CÔNG TY CP SẢN XUẤT VÀ CÔNG NGHỆ NHỰA PHA LÊ *PHA LE PLASTICS MANUFACTURING AND TECHNOLOGY JSC*	CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM **Độc lập - Tự do - Hạnh phúc** *THE SOCIALIST REPUBLIC OF VIETNAM* *Independence - Freedom – Happiness*
Số: 251 /2026/CV-PLP No: 251 /2026/CV-PLP	*Hà Nội, ngày 25 tháng 11 năm 2026* *Hanoi, November 25, 2026*

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE

CÔNG TY CỔ PHẦN SẢN XUẤT VÀ CÔNG NGHỆ NHỰA PHA LÊ

Kính gửi:
- Ủy ban Chứng khoán Nhà nước;
- Sở giao dịch chứng khoán Thành phố Hồ Chí Minh;

To:
- *The State Securities Commission;*
- *Hochiminh Stock Exchange.*

1. Tên tổ chức/*Name of organization:* **Công ty Cổ phần Sản xuất và Công nghệ Nhựa Pha Lê/** ***Pha Le Plastic Manufacturing and Technology Joint Stock***

- Mã chứng khoán/ *Stock code*: PLP

- Địa chỉ/*Address*: Lô đất CN4.3 khu công nghiệp MP Đình Vũ, khu kinh tế Đình Vũ - Cát Hải, Phường Đông Hải, TP Hải Phòng, Việt Nam/ *Lot CN4.3, MP Dinh Vu Industrial Park, Dinh Vu - Cat Hai Economic Zone, Dong Hai Ward, Hai Phong City, Vietnam.*

- Điện thoại liên hệ/ *Tel*: (+84-24) 3555 1669

- E-mail: ir@phaleminerals.com.vn

2. Nội dung thông tin công bố/*Contents of disclosure:*

Công ty Cổ phần Sản xuất và Công nghệ Nhựa Pha Lê xin được đính chính một số thông tin tại Báo cáo tài chính hợp nhất quý 3 năm 2026 được công bố ngày 30/10/2026 do lỗi sai sót trong quá trình soạn thảo báo cáo như sau:

Pha Le Plastics Manufacturing and Technology Joint Stock Company hereby announces the correction of certain information in its consolidated financial statements for the third quarter of 2026, disclosed on October 30, 2026, due to errors arising during the drafting process, as follows:

Chỉ tiêu *Item*	**Mã số** *Code*	**Kỳ báo cáo** *Reporting Date*	**Số liệu đã trình bày** */ Previously Reported Figures*	**Số liệu đính chính lại** */ Corrected Figures*
Tiêu đề cột ngày báo cáo trang 2 / *The column header is on page 2*		**30/09/2026**	**46.295**	**30/09/2026**
LNST của cổ đông công ty mẹ/ *Net profit attributable to parent company shareholders*	**61**	**Quý III. 2026** / *Q3.2026*	-	**3.201.440.377**
	61	**Lũy kế Quý III. 2026**/ *Cumulative figures Q3 2026*	-	**35.827.593.566**
Nợ phải trả / *Liabilities*	**300**	**30/09/2026**	**2.039.102.525.099**	**2.613.350.063.148**
Nợ ngắn hạn / *Current liabilities*	**310**	**30/09/2026**	**1.623.835.306.553**	**2.248.891.950.737**

Nợ dài hạn / *Non - current liabilities*	330	30/09/2026	415.267.218.546	364.458.112.411

Các chỉ tiêu, số liệu khác tại Báo cáo tài chính Quý 3.2026 không có gì thay đổi so với nội dung báo cáo đã công bố.

All other items and figures in the financial statements for the third quarter of 2026 remain unchanged from those previously disclosed.

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 25./11/2026 tại đường dẫn: https://phaleplastics.com.vn/.

