CÔNG TY CỔ PHẦN NHỰA CHẤT LƯỢNG CAO BÌNH THUẬN

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FINANCIAL STATEMENTS

BINH THUAN HIGH QUALITY PLASTIC JOINT STOCK COMPANY

For the accounting period from 1 April 2026 to 30 June 2026

CONTENT

INTERIM STATEMENT OF FINANCIAL POSITION

At as 30 June 2026

Form No. B01a-DN
Unit: VND

Codes	ASSETS	Notes	30/06/2026 VND	01/04/2026 VND
100	**A. CURRENT ASSETS**		**468,296,825,072**	**445,611,582,749**
110	**I. Cash and Cash Equivalents**	**03**	**21,719,551,461**	**20,519,816,362**
111	1. Cash		1,725,735,346	582,633,460
112	2. Cash Equivalents		19,993,816,115	19,937,182,902
120	**II. Short-term Financial Investments**	**06**	**60,213,523,082**	**39,639,697,019**
123	1. Short-term held-to-maturity investments		60,213,523,082	39,639,697,019
130	**III. Short-term Receivables**		**121,276,642,847**	**189,785,433,961**
131	1. Short-term Trade Receivables	04	125,753,831,904	191,139,963,052
132	2. Short-term Advances to Suppliers		625,918,200	2,664,642,226
135	3. Other Short-term Receivables	05	898,009,548	1,981,945,488
136	4. Allowance for Doubtful Short-term Receivables	07	(6,001,116,805)	(6,001,116,805)
140	**IV. Inventories**	**08**	**260,287,917,423**	**194,759,805,907**
141	1. Inventories		260,287,917,423	194,759,805,907
160	**V. Other Current Assets**		**4,799,190,259**	**906,829,500**
161	1. Short-term deferred expenses	09	464,535,464	320,055,373
162	2. Deductible Value Added Tax		4,334,654,795	586,774,127
200	**B. NON-CURRENT ASSETS**		**158,096,392,782**	**116,448,875,138**
210	**I. Long-term Receivables**		**16,417,500**	**16,417,500**
215	1. Other Long-term Receivables	05	16,417,500	16,417,500
220	**II. Fixed Assets**		**93,544,415,262**	**99,086,609,590**
221	1. Tangible Fixed Assets	10	92,801,461,477	98,123,685,035
222	*- Cost*		*198,478,680,430*	*198,478,680,430*
223	*- Accumulated Depreciation*		*(105,677,218,953)*	*(100,354,995,395)*
224	2. Finance Lease Assets	11	742,953,785	962,924,555
225	*- Cost*		*3,877,089,431*	*3,877,089,431*
226	*- Accumulated Depreciation*		*(3,134,135,646)*	*(2,914,164,876)*
260	**III. Long-term Financial Investments**	**06**	**47,500,000,000**	**-**
265	1. Long-term investments held to maturity		47,500,000,000	-
270	**IV. Other Non-current Assets**		**17,035,560,020**	**17,345,848,048**
271	1. Long-term deferred expenses	09	17,035,560,020	17,345,848,048
280	**TOTAL ASSETS**		**626,393,217,854**	**562,060,457,887**

INTERIM STATEMENT OF FINANCIAL POSITION

At as 30 June 2026

Form No. B01a-DN
Unit: VND

(Continued)

Codes		EQUITY AND LIABILITIES	Notes	30/06/2026 VND	01/04/2026 VND
300	**C.**	**LIABILITIES**		**382,943,812,517**	**326,412,728,789**
310	**I.**	**Current Liabilities**		**382,937,949,127**	**326,389,275,220**
311	1.	Short-term Trade Payables	12	90,131,778,014	166,770,117,616
312	2.	Short-term Advances from Customers		10,181,911,906	63,800,000
314	3.	Taxes and Other Payables to the State Budget	16	1,970,005,126	3,685,248,089
315	4.	Payables to Employees		1,621,364,474	1,385,951,946
316	5.	Short-term Accrued Expenses	13	468,124,951	573,742,821
320	6.	Other Short-term Payables	14	367,820,625	777,640,674
321	7.	Short-term Borrowings and Finance Lease Liabilities	15	278,196,944,031	153,132,774,074
330	**II.**	**Long-term Liabilities**		**5,863,390**	**23,453,569**
339	1.	Long-term Borrowings and Finance Lease Liabilities	15	5,863,390	23,453,569
400	**D.**	**EQUITY**	**17**	**243,449,405,337**	**235,647,729,098**
411	1.	Owners' Equity		185,000,000,000	185,000,000,000
411a		*Ordinary Shares with Voting Rights*		*185,000,000,000*	*185,000,000,000*
412	2.	Share Premium		17,101,170,000	17,101,170,000
420	3.	Retained Earnings		41,348,235,337	33,546,559,098
420a		*Accumulated retained earnings at the end of the previous period*		*33,546,559,098*	*802,420,831*
420b		*Retained earnings for the period*		*7,801,676,239*	*32,744,138,267*
440		**TOTAL EQUITY AND LIABILITIES**		**626,393,217,854**	**562,060,457,887**

