

**VIET THANH PLASTIC
TRADING & MANUFACTURING JOINT STOCK COMPANY**

SEPARATE FINANCIAL STATEMENTS
Quarter 3, 2026



SEPARATE FINANCIAL STATEMENTS

Quarter 3, 2026

Unit: VND

Assets	Code	Closing of quarter	Beginning of the year
1	2	4	5
A - CURRENT ASSETS	100	3,062,567,634,414	2,679,148,632,195
I. Cash and cash equivalents	110	107,386,033,347	102,923,592,397
1. Cash on hand	111	24,936,553,312	20,494,864,365
2. Cash equivalents	112	82,449,480,035	82,428,728,032
II. Short-term financial investments	120	901,309,545,009	727,497,283,005
3. Held-to-maturity investments	123	901,309,545,009	727,497,283,005
III. Short-term receivables	130	894,702,588,114	817,462,883,122
1. Short-term accounts receivable from customers	131	867,613,724,549	722,141,111,253
2. Short-term prepayments to suppliers	132	12,773,528,890	86,427,726,781
5. Other short-term receivables	135	14,315,334,675	8,894,045,088
IV. Inventories	140	1,142,647,204,979	1,021,324,656,124
1. Inventories	141	1,142,647,204,979	1,021,324,656,124
VI. Other short-term assets	160	16,522,262,965	9,940,217,547
1. Short-term deferred expenses	161	4,531,972,938	8,304,776,122
2. Deductibles VAT	162	11,990,290,027	1,635,441,425
B - NON-CURRENT ASSETS	200	609,049,359,432	584,787,595,064
I. Long-term receivables	210	11,275,972,232	10,099,834,784
5. Other long-term receivables	215	11,275,972,232	10,099,834,784
II. Fixed assets	220	198,228,788,897	193,188,643,736
1. Tangible fixed assets	221	80,035,531,772	111,926,608,465
- Cost	222	244,597,678,357	258,879,437,670
- Accumulated depreciation (*)	223	(164,562,146,585)	(146,952,829,205)
2. Finance leased fixed assets	224	66,800,888,478	29,366,502,067
- Cost	225	102,187,840,171	58,720,192,447
- Accumulated depreciation (*)	226	(35,386,951,693)	(29,353,690,380)
3. Intangible fixed assets	227	51,392,368,647	51,895,533,204
- Cost	228	55,920,849,660	55,920,849,660
- Accumulated depreciation (*)	229	(4,528,481,013)	(4,025,316,456)
V. Long-term assets in progress	250	6,074,759,343	3,531,356,777
2. Construction in progress	252	6,074,759,343	3,531,356,777
VI. Long-term financial investments	260	368,000,000,000	372,200,000,000
1. Investment in subsidiaries	261	38,000,000,000	22,200,000,000
5. Held-to-maturity investments	265	330,000,000,000	350,000,000,000
VII. Other long-term assets	270	25,469,838,960	5,767,759,767
1. Long-term deferred costs	271	25,469,838,960	5,767,759,767
TOTAL ASSETS (280 = 100 + 200)	280	3,671,616,993,846	3,263,936,227,259

SEPARATE FINANCIAL STATEMENTS
 Quarter 3, 2026

Unit: VND

Resources	Code	Closing of quarter	Beginning of the year
1	2	4	5
C - LIABILITIES	300	2,748,744,158,208	2,395,654,536,046
I. Short-term liabilities	310	2,705,781,619,563	2,380,204,822,221
1. Short-term supplier payables	311	335,257,121,040	148,404,961,462
2. Short-term advances from customers	312	2,113,204,468	2,474,690,757
4. Taxes payable to State Treasury	314	25,330,251,089	20,376,303,472
5. Payables to employees	315	1,437,772,000	3,442,403,210
6. Short-term accrued expenses	316	14,814,815	4,496,112,026
10. Other short-term payables	320	57,339,680	126,878,857
11. Short-term loans and finance lease liabilities	321	2,340,150,736,471	2,199,463,092,437
13. Bonus and welfare funds	323	1,420,380,000	1,420,380,000
II. Long-term liabilities	330	42,962,538,645	15,449,713,825
7. Long-term deferred revenue	337	0	24,029,692
9. Long-term loans and finance lease liabilities	339	42,962,538,645	15,425,684,133
D - EQUITY	400	922,872,835,638	868,281,691,213
1. Share capital	411	761,598,330,000	761,598,330,000
- Ordinary shares carrying voting rights	411a	761,598,330,000	761,598,330,000
2. Capital surplus	412	4,870,658,895	4,870,658,895
10. Retained profits	420	156,403,846,743	101,812,702,318
- Retained profits brought forward	420a	101,812,702,318	50,459,771,511
- Retained profit for the current period	420b	54,591,144,425	51,352,930,807
TOTAL RESOURCES (440 = 300 + 400)	440	3,671,616,993,846	3,263,936,227,259

Preparer by:

Chief Accountant

General Director

Hong Kim Phuong
 September 30, 2026

Nguyen Thi Yen Nga

Phan Van Quan



Viet Thanh Plastic Trading & Manufacturing Joint Stock Company
No. 107, 2A Street, Hamlet 5, Binh Ta 1 Village,
Duc Hoa Commune, Tay Ninh Province