This information was published on the company's website on 25./11/2026, as in the link: https://phaleplastics.com.vn/

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ *We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

NGƯỜI ĐƯỢC ỦY QUYỀN CBTT

AUTHORIZED PERSON TO DISCLOSE INFORMATION

M.S.D.N: 0105018536 CÔNG TY CỔ PHẦN SẢN XUẤT VÀ CÔNG NGHỆ NHỰA PHA LÊ THÀNH PHỐ HẢI PHÒNG

Phạm Xuân Trí

PHA LE PLASTIC MANUFACTURING AND TECHNOLOGY JOINT STOCK COMPANY

CONSOLIDATED FINANCIAL STATEMENTS

THIRD QUARTER 2026

HAI PHONG CITY, OCTOBER 2026

PHA LE PLASTIC MANUFACTURING AND TECHNOLOGY JOINT STOCK COMPANY
Address: Lot CN4.3, MP Dinh Vu Industrial Park, Dinh Vu - Cat Hai Economic Zone, Dong Hai 2 Ward, Hai Phong City

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

	ASSETS	Code	Notes	30/09/2026	01/01/2026
A.	**CURRENT ASSETS**	**100**		**2.444.904.113.019**	**1.892.898.784.526**
I.	**Cash and cash equivalents**	**110**	**3**	**12.720.913.497**	**33.207.901.673**
1.	Cash	111		12.720.913.497	33.207.901.673
II.	**Short-term financial investments**	**120**	**4**	**282.375.973.806**	**203.578.485.195**
3.	Investments held to maturity	123		282.375.973.806	203.578.485.195
III.	**Short-term receivables**	**130**		**1.361.825.097.193**	**1.216.292.553.697**
1.	Short-term trade receivables	131	5	982.491.073.704	951.207.963.236
2.	Short-term advances to suppliers	132		321.665.826.131	160.920.982.721
6.	Other short-term receivables	135	7	63.728.627.219	110.224.037.601
7.	Allowance for doubtful short-term receivabl	136	8	(6.060.429.861)	(6.060.429.861)
IV.	**Inventories**	**140**	**9**	**699.707.181.023**	**381.571.517.538**
1.	Inventories	141		699.707.181.023	381.571.517.538
V.	**Other current assets**	**160**		**88.274.947.500**	**58.248.326.423**
1.	Short-term prepaid expenses	161	11	3.092.124.088	4.482.288.462
2.	Deductible VAT	162		83.792.003.109	53.055.610.068
3.	Taxes and other receivables from the State	163		1.390.820.303	710.427.893
B.	**NON-CURRENT ASSETS**	**200**		**1.243.331.675.796**	**1.125.278.620.821**
I.	**Long-term receivables**	**210**		**13.553.502.189**	**13.428.913.877**
6.	Other long-term receivables	216	5.6	13.553.502.189	13.428.913.877
II.	**Property, plant and equipment**	**220**		**753.918.646.603**	**728.669.703.929**
1.	Tangible fixed assets	221	12	559.870.389.782	531.964.216.657
	- Historical cost	222		711.486.594.259	665.593.104.291
	- Accumulated depreciation	223		(151.616.204.477)	(133.628.887.634)
2.	Finance lease assets	224	13	177.872.867.262	185.396.569.101
	- Historical cost	225		197.369.772.026	197.369.772.026
	- Accumulated depreciation	226		(19.496.904.764)	(11.973.202.925)
3.	Intangible fixed assets	227	14	16.175.389.559	11.308.918.171
	- Historical cost	228		20.500.074.321	15.036.788.688
	- Accumulated depreciation	229		(4.324.684.762)	(3.727.870.517)
III.	**Investment property**	**240**	V.14	**11.016.204.894**	**11.016.204.894**
	- Historical cost	241		11.016.204.894	11.016.204.894
IV.	**Long-term work in progress**	**250**	**10**	**159.493.885.883**	**63.175.994.744**
2.	Construction in progress	252		159.493.885.883	63.175.994.744
V.	**Long-term financial investments**	**260**		**236.845.608.996**	**236.845.608.996**
1.	Investments in subsidiaries	261		-	-
2.	Investments in associates and joint ventures	262		171.545.608.996	171.545.608.996
3.	Investments in other entities	263		64.500.000.000	64.500.000.000
4.	Allowance for diminution in value of long-t	264		-	-
5.	Investments held to maturity	265		800.000.000	800.000.000
VI.	**Other non-current assets**	**270**		**68.503.827.231**	**72.142.194.381**
1.	Long-term prepaid expenses	271	11	25.419.973.926	28.138.210.380
5.	Goodwill	275	15	43.083.853.305	44.003.984.001
	TOTAL ASSETS	**270**		**3.688.235.788.815**	**3.018.177.405.347**
				-	-