Ninh Binh, 20 July 2026

Prepared by	Chief Accountant	Director
Pham Thi Bich	Pham Thi Bich	Luong Huu Hoan

CÔNG TY CỔ PHẦN NHỰA CHẤT LƯỢNG CAO BÌNH THUẬN
MSDN:0700823506

INTERIM INCOME STATEMENT

For the accounting period from 1 April 2026 to 30 June 2026

Form No. B02a - DN
Unit: VND

Codes	ITEMS	Notes	Quarter I/2026	Quarter I/2025	From 1 April 2026 to 30 June 2026	From 1 April 2025 to 30 June 2025
			VND	VND	VND	VND
01	**1. Revenue from Sales of Goods and Rendering of Services**	**18**	**319,802,493,992**	**277,707,744,840**	**319,802,493,992**	**277,707,744,840**
02	2. Deductions from Revenue	18	7,813,655	-	7,813,655	-
10	**3. Net Revenue from Sales of Goods and Rendering of Services**	**18**	**319,794,680,337**	**277,707,744,840**	**319,794,680,337**	**277,707,744,840**
11	**4. Cost of Goods Sold**	**19**	**302,595,214,828**	**263,751,953,251**	**302,595,214,828**	**263,751,953,251**
20	**5. Gross Profit from Sales of Goods and Rendering of Services**		**17,199,465,509**	**13,955,791,589**	**17,199,465,509**	**13,955,791,589**
21	**6. Profit/(Loss) from Investment Property Trading Activities**		-	-	-	-
22	7. Financial Income	20	117,143,495	89,152,090	117,143,495	89,152,090
23	8. Finance Costs	21	3,292,002,585	1,853,481,844	3,292,002,585	1,853,481,844
24	*Including: Interest Expense*		*3,285,487,772*	*1,853,481,844*	*3,292,002,585*	*1,853,481,844*
25	9. Selling Expenses	22	1,618,726,603	1,329,490,683	1,618,726,603	1,329,490,683
26	10. General and Administrative Expenses	23	2,597,095,567	2,392,665,895	2,597,095,567	2,392,665,895
30	**11. Operating Profit**		**9,808,784,249**	**8,469,305,257**	**9,808,784,249**	**8,469,305,257**

INTERIM INCOME STATEMENT

For the accounting period from 1 April 2026 to 30 June 2026

Form No. B02a - DN
Unit: VND

Codes	ITEMS	Notes	Quarter I/2026	Quarter I/2025	From 1 April 2026 to 30 June 2026	From 1 April 2025 to 30 June 2025
			VND	VND	VND	VND
31	12. Other Income	24	36,385,185	44,838,667	36,385,185	44,838,667
32	13. Other Expenses	25	73,934,148	155,007,648	73,934,148	155,007,648
40	**14. Other Profit/(Loss)**		**(37,548,963)**	**(110,168,981)**	**(37,548,963)**	**(110,168,981)**
50	**15. Total Accounting Profit before Tax**		**9,771,235,286**	**8,359,136,276**	**9,771,235,286**	**8,359,136,276**
51	16. Current Corporate Income Tax Expense	26	1,969,559,047	851,414,392	1,969,559,047	851,414,392
52	17. Deferred Corporate Income Tax Expense		-	-	-	-
60	**18. Profit after Corporate Income Tax**		**7,801,676,239**	**7,507,721,884**	**7,801,676,239**	**7,507,721,884**
70	**19. Basic Earnings per Share**	27	**422**	**501**	**422**	**501**

Ninh Binh, 20 July 2026

Prepared by — Chief Accountant — Director

Pham Thi Bich — **Pham Thi Bich** — **Luong Huu Hoan**

CÔNG TY CỔ PHẦN NHỰA CHẤT LƯỢNG CAO BÌNH THUẬN
BQP
MSDN:0700823506

INTERIM CASH FLOW STATEMENT

For the accounting period from 1 April 2026 to 30 June 2026
(Using the indirect method)

Form No. B03a - DN
Unit: VND

Codes	ITEMS	Notes	From 1 April 2026 to 30 June 2026 VND	From 1 April 2025 to 30 June 2025 VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	*1. Profit before tax*		*9,771,235,286*	*8,359,136,276*
	2. Adjustments for		*8,717,053,418*	*7,745,089,206*
02	- Depreciation of fixed assets and investment properties		5,542,194,328	6,006,801,119
05	- Gains/(losses) from investing and financing activities		(117,143,495)	(115,193,757)
06	- Borrowing costs		3,292,002,585	1,853,481,844
08	*3. Operating profit before changes in working capital*		*18,488,288,704*	*16,104,225,482*
09	- Increase/(decrease) in receivables		63,673,191,772	(55,400,038,695)
10	- Increase/(decrease) in inventories		(65,528,111,516)	(14,967,659,337)
11	- Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)		(66,462,738,348)	18,404,595,488
12	- Increase/(decrease) in deferred expenses		165,807,937	(154,576,924)
14	- Borrowing costs paid		(3,648,330,031)	(1,997,193,075)
15	- Corporate income tax paid		(3,665,989,303)	-
20	*Net cash flows from operating activities*		*(56,977,880,785)*	*(38,010,647,061)*
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Acquisition and construction of fixed assets and other long-term assets		-	(53,176,180)
22	2. Proceeds from disposal of fixed assets and other long-term assets		-	2,038,541,667
23	3. Payments for lending, purchases of debt instruments of other entities		(68,073,826,063)	(284,122,411)
24	4. Collections from lending, resale of debt instruments of other entities		-	2,700,000,000 -
27	5. Interest received, dividends and profits received		1,204,862,169	1,259,555,144
30	*Net cash flows from investing activities*		*(66,868,963,894)*	*5,660,798,220*
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		188,148,016,889	44,644,079,931
34	2. Repayment of borrowings		(62,941,028,302)	(38,785,123,792)
35	3. Repayment of finance lease liabilities		(160,408,809)	(399,508,809)
40	*Net cash flows from financing activities*		*125,046,579,778*	*5,459,447,330*
50	**Net increase/(decrease) in cash during the period**		**1,199,735,099**	**(26,890,401,511)**
60	**Cash and cash equivalents at beginning of the period**		**20,519,816,362**	**40,494,041,518**
70	**Cash and cash equivalents at end of the period**	**03**	**21,719,551,461**	**13,603,640,007**

Ninh Binh, 20 July 2026

Prepared by	Chief Accountant	Director
Pham Thi Bich	Pham Thi Bich	Luong Huu Hoan

CÔNG TY CỔ PHẦN NHỰA CHẤT LƯỢNG CAO BÌNH THUẬN
BQP
MSDN:0700823506

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the accounting period from 1 April 2026 to 30 June 2026

Form No. B09a - DN

1. BUSINESS OPERATING CHARACTERISTICS

Form of Ownership

Binh Thuan High Quality Plastic Joint Stock Company (the "Company") is a joint stock company converted from Binh Thuan Development Company Limited. The Company was established and operates under Enterprise Registration Certificate No. 0700823506 initially issued by the Department of Planning and Investment of Ha Nam Province on 29 January 2019 and subsequent amended Enterprise Registration Certificates. The Company was granted Investment Registration Certificate No. 7365832345 by the Management Board of Ha Nam Industrial Zones on 12 February 2019.