SEPARATE FINANCIAL STATEMENTS
For the financial period ending September 30, 2026

SEPARATE INCOME STATEMENT
Quarter 3, 2026

Unit: VND

Details	Code	Quarter		Cumulative from the beginning of the year to the end of this quarter	
		This year	Last year	This year	Last year
1. Revenue from sales of goods and provision of services	01	1,518,992,756,982	1,197,701,552,329	4,437,242,163,101	3,508,276,206,114
2. Revenue deductions	02	14,602,801	7,120,500	264,612,642	37,871,241
3. Net revenue from of goods and provision of services (10=01-02)	10	1,518,978,154,181	1,197,694,431,829	4,436,977,550,459	3,508,238,334,873
4. Cost of sales	11	1,444,294,907,613	1,147,039,537,945	4,200,337,049,374	3,345,390,343,065
5. Gross profit (20=10 - 11)	20	74,683,246,568	50,654,893,884	236,640,501,085	162,847,991,808
6. Profit/loss from the sale and liquidation of investment properties.	21	0	0	0	0
7. Finance income	22	12,738,411,405	10,457,488,244	42,910,674,044	28,220,115,365
8. Finance expenses	23	57,339,765,066	36,730,873,667	154,686,173,265	94,231,521,833
- Including: Borrowing costs	24	54,540,867,337	35,519,214,317	148,374,604,283	89,900,950,312
9. Selling expenses	25	6,395,642,897	6,056,230,661	21,199,640,146	20,320,882,324
10. General and administration expenses	26	3,602,453,369	4,571,913,943	13,028,751,634	13,087,029,779
11. Net operating profit (30 = 20 + 21 + 22 - (23 + 25 + 26))	30	20,083,796,641	13,753,363,857	90,636,610,084	63,428,673,237
12. Other income	31	17,400	180	258,200,491	1,922,964,921
13. Other expenses	32	2,642,390,158	225,217,301	5,845,882,448	1,818,210,897
14. Results of other activities (40 = 31 - 32)	40	(2,642,372,758)	(225,217,121)	(5,587,681,957)	104,754,024
15. Accounting profit before tax (50 = 30 + 40)	50	17,441,423,883	13,528,146,736	85,048,928,127	63,533,427,261
16. Income tax expense-current	51	7,659,543,462	5,969,039,489	30,457,783,702	16,288,691,806
17. Income tax (Benefit)/expense-deferred	52	0	0	0	0
18. Net profit after tax (60=50 - 51 - 52)	60	9,781,880,421	7,559,107,247	54,591,144,425	47,244,735,455

Preparer by:

Chief Accountant

Hong Kim Phuong
September 30, 2026

Nguyen Thi Yen Nga



Quarter 3, 2026

Details	Code	Cumulative from the beginning of the year to the end of this quarter	
		This year	Last year
I. Cash flows from operating activities			
1. Accounting profit before tax	01	85,048,928,127	63,533,427,261
2. Adjustments for:			
- Depreciation of fixed assets and investment properties.	02	31,201,086,578	26,853,401,799
- Exchange (gains)/losses arising from revaluation of monetary items denominated in foreign currencies	04	176,512,061	(152,472)
- (Gains)/losses from Investment and Financial Activities	05	(41,056,128,615)	(30,122,154,369)
- Interest expense	06	148,374,604,283	89,900,950,312
3. Operating profit before changes in working capital	08	223,745,002,434	150,165,472,531
- Change in receivables	09	(100,060,576,779)	(358,960,620,571)
- Change in inventories	10	(121,322,548,855)	(262,234,471,734)
- Change in payables (excluding interest payable and corporate income tax payable)	11	144,219,307,481	10,422,326,019
- Change in deferred expenses	12	(14,456,757,257)	(4,564,913,405)
- Borrowing costs paid	14	(152,271,190,559)	(90,461,823,403)
- Income tax paid	15	(25,484,275,163)	(18,627,836,577)
Net cash flows from operating activities	20	(45,631,038,698)	(574,261,867,140)
II. Cash flows from investing activities			
1. Cash spent on purchasing and constructing fixed assets and other long-term assets.	21	(11,450,011,743)	(41,252,696,943)
2. Proceeds from the liquidation and sale of fixed assets and other long-term assets	22	64,045,868,299	7,844,444,444
3. Payments for investments in other entities	23	(279,905,406,249)	(703,954,378,573)
4. Collections on investments in other entities	24	137,606,975,752	395,443,469,060
5. Cash outflows for capital contributions to other entities	25	(15,800,000,000)	(6,350,000,000)
7. Interest income from loans, dividends, and distributed profits.	27	42,662,492,882	27,872,667,436
Net cash flows from investing activities	30	(62,840,081,059)	(320,396,494,576)
III. Cash flows from financing activities			
3. Proceeds from borrowings	33	3,842,187,785,198	3,361,400,944,138
4. Payments to settle loan principals	34	(3,702,790,718,405)	(2,762,947,887,961)
5. Payments of finance lease liabilities	35	(26,450,671,948)	(9,746,444,391)
Net cash flows from financing activities	40	112,946,394,845	588,706,611,786
Net cash flows during the period (50 = 20 + 30 + 40)	50	4,475,275,088	(305,951,749,930)
Cash and cash equivalents at the beginning of the period	60	102,923,592,397	328,279,516,524
Effect of exchange rate fluctuations on cash and cash equivalents	61	(12,834,138)	152,472
Cash and cash equivalents at the end of the period (70=50+60+61)	70	107,386,033,347	22,327,919,066

General Director

General Director
Phan Van Qu

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
 Quarter 3, 2026

I. I. OPERATION CHARACTERISTICS OF COMPANY

1. Ownership Structure

Viet Thanh Plastic Production and Trading Joint Stock Company operates under Enterprise Registration Certificate No. 0310710930, first issued on March 22, 2011, and amended for the 16th time on July 22, 2025, by Tay Ninh Department of Finance, Business Registration Office.

The company's headquarters is located at:

No. 107, 2A Street, Hamlet 5, Binh Ta 1 Village, Duc Hoa Commune, Tay Ninh Province.

