PETROVIETNAM PACKAGING JOINT STOCK COMPANY

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FINANCIAL STATEMENTS

Quarter 2 of 2026

Ca Mau, July 15, 2026

PETROVIETNAM CA MAU FERTILIZER CORPORATION
Unit: PETROVIETNAM PACKAGING JOINT STOCK COMPANY

Form B 01 - DN

(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Currency: VND

ASSET	Code	Note	Closing balance	Opening balance
A. CURRENT ASSET (100=110+120+130+140+150)	**100**		**77.027.296.194**	**83.480.031.523**
I. Cash and cash equivalents	**110**	**1**	**23.235.445.519**	**35.249.968.830**
1. Cash	111		23.235.445.519	20.249.968.830
2. Cash equivalents	112			15.000.000.000
II. Short-term financial investments	**120**	**2**	**-**	**-**
1. Trading securities	121			
2. Provisions for reduction in prices of trading securities	122			
3. Held to maturity investments	123			
4. Provision for short-term investments held to maturity (*)	124			
5. Other short-term investments	125			
6. Provision for losses on other short-term investments (*)	126			
III. Short-term receivables	**130**		**10.199.259.926**	**2.060.320.116**
1. Receivable from customers	131	3a	9.851.233.017	1.832.141.447
2. Prepaid to sellers	132		393.216.289	315.039.281
3. Short-term internal receivables	133			
4. Receivables from completed work under a construction contract	134			
5. Other receivables	136	4a	121.200.000	79.528.768
6. Short-term receivables that are hard-recovered (*)	137		(166.389.380)	(166.389.380)
7. Insufficient assets pending	139	5		
IV. Inventory	**140**	**7**	**42.260.227.360**	**45.429.748.017**
1. Inventory	141		42.260.227.360	45.429.748.017
2. Allowance for inventories (*)	149			
V. Short-term biological assets	**150**	**12.1**		
1. Short-term livestock for single-use production	151			
2. Short-term seasonal or single-use crops	152			
3. Provision for short-term biological asset losses (*)	153			
VI. Other current assets	**160**		**1.332.363.389**	**739.994.560**
1. Short-term deferred expenses	161	13a	894.013.322	739.994.560
2. Deductible VAT	162	19a	438.350.067	
3. Taxes and other charges that must be collected for the State budg	163	19b		
4. Traded government bonds	164			
5. Other short-term assets	165			
B. NON-CURRENT ASSETS (200 = 210+220+240+250+260)	**200**		**42.874.183.998**	**48.421.672.059**
I. Long-term receivables	**210**		**580.826.016**	**580.826.016**
1. Long-term receivables from customers	211	3b		
2. Long-term Prepaid to sellers	212			
3. Business capital in affiliated units	213			
4. Long-term internal receivables	214			
5. Other long-term receivables	215	4b	580.826.016	580.826.016
6. Provisions for long-term receivables that are hard-recovered (*)	216			
II. Fixed assets	**220**		**40.398.494.699**	**44.780.697.419**
1. Tangible fixed assets	221	9	30.818.812.800	33.896.643.634
- Historical cost	*222*		*138.879.135.571*	*138.879.135.571*
- Accumulated depreciation (*)	*223*		*(108.060.322.771)*	*(104.982.491.937)*
2. Financial leased assets	224	11	9.579.681.899	10.884.053.785
- Historical cost	*225*		*14.121.585.797*	*14.121.585.797*
- Accumulated depreciation (*)	*226*		*(4.541.903.898)*	*(3.237.532.012)*

ASSET	Code	Note	Closing balance	Opening balance
3. Intangible fixed assets	227	10		
- Historical cost	*228*		*380.000.000*	*380.000.000*
- Accumulated amortization (*)	*229*		*(380.000.000)*	*(380.000.000)*
III. Long-term biological assets	**230**	**12.2**		
1. Livestock for periodic production	231			
a) Livestock for periodic production not yet at maturity	*232*			
b) Livestock for periodic production reaching maturity	*233*			
- Historical cost	*234*			
- Accumulated value of wear and tear (*)	*235*			
2. Long-term one-time production livestock	236			
3. Seasonal or one-time production crops	237			
4. Provision for long-term biological asset losses (*)	238			
IV. Bất động sản đầu tư	**240**			
- Historical costs	*241*			
- Accumulated depreciation	*242*			
V. Long-term assets in process	**250**	**8**	**-**	**-**
1. Work in progress Long-term	251	8a		
2. Costs of capital construction in progress	252	8b	-	
VI. Long-term financial investments	**260**			
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Investments in other entities	263			
4. Allowance for losses on long-term investments in other entities (*)	264			
5. Held-to-maturity investments	265			
6. Provision for long-term investments held to maturity (*)	266			
VII Other non-current assets	**270**		**1.894.863.283**	**3.060.148.624**
1. Long-term prepaid expenses	271	14b	1.894.863.283	3.060.148.624
2. Deferred income tax assets	272	26a		
3. Long-term components and spare parts	273			
4. Other non-current assets	274	15b		
TOTAL ASSETS (280 = 100 + 200)	**280**		**119.901.480.192**	**131.901.703.582**

LIABILITIES AND OWNER'S EQUITY	Code	Note	Closing balance	Opening balance
A. LIABILITIES (300=310+330)	**300**		**46.895.464.905**	**61.883.417.634**
I. Current liabilities	**310**		**38.484.090.552**	**52.423.532.515**
1. Short-term trade payables	311	17a	9.766.396.807	13.929.354.101
2. Short-term advances from customers	312		14.659.676.204	24.676.010.059
3. Dividends and profits must be paid	313	18		
4. Taxes and other obligations to the State Budget	314	19a	1.182.993.994	2.406.602.364
5. Payables to employees	315		6.368.269.061	5.707.755.281
6. Short-term accrued expenses	316		255.261.174	628.717.607
7. Short-term inter-company payables	317	20a		
8. Payables according to the progress of construction contracts	318			
9. Short-term unearned revenue	319	22a		
10. Other short-term payables	320	21a+c	659.217.109	16.501.713
11. Short-term borrowings and financial leases	321		4.049.167.032	4.228.612.532
12. Provisions for short-term payables	322	25a		
13. Bonus and welfare funds	323		1.543.109.171	829.978.858
14. Price stabilization fund	324			
15. Trading Government bonds	325			
II. Non-current liabilities	**330**		**8.411.374.353**	**9.459.885.119**
1. Long-term trade payables	331	17b		
2. Long-term advances from customers	332			