Pursuant to Resolution No. 0901/2024/NQ-BTD dated 05 April 2024, the Members' Council of Binh Thuan Development Company Limited decided to convert the Company's legal form from a multiple-member limited liability company into a joint stock company and change the Company's name. On 15 April 2024, the Company was granted the 10th amended Enterprise Registration Certificate by the Department of Planning and Investment of Ha Nam Province and commenced operations as a joint stock company under the name Binh Thuan High Quality Plastic Joint Stock Company.

The Company's head office is located at: CN-03 Lot, Dong Van IV Industrial Park, Le Ho Ward, Ninh Binh Province, Vietnam.

According to the 13th amended Enterprise Registration Certificate dated 10 February 2026, the Company's charter capital is VND 185,000,000,000, equivalent to 18,500,000 shares, with a par value of VND 10,000 per share.

The total number of employees of the Company as at 30 June 2026 was 138 employees (as at 01 April 2026: 115 employees).

Business Activities

The Company's principal activities are:
- Manufacturing, processing and assembling plastic products and plastic components;
- Wholesale of synthetic resins and primary plastics.

Normal Production and Business Cycle

- The Company's normal production and business cycle is carried out within a period of no more than 12 months.

2. ACCOUNTING SYSTEM AND POLICIES APPLIED BY THE COMPANY

2.1. Accounting period and accounting currency

The Company's accounting year begins on 01 April and ends on 31 March of the following year.
The accounting currency used for bookkeeping is Vietnamese Dong (VND).

2.2. Accounting Standards and Accounting Regime applied

Accounting regime applied

The Company applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance, replacing the previous guidance under Circular No. 200/2014/TT-BTC dated 22 December 2014, Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by the Ministry of Finance, and other relevant circulars.

Statement of compliance with Accounting Standards and Accounting Regime

The Company has applied the Vietnamese Accounting Standards and related guidance documents issued by the State. The Financial Statements have been prepared and presented in compliance with all applicable requirements of each accounting standard, implementing guidance circulars, and the current Enterprise Accounting Regime.

2.3. Basis of preparation of Financial Statements

The Financial Statements are prepared on the accrual basis of accounting (except for certain information related to cash flows), under the historical cost principle and based on the assumption that the Company will continue as a going concern.

2.4. Accounting estimates

The preparation of Financial Statements in compliance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Regime, and relevant legal regulations on the preparation and presentation of Financial Statements requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the presentation of contingent liabilities and contingent assets at the reporting date, as well as the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are prepared based on the best knowledge and understanding of the Board of Directors, actual results may differ from such estimates and assumptions.

2.5. Cash and cash equivalents

Cash represents all cash balances held by the Company as at the end of the accounting period, including cash on hand, demand deposits at banks, and cash in transit.

Cash equivalents are short-term investments with a maturity of no more than 03 months from the investment date, which are highly liquid, readily convertible into known amounts of cash, and subject to insignificant risks of changes in value.

2.6. Financial investments

Held-to-maturity investments include: term deposits at banks (including bills, promissory notes, and certificates of deposit), bonds, preferred shares that require the issuer to repurchase at a specified future date, loans, and other investments held to maturity for the purpose of earning periodic interest income.

Held-to-maturity investments are recognized from the date of acquisition and initially measured at cost, including purchase price and directly attributable transaction costs. Interest income from held-to-maturity investments after the acquisition date is recognized in the Statement of Income on an accrual basis. Interest received before the Company's ownership of the investments is deducted from the investment cost at the acquisition date.

2.7. Receivables

Receivables are monitored in detail by collection terms, receivable counterparties, receivable currencies, and other factors according to the Company's management requirements. Receivables are classified as short-term and long-term in the Financial Statements based on the remaining maturity of the receivables as at the reporting date.

Provision for doubtful debts is made for receivables including: overdue receivables specified in economic contracts, loan agreements, contractual commitments, or debt obligations, and receivables that are not yet due but are considered unlikely to be recovered. The provision for overdue receivables is made based on the repayment period of the principal amount stated in the original sales contracts, excluding any debt extension agreements between parties. Provision is also made for receivables that are not yet due but where the debtor has entered bankruptcy proceedings, is undergoing dissolution procedures, has disappeared, or absconded.

2.8. Inventories

Inventories are initially recognized at cost, including purchase costs, processing costs, and other directly attributable costs incurred to bring the inventories to their present location and condition at the time of initial recognition. After initial recognition, at the time of preparation of the Financial Statements, if the net realizable value of inventories is lower than their cost, inventories are stated at net realizable value.

The value of inventories is determined using the weighted average method.

Inventories are accounted for using the perpetual inventory method.

Provision for diminution in the value of inventories is made at the end of the year based on the difference between the cost of inventories and their net realizable value when the cost is higher than the net realizable value.

2.9. Fixed assets and finance leased assets

Tangible fixed assets and intangible fixed assets are initially recognized at cost. During the course of use, tangible fixed assets and intangible fixed assets are carried at historical cost, accumulated depreciation/amortization, and residual value.

Finance leased assets are initially recognized at cost, being the fair value of the leased assets or the present value of the minimum lease payments (where the fair value is higher than the present value of the minimum lease payments), plus directly attributable initial costs incurred in connection with the finance lease (excluding value-added tax). During the lease term, finance leased assets are carried at historical cost, accumulated depreciation, and residual value. Depreciation of finance leased assets is calculated based on the lease term stated in the contract and charged to production and business expenses, ensuring full recovery of capital.