2. Business sector

Business sector of the Company is production and trade.

3. Business Industry

Primary Business Activities:

- Production of primary plastic and synthetic rubber materials;
- Wholesale of plastic and plastic raw materials;
- Wholesale of machinery, equipment, and spare parts.

4. Normal operating cycle

The normal operating of the Company is generally within 12 months.

5. Operating Characteristics

During the year, the company experienced no significant changes in business operations.

6. Company structure

As of the financial reporting date, the company directly owns one subsidiary. Details are as follows:

Company Name	Address	Principal activities	Voting %)	Ownership (%)
Viet Thanh Mechanical Engineering Investment and Export Import Joint Stock Company	No. 107, 2A Street, Hamlet 5, Binh Ta 1 Village, Duc Hoa Commune, Tay Ninh Province	Manufacturing, Trading	98.83%	98.83%

7. Comparability Statement

The accounting policies applied by the company during the period remained consistent with the previous year, ensuring the comparability of financial information

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
Quarter 3, 2026

1. Annual accounting period

The annual accounting period of the Company are from 1 January to 31 December

2. Accounting Currency

The Company's accounting currency is Vietnam Dong ("VND")

III. APPLICABLE ACCOUNTING POLICIES

1. Accounting policies

The Company applies the Accounting policies according to Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance.

2. Statement of compliance with accounting standards and accounting policies

the State. The separate financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of the standard and the applicable accounting regime.

IV. SIGNIFICANT ACCOUNTING POLICIES

1. Foreign currency transactions

Transactions in currencies other than VND during the period have been translated into VND at actual rates of exchange ruling at the transaction dates.

Monetary items denominated in foreign currencies are revalued at the exchange rate provided by the commercial bank with which the company transacts most frequently at the reporting date:

- For assets denominated in foreign currencies, the revaluation uses the buying rate of the commercial bank.
- For liabilities denominated in foreign currencies, the revaluation uses the selling rate of the commercial bank.

Foreign exchange differences arising from revaluation and actual transactions during the year are recognized in financial income or expenses.

2. Cash and cash equivalents

Cash includes cash on hand, bank deposits, and cash in transit.

Cash equivalents are short-term investments with original maturities not exceeding three months, which are readily convertible to cash with an insignificant risk of value changes.

3. Obstacles in accounting for financial investment

Held-to-maturity investments

Investments held to maturity include investments that the Company has the intention and ability to hold to maturity. Investments held to maturity include: term bank deposits (including treasury bills, promissory notes), bonds, preferred stocks. The issuer is required to repurchase at a certain time the capital and holdings until maturity for the purpose of collecting periodic interest and investments held until maturity/other term.

Investments held until maturity are recorded starting from the date of purchase and are determined at the initial investment value purchase price and costs related to the price/transaction of purchasing the investments. Interest income from investments held up to maturity is recorded in the income statement on an accrual basis. Interest earned before the Company holds is recorded as a deduction and/or original price at the time of purchase.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
Quarter 3, 2026

Investments held to maturity are determined at original cost less provision for bad debts.
Provisions for held-to-maturity investments are made according to: current accounting regulations.

Capital contribution investments in other units

Investments in public companies, joint ventures/ affiliated companies are recorded under historical cost method. Net profits paid from corporations and joint ventures arising from investments are recorded and recorded as results of business operations. Other disbursements (other than net profit) are considered recovery of investments and recorded as a deduction from the original cost of investment.

4. Obstacles in accounts receivable accounting

Accounts receivable represents the book value of accounts receivable from customers, including accounts receivable of a commercial nature arising from the sale of goods, provision of services and Other receivables are not commercial in nature, not related to the sale of goods and provision of services.

Provision for doubtful receivables is established for each receivable based on the overdue principal payment period:/ initial debt balance (not taking into account the extension of debt held by the parties), h/or the basis and/the expected level of loss that can be incurred. Accounts receivable that are determined to be uncollectible will be written off.

Accounts receivable are divided into short-term and long-term on the balance sheet based on: the remaining term of the accounts receivable at the date of the balance sheet.

5. Obstacles in recording inventory

Inventory is calculated at original cost. In case the net realizable value is lower than the original price, the net realizable value must be calculated. The original cost of inventory includes purchasing costs, processing costs and other directly related costs incurred to bring the inventory to its present location and condition.

Inventory value is determined using the weighted average method.

Inventory/ is recorded/ approved/ regular inventory method.

The method of establishing provisions for devaluation of inventories is made according to: current accounting regulations.

6. Rules for recording and amortizing tangible and intangible fixed assets

Tangible fixed assets and intangible fixed assets are recorded at original cost. During the course of use, tangible fixed assets and intangible fixed assets are recorded at their original cost, depreciation and remaining value.

Depreciation is allocated on a straight-line basis. The estimated useful life is as follows:

- Buildings and structures	05 – 10 years
- Machinery and equipment	03 – 07 years
- Motor vehicles	06 years
- Land use rights	39 – 40 years

Long-term land use rights are not subject to deduction.

7. Rules for recording and amortizing financial lease fixed assets

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
 Quarter 3, 2026

An asset lease is classified as a financial lease if most of the risks and benefits associated with ownership of the asset belong to the lessee. Financial leased fixed assets are shown at original cost minus flood depreciation. The source of the price of a fixed asset under a finance lease is the lower of the fair value of the leased asset at the beginning of the lease contract and the current value of the minimum lease payment. The discount rate to calculate the present value of the minimum rental payment for the lease is the interest rate implicit in the lease contract or the stated interest rate. In cases where the implicit interest rate in the lease contract cannot be determined, the interest rate at the time of the beginning of the lease shall be used.