ASSET	Code	Note	Closing balance	Opening balance
3. Long-term taxes and other payables to the State	333	19b		
4. Long-term accrued expenses	334			
5. Inter-company payables for working capital	335			
6. Long-term inter-company payables	336	20b		
7. Long-term deferred revenue	337	22b		
8. Other long-term payables	338	21b+c		
9. Long-term borrowings and financial leases	339		8.411.374.353	9.459.885.119
10. Convertible bonds	340	23.2		
11. Preferred shares	341	24		
12. Deferred income tax liability	342	26		
13. Provisions for long-term payables	343			
14. Science and technology development fund	344			
B. OWNER'S EQUITY (400=410+430)	**400**		**73.006.015.287**	**70.018.285.948**
I. Owner's equity	**410**	**25**	**73.006.015.287**	**70.018.285.948**
1. Owners' invested capital	411		47.995.160.000	47.995.160.000
- Common stock	411a		47.995.160.000	47.995.160.000
- Preferred stock	411b			
2. Capital surplus	412			
3. Authorities convertible bond	413			
4. Owners' other capital	414			
5. Shares repurchased from oneself(*)	415			
6. Difference in property revaluation	416	28		
7. Foreign exchange differences	417	29		
8. Investment and development fund	418		16.768.536.609	14.733.438.311
9. Other funds founded from owners' equity	419			
10. Retained earnings	420		8.242.318.678	7.289.687.637
- Retained earnings accumulated to the end of the previous period	420a		4.081.859.026	49.294.444
- Retained earnings of the current period	420b		4.160.459.652	7.240.393.193
TOTAL LIABILITIES AND OWNER'S EQUITY (440 = 300+ 400)	**440**		**119.901.480.192**	**131.901.703.582**

Ca Mau, July 16, 2026

PREPAPER	CHIEF ACCCOUNTANT	DIRECTOR
HA NGOC DUYEN	TRAN MINH NHAT	NGUYEN TRUNG KIEN

M.S.D.N: 1900437757 CÔNG TY CỔ PHẦN BAO BÌ DẦU KHÍ VIỆT NAM TP. BẠC LIÊU - T. BẠC LIÊU

PETROVIETNAM CA MAU FERTILIZER CORPORATION
Unit: PETROVIETNAM PACKAGING JOINT STOCK COMPANY

Form B 02 - DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the

INCOME STATEMENT

Quarter 2 of 2026

Currency: VND

ITEMS	Code	Note	Quarter 2		Cumulative	
			2026	2025	2026	2025
1. Revenues from sales and services rendered	01	1	**148.972.222.024**	**94.373.583.662**	**199.703.052.831**	**248.475.976.587**
2. Revenue deductions	02	2	-	-	-	-
- Trade Discount						
- Sales rebates						
- Sales Returns						
3. Net revenues from sales and services rendered (10=01-02)	10		**148.972.222.024**	**94.373.583.662**	**199.703.052.831**	**248.475.976.587**
4. Cost of goods sold	11	3	138.071.332.976	88.172.868.562	180.789.246.072	233.096.589.689
5. Gross profits from sales and services rendered	20		**10.900.889.048**	**6.200.715.100**	**18.913.806.759**	**15.379.386.898**
6. Gain/Loss from the sale and disposal of investment property	21					
6. Financial income	22	4	384.019.419	637.402.800	679.595.960	681.129.745
7. Financial expenses	23	5	316.619.803	263.624.094	548.968.115	478.387.230
- In which: Interest expenses	*24*		*316.610.990*	*263.624.094*	*545.887.002*	*478.387.230*
8. Sales expenses	25	8b	2.642.699.951	1.243.321.452	4.456.244.640	3.243.403.578
9. General and administrative expenses	26	8a	5.190.549.830	2.449.102.533	9.313.800.128	6.658.358.777
10. Net profits from operating activities (30=20+(21-22)-(25+26))	30		**3.135.038.883**	**2.882.069.821**	**5.274.389.836**	**5.680.367.058**
11. Other income	31	6	16.274.010		16.274.010	49.377.600
12. Other expenses	32	7				2.400.170
13. Profit (loss) from other activities (40=31-32)	40		**16.274.010**	-	**16.274.010**	**46.977.430**
14. Total accounting profit (loss) before tax (50=30+40)	50		**3.151.312.893**	**2.882.069.821**	**5.290.663.846**	**5.727.344.488**
15. Current corporate income tax expenses	51		651.420.071	606.460.678	1.130.204.194	1.401.020.846
16. Deferred corporate income tax expenses	52		-	-	-	-
17. Profits (loss) after corporate income tax (60=50-51-52)	60		**2.499.892.822**	**2.275.609.143**	**4.160.459.652**	**4.326.323.642**
18. Basic earnings per share	70		521	474	867	901
19. Diluted earnings per share	71		-	-	-	-

Ca Mau, July 16, 2026

PREPAPER	CHIEF ACCCOUNTANT	DIRECTOR
HA NGOC DUYEN	TRAN MINH NHAT	NGUYEN TRUNG KIEN

M.S.D.N: 1900437757 C.T.C.P CÔNG TY CỔ PHẦN BAO BÌ DẦU KHÍ VIỆT NAM TP. BẠC LIÊU T. BẠC LIÊU

PETROVIETNAM CA MAU FERTILIZER CORPORATION
Unit: PETROVIETNAM PACKAGING JOINT STOCK COMPANY

Form B 03 - DN

(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

CASH FLOW STATEMENT

For the period ended as at at June 30, 2026

Currency: VND

Items	Code	Accumulated from the beginning of the year to the end of this quarter (current year)	Accumulated from the beginning of the year to the end of this quarter (Previous year)
I. Cash flows from operating activities			
1. Profit before tax	**01**	**5.290.663.846**	**5.727.344.488**
2. Adjustments for			
- Depreciation of fixed assets	02	4.382.202.720	3.956.171.736
- Allowances and provisions	03		
- (Gains)/losses on disposal of fixed assets		3.042.922	(299.068)
- (Gains)/losses on exchange rate differences from revaluation of accounts derived from foreign currencies	04		
- (Gains)/Losses from investing and financial activities	05	545.887.002	478.387.230
- Borrowing costs	06		
- Others	07		
3. Operating profit before changes in working capital		**10.221.796.490**	**10.161.604.386**
- (Increase)/decrease in receivables	09	(8.138.939.810)	1.884.915.430
- (Increase)/decrease in inventories	10	3.169.520.657	20.169.403.729
- Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11	(15.540.916.197)	(1.911.433.898)
- (Increase)/decrease in deferred expenses	12	1.011.266.579	(1.723.354.588)
- (Increase)/decrease in trading securities	13		
- Interest paid	14	(548.749.509)	(485.213.903)
- Corporate income tax paid	15	(517.219.265)	(1.552.468.888)
- Other receipts from operating activities	16	16.274.010	49.377.600
- Other payments on operating activities	17	(459.600.000)	(622.200.170)
Net cash flows from operating activities	**20**	**(10.786.567.045)**	**25.970.629.698**
II. Cash flows from investing activities			
1. Purchase or construction of fixed assets and other long-term assets	21		(1.368.433.713)
2. Proceeds from disposals of fixed assets and other long-term assets	22		
3. Loans and purchase of debt instruments from other entities	23		
4. Collection of loans and repurchase of debt instruments of other entities	24		
5. Equity investments in other entities	25		
6. Proceeds from equity investment in other entities	26		
7. Interest and dividend received	27	-	-
Net cash flows from investing activities	**30**	**-**	**(1.368.433.713)**
III. Cash flows from financial activities			
1. Proceeds from issuance of shares and receipt of contributed capital	31		
2. Repayment of contributed capital to owners; repurchase of issued shares	32		
3. Proceeds from borrowings	33	933.000.000	
4. Repayment of principal	34	(1.061.041.000)	(705.774.506)
5. Repayment of financial principal	35	(1.099.915.266)	(928.862.466)
6. Dividends or profits paid to owners	36	-	
Net cash flows from financial activities	**40**	**(1.227.956.266)**	**(1.634.636.972)**
Net cash flows during the year	**50**	**(12.014.523.311)**	**22.967.559.013**
Cash and cash equivalents at the beginning of the year	**60**	**35.249.968.830**	**3.121.473.191**
Effect of exchange rate fluctuations	61	-	-
Cash and cash equivalents at the end of the year	**70**	**23.235.445.519**	**26.089.032.204**