Depreciation of fixed assets and finance leased assets is calculated using the straight-line method over the estimated useful lives as follows:

- Buildings and structures:	05 - 20 years
- Buildings and structures:	3,5 - 10 years
- Transportation vehicles:	07 - 08 years
- Management equipment:	03 - 05 years

2.10. Construction in progress

Assets under construction for production, rental, management purposes, or other purposes are recognized at cost. Accumulated costs include construction costs, machinery and equipment installation costs, other related costs, and, for qualifying assets, borrowing costs are capitalized in accordance with the Company's accounting policies.

2.11. Deferred expenses

Deferred expenses include prepaid land rental, tools and equipment allocated for use, and other deferred expenses relating to production and business activities over multiple accounting periods. Specifically:

- Prepaid land rental for Lot CN-03, Dong Van IV Industrial Park, Le Ho Ward, Ninh Binh Province under the land sublease agreement with Viglacera Real Estate Business Joint Stock Company is allocated on a straight-line basis over the period from 01 June 2020 to 04 August 2066;
- The value of tools and equipment put into use is allocated on a straight-line basis over a period of no more than 03 years (for long-term deferred expenses) and no more than 01 year (for short-term deferred expenses).

The Company classifies deferred expensesas short-term or long-term based on the prepaid period stated in contracts or the allocation period of each type of expense and does not reclassify such expenses at the reporting date.

2.12. Payables

Payables are monitored in detail by payment terms, payable counterparties, payable currencies, and other factors according to the Company's management requirements. Payables are classified as short-term and long-term in the Financial Statements based on the remaining payment terms of the payables as at the reporting date.

2.13. Borrowings and finance lease liabilities

Finance lease liabilities represent the total amount payable calculated based on the present value of minimum lease payments or the fair value of the leased assets.

Borrowings and finance lease liabilities are monitored by each lender, each loan agreement, and the repayment terms of borrowings and finance lease obligations. For borrowings and finance lease liabilities denominated in foreign currencies, detailed monitoring is

2.14. Borrowing costs

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except for borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, which are capitalized as part of the cost of such assets when the conditions prescribed in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are satisfied. In addition, for specific borrowings used for the construction of fixed assets or investment properties, borrowing costs are capitalized even when the construction period is less than 12 months.

2.15. Accrued expenses

Payables for goods and services received from suppliers or provided to customers during the reporting period but not yet actually paid, and other payables such as accrued interest expenses, are recognized as production and business expenses of the reporting period.

The recognition of accrued expenses as production and business expenses during the period is made based on the matching principle between revenue and expenses incurred during the period. Accrued expenses are subsequently settled against the actual expenses incurred. Any difference between the accrued amount and the actual expenses incurred is reversed.

2.16. Equity

Owners' contributed capital is recognized based on the actual contributed capital of the owners.

Undistributed after-tax profit represents the accumulated profits from the Company's operations after deducting adjustments arising from retrospective application of changes in accounting policies and retrospective adjustments for material errors of prior years.

2.17. Revenue

Sales revenue
Revenue from sales of goods is recognized when all of the following conditions are simultaneously satisfied:
- The significant risks and rewards associated with ownership of the products or goods have been transferred to the buyer;
- The Company no longer retains the right to manage the goods as the owner or the right to control the goods;
- Revenue can be measured reliably;
- The Company has received or will receive economic benefits from the sales transaction;
- The costs incurred or to be incurred in respect of the sales transaction can be measured reliably.

Revenue from rendering of services
Revenue from rendering of services is recognized when all of the following conditions are simultaneously satisfied:
- Revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The percentage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

The percentage of completion of service provision is determined based on the completed work assessment method.

Financial income
Revenue arising from interest income, royalties, dividends, distributed profits, and other financial income is recognized when both of the following conditions are simultaneously satisfied:
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The revenue can be measured reliably.

2.18. Revenue deductions

Revenue deductions from sales of goods and rendering of services arising during the period include: trade discounts, sales allowances, and sales returns.

Trade discounts, sales allowances, and sales returns arising in the same period as the consumption of products, goods, and services are deducted from revenue in the period in which they arise. In cases where products, goods, or services have been sold in prior periods and revenue deductions arise in subsequent periods, such deductions are recognized as follows: if they arise before the issuance date of the Financial Statements, revenue is reduced in the Financial Statements of the reporting period (prior period); if they arise after the issuance date of the Financial Statements, revenue is reduced in the period in which they arise (subsequent period).

2.19. Cost of goods sold

Cost of goods sold during the period is recognized consistently with the revenue generated during the period and in compliance with the prudence principle. Cases including material and inventory losses exceeding prescribed norms, abnormal excess costs, inventory losses after deducting the responsibilities of related organizations and individuals, and other similar cases are fully and promptly recognized in the cost of goods sold during the period.

2.20. Financial expenses

Financial expenses recognized during the period include:
- Borrowing costs.

The above expenses are recognized based on the total amounts incurred during the period and are not offset against financial income.

2.21. Taxes

Corporate income tax represents the total amount of current tax payable and deferred tax.

Current tax payable is calculated based on taxable income for the year. Taxable income differs from net profit presented in the Statement of Income because taxable income excludes income or expenses that are taxable or deductible in other years (including carried-forward tax losses, if any) and further excludes items that are non-taxable or non-deductible.

The determination of the Company's corporate income tax liability is based on current tax regulations. However, these regulations may change from time to time, and the final determination of corporate income tax liability is subject to the results of inspections conducted by competent tax authorities.

The Company implements a new investment project at Dong Van IV Industrial Park, Le Ho Ward, Ninh Binh Province, and is entitled to investment incentives under Decree No. 218/2013/ND-CP dated 26 December 2013 guiding the implementation of the Law on Corporate Income Tax, Decree No. 91/2014/ND-CP dated 01 October 2014, and Decree No. 12/2015/ND-CP dated 12 February 2015 amending and supplementing certain articles of tax-related decrees. Accordingly, the Company is exempt from corporate income tax for the first 02 years from the first year in which taxable income is generated (2020) and entitled to a 50% reduction for the following 04 years. After the expiration of the tax incentive period, the Company is required to pay corporate income tax at the prevailing tax rate.