Finance leased fixed assets are depreciated using the straight-line method over their estimated useful lives. In cases where it is uncertain that the Company will have ownership of the asset at the end of the lease contract, the fixed asset will be depreciated for the shorter period of the lease term and the term of the lease. The discount period is estimated as follows:

- | | |
|---------------------------|---------------|
| - Machinery and equipment | 05 – 07 years |
| - Motor vehicles | 06 years |

8. Obstacles in recording and allocating prepaid expenses

Prepaid expenses that are only related to production and business expenses for the current fiscal year are recorded as short-term prepaid expenses and are calculated as production and business expenses per year finance.

The calculation and allocation of long-term prepaid expenses and production and business expenses for each accounting period is based on the nature and level of each expense to choose methods and criteria. Prepaid costs are allocated gradually and/ business and production costs are straight-line method.

9. Rules for recording debts and other payables

Accounts payable to sellers and other payables at the time of sale, if:

- Have a payment term of less than 1 year or within an acceptable production and business cycle reclassified as short-term debt.
- With a settlement term of more than 1 year or more than one production and business cycle, it is reclassified as long-term debt.

10. Equity recognition rules

The owner's investment capital is recorded as the owner's actual capital contribution.

11. Principles and methods of recording income

Sales revenue

Sales revenue is recognized when the following conditions are simultaneously met:

- Most of the risks and benefits associated with ownership of the product or goods have been transfer to buyer;
- The company no longer holds the right to manage the goods like the owner of the goods or the right to control the goods;
- The obtained data is determined with relative certainty;
- The company has obtained or will receive economic benefits from the sale;
- Identify costs related to sales services.

Service provision revenue

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS
Quarter 3, 2026

Revenue from providing services is recognized when the results of that service can be reliably determined. In case the provision of services involves many periods, income is recognized in each period results of completed work and date of preparation of the Balance Sheet of the project. that period. The results of the service provision are determined when the following conditions are met:

- The obtained data is determined with relative certainty;
 - Ability to gain economic benefits from providing that service;
 - Determine the completed work and prepare the Balance Sheet;
 - Determine the costs incurred for providing that service and the cost to complete the service.
- The completed service provision work is determined by the method of evaluating completed work.

Income from financial activities

Income from interest, royalties, dividends, disbursed profits and other financial income from recorded receive when the rabbit simultaneously satisfies two (2) conditions:

- Ability to gain economic benefits from that transaction;
- The obtained image is determined with relative certainty.

Dividends and profits paid are recorded when the Company is entitled to receive dividends or is entitled to receive profits from capital contribution

12. Congestion in accounting for cost of goods sold

Cost of goods sold reflects the cost of products, goods, and services sold per year.

The reserve for inventory devaluation is calculated and the cost of goods sold is based on the quantity of inventory and the difference between the net realizable value and the original cost of inventory. When determining the volume of inventory/depreciation requiring a provision, the accountant must again deduct the volume of inventory/for which sales contracts have been signed (with net realizable value). not less than the book value) but do not transfer to the customer if there is solid evidence that the customer will not refuse to perform the contract.

13. Principles and methods of recording financial costs

The expenses recognized as financial expenses include:

- Expenses or losses related to financial investment activities;
- Borrowing and lending costs;
- Losses due to exchange rate fluctuations arising from foreign currency-related transactions;
- Provisions for devaluation of securities investments.

These amounts are recorded as the total incurred during the year, without offsetting against financial income.

14. Congestion in accounting for sales costs and business management costs

Selling expenses reflect actual costs incurred in the process of selling products, goods, and providing services, including sales costs, product introduction, and advertising costs. products, sales activities, product maintenance costs, goods (except construction activities), storage costs, packaging, transportation,...

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 3, 2026

Business management costs reflect the general management costs of the business, including costs for the number of employees in the business management department (salaries, wages, other benefits). allowances,...); Social insurance, health insurance, union funding, unemployment insurance for business management staff; Cost of office materials, tools, depreciation, fixed assets used for business management; land rent, license tax; Establishment of provisions for bad debts; electrical services (electricity, water, telephone, fx, property insurance, explosives...); Other monetary expenses (receiving guests, customer conferences...).

15. Current principles and methods for recording corporate income

Current corporate income tax expense is determined on the basis of taxable income and current annual corporate income tax rate.

16. Departmental reports

The report by department includes departments based on business areas or geographical regions. Business area-based department: This is a distinguishable part of a company involved in the process of manufacturing or providing individual products or services, or a group of related products or services, for which the department bears different economic risks and benefits compared to other business departments.

Geographical region-based department: This is a distinguishable part of a company involved in the process of manufacturing or providing products or services within a specific economic environment, where the department bears different economic risks and benefits compared to business departments operating in other economic environments.

17. Related parties

Parties are considered related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions.

18. Use accounting estimates

The preparation of financial statements complies with: Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Regime and other current regulations related to preparation. and present financial statements requiring the Board of General Directors to make estimates and assumptions that affect debt and asset figures and the presentation of potential liabilities and assets. at the end of the accounting year as well as other Data on revenue and expenses throughout the fiscal year. Although the accounting estimates are prepared with all the knowledge of the Board of General Directors, the actual amounts incurred may differ from the estimates

Estimates and assumptions that have a material impact on marketing/fish/finance include:

- Useful life of fixed assets.
- Fees must be paid.
- Contingency funds.

Estimates and assumptions are regularly evaluated based on past experience and other factors, including those that have a material impact on sales and financial performance. the Company's policy and is assessed by the Board of General Directors as reasonable.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 3, 2026

V. SUPPLEMENTARY INFORMATION FOR DETAILS PRESENTED AT THE BALANCE SHEET

1. Cash and cash equivalents

	Closing of quarter VND	Beginning of the year VND
Cash on hand	1,177,417,774	1,230,340,984
Cash in banks	23,759,135,538	19,264,523,381
Cash equivalents (Held-to-maturity investments less than or equal 3 month) (*)	82,449,480,035	82,428,728,032
Total	107,386,033,347	102,923,592,397

(*) These are deposits at commercial banks with an original maturity of not more than 3 months.