Ca Mau, July 16, 2026

PREPAPER	CHIEF ACCCOUNTANT	DIRECTOR
HA NGOC DUYEN	TRAN MINH NHAT	NGUYEN TRUNG KIEN

M.S.D.N: 1900437762 CÔNG TY CỔ PHẦN BAO BÌ DẦU KHÍ VIỆT NAM T.P. BAC LIEU - T. BAC LIEU

PETROVIETNAM PACKAGING JOINT STOCK COMPANY
Lot A1-3, Tra Kha Industrial Park, Bac Lieu Ward, Ca Mau Province
Tax Identification Number: 1900437757

Form B 09 – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

NOTES TO THE FINANCIAL STATEMENTS

Quarter 1 of 2026

I. General information

1. Form of ownership: Share capital
2. Operating industry: Manufacturing, trading.
3. Principal activities: Manufacturing packaging, fertilizers, wholesale of virgin plastics, manufacturing fertilizers, wholesale of fertilizers
4. Normal operating cycle of the Company is generally
5. Operating characteristics of the Company during the year that affect financial statements
6. Company structures
7. Number of employees at the end of the fiscal year: 224 employees
8. Statement on the comparability of information in the financial statements.

II. Fiscal Year And Accounting Currency

1. The fiscal year of the Company is from 01 January to 31 December annually. This report specifically covers the first quarter of 2025.
2. The Vietnamese Dong (VND) is used as the currency for bookkeeping.

III. Accounting Standards And Accounting System

1. The Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025
2. Statement of the compliance with the Accounting Standards and System

IV. Accounting Policies

1. Principle for converting financial statements prepared in foreign currencies to Vietnamese Dong: At the exchange rate announced by the State Bank of Vietnam (SBV) in the interbank mark
2. Types of exchange rates applied in accounting:
3. Principles for determining the effective interest rate used to discount cash flows:
4. Cash and cash equivalents: purchase price.
5. Financial investments

a. Trading securities;

b. Held to maturity investments

c. Loans;

d. Investment in Subsidiaries; Joint Ventures, and Associates;

d. Investment in Equity Instruments of Other Entities

e. Accounting Methods for Other Financial Investment Transactions

6. Accounting Principle for Accounts Receivable
7. Inventory Recognition Principle:
   - Inventory Recognition Principle: Actual purchase cost
   - Inventory Valuation Method: Monthly average method.
   - Inventory Accounting Method: Perpetual inventory method
   - Provision for Inventory Devaluation Method: Based on market prices
8. Principles for Recognition and Depreciation of Fixed Assets, Finance Leased Assets, and Investment Properties
   - Recognition of Fixed Assets (Tangible, Intangible, Finance Leased): Recognized at the actual purchase cost.
   - Depreciation Method for Fixed Assets (Tangible, Intangible, Finance Leased): In accordance with Circular 45/2013/TT-BTC issued by the Ministry of Finance
   - Recognition and Depreciation of Investment Properties: Recognized at the acquisition cost of investment properties.
   - Depreciation Method for Investment Properties: In accordance with Circular 45/2013/TT-BTC issued by the Ministry of Finance
9. Accounting policies for biological assets
10. Accounting Principles for Joint Venture Contracts:
11. Accounting principles for deferred expenses: Based on actual amounts
12. Accounting Principles for Deferred Tax:
13. Accounting principles for trade payables
14. Accounting principles for dividends and profit payable
15. Accounting principles for borrowings and finance lease liabilities
16. Accounting Principles for Recognition and Capitalization of Borrowing Costs
   - Recognition of Borrowing Costs: Based on the actual borrowed amount that qualifies for capitalization.
   - apitalization Rate for Borrowing Costs: The capitalization rate used to determine borrowing costs eligible for capitalization is based on the actual loan amount qualifying for capitalization.
17. Accounting Principles for Accrued Expenses
18. Principles and Methods for Recognizing Provisions for Accrued Expenses:
19. Principles for Recognizing Unearned Revenue:
20. Principles for Recognizing Convertible Bonds:
21. Principles for Recognizing Owner's Equity
   - Recognition of Owner's Investment, Share Premium, and Other Owner's Equity
   - Recognition of Revaluation Surplus
   - Recognition of Exchange Rate Differences:
   - Recognition of Retained Earnings
22. Principles and Methods for Recognizing Revenue
   - Revenue from Sales of Goods: Recognized as it occurs.
   - Revenue from Providing Services: Recognized as it occurs.
   - Financial Income: Recognized as it occurs.
   - Revenue from Construction Contracts: Recognized as it occurs.
   - Other Income: Recognized as it occurs
23. Accounting Principles for Revenue Deductions
24. Accounting Principles for Cost of Goods Sold:
25. Accounting Principles for Financial Expenses:

26. Accounting Principles for Selling Expenses and General Administrative Expenses:
27. Accounting principles for the sale and disposal of fixed assets and investment property
28. Principles and Methods for Recognizing Current Income Tax Expenses and Deferred Income Tax Expenses:
29. Other Accounting Principles and Methods:

V. Notes To The Financial Statements

Unit: VND

	Closing balance	Opening balance
1. Cash		
- Cash	82.134.063	99.277.714
- Cash at bank	23.153.311.456	20.150.691.116
- Deposits with a term of no more than 3 months	-	15.000.000.000
- Cash in transit		
Total	**23.235.445.519**	**35.249.968.830**

2. Short-term financial investments	Closing balance			Opening balance		
	Historical co	Fair value	Provision	Historical cost	Fair value	Provision
a) Trading securities						
- Stock;						
- Bonds;						
- Other investments;						
- Reason for change for each investment/stock type/bond:						
+ Quantity						
+ Value						

b) Held-to-maturity investments	Closing balance		Opening balance	
	Historical cost	Book value	Historical cost	Book value
b1) Short-term				
- Term deposits				
- Bonds;				
- Other investments;				
b2) Long-term				
- Term deposits				
- Bonds;				
- Other investments;				

c) Investments in other entities (details of each investment based on the ownership ratio and voting rights ratio)	Closing balance			Opening balance		
	Historical co	Fair value	Provision	Historical cost	Fair value	Provision
- Investment in subsidiaries						
- Invesments in associates, joint ventures						
- Investments in other entities;						

- Summary of the operations of subsidiaries, joint ventures, and associates during the period
- Significant transactions between the company and its subsidiaries, joint ventures, and associates during the period
- Explanation when the fair value cannot be determined.