Other taxes are applied in accordance with the prevailing tax laws of Vietnam.

2.22. Related parties

Parties are considered related parties if one party has the ability to control or exercise significant influence over the other party in making decisions regarding financial and operating policies. The Company's related parties include:
- Enterprises that directly or indirectly, through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company, including parent companies, subsidiaries, and associates;
- Individuals who directly or indirectly hold voting rights in the Company and have significant influence over the Company, key management personnel of the Company, and close family members of such individuals;
- Enterprises in which the individuals mentioned above directly or indirectly hold a significant portion of voting rights or over which such individuals have significant influence.

In considering each related party relationship for the purpose of preparing and presenting the Financial Statements, the Company focuses on the substance of the relationship rather than merely the legal form of such relationships.

3. CASH AND CASH EQUIVALENTS

	30/06/2026	01/04/2026
	VND	VND
Cash on hand	287,110,595	324,422,408
Demand deposits at banks	1,438,624,751	258,211,052
Cash equivalents (i)	19,993,816,115	19,937,182,902
	21,719,551,461	**20,519,816,362**

(i) Cash equivalents represent term deposits with original maturities of 03 months and interest rates ranging from 2.39% per annum to 3.20% per annum at commercial banks.

4. TRADE RECEIVABLES

	30/06/2026		01/04/2026	
	Amount	Provision	Amount	Provision
	VND	VND	VND	VND
Receivables from related parties	-	-	**3,292,477,647**	-
- Binh Thuan Plastic Product Co., Ltd	-	-	1,881,877,647	-
- Tan Uyen Nam Son Investment Services JSC	-	-	1,283,400,000	-
- Viet Nam Plastic Mould JSC	-	-	127,200,000	-
Receivables from other customers	**125,753,831,904**	-	**187,847,485,405**	-
- KLS International Investment Co., Ltd	830,203,049	-	13,241,633,639	-
- Techcom Industrial JSC	18,905,454,463	-	21,088,820,032	-
- Other customers	106,018,174,392	-	153,517,031,734	-
	125,753,831,904	**-**	**191,139,963,052**	**-**

5. OTHER RECEIVABLES

	30/06/2026		01/04/2026	
	Amount	Provision	Amount	Provision
	VND	VND	VND	VND
a) Short-term	**898,009,548**	**(125,754,000)**	**1,981,945,488**	**(125,754,000)**
- Employee Advances	40,000,000	-	23,814,000	-
- Deposit	177,818,629	-	177,818,629	-
- Accrued interest	440,021,918	-	1,527,740,592	-
- Receivables from Ha Thanh Production Co., Ltd	125,754,000	(125,754,000)	125,754,000	(125,754,000)
- Input value added tax on finance lease assets	114,415,001	-	126,593,267	-
- Other receivables	-		225,000	
b) Long-term	**16,417,500**	-	**16,417,500**	-
- Deposit	16,417,500	-	16,417,500	-
	914,427,048	**(125,754,000)**	**1,998,362,988**	**(125,754,000)**

6 . FINANCIAL INVESTMENTS

Held-to-maturity investments

	30/06/2026			01/04/2026		
	Cost	Recoverable value	Provision	Cost	Recoverable value	Provision
Short-term investments	**60,213,523,082**	**60,213,523,082**	-	**39,639,697,019**	**39,639,697,019**	-
- Term deposits (*)	60,213,523,082	60,213,523,082	-	39,639,697,019	39,639,697,019	-
Long-term investments	**47,500,000,000**	**47,500,000,000**	-	-	-	-
- Term deposits (**)	47,500,000,000	47,500,000,000	-	-	-	-
	107,713,523,082	**107,713,523,082**	-	**39,639,697,019**	**39,639,697,019**	-

(*) These represent term deposits with maturities ranging from 06 months to 12 months, bearing interest rates ranging from 4.2% per annum to 8.8% per annum at commercial banks.
(**) These represent term deposits with a maturity of 13 months, bearing an interest rate of 7.85% per annum at a commercial bank.

7. BAD DEBTS

	30/06/2026		01/04/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
- Son Thuy Mechanical and Trading Services Co., Ltd.	78,738,000	(78,738,000)	78,738,000	(78,738,000)
- VCC Engineering Consultants JSC	17,000,000	(17,000,000)	17,000,000	(17,000,000)
- Ha Thanh Production Co., Ltd	125,754,000	(125,754,000)	125,754,000	(125,754,000)
- SMC Electric (HK) Limited	4,215,752,249	(4,215,752,249)	4,215,752,249	(4,215,752,249)
- SMC Multi - Media Trading Co.,Ltd	718,682,056	(718,682,056)	718,682,056	(718,682,056)
- Hung Gia Viet Investment Consultant Corporation	845,190,500	(845,190,500)	845,190,500	(845,190,500)
	6,001,116,805	**(6,001,116,805)**	**6,001,116,805**	**(6,001,116,805)**

8. INVENTORIES

	30/06/2026		01/04/2026	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
- Raw materials and supplies	158,833,337,129	-	135,841,909,180	-
- Finished goods	44,028,905,816	-	31,753,383,006	-
- Merchandise	57,425,674,478	-	27,164,513,721	-
	260,287,917,423	**-**	**194,759,805,907**	**-**

9. DEFERRED EXPENSES

	30/06/2026	01/04/2026
	VND	VND
a) Short-term		
- Insurance expenses	272,859,903	100,495,712
- Tools and equipment	118,658,898	85,761,658
- Other expenses	73,016,663	133,798,003
	464,535,464	**320,055,373**
b) Long-term		
- Prepaid land rental expenses	15,525,557,101	15,625,502,041
- Tools and equipment	356,265,476	500,725,394
- Construction, renovation and installation expenses	963,034,494	1,105,165,542
- Other expenses	190,702,949	114,455,071
	17,035,560,020	**17,345,848,048**