2. Short-term financial investments

	Closing of quarter Original price	Proportion	Allowance for	Beginning of the year Original price	Proportion	Allowance for
Held-to-maturity investments						
a) Short-term						
Held-to-maturity investments (greater than 3 month)	1,231,309,545,009	-	-	1,077,497,283,005	-	-
	901,309,545,009	-	-	727,497,283,005	-	-
	901,309,545,009	-	-	727,497,283,005	-	-
b) Long-term						
Vietinbank Bonds (300,000 bonds maturing on Nov 18, 2031).	330,000,000,000	-	-	350,000,000,000	-	-
	30,000,000,000	-	-	50,000,000,000	-	-
Tien Phong Bonds (1,800 bonds maturing on Nov 12, 2031 + 200,000 bonds maturing on July 20, 2031).	300,000,000,000	-	-	300,000,000,000	-	-
b) Equity investments in other entities						
Investments in subsidiaries	38,000,000,000	-	-	22,200,000,000	-	-
	38,000,000,000	-	-	22,200,000,000	-	-
Viet Thanh Mechanical Investment and Import-Export Joint Stock Company	38,000,000,000	98.83%	-	22,200,000,000	98.50%	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 3, 2026

3. Accounts receivable from customers	Closing of quarter	Beginning of the year
	VND	VND
Third Party (*)	867,613,724,549	722,141,111,253
Total	867,613,724,549	722,141,111,253

4. Prepayments to suppliers	Closing of quarter	Beginning of the year
	VND	VND
Short-term	12,773,528,890	86,427,726,781
<i>Third Party (*)</i>	<i>12,773,528,890</i>	<i>81,918,634,587</i>
Other subjects (*)	12,773,528,890	81,918,634,587
Related Parties	-	4,509,092,194
Viet Thanh Mechanical Engineering Investment and Export Import Joint Stock Company	-	4,509,092,194
Long-term	-	-
Total	12,773,528,890	86,427,726,781

(*) No entity has a balance accounting for more than 10% of the total debt balance.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 3, 2026

5. Other receivables

	Closing of quarter VND	Beginning of the year VND
a) Short-term	14,315,334,675	8,894,045,088
Short-term deposits and collaterals at banks	9,669,991,745	6,555,947,618
Other short-term deposits and collaterals	4,645,342,930	2,336,382,270
Other receivables	-	1,715,200
b) Long-term	11,275,972,232	10,099,834,784
VAT on financial leased assets	3,310,138,546	1,003,841,488
Long-term deposits and collaterals	7,965,833,686	9,095,993,296
Total	25,591,306,907	18,993,879,872

6. Inventories

	Closing of quarter		Beginning of the year	
	Allowance	Cost	Allowance	Cost
Raw materials	-	504,877,613,444	-	129,677,436,610
Work in progress	-	2,234,940,704	-	66,889,951,948
Finished goods	-	622,721,133,842	-	521,471,430,241
Merchandise	-	12,813,516,989	-	9,593,415,613
Consigned goods	-	-	-	293,692,421,712
Total	-	1,142,647,204,979	-	1,021,324,656,124

7. Short-term prepaid expenses

	Closing of quarter VND	Beginning of the year VND
a) Short-term	4,531,972,938	8,304,776,122
Insurance costs pending carry forward	1,773,438,188	1,603,260,815
Tools and equipment pending allocation	499,694,778	789,016,623
Other short-term prepaid expenses	2,258,839,972	5,912,498,684
b) Long-term	25,469,838,960	5,767,759,767
Insurance costs pending carry forward	111,579,780	5,190,348
Instrument & tools	3,407,872,815	4,237,323,045
Perpaymet for the Sublease of land use rights with technical infrastructure	20,550,013,799	-
Other long-term prepaid expenses	1,400,372,566	1,525,246,374
Total	30,001,811,898	14,072,535,889

Viet Thanh Plastic Trading & Manufacturing Joint Stock Company
No. 107, 2A Street, Hamlet 5, Binh Ta 1 Village,
Duc Hoa Commune, Tay Ninh Province

SEPARATE FINANCIAL STATEMENTS
For the financial period ending September 30, 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 3, 2026

8. Increase and decrease of tangible fixed assets

	Buildings and structures	Machinery and equipment	Motor vehicles	Total
Unit: VND				
Cost				
Opening balance	25,502,323,677	223,133,252,296	10,243,861,697	258,879,437,670
Increase in period	1,207,448,223	57,429,479,990	-	58,636,928,213
- Purchases	1,207,448,223	50,111,667,588	-	51,319,115,811
- Other increases	-	7,317,812,402	-	7,317,812,402
Decrease in period	-	(72,918,687,526)	-	(72,918,687,526)
- Liquidation, sale and transfer	-	(72,918,687,526)	-	(72,918,687,526)
Closing balance	26,709,771,900	207,644,044,760	10,243,861,697	244,597,678,357
Accumulated depreciation				
Opening balance	14,279,512,687	124,268,045,145	8,405,271,373	146,952,829,205
Increase in period	2,183,827,547	22,036,149,947	444,683,214	24,664,660,708
- Depreciation increases	2,183,827,547	17,731,537,573	444,683,214	20,360,048,334
- Other increases	-	4,304,612,374	-	4,304,612,374
Decrease in period	-	(7,055,343,328)	-	(7,055,343,328)
- Liquidation, sale and transfer	-	(7,055,343,328)	-	(7,055,343,328)
Closing balance	16,463,340,234	139,248,851,764	8,849,954,587	164,562,146,585
Net book value				
Opening balance	11,222,810,990	98,865,207,151	1,838,590,324	111,926,608,465
Closing balance	10,246,431,666	68,395,192,996	1,393,907,110	80,035,531,772