	Closing balance	Opening balance
3. Trade receivables		
a) Short-term trade receivables		
Vietgro Export Import Company	4.399.920.000	
Korea-Vietnam Fertilizer Company Limited	2.930.065.652	
Hoa Binh Plastic Co., Ltd.	692.986.320	723.591.792
Tan Long Group Joint Stock Company	679.881.600	
BLUE OCEAN TECHNICAL SERVICES COMPANY LIMITED	379.080.000	
Hieu Nhan High-Tech Agriculture Joint Stock Company	251.344.000	251.344.000
Vitraco Green Nature Co., Ltd.	231.311.207	284.662.039
Manh Nong Agriculture Co., Ltd.	216.820.476	138.619.836
Hoang Khoa Agriculture and Fisheries Co., Ltd.	40.717.380	40.717.380
Others	29.106.382	393.206.400
Total	**9.851.233.017**	**1.832.141.447**
b) Long-term trade receivables		
c) Receivables from related parties		
Korea-Vietnam Fertilizer Company Limited (Details of this section are presented at Note 3.a)	2.930.065.652	

4. Other receivables	Closing balance		Opening balance	
	Amount	Provision	Amount	Provision
a) Short-term				
- Privatisation receivables;				
- Receivables from dividends and profit distributions				
- Receivables to employees;	104.200.000		38.200.000	
- Mortage, collateral deposits;	17.000.000		17.000.000	
- Loans granted				
- Amounts paid on behalf of others;				
- Others.	-		24.328.768	
Total	**121.200.000**	-	**79.528.768**	-
b) Long-term				
- Privatisation receivables;				
- Receivables from dividends and profit distributions				
- Receivables to employees;				
- Mortage, collateral deposits;	580.826.016		580.826.016	
- Loans granted				
- Amounts paid on behalf of others;				
- Others.				
Total	**580.826.016**	-	**580.826.016**	-

5. Shortage of assets awaiting resolution	Closing balance		Opening balance	
	Quantity	Value	Quantity	Value
a) Cash;				
b) Inventory;				
c) Fixed assets;				
d) Other assets.				

6. Doubtful debt	Closing balance			Opening balance		
	Historical cost	Recoverable amount	Debtor entity	Historical cost	Recoverable amount	Debtor entity
	40.717.380	40.717.380	Hoang Khoa Agricultural and Aquatic Products Co., Ltd	40.717.380	40.717.380	Hoang Khoa Agricultural and Aquatic Products Co., Ltd
	251.344.000	251.344.000	Hieu Nhan High Tech Farming Joint Stock Company	301.344.000	301.344.000	Hieu Nhan High Tech Farming Joint Stock Company
- The ability to recover overdue receivables						
Total	**292.061.380**	**292.061.380**		**342.061.380**	**342.061.380**	

7. Inventories	Closing balance		Opening balance	
	Value	Provision	Value	Provision
- Purchased goods in transit;				
- Raw materials;	18.144.080.332		29.436.660.431	
- Phế liệu thu hồi ;				
- Tools and supplies				
- Cost for work in process;	9.518.932.246		8.074.286.014	
- Finished goods	14.597.214.782		7.918.801.572	
- Merchandise inventories	-		-	
- Entrusted goods for sale;				
- Goods in tax-suspension warehouse.				
Total	**42.260.227.360**	**-**	**45.429.748.017**	**-**

- The value of unsold inventory that is stagnant, substandard, or of diminished quality and cannot be sold at the end of the period; the causes and approaches to address stagnant, substandard,
- The value of inventory used as collateral or pledged to secure debts at the end of the period;
- The reasons for additional provisions or reversals of inventory write-downs:

8. Long term assets in progress	Closing balance		Opening balance	
			Historical cost	Recoverable amount
a) Cost for work in process				
Total				
b) Capital construction in process (Details for projects that account for 10% or more of the total construction investment value)			Closing balance	Opening balance
- Purchases;				
- Capital construction			-	-
- Repair.				
Total			-	-

9. Increase, Decrease In Tangible Fixed Assets

	Building & architectonic model	**Equipment & machine**	**Transportation & transmit instrument**	**Instruments & tools for management**	**Other tangible fixed assets**	**Total**
Cost						
Opening balance	**56.234.888.199**	**70.280.294.036**	**11.650.644.822**	**713.308.514**	-	**138.879.135.571**
- Purchasing						-
- Transfer from construction in progress						-
- Other increase						-
- Transfer of real estate investments						-
- Disposal						-
- Other decreases						-
Closing balance	**56.234.888.199**	**70.280.294.036**	**11.650.644.822**	**713.308.514**	-	**138.879.135.571**
Accumulated depreciation						-
Opening balance	36.470.150.606	59.985.400.016	7.981.730.399	545.210.916		104.982.491.937
- Depreciation for the year	1.582.770.236	1.171.374.917	275.510.610	48.175.071		3.077.830.834
- Other increase						-
- Transfer of real estate investments						-
- Disposal						-
- Other decreases						-
Closing balance	38.052.920.842	61.156.774.933	8.257.241.009	593.385.987	-	108.060.322.771
Net book value						-
- Opening balance	19.764.737.593	10.294.894.020	3.668.914.423	168.097.598	-	33.896.643.634
- Closing balance	18.181.967.357	9.123.519.103	3.393.403.813	119.922.527	-	30.818.812.800

- *The remaining value at the end of the period of tangible fixed assets used as collateral for loans;* 24.447.304.405
- *The original cost of fixed assets at the end of the year that have been fully depreciated but are still in use;* 58.267.477.471
- *The original cost of fixed assets at the end of the year awaiting liquidation;*
- *Commitments regarding the purchase and sale of tangible fixed assets with significant future value;*
- *Other changes related to tangible fixed assets.*

10. Increase, Decrease In Intangible Fixed Assets

	Land using right	**Establishment & productive right**	**Patents & creations**	......	**Other intangible fixed assets**	**Total**
Cost						
Opening balance					380.000.000	380.000.000
- Purchasing						-
- Acquisitions from internal enterprise						-
- Other increase						-
- Disposal						-
- Other decreases						-
Closing balance					**380.000.000**	**380.000.000**
Accumulated depreciation						-
Opening balance					380.000.000	380.000.000
- Depreciation					-	-
- Other increase						-