10 . TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Transportation vehicles and transmission equipment	Management equipment and tools	Other tangible fixed assets	Total
	VND	VND	VND	VND	VND	**VND**
Historical cost						
As at 01/04/2026	72,903,487,206	119,688,322,614	4,374,104,650	234,505,600	1,278,260,360	198,478,680,430
As at 30/06/2026	**72,903,487,206**	**119,688,322,614**	**4,374,104,650**	**234,505,600**	**1,278,260,360**	**198,478,680,430**
Accumulated depreciation						
As at 01/04/2026	21,624,305,327	74,991,891,328	2,630,964,062	199,764,449	908,070,229	100,354,995,395
- Depreciation during the period	966,763,173	4,158,648,557	151,935,228	9,825,780	35,050,820	5,322,223,558
As at 30/06/2026	**22,591,068,500**	**79,150,539,885**	**2,782,899,290**	**209,590,229**	**943,121,049**	**105,677,218,953**
Net book value						
As at 01/04/2026	51,279,181,879	44,696,431,286	1,743,140,588	34,741,151	370,190,131	98,123,685,035
As at 30/06/2026	**50,312,418,706**	**40,537,782,729**	**1,591,205,360**	**24,915,371**	**335,139,311**	**92,801,461,477**

11 . FINANCE LEASED ASSETS

	Transportation vehicles	Machinery and equipment	Total
	VND	VND	VND
Historical cost			
As at 01/04/2026	-	3,877,089,431	3,877,089,431
As at 30/06/2026	**-**	**3,877,089,431**	**3,877,089,431**
Accumulated depreciation			
As at 01/04/2026	-	2,914,164,876	2,914,164,876
- Depreciation during the period	-	219,970,770	219,970,770
As at 30/06/2026	**-**	**3,134,135,646**	**3,134,135,646**
Net book value			
As at 01/04/2026	-	962,924,555	962,924,555
As at 30/06/2026	**-**	**742,953,785**	**742,953,785**

12. TRADE PAYABLES

	30/06/2026		01/04/2026	
	Amount	Amount payable	Amount	Amount payable
	VND	VND	VND	VND
a) Payables to related parties	**52,250,505,636**	**52,250,505,636**	**117,685,449,055**	**117,685,449,055**
- Binh Thuan Plastic Group JSC	45,127,842,602	45,127,842,602	89,944,904,134	89,944,904,134
- BPG SHINNIHON JSC	-	-	84,440,000	84,440,000
- Viet Nam Plastic Mould JSC	449,450,000	449,450,000	27,750,000	27,750,000
- BPG Trading JSC	-	-	12,694,816,600	12,694,816,600
- BPG Retail JSC	140,782,936	140,782,936	1,310,526,631	1,310,526,631
- Binh Thuan Plastic Product Co., Ltd	6,532,430,098	6,532,430,098	13,623,011,690	13,623,011,690
b) Payables to other suppliers	**37,881,272,378**	**37,881,272,378**	**49,084,668,561**	**49,084,668,561**
- Baltic Trading and Services Co., Ltd	17,916,513,325	17,916,513,325	13,354,593,325	13,354,593,325
- A Dong ADG Corporation	1,800,000,000	1,800,000,000	12,931,050,000	12,931,050,000
- Other suppliers	18,164,759,053	18,164,759,053	22,799,025,236	22,799,025,236
	90,131,778,014	**90,131,778,014**	**166,770,117,616**	**166,770,117,616**

13. ACCRUED EXPENSES

	30/06/2026	01/04/2026
	VND	VND
a) Short-term accrued expenses		
- Borrowing interest expenses	-	356,327,446
- Production and business performance bonus expenses	308,294,201	-
- Other accrued expenses	159,830,750	217,415,375
	468,124,951	**573,742,821**

14. OTHER PAYABLES

	30/06/2026	01/04/2026
	VND	VND
a) Short-term		
- Trade union fee, social insurance, health insurance, unemployment insurance	211,492,000	628,931,587
- Other payables	156,328,625	148,709,087
	367,820,625	**777,640,674**

15. BORROWINGS AND FINANCE LEASE LIABILITIES

	01/04/2026		During the period		30/06/2026	
	Amount	Repayment capability amount	Increase	Decrease	Amount	Repayment capability amount
	VND	VND	VND	VND	VND	VND
a) Short-term borrowings						
- Short-term borrowings	152,729,169,899	152,729,169,899	188,148,016,889	62,941,028,302	277,936,158,486	277,936,158,486
+ Joint Stock Commercial Bank for Investment and Development of Vietnam – Hoan Kiem Branch	49,996,266,873	49,996,266,873	16,625,830,303	25,304,317,969	41,317,779,207	41,317,779,207
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ninh Binh Branch	29,998,438,360	29,998,438,360	27,782,346,218	28,030,702,464	29,750,082,114	29,750,082,114
+ Vietnam Prosperity Joint Stock Commercial Bank – Thang Long Branch	32,734,464,666	32,734,464,666	9,611,200,708	9,606,007,869	32,739,657,505	32,739,657,505
+ Bac A Commercial Joint Stock Bank – Binh Duong Branch	-	-	94,128,639,660	-	94,128,639,660	94,128,639,660
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 12 - Ho Chi Minh city	40,000,000,000	40,000,000,000	-	-	40,000,000,000	40,000,000,000
+ Vietnam Prosperity Joint Stock Commercial Bank – Dong Anh Branch	-	-	40,000,000,000	-	40,000,000,000	40,000,000,000
- Short-term portion of long-term loans and finance lease liabilities	403,604,175	403,604,175	17,590,179	160,408,809	260,785,545	260,785,545
+ BIDV-Sumi TRUST Leasing Company Limited – Hanoi Branch	333,243,459	333,243,459	-	142,818,630	190,424,829	190,424,829
+ Chailease International Leasing Co., Ltd. – Hanoi Branch	70,360,716	70,360,716	17,590,179	17,590,179	70,360,716	70,360,716
	153,132,774,074	**153,132,774,074**	**188,165,607,068**	**63,101,437,111**	**278,196,944,031**	**278,196,944,031**
b) Long-term borrowings and finance lease liabilities						
- Long-term finance lease liabilities	23,453,569	23,453,569	-	17,590,179	5,863,390	5,863,390
+ Chailease International Leasing Co., Ltd. – Hanoi Branch	23,453,569	23,453,569	-	17,590,179	5,863,390	5,863,390
	23,453,569	**23,453,569**	**-**	**17,590,179**	**5,863,390**	**5,863,390**

