 22 ) | QUARTER IV/2025 | QUARTER IV/2024 |
|---|---|---|
| - Loan interest expenses | 1,593,156,093 | 1,397,515,725 |
| - Exchange loss arising | - | - |
| - Exchange loss due to the revaluation of monetary items in foreign currency | | |
| - Loss on liquidation of other long-term investments | 6,119,706,183 | (1,396,750,142) |
| - Other financial expenses | | |
| **Total** | **7,712,862,276** | **765,583** |

| 22- Current income tax ( Code 51 ) | QUARTER IV/2025 | QUARTER IV/2024 |
|---|---|---|
| - Current income tax | - | - |
| | | |
| **Total** | - | - |

| 23 - Deferred income tax ( Code 52 ) | QUARTER IV/2025 | QUARTER IV/2024 |
|---|---|---|
| - Deferred income tax | | |
| | | |
| **Total** | - | - |

| 24- Operating costs | QUARTER IV/2025 | QUARTER IV/2024 |
|---|---|---|
| - Materials and supplies | - | - |
| - Labor | 1,858,050,150 | 950,106,261 |
| - Depreciation/(amortization) of fixed assets | - | 91,119,000 |
| - External services rendered | - | - |
| - Others expenses | 1,841,833,661 | 2,049,423,754 |
| **Total** | **3,699,883,811** | **3,090,649,015** |

**VII- ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT**

| | QUARTER IV/2025 | QUARTER IV/2024 |
|---|---|---|
| | | |

*Ho Chi Minh City, Day 10 Month 11 Year 2026*

| PREPARER | CHIEF ACCOUNTANT | GENERAL DIRECTOR |
|---|---|---|
| Ho Nhat Minh | Nguyen Van Trinh | Phan Minh Tam |

M.S.D.N: 0302780160 C.T.C.P. CÔNG TY CỔ PHẦN NHỰA TÂN ĐẠI HƯNG Q. TÂN PHÚ TP. HỒ CHÍ MINH