- Disposal						-
- Other decreases						-
Closing balance					380.000.000	380.000.000
Net book value						-
- Opening balance					-	-
- Closing balance					-	-

- The residual value at the end of the period of intangible fixed assets used as collateral to secure loans
- The original cost of fully depreciated intangible fixed assets still in use; 380.000.000
- Explanatory notes on data and other explanations;

11. Increase, Decrease In Finance Lease Assets

	Building & architectonic model	Equipment & machine	Transportation & transmit instrument	Instruments & tools for management	Other intangible fixed assets	Intangible fixed assets	Total
Cost							
Opening balance		14.121.585.797				-	14.121.585.797
- Finance leases during the year							-
- Transfer to tangible fixed assets							-
- Other increase							-
- Return of finance-leased fixed assets							-
- Other decreases							-
Closing balance		14.121.585.797		-	-	-	14.121.585.797
Accumulated depreciation							-
Opening balance		3.237.532.012					3.237.532.012
- Depreciation during the year		1.304.371.886					1.304.371.886
- Other increase							-
- Return of finance-leased fixed assets							-
- Disposal							-
- Other decreases							-
Closing balance		4.541.903.898		-	-	-	4.541.903.898
Net book value							-
- Opening balance		10.884.053.785		-	-	-	10.884.053.785
- Closing balance		9.579.681.899		-	-	-	9.579.681.899

- Additional rental expenses recognized as costs during the year:
- Basis for determining additional rental expenses
- Lease renewal terms or purchase options:

12. Biological Assets

12.1. Other biological assets, excluding bearer animals that have reached maturity

Item	Closing balance		Opening balance	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
1. Livestock for one-time harvest				
a. Short-term livestock for one-time harvest				
b. Long-term livestock for one-time harvest				
2. Seasonal crops or crops for one-time harvest				
a. Short-term seasonal crops or one-time harvest crops				
b. Long-term seasonal crops or one-time harvest crops				
3. Bearer livestock not yet reaching maturity				

- Methods of cost allocation for care and cultivation during the period for parent biological assets, newly created biological assets, agricultural products, etc.;
- Depreciation methods for biological assets;
- Useful life/depreciation rate of biological assets;
- Total carrying amount and accumulated depreciation at the beginning and end of the accounting period;
- Provisions for impairment of biological assets;
- Value of biological assets used as collateral or pledged to secure liabilities at the end of the period;
- Commitments related to investment in or acquisition of biological assets;
- Changes in fair value less costs to sell of biological assets that the enterprise can observe and measure.

12.2 Biological assets for products that have reached the harvest stage

Items	Group 1	Group 2	Group 3	Group 4	Total
Historical cost					
Opening balance					
- Purchasing					
- Disposal / Transfer					
- Other decreases					
Closing balance					
Accumulated depreciation					
Opening balance					
- Depreciation for the year					
- Other increases					
- Disposal / Transfer					
- Other decreases					
Closing balance					
Net carrying amount					
- At the beginning of the year					
- At the end of the year					

13. Increase and decrease in investment property:

Items	Opening balance	Increase	Decrease	Closing balance
a) Investment property held for rental				
Historical cost				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
Accumulated depreciation				

- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
Net carrying amount				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
b) Investment property held for capital appreciation				
Historical cost				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
Accumulated depreciation				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
Net carrying amount				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				

- The remaining value of investment property at the end of the period used as collateral or pledged to secure loans;
- The cost of investment property that has been fully depreciated but is still being leased out or held for capital appreciation.

14. Prepaid expenses

	Closing balance	Opening balance
a) Short-term		
- Prepaid expenses for operating lease of fixed assets;		
- Instrument & tools	2.869.250	4.283.333
- Borrowing cost;		
- Others		
+ Raw materials	100.350.000	259.196.667
+ Others	790.794.072	476.514.560
Total	**894.013.322**	**739.994.560**
b) Long-term		
- Business establishment expenses		
- Insurance cost;		
- Others		
+ Instrument & tools	961.792.301	1.588.961.090
+ Others	933.070.982	1.471.187.534
Total	**1.894.863.283**	**3.060.148.624**

15. Other assets

	Closing balance	Opening balance
a) Short-term (detailed by each item)		
b) Long-term (detailed by each item)		
Total		

16. Loan and payable for finance leasing

	Closing balance		During the year		Opening balance	
	Value	Amount able to repay debt	Increase	Decrease	Value	Amount able to repay debt
a) Short-term loan	1.849.336.500	1.849.336.500	881.595.500	1.061.041.000	2.028.782.000	2.028.782.000
Total	**1.849.336.500**	**1.849.336.500**	**881.595.500**	**1.061.041.000**	**2.028.782.000**	**2.028.782.000**
b) Long-term loan	3.097.150.000	3.097.150.000	933.000.000	881.595.500	3.045.745.500	3.045.745.500
Total	**3.097.150.000**	**3.097.150.000**	**933.000.000**	**881.595.500**	**3.045.745.500**	**3.045.745.500**

c) Finance lease liabilities		Current year			Previous year		
	Thời hạn	Total financial lease payments	Interest payment on lease	Principal repayment	Total financial lease payments	Interest payment on lease	Principal repayment
	1 year or less	2.199.830.532		2.199.830.532	2.199.830.532		2.199.830.532
	Over 1 year - 5 years	5.314.224.353		5.314.224.353	6.414.139.619		6.414.139.619
	Over 5 years						

d) Overdue Loans and Financial Lease Liabilities Not Yet Paid	Closing balance		Opening balance	
	Principal	Interest	Principal	Interest
- Loans;				
- Financial lease liabilities;				
- Reasons for non-payment.				
Total				

d) Detailed explanation of loans and financial lease liabilities with related parties.

17. Payables to suppliers

a) Short-term payables tp suppliers	Closing balance		Opening balance	
	Value	Amount able to repay debt	Value	Amount able to repay debt
Gia Phat supplies and equiment company limited	4.388.580.000	4.388.580.000	-	1.373.729.046
Hung Thanh Agricultural Materials company limited	896.200.000	896.200.000	-	500.954.079
Trung Son Producing trading service plastic packaging joint stock company.	804.156.596	804.156.596	500.954.079	633.863.926
Ly Truong Thanh Company Limited	770.000.000	770.000.000	649.305.563	19.906.787
Thanh Vu Medic General Hospital Bac Lieu Branch	413.271.850	413.271.850		700.704.000