16. TAXES AND OTHER PAYABLES TO THE STATE

	Opening receivables	Opening payables	Tax payable during the period	Actual tax paid during the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
- Value added tax	-	-	411,428,252	411,428,252	-	-
- Import and export tax	-	-	28,943,179	28,943,179	-	-
- Corporate income tax	-	3,665,989,303	1,969,559,047	3,665,989,303	-	1,969,559,047
- Personal income tax	-	19,258,786	446,079	19,258,786	-	446,079
- Other taxes	-	-	70,597,263	70,597,263	-	-
	-	3,685,248,089	2,480,973,820	4,196,216,783	-	1,970,005,126

Tax finalisation of the Company will be subject to examination by the tax authorities. Due to the application of tax laws and regulations to various types of transactions, which may be interpreted in different ways, the tax amounts presented in these Financial Statements may be subject to changes upon the final decisions of the tax authorities.

17 . OWNERS' EQUITY

a) Statement of changes in owners' equity

	Share capital	Share premium	Retained Earnings	Total
	VND	VND	VND	VND
As at 01/04/2025	150,000,000,000	-	802,420,831	150,802,420,831
Increase in share capital during the year	35,000,000,000	17,500,000,000	-	52,500,000,000
Share issuance expenses	-	(398,830,000)	-	(398,830,000)
Profit for the year	-	-	32,744,138,267	32,744,138,267
As at 31/03/2026	**185,000,000,000**	**17,101,170,000**	**33,546,559,098**	**235,647,729,098**
Profit for the period	-	-	7,801,676,239	7,801,676,239
As at 30/06/2026	**185,000,000,000**	**17,101,170,000**	**41,348,235,337**	**243,449,405,337**

b) Details of owner's contributed capital

	Ownership ratio	**30/06/2026**	**Ownership ratio**	**01/04/2026**
	%	VND	%	VND
Binh Thuan Plastic Group JSC	50.28%	93,017,330,000	50.28%	93,017,330,000
BPG Invest JSC	16.22%	30,000,000,000	16.22%	30,000,000,000
Other shareholders	33.50%	61,982,670,000	33.50%	61,982,670,000
	100.00%	**185,000,000,000**	**100.00%**	**185,000,000,000**

c) Capital transactions with owners

	From 1 April 2026 to 30 June 2026	From 1 April 2025 to 30 June 2025
	VND	VND
Owner's contributed capital	**185,000,000,000**	**150,000,000,000**
- Opening contributed capital	185,000,000,000	150,000,000,000
- Increase in contributed capital during the period	-	-
- Decrease in contributed capital during the period	-	-
- Closing contributed capital	185,000,000,000	150,000,000,000

d) Shares

	30/06/2026	01/04/2026
Number of registered shares	18,500,000	15,000,000
Number of issued shares	18,500,000	15,000,000
- Ordinary shares	*18,500,000*	*15,000,000*
Number of outstanding shares	18,500,000	15,000,000
- Ordinary shares	*18,500,000*	*15,000,000*
Par value per outstanding share (VND)	10,000	10,000

18. SALES REVENUE AND REVENUE FROM RENDERING OF SERVICES

	From 1 April 2026 to 30 June 2026	From 1 April 2025 to 30 June 2025
	VND	VND
Revenue from sale of finished products and goods	317,533,910,900	275,630,513,212
Revenue from rendering of services	2,268,583,092	2,077,231,628
	319,802,493,992	**277,707,744,840**
Revenue deductions	*7,813,655*	-
Sales returns	*7,813,655*	-
Net revenue from sales and rendering of services	**319,794,680,337**	**277,707,744,840**
Including: Net revenue from related parties	**141,004,029,614**	**106,882,554,646**
Binh Thuan Plastic Group JSC	138,757,252,372	104,852,323,018
BPG SHINNIHON JSC	10,800,000	10,800,000
Binh Thuan Plastic Product Co., Ltd	2,235,977,242	2,019,431,628

19. COST OF GOODS SOLD

	From 1 April 2026 to 30 June 2026	From 1 April 2025 to 30 June 2025
	VND	VND
Cost of finished products and goods sold	301,332,113,147	262,571,554,973
Cost of services rendered	1,263,101,681	1,180,398,278
	302,595,214,828	**263,751,953,251**

20. FINANCIAL INCOME

	From 1 April 2026 to 30 June 2026	From 1 April 2025 to 30 June 2025
	VND	VND
Interest income from bank deposits	117,143,495	89,152,090
	117,143,495	**89,152,090**

21. FINANCIAL EXPENSES

	From 1 April 2026 to 30 June 2026	From 1 April 2025 to 30 June 2025
	VND	VND
Borrowing interest expenses	3,292,002,585	1,853,481,844
	3,292,002,585	**1,853,481,844**

22. SELLING EXPENSES

	From 1 April 2026 to 30 June 2026	From 1 April 2025 to 30 June 2025
	VND	VND
Labor costs	586,161,149	614,097,293
Outsourced service expenses	956,970,099	687,623,514
Other cash expenses	75,595,355	27,769,876
	1,618,726,603	**1,329,490,683**

23. GENERAL AND ADMINISTRATIVE EXPENSES

	From 1 April 2026 to 30 June 2026	From 1 April 2025 to 30 June 2025
	VND	VND
Labor costs	1,147,943,171	934,492,426
Management material expenses	69,560,681	124,297,654
Depreciation expenses of fixed assets	247,791,606	337,467,840
Outsourced service expenses	846,866,393	868,772,128
Other cash expenses	284,933,716	127,635,847
	2,597,095,567	**2,392,665,895**