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 3, 2026

9. Increase and decrease of financial leased fixed assets

			Unit: VND
	Machinery and equipment	Motor vehicles	Total
Cost			
Opening balance	58,720,192,447	-	58,720,192,447
Increase in period	50,785,460,126	-	50,785,460,126
Decrease in period	(7,317,812,402)	-	(7,317,812,402)
Closing balance	102,187,840,171	-	102,187,840,171
Accumulated depreciation			
Opening balance	29,353,690,380	-	29,353,690,380
- Depreciation increases	10,337,873,687	-	10,337,873,687
Decrease in period	(4,304,612,374)	-	(4,304,612,374)
Closing balance	35,386,951,693	-	35,386,951,693
Net book value			
Opening balance	29,366,502,067	-	29,366,502,067
Closing balance	66,800,888,478	-	66,800,888,478

10. Increase and decrease of intangible fixed assets

	Land use rights	Total
Cost		
Opening balance	55,920,849,660	55,920,849,660
Increase in period	-	-
Decrease in period	-	-
Closing balance	55,920,849,660	55,920,849,660
Accumulated depreciation		
Opening balance	4,025,316,456	4,025,316,456
- Depreciation increases	503,164,557	503,164,557
Decrease in period	-	-
Closing balance	4,528,481,013	4,528,481,013
Net book value		
Opening balance	51,895,533,204	51,895,533,204
Closing balance	51,392,368,647	51,392,368,647

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 3, 2026

11. Accounts payable to suppliers

	Closing of quarter	Amount within repayment capacity	Beginning of the year	Amount within repayment capacity
	Value		Value	
Third Party (*)	329,438,577,492	329,438,577,492	148,404,961,462	148,404,961,462
Other subjects (*)	329,438,577,492	329,438,577,492	148,404,961,462	148,404,961,462
Related Party	-	-	-	-
Viet Thanh Mechanical Investment and Import-Export Joint Stock Company	5,818,543,548	5,818,543,548	-	-
Total	335,257,121,040	335,257,121,040	148,404,961,462	148,404,961,462

12. Taxes payable to State Treasury

	Closing of quarter	Incurred	Paid	Beginning of the year
VAT for imported goods	-	8,209,787,230	8,209,787,230	-
Import tax	-	441,338,753	441,338,753	-
VAT output	-	361,021,353,858	361,021,353,858	-
Corporate income tax	25,300,028,845	30,457,783,702	25,484,275,163	20,326,520,306
Personal income tax	18,055,577	137,241,649	156,802,571	37,616,499
Other taxes	12,166,667	2,632,759,761	2,632,759,761	12,166,667
Total	25,330,251,089	402,900,264,953	397,946,317,336	20,376,303,472

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 3, 2026

13.1 Short-term accrued expenses

	Closing of quarter	Beginning of the year
	VND	VND
Third Parties		
Interest expense	-	3,896,586,276
Other expenses	14,814,815	599,525,750
Total	14,814,815	4,496,112,026

13.2 Other short-term payables

	Closing of quarter	Beginning of the year
	VND	VND
Third Parties		
Trade Union fees	57,339,680	126,878,857
Total	57,339,680	126,878,857

14. Long-term unrealized turnover

	Closing of quarter	Beginning of the year
	VND	VND
Unrealized revenue from the sale and sublease of financial leased fixed assets	-	24,029,692
Total	-	24,029,692