Nhon Thanh Productino trading company limited	262.350.090	262.350.090	96.027.120	261.355.280
Lo Duc CO., LTD	334.402.333	334.402.333	1.373.729.046	531.849.078
Hoa Binh Plastic Co., Ltd.	200.312.897	200.312.897	633.863.926	105.802.200
TND Bac Lieu Co., Ltd	179.900.000	179.900.000	13.237.870	114.817.500
Tan Phu Chung Machinery Company Limited	163.864.080	163.864.080	194.594.400	72.650.617
HOANG DANG SOUTH PLATE MAKING JOINT STOCK COMPANY	155.919.573	155.919.573	531.849.078	148.359.092
Toan Nam Business Household	138.927.990	138.927.990	148.359.092	307.859.352
Payables to others	1.058.511.398	1.058.511.398	9.787.433.927	9.157.503.144
Total	**9.766.396.807**	**9.766.396.807**	**13.929.354.101**	**13.929.354.101**

b) Long-term paybles to suppliers	Closing balance		Opening balance	
	Value	Amount able to repay debt	Value	Amount able to repay debt
Total				

c) Overdue debts not yet paid	Closing balance		Opening balance	
	Value	Amount able to repay debt	Value	Amount able to repay debt
Total				

c) Payables to suppliers that are related parties (details for each party).	Closing balance		Opening balance	
	Value	Amount able to repay debt	Value	Amount able to repay debt
Total				

18. Dividends and profit payable

	Closing balance	Opening balance
Dividends and profit payable		

- Detailed explanation of the situation of dividend or profit payments in cash or non-cash assets to shareholders, owners, etc.

- Dividends and profits that have been declared for payment but are overdue and have not yet been paid by the enterprise to shareholders, owners, etc.

19. Taxes and amounts payable to the state

a) Payables:

Contents	Opening balance	Amount Payable in the Year	Amount Paid in the Year	Cuối Kỳ
I. Tax	**2.406.602.364**	**4.857.068.342**	**6.080.676.712**	**1.182.993.994**
1. VAT on domestic sales	1.821.092.099	3.437.012.466	5.258.104.565	-
2. VAT for imported goods	-	-	-	-
3. Special consumption tax	-	-	-	-
4. Import & export duties	-	-	-	-
5. Profit tax	517.219.265	1.130.204.194	517.219.265	1.130.204.194
6. Capital Gains Tax	-			-
7. Personal Income Tax (PIT)	68.291.000	251.598.759	267.099.959	52.789.800
8. Resource Tax	-	-	-	-
9. Property Tax	-	38.252.923	38.252.923	-
10. Business License Tax	-			-
12.Other Taxes	-			-
II- Other Payables	-	**212.733.351**	**212.733.351**	-
1. Surcharges				
2. Fees and charges	-	212.733.351	212.733.351	-
3. Environmental fees				
4. Fines				
5. Other amounts payable				
Total	**2.406.602.364**	**5.069.801.693**	**6.293.410.063**	**1.182.993.994**

b) Receivables :

Contents	Opening balance	Amount Payable in the Year	Amount Paid in the Year	Closing balance
			-	-
1. Profit tax				
2. Personal Income Tax (PIT)			-	-
3. Fees and charges			-	-
Total	-	-		

20. Accrued Expenses	Closing balance	Opening balance
a) Short-term		
- Provision for accrued wages during vacation time;		
- Expenses during business suspension;		
-Provision for temporary calculation of cost of goods sold, finished products, and real estate sold;		
- Other accrued provisions;		162.500.000
+Audit fees		-
+Group brand fees	255.261.174	466.217.607
+Other	**255.261.174**	**628.717.607**
Total		
b) Long-term		
- Interest on loans		
- Other payables (details for each item)		
Total		

21. Other Payables	Closing balance	Opening balance
a) Short-term		
- Surplus assets awaiting resolution;	46.218.800	-
- Trade union funds;	472.168.860	737.100
- Social insurance;	82.816.153	609.973
- Health insurance;	41.653.296	2.990.256
- Unemployment insurance;		
- Payable for privatization;	12.850.000	
- Short-term deposits and guarantees;		
- Dividends and profit payable;	3.510.000	12.164.384
- Other payables.	**659.217.109**	**16.501.713**
Total		

	Closing balance	Opening balance
b) Long-term (details for each item)		
- Long-term deposits and guarantees		
- Other payables		
Total		

	Closing balance	Opening balance
c) Overdue debts not yet paid (details for each item, reasons for overdue debts)		

22. Deferred revenue	Closing balance	Opening balance
a) Short-term		
- Deferred revenue;		
- Revenue from traditional customer loyalty programs;		
- Other Deferred revenue.		
Total		
b) Long-term		
c) Possibility of non-fulfillment of customer contracts (details of each item, reasons for inability to fulfill)		
Total		

23. Bonds issued

23.1. Straight bonds (Detailed by type)	Closing balance	Opening balance
a) Bonds issued		
- Issued at par		
- Issued at a discount		
- Issued at a premium		
Total		
b) Detailed explanation of bonds held by related parties (by type of bond)		
c) Bond issuance costs		
Total		

23.2. Convertible bonds

a) Convertible bonds at the beginning of the period:
- Issuance date, remaining term, and remaining principal balance of each type of convertible bond;
- Quantity, par value, and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- Discount rate used to determine the value of the liability component of each type of convertible bond;
- Value of the liability component and the equity (option) component of each type of convertible bond.

b) Convertible bonds additionally issued during the period:
- Issuance date, remaining term, and remaining principal balance of each type of convertible bond;
- Quantity, par value, and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- Discount rate used to determine the value of the liability component of each type of convertible bond;
- Value of the liability component and the equity (option) component of each type of convertible bond.

c) Convertible bonds converted into shares during the period:
- Quantity of each type of bond converted into shares during the period;
- Number of shares issued during the period for bond conversion;
- Value of the liability component of convertible bonds transferred to equity.

d) Convertible bonds matured but not converted into shares during the period:
- Quantity of each type of bond that matured without being converted during the period;
- Value of the liability component of convertible bonds repaid to investors.

d) Convertible bonds at the end of the period:
- Remaining term of each type of convertible bond;
- Quantity, par value, and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- Discount rate used to determine the value of the liability component of each type of convertible bond;
- Value of the liability component and the equity (option) component of each type of convertible bond.

e) Details of convertible bonds held by related parties

24. Preferred shares classified as liabilities

- Par value;
- Issuance subjects (management, officers, employees, other entities);
- Redemption terms (time, redemption price, other key terms in the issuance contract);
- Redemption value during the period;

25. Provisions	Closing balance	Opening balance
a) Short-term		
- Provision for product warranty;		
- Provision for construction warranty;		
- Provision for restructuring;		
- Other provisions (periodic fixed asset repair costs, environmental restoration costs, etc.)	-	-
Total		

	Closing balance	Opening balance
b) Long-term		
- Provision for product warranty;		
- Provision for construction warranty;		
- Provision for restructuring;		
- Other provisions (periodic fixed asset repair costs, environmental restoration costs, etc.)		
Total		