24. OTHER INCOME

	From 1 April 2026 to 30 June 2026	From 1 April 2025 to 30 June 2025
	VND	VND
Gain from disposal and sale of fixed assets	-	26,041,667
Other income	36,385,185	18,797,000
	36,385,185	**44,838,667**

25. OTHER EXPENSES

	From 1 April 2026 to 30 June 2026	From 1 April 2025 to 30 June 2025
	VND	VND
Administrative fines and late payment of taxes	70,597,263	145,013,639
Other expenses	3,336,885	9,994,009
	73,934,148	**155,007,648**

26. CURRENT CORPORATE INCOME TAX EXPENSE

	From 1 April 2026 to 30 June 2026	From 1 April 2025 to 30 June 2025
	VND	VND
Corporate income tax from main business activities		
Accounting profit before corporate income tax	9,771,235,286	8,359,136,276
Additions to taxable income	76,559,947	155,007,648
- *Non-deductible expenses*	*73,934,148*	*155,007,648*
- *Unrealized foreign exchange gain from prior year realized in current year*	*2,625,799*	-
Taxable income	9,847,795,233	8,514,143,924
Current corporate income tax expense (tax rate 20%)	**1,969,559,047**	**1,702,828,785**
Corporate income tax reduction under Decree No. 91/2014/ND-CP dated 25 September 2020 of the Government	-	(851,414,393)
Total current corporate income tax expense	**1,969,559,047**	**851,414,392**

27. BASIC EARNINGS PER SHARE

The calculation of basic earnings per share attributable to ordinary shareholders of the Company is based on the following data:

	From 1 April 2026 to 30 June 2026	From 1 April 2025 to 30 June 2025
	VND	VND
Net profit after tax	7,801,676,239	7,507,721,884
Adjustments	-	-
Profit attributable to ordinary shares	7,801,676,239	7,507,721,884
Weighted average number of ordinary shares outstanding during the period	18,500,000	15,000,000
Basic earnings per share	**422**	**501**

28. EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the end of the accounting period that require adjustment or disclosure in these Financial Statements.

29. RELATED PARTY TRANSACTIONS AND BALANCES

Board of Directors and Board of Management

The members of the Board of Directors and Board of Management who managed the Company during the accounting period from 01 April 2026 to the date of preparation of these Financial Statements are as follows:

Board of Directors	Relationship
Mr Nguyen Thanh Tung	Chairman
Ms Nguyen Thi Hong Nhung	Member
Mr Le Van Dung	Member
Ms Nguyen Thi Hong Van	Independent Member
Mr Choi Je Hyok	Independent Member

Board of Management	Relationship
Mr Luong Huu Hoan	Director
Mr Vu Van Tuan	Deputy Director
Ms Tran Thi Anh Kieu	Deputy Director
Mr Nguyen Khanh Hieu	Deputy Director

In addition to the members of the Board of Directors and Board of Management, the Company has the following related parties:

Related party	Relationship
Binh Thuan Plastic Group JSC	Parent company
Binh Thuan Plastic Product Co., Ltd	Companies under the same Group
BPG SHINNIHON JSC	Companies under the same Group
Viet Nam Plastic Mould JSC	Companies under the same Group
Tan Uyen Nam Son Investment Services JSC	Companies under the same Group
Khoi Viet Plastic Co., Ltd	Companies under the same Group
BPG Trading Joint Stock Company	Affiliate of the Parent company
BPG Retail JSC	Companies under the same Group
BPG Invest JSC	Major shareholder
Mr Le Van Quang	Chairman of the Board of Directors of the Parent company
Mr Nguyen Bao Trung	Members of the Board of Directors of the Parent company
Ms Hoang Thi Hang	Deputy General Director of the Parent company
Mr Nguyen Huu Duy	Deputy General Director of the Parent company
Mr Nguyen Khac Tuan	Deputy General Director of the Parent company

In addition to the transactions disclosed in other notes to these Financial Statements, during the period the Company had the following transactions and balances with related parties:

Transactions during the period

	From 1 April 2026 to 30 June 2026	From 1 April 2025 to 30 June 2025
	VND	VND
Purchase of goods and services	**218,748,074,437**	**235,141,690,628**
Binh Thuan Plastic Group JSC	218,146,967,735	187,978,343,428
BPG SHINNIHON JSC	-	34,411,000,000
Viet Nam Plastic Mould JSC	499,000,000	3,346,000,000
BPG Retail JSC	102,106,702	327,447,200
BPG Trading JSC	-	9,078,900,000
Gain from disposal and sale of fixed assets	**-**	**26,041,667**
Binh Thuan Plastic Group JSC	-	26,041,667

Balances at the end of the accounting period

	30/06/2026	01/04/2026
	VND	VND
Other payables	**49,257,667**	**34,978,976**
Mr Luong Huu Hoan	8,938,717	600,000
Mr Vu Van Tuan	40,318,950	34,378,976

Income of the Board of Directors and Board of Management

	Position	From 1 April 2026 to 30 June 2026	From 1 April 2025 to 30 June 2025
		VND	VND
- Mr Nguyen Thanh Tung	Chairman of the Board of Directors	-	-
- Ms Nguyen Thi Hong Nhung	Member of the Board of Directors	-	-
- Mr Le Van Dung	Member of the Board of Directors	-	-
- Mr Trinh Quoc Huy	Independent Member of the Board of Directors	-	-
- Mr Choi Je Hyok	Independent Member of the Board of Directors	-	-
- Mr Luong Huu Hoan	Director	161,561,538	158,808,615
- Mr Vu Van Tuan	Deputy Director	94,357,692	94,609,077
- Mr Nguyen Khanh Hieu	Deputy Director	30,000,000	30,000,000
- Ms Tran Thi Anh Kieu	Deputy Director	-	-
		285,919,230	**283,417,692**

Ninh Binh, 20 July 2026

Prepared by	Chief Accountant	Director
Pham Thi Bich	Pham Thi Bich	Luong Huu Hoan

CÔNG TY CỔ PHẦN NHỰA CHẤT LƯỢNG CAO BÌNH THUẬN
BQP
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