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 3, 2026

15. Loans and financial lease debts

Unit: VND

	Closing of quarter		During the period		Beginning of the year	
	Value	Amount within repayment capacity	Increase	Decrease	Value	Amount within repayment capacity
a) Short-term	2,340,150,736,471	2,340,150,736,471	3,855,372,732,749	3,714,685,088,715	2,199,463,092,437	2,199,463,092,437
a1) Short-term loans (*)	2,328,045,277,947	2,328,045,277,947	3,842,187,785,198	3,701,711,258,405	2,187,568,751,154	2,187,568,751,154
+ An Binh Commercial Joint Stock Bank - ABBank	97,976,617,883	97,976,617,883	195,958,069,060	248,216,248,726	150,234,797,549	150,234,797,549
+ Military Commercial Joint Stock Bank - MB Bank	234,925,157,756	234,925,157,756	309,290,489,397	199,146,101,050	124,780,769,409	124,780,769,409
+ Vietnam Investment and Development Commercial Joint Stock Bank - BIDV	399,729,490,174	399,729,490,174	679,341,212,806	667,170,161,540	387,558,438,908	387,558,438,908
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Viettin Bank	145,100,347,875	145,100,347,875	255,459,831,848	349,484,478,545	239,124,994,572	239,124,994,572
+ Woori Vietnam Bank - WooriBank	100,000,000,000	100,000,000,000	44,000,000,000	44,000,000,000	100,000,000,000	100,000,000,000
+ Tien Phong Commercial Joint Stock Bank - TPBank	138,604,404,566	138,604,404,566	354,913,364,707	415,487,343,624	199,178,383,483	199,178,383,483
+ Vietnam International Commercial Joint Stock Bank - VIB	69,402,965,128	69,402,965,128	138,817,965,128	138,848,803,781	69,433,803,781	69,433,803,781
+ Kasikornbank - Kbank Vietnam	149,297,667,914	149,297,667,914	181,222,184,262	181,366,676,012	149,442,159,664	149,442,159,664
+ Prosperity and Development Commercial Joint Stock Bank - PGBank	199,713,876,506	199,713,876,506	339,048,577,479	339,058,560,059	199,723,859,086	199,723,859,086
+ Military Commercial Joint Stock Bank - MB Bank (Overdraft)	2,513,053,252	2,513,053,252	6,433,646,000	6,320,000,000	2,399,407,252	2,399,407,252
+ Bac A Commercial Joint Stock Bank - BACA	196,428,331,357	196,428,331,357	335,496,244,801	234,537,151,182	95,469,237,738	95,469,237,738
+ An Binh Commercial Joint Stock Bank - ABBank (Overdraft)	-	-	2,932,547,945	9,932,547,945	7,000,000,000	7,000,000,000
+ Asia Commercial Bank - ACB	99,870,682,923	99,870,682,923	123,668,559,270	123,672,426,289	99,874,549,942	99,874,549,942
+ Indovina Bank Ltd - IVB	198,518,330,397	198,518,330,397	397,073,654,604	397,160,249,525	198,604,925,318	198,604,925,318
+ Southeast Asia Commercial Joint Stock Bank - SeaBank	-	-	87,741,165,063	175,479,247,363	87,738,082,300	87,738,082,300
+ Vietnam Prosperity Commercial Bank (VP Bank) - Gia Dinh Branch	99,970,989,716	99,970,989,716	107,796,910,328	58,831,262,764	51,005,342,152	51,005,342,152
+ Viet Capital Commercial Bank (BVBank) - South Saigon Branch	96,000,000,000	96,000,000,000	148,000,000,000	52,000,000,000	-	-
+ Orient Commercial Joint Stock Bank - Tan Binh Branch	99,993,362,500	99,993,362,500	134,993,362,500	35,000,000,000	-	-
+ Personal loan	-	-	-	26,000,000,000	26,000,000,000	26,000,000,000



NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 3, 2026

15. Loans and financial lease debts (continued)

	Closing of quarter		During the period		Beginning of the year	
	Value	Amount within repayment capacity	Increase	Decrease	Value	Amount within repayment capacity
a2) Long-term debts due (**) Bank debt	12,105,458,524	12,105,458,524	13,184,947,551	12,973,830,310	11,894,341,283	11,894,341,283
+ Military Commercial Joint Stock Bank - MB Bank	1,079,460,000	1,079,460,000	719,640,000	1,079,460,000	1,439,280,000	1,439,280,000
Financial lease debt	1,079,460,000	1,079,460,000	719,640,000	1,079,460,000	1,439,280,000	1,439,280,000
+ Chailease International Financial Leasing Co., Ltd	11,025,998,524	11,025,998,524	12,465,307,551	11,894,370,310	10,455,061,283	10,455,061,283
+ BIDV Sumi-Trust Financial Leasing Co., Ltd (HCM Branch)	1,442,999,997	1,442,999,997	961,999,998	1,442,999,997	1,923,999,996	1,923,999,996
+ Vietnam International Financial Leasing Co., Ltd	1,846,502,329	1,846,502,329	677,595,094	3,956,361,671	5,125,268,906	5,125,268,906
+ Vietnam Commercial and Industrial Bank Leasing Company Limited - Ho Chi Minh City Branch	2,182,075,567	2,182,075,567	1,409,323,933	2,633,040,747	3,405,792,381	3,405,792,381
+ Asia Commercial Bank Leasing Company Limited	4,850,748,842	4,850,748,842	8,343,371,685	3,492,622,843	-	-
	703,671,789	703,671,789	1,073,016,841	369,345,052	-	-
b) Long-term (**) Long-term bank loans	42,962,538,645	42,962,538,645	55,278,103,701	27,741,249,189	15,425,684,133	15,425,684,133
+ Military Commercial Joint Stock Bank - MB Bank	10,435,530,000	10,435,530,000	-	719,640,000	11,155,170,000	11,155,170,000
Financial lease debt	10,435,530,000	10,435,530,000	-	719,640,000	11,155,170,000	11,155,170,000
+ Chailease International Financial Leasing Co., Ltd	32,527,008,645	32,527,008,645	55,278,103,701	27,021,609,189	4,270,514,133	4,270,514,133
+ BIDV Sumi-Trust Financial Leasing Co., Ltd (HCM Branch)	736,133,348	736,133,348	-	961,999,998	1,698,133,346	1,698,133,346
+ Vietnam International Financial Leasing Co., Ltd	485,461,760	485,461,760	-	677,595,094	1,163,056,854	1,163,056,854
+ Vietnam Commercial and Industrial Bank Leasing Company Limited - Ho Chi Minh City Branch	-	-	-	1,409,323,933	1,409,323,933	1,409,323,933
+ Asia Commercial Bank Leasing Company Limited	24,288,992,000	24,288,992,000	44,762,900,901	20,473,908,901	-	-
	7,016,421,537	7,016,421,537	10,515,202,800	3,498,781,263	-	-
Total	2,383,113,275,116	2,383,113,275,116	3,910,650,836,450	3,742,426,337,904	2,214,888,776,570	2,214,888,776,570

Viet Thanh Plastic Trading & Manufacturing Joint Stock Company
No. 107, 2A Street, Hamlet 5, Binh Ta 1 Village,
Duc Hoa Commune, Tay Ninh Province

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16. Owners' equity (continued)
a) Changes in owners' equity