26. Deferred tax assests and deferred tax labilities	Closing balance	Opening balance
a. Deferred Tax Assets:		
- Corporate income tax rate used to determine the value of deferred tax assets		
- Deferred tax assets related to deductible temporary differences		
- Deferred tax assets related to unused tax losses		
- Deferred tax assets related to unused tax incentives		
- Amount offset against deferred tax liabilities		
Total		

	Closing balance	Opening balance
b. Deferred Tax Liabilities:		
- Corporate income tax rate used to determine the value of Deferred tax liabilities		
- Deferred tax liabilities arising from taxable temporary differences		
- Amount offset against deferred tax assets		
Total		

27. Owner's Equity

a) Reconciliation of Changes in Equity

Equity Items	Contributed chartered capital	Share premium	Bond option	Other Owner's Equity	Revaluation Surplus	Development Investment Fund	Retained Earnings and Other Funds	Total
	1	2	3	4	5	6	7	8
Opening balance	**47.995.160.000**					**12.535.801.899**	**8.213.598.279**	**68.744.560.178**
- Capital increase in the previous year								-
- Profit from the previous year							8.140.393.193	8.140.393.193
- Other increases						2.197.636.412		2.197.636.412
- Capital deacrease in the previous year								-
- Loss from the previous year								-
- Other decreases							9.064.303.835	9.064.303.835
Opening balance	**47.995.160.000**					**14.733.438.311**	**7.289.687.637**	**70.018.285.948**
- Capital increase in the previous year								-
- Profit from the previous year							4.160.459.652	4.160.459.652
- Other increases						2.035.098.298		2.035.098.298
- Capital deacrease in the previous year								-
- Loss from the previous year								-
- Other decreases							3.207.828.611	3.207.828.611
Closing balance	**47.995.160.000**					**16.768.536.609**	**8.242.318.678**	**73.006.015.287**

The Company has made provisions for the Investment and development fund with the amount of VND 2,197,636,412, the bonus and welfare fund with the amount of VND 2,427,878,823, and the bonus fund for manager with the amount of VND 359,200,000 from the 2024 after-tax profit according to Resolution No. 01/NQ-DHCD of the Annual General Meeting of Shareholders on 22 May 2025.

b) Owner's equity details	Closing balance	Opening balance
- Contribution fromcủa PetroVietnam Ca Mau Fertilizer JSC	24.491.670.000	24.491.670.000
- Contribution from Duong Van Cop	3.528.000.000	3.528.000.000
- Contribution from others	19.975.490.000	19.975.490.000
Total	**47.995.160.000**	**47.995.160.000**

c) Capital transactions with owners and dividend/profit distribution	Closing balance	Opening balance
- Owner's investment capital		
+ Capital contribution at the beginning of the year		
+ Capital contribution increased during the year		
+ Capital contribution decreased during the year		
+ Capital contribution at the end of the year		
- Dividends and profit distribution		

d) Shares	Closing balance	Opening balance
- Number of shares registered for issuance	4.799.516	4.799.516
- Number of shares sold to the public	4.799.516	4.799.516
+ Common shares	4.799.516	4.799.516
+ Preferred shares (classified as equity)		
- Number of shares repurchased (treasury shares)		
+ Common shares		
+ Preferred shares (classified as equity)		
- Number of shares outstanding	4.799.516	4.799.516
+ Common shares	4.799.516	4.799.516
+ Preferred shares (classified as equity)		
** Nominal value of outstanding shares: 10,000 VND*		

e) Dividends

- Dividends declared after the end of the fiscal year:

+ Dividends declared on common shares: ....

+ Dividends declared on preferred shares: ....

- Accumulated dividends on preferred shares not yet recognized: ....

f) Company's funds:	Closing balance	Opening balance
- Development investment fund;	16.768.536.609	14.733.438.311
- Business restructuring support fund;		
- Other funds under equity.		

g) Income and expenses, gains or losses recognized directly in equity according to specific accounting standards.

28. Revaluation surplus of assets

Reasons for changes between the beginning and end of the year (revaluation cases, which assets were revalued, based on which decision, etc.).	Current year	Previous year

29. Foreign exchange differences	Current year	Previous year
- Foreign exchange differences from converting financial statements prepared in foreign currency to VND		
- Foreign exchange differences arising from other causes (specify the reasons)		

30. Remaining funding sources at the end of the year

a) Leased assets:

b) Assets held in custody:

c) Foreign currencies of all types:

d) Precious metals and gemstones:

e) Bad debts that have been written off:

f) Other information regarding off-balance sheet items

31. Carrying value of assets held by the enterprise on behalf of other parties but restricted in use due to legal constraints or due to liabilities that the enterprise is obliged to settle under contractual agreements or legal regulations (e.g., assets under BCC contracts, funds frozen during the process of issuing/offering shares to raise capital from shareholders,

Assets	Current year	Previous year
- Cash and cash equivalents		
- Receivables		
- Inventories		
- Fixed assets		
- Investment property		
- Other assets		

Total	Current year	Previous year
Liabilities		
- Payables to suppliers		
- Borrowings		
- Accrued expenses		
- Other payables		
Total		

32. Other information provided by the company for explanation or clarification

VI. Additional information for items presented in the Income Statement

1. Total sales revenue and service revenue	Current year	Previous year
a) Revenue	148.972.222.024	94.373.583.662
- Sales revenue;	66.090.057.974	1.927.500.000
In which: +Revenue from goods sales:	78.755.164.050	75.342.048.662
+Revenue from packaging sales:	4.127.000.000	17.104.035.000
+Revenue from fertilizer sales:		
- Service Revenue;		
- Construction contract revenue;		
+ Revenue from construction contracts recognized during the period;		
+ Total accumulated revenue from construction contracts recognized up to the reporting date	148.972.222.024	94.373.583.662
Total		
b) Revenue from related parties (details of each entity)	86.871.150.094	82.858.665.752
- PETROVIETNAM Ca Mau Fertilizer JSC	4.637.676.530	317.076.800
Korea-Vietnam Fertilizer Company Limited		

2. Revenue deductions	Current year	Previous year
Including:		
- Trade discounts;	-	-
- Devaluation of sale;		
- Sales returns.	-	-
Total		

3. Cost of goods sold	Current year	Previous year
	62.557.186.634	1.522.058.300
- Cost of goods sold;	74.281.137.132	84.627.669.667
- Cost of finished goods sold	68.868.608.672	69.158.866.596
Including: + Cost of finished goods (packaging):	5.412.528.460	15.468.803.071
+ Cost of finished goods (fertilizer):		
Including: Prepaid cost of goods, finished products, and real estate sold, including:		
+ Prepaid expense categories;		
+ Value of prepayments allocated to each category;		
+ Estimated period for the expenses to be incurred.	-	-
- Cost of services provided;		
- Remaining value, disposal costs, and liquidation costs of investment properties;		
- Operating expenses for investment properties;		
- Value of inventory lost during the period;		
- Value of inventory items that have exceeded normal loss limits during the period;	1.233.009.210	2.023.140.595
- Other abnormal expenses directly allocated to cost of goods sold;		
- Provision for inventory write-downs;		
- Deductions from cost of goods sold.	138.071.332.976	88.172.868.562
Total	Current year	Previous year
4. Profit/Loss from sale and disposal of investment property		
- Proceeds from sale and disposal of investment property		
- Carrying amount of investment property		
- Costs of transfer, sale, and disposal of investment property		
Total		

5. Financial income	Current year	Previous year
	211.919.419	525.203.582
- Interest income from deposits and loans		
- Profit from sale of investments;		
- Dividends and profit distributions;		296.718
- Foreign exchange gains;	172.100.000	111.902.500
- Profit from installment sales, sales discounts;		
- Other financial income.	384.019.419	637.402.800
Total		

6. Financial Expenses	Current year	Previous year
	316.610.990	263.624.094
- Interest expense on loans;		
- Sales discounts, interest on installment sales;		
- Loss from disposal of financial investments;	8.813	
- Foreign exchange losses;		
- Provision for impairment of securities and investment losses;		
- Other financial expenses;		
- Deductions from financial expenses.	316.619.803	263.624.094
Total		

7. Other income	Current year	Previous year
- Gains from disposal of fixed assets;		
- Profit from revaluation of assets;		
- Fines collected;		
- Tax reductions;		

- Other items.	16.274.010,00	
Total	**16.274.010**	**-**

8. Other expenses

	Current year	Previous year
- Remaining value of fixed assets and related disposal or sale costs;		
- Loss from revaluation of assets;		
- Penalties;		
- Other items.		
Total	**-**	**-**

9. Selling and administrative expenses

	Current year	Previous year
a) Administrative expenses incurred during the period		
- Management staff costs	3.096.460.775	591.632.052
- Depreciation of administrative fixed assets	289.125.945	245.330.276
- Taxes and fees	132.269.323	91.099.928
- External services	591.634.864	588.998.235
- Other administrative expenses.	1.081.058.923	932.042.042
Total	5.190.549.830	2.449.102.533
b) Selling expenses incurred during the period		
- Sales staff costs	834.388.523	106.837.558
- Depreciation of sales fixed assets	61.640.903	-
- External services	1.521.522.174	878.053.668
- Other selling expenses.	225.148.351	258.430.226
Total	2.642.699.951	1.243.321.452
c) Deductions from selling and administrative expenses		
- Reversal of product warranty provisions;		
- Reversal of restructuring provisions and other provisions;		
- Other deductions.		

10. Production and business costs by factor

	Current year	Previous year
- Material costs;	121.831.360.802	74.340.382.573
- Labor costs;	14.836.582.577	10.353.548.418
- Depreciation of fixed assets;	2.614.569.829	1.946.277.734
- External services;	3.711.925.031	3.312.498.940
- Other cash costs	2.910.144.518	1.912.584.882
Total	**145.904.582.757**	**91.865.292.547**

11. Current corporate income tax expenses

	Current year	Previous year
- Corporate income tax expense based on taxable income for the current year	651.420.071	606.460.678
- Adjustment of corporate income tax expenses from previous years for the current year's tax expense		
- Total current corporate income tax expense		
Total	**651.420.071**	**606.460.678**

12. Deferred corporate income tax expenses

VII. Additional information for cash flow statement items

1. Non-cash transactions affecting future cash flows
2. Cash held by the company but not yet used
3. Loan proceeds received during the period:
- Proceeds from conventional loan agreements;
- Proceeds from regular bond issuance;
- Proceeds from convertible bond issuance;
- Proceeds from preferred stock issuance classified as debt;
- Proceeds from government bond buyback and REPO transactions;
- Proceeds from other forms of loans.

4. Principal repayment made during the period:
- Principal repayment of conventional loans;
- Principal repayment of regular bonds;
- Principal repayment of convertible bonds;
- Principal repayment of preferred stock classified as debt;
- Payments for government bond buybacks and REPO transactions;
- Principal repayment of other types of loans

VIII. Income of the Board of Directors, Executive Board, Board of Supervisors and Chief Accountant for the period as follows:

	Current year	Previous year
Board of Directors	**368.600.000**	**103.200.000**
Mr. Le Dang Thach (Appointed on May 22, 2025)	266.000.000	53.333.333
Mrs. Huynh Thi Huong Lan (Appointed on May 22, 2025)	34.200.000	9.066.667
Mrs. Tran Nhu Quynh	34.200.000	20.400.000
Mr. Nguyen Xuan Linh (Appointed on June 25, 2026)	2.192.308	-
Mr. Do Thanh Hung (Appointed on May 30, 2024)	32.007.692	20.400.000
Executive Board	**485.099.999**	**240.800.001**
Mr. Nguyen Trung Kien	292.600.000	140.000.000
Mr. Nguyen Thanh Nhuan	192.499.999	100.800.001
Board of Supervisors	**245.100.000**	**122.925.001**
Mr. Le Canh Khanh	199.500.000	97.125.001
Ms. Nguyen Thi Le Hang	22.800.000	12.900.000
Mrs. Nguyen Hoai Phuong	22.800.000	12.900.000
Chief Accountant	**138.600.000**	**70.875.000**
Mr. Tran Minh Nhat (Appointed on April 16, 2024)	138.600.000	70.875.000
Total	**1.237.399.999**	**537.800.002**

IX. Other Information

1. Contingent liabilities, commitments, and other financial information: …………
2. Events occurring after the end of the fiscal year: ………………………………
3. Information about related parties (apart from the information already disclosed in the previous sections).
4. Presentation of assets, revenues, and results of operations by segment (by business area or geographical region) in accordance with Accounting Standard No. 28 "Segment Reporting":
5. Comparative information (changes in the financial statements from previous accounting periods): ……………………………………………
6. Information about going concern: ……
7. Disclosure of significant assumptions and estimates, including:
a) The nature of the assumptions or estimation uncertainties;
b) The reasons for, and the amounts that may be affected by, those assumptions or estimation uncertainties;
c) An assessment of the likelihood of different possible outcomes;
d) The measures/actions that the Board of Directors (or Management) expects to implement to mitigate the impact on the items presented in the Financial Statements if such uncertainties materialize in the following financial year.
8. Other information:

Profit after tax for Q2 2026 increased by 9.86% compared to the same period in 2025 due to:

Gross profit in Q2 2026 increased by VND 4.7 billion compared to the same period in 2025.

Ca Mau, July 15, 2026

PREPARER	CHIEF ACCOUNTANT	DIRECTOR
HA NGOC DUYEN	TRAN MINH NHAT	NGUYEN TRUNG KIEN

M.S.D.N: 1900437757 C.T.C.P * CÔNG TY CỔ PHẦN BAO BÌ DẦU KHÍ VIỆT NAM * TP. BẠC LIÊU - T. BẠC LIÊU