	Share capital	Other shareholders	Share premium	Profit after tax	Unit: VND	Total
Balance at the beginning of the previous year	761,598,330,000	-	4,870,658,895	50,459,771,511		816,928,760,406
Increased during the year	-	-	-	-		-
Decreased during the year	-	-	-	-		-
Net profit for the previous period	-	-	-	51,352,930,807		51,352,930,807
Decreased during the year	761,598,330,000	-	4,870,658,895	101,812,702,318		868,281,691,213
Balance at the beginning of this year	761,598,330,000	-	4,870,658,895	101,812,702,318		868,281,691,213
Increased during the year	-	-	-	-		-
Decreased during the year	-	-	-	-		-
Net profit for the current period	-	-	-	54,591,144,425		54,591,144,425
Balance at the end of this year	761,598,330,000	-	4,870,658,895	156,403,846,743		922,872,835,638

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 3, 2026

16. Owners' equity (continued)

b) Details of owner's investment capital

	Closing of quarter VND	%	Beginning of the year VND	%
Mr. Nguyen Van Tuan	153,930,630,000	20.21	153,930,630,000	20.21
Mr. Phan Van Quan	172,016,000,000	22.59	172,016,000,000	22.59
Mr. Nguyen Phuc Loi	183,697,820,000	24.12	183,697,820,000	24.12
Other shareholders' capital	251,953,880,000	33.08	251,953,880,000	33.08
Total	761,598,330,000	100	761,598,330,000	100

c) Capital transactions with owners

	Closing of quarter VND	Beginning of the year VND
Owner's investment capital		
Balance at the beginning of this year	761,598,330,000	761,598,330,000
Increased during the year	-	-
Decreased during the year	-	-
Balance at the closing of this year	761,598,330,000	761,598,330,000

d) Share

	Closing of quarter	Beginning of the year
Number of shares registered to issue	76,159,833	76,159,833
Number of shares sold to the public	76,159,833	76,159,833
- Ordinary shares	76,159,833	76,159,833
- Preferred shares	-	-
Number of shares to be redeemed	-	-
- Ordinary shares	-	-
- Preferred shares	-	-
Shares in circulation	76,159,833	76,159,833
- Ordinary shares	76,159,833	76,159,833
- Preferred shares	-	-

All ordinary shares have a par value of VND 10,000.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 3, 2026

VISUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED ISEPARATE STATEMENT OF INCOME

1. Revenue from sales of goods and provision of services

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Net sales of finished goods and merchandise goods	4,434,938,041,083	3,506,455,213,149
Net revenue from provision of services	2,039,509,376	1,783,121,724
Total	4,436,977,550,459	3,508,238,334,873

2. Cost of goods sold

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Cost of finished goods, merchandise sold	4,199,093,927,650	3,344,079,065,176
Cost of provision of services	1,243,121,724	1,311,277,889
Total	4,200,337,049,374	3,345,390,343,065

3. Financial income

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest income from deposits	42,903,770,856	28,199,191,409
Foreign exchange gains	6,903,188	20,923,956
Total	42,910,674,044	28,220,115,365

4. Financial expenses

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Interest expense	148,374,604,283	89,900,950,312
Foreign exchange losses	614,557,680	820,857,703
Other expenses	5,697,011,302	3,509,713,818
Total	154,686,173,265	94,231,521,833

5. Selling expenses/General and administration expenses

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
a) Selling expenses	21,199,640,146	20,320,882,324
Staff costs	10,417,024,597	10,435,365,105
Depreciation expenses	344,683,215	944,242,431
Other expenses	10,437,932,334	8,941,274,788

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 3, 2026

5. Selling expenses/General and administration expenses

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
b) General and administration expenses	13,028,751,634	13,087,029,779
Staff costs	5,974,143,090	5,425,707,080
Depreciation expenses	495,909,090	495,909,090
Other expenses	6,558,699,454	7,165,413,609

6. Other income

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Liquidation and sale of fixed assets	246,652,071	1,922,962,960
Others	11,548,420	1,961
Total	258,200,491	1,922,964,921

7. Other expenses

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Collection and penalties for tax law violations	4,060,619,774	1,224,069,816
Liquidation and sale of fixed assets	1,778,188,852	-
Others	7,073,822	594,141,081
Total	5,845,882,448	1,818,210,897

8. Current corporate income tax expenses

Payable corporate income tax is determined at the rate of 20% on taxable income.

The Company's tax finalization will be subject to inspection by the tax authority. Because the application of laws and tax regulations to various types of transactions may be interpreted in different ways, the tax amount presented on the Financial Statements may be changed at the discretion of the tax authority.

An estimate of the current corporate income tax rate of the enterprise is presented below:

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Accounting profit before tax	85,048,928,127	63,533,427,261
Adjustments to increase and decrease in accounting profits to determine profits for enterprise income tax calculation	41,344,601,045	17,910,031,768
- Increased adjustments	41,344,601,045	17,910,031,768
- Decreased adjustments	-	-
+ Carrying forward losses of previous years	-	-
Taxable profits	126,393,529,172	81,443,459,029
Applicable tax rates	20%	20%
Income tax expense	25,278,705,834	16,288,691,806
Expenses for additional corporate income tax in the previous year	5,179,077,868	0
Current corporate income tax expenses	30,457,783,702	16,288,691,806

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

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VII. OTHER INFORMATION

1. Events arising after the end of the fiscal year

The Board of General Directors of the Company affirms that no material event occurred after the closing date of the accounting books for the preparation of the Financial Statements required to be adjusted or published in the Financial Statements.

2. Comparative data

The comparative figures are taken according to the figures on the audited Financial Statements for the fiscal year ended December 31, 2025.

3. Information on ongoing operations

During the year, the Company has no activities or events that have a significant impact on its ability to continue operating. Therefore, the Company's financial statements are prepared on the assumption that the Company operates continuously.

Preparer by



Hong Kim Phuong

Chief Accountant



Nguyen Thi Yen Nga