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

As at 30 September 2026

Unit: VND

	EQUITY AND LIABILITIES	Code	Notes	30/09/2026	01/01/2026
A.	**LIABILITIES**	**300**		**2.613.350.063.148**	**1.977.279.011.854**
I.	**Current liabilities**	**310**		**2.248.891.950.737**	**1.562.046.853.658**
1.	Short-term trade payables	311	16	609.850.515.155	220.494.526.642
2.	Short-term advances from customers	312		298.475.053.794	194.175.988.119
3.	Taxes and other amounts payable to the Stat	314	17	2.804.967.807	2.950.405.494
4.	Amounts payable to employees	315		4.518.774.822	5.085.790.378
5.	Short-term accrued expenses	316	18	14.864.951.686	13.891.059.856
9.	Other short-term payables	320	19	7.798.024.943	7.217.069.119
10.	Short-term borrowings and finance lease liat	321	20	1.306.145.160.542	1.113.797.512.062
12.	Bonus and welfare funds	323		4.434.501.988	4.434.501.988
II.	**Non-current liabilities**	**330**		**364.458.112.411**	**415.232.158.196**
8.	Long-term borrowings and finance lease liat	339	20	364.458.112.411	415.232.158.196
B.	**OWNERS' EQUITY**	**400**		**1.074.885.725.667**	**1.040.898.393.493**
I.	**Owners' equity**	**410**	**21**	**1.074.885.725.667**	**1.040.898.393.493**
1.	Contributed capital	411		900.000.000.000	900.000.000.000
	- Ordinary shares with voting rights	*411a*		900.000.000.000	*900.000.000.000*
2.	Share premium	412		(200.000.000)	(200.000.000)
5.	Treasury shares	415		(1.530.000)	(1.530.000)
8.	Development investment fund	418		5.885.826.969	5.885.826.969
11.	Undistributed post-tax profits	420		158.980.409.680	124.072.946.810
	- Accumulated undistributed post-tax profits	*420a*		124.072.946.810	*94.629.585.900*
	- Undistributed post-tax profit for the curre	*420b*		34.907.462.870	*29.443.360.910*
13.	Non-controlling interests	429		10.221.019.018	11.141.149.714
	TOTAL EQUITY AND LIABILITIES	**440**		**3.688.235.788.815**	**3.018.177.405.347**

Hai Phong City, 28 October 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
DOAN THI THU HOAI	PHAM XUAN TRI	TRAN HAI YEN

PHA LE PLASTIC MANUFACTURING AND TECHNOLOGY JOINT STOCK COMPANY
Address: Lot CN4.3, MP Dinh Vu Industrial Park, Dinh Vu - Cat Hai Economic Zone, Dong Hai 2 Ward, Hai Phong City

CONSOLIDATED INCOME STATEMENT

For the period from 1 January 2026 to 30 September 2026

Unit: VND

	ITEMS	Code	Notes	Third quarter 2026	Second quarter 2025	Year-to-date to Q3 2026	Year-to-date to Q2 2025
1	**Revenue from sale of goods and rendering of services**	**01**	**23**	**983.105.453.789**	**683.781.948.948**	**2.596.566.365.544**	**1.244.871.058.821**
2	Revenue deductions	02	24	264.284.793	39.684.384	862.231.538	39.684.384
3	**Net revenue from sale of goods and rendering of services (10=01-02)**	**10**		**982.841.168.996**	**683.742.264.564**	**2.595.704.134.006**	**1.244.831.374.437**
4	Cost of goods sold	11	25	896.844.024.779	636.031.123.905	2.360.343.519.048	1.155.852.872.261
5	**Gross profit from sale of goods and rendering of services (20=10-11)**	**20**		**85.997.144.217**	**47.711.140.659**	**235.360.614.958**	**88.978.502.176**
6	Financial income	22	26	3.936.903.715	1.726.498.447	11.642.359.824	2.047.139.179
7	Financial expenses	23	27	35.807.944.051	25.895.633.778	103.627.567.457	48.452.590.801
	- Including: Interest expense	***24***		***33.691.203.523***	***23.598.392.257***	***102.019.498.570***	***47.567.389.170***
8	Share of profit or loss of joint ventures and associates	27		-	-	-	-
9	Selling expenses	25	28	40.840.390.213	4.780.477.394	78.155.454.294	11.095.955.176
10	General and administrative expenses	26	29	9.866.535.009	10.451.620.849	28.780.138.413	18.622.706.962
11	**Net operating profit {30=20+(21-22)+24-(25+26)}**	**30**		**3.419.178.659**	**8.309.907.085**	**36.439.814.618**	**12.854.388.416**
12	Other income	31	30	-	25.264.580	475.799.980	25.264.580
13	Other expenses	32	30	451.021.079	570.898.636	2.008.151.728	1.626.782.721
14	**Other profit/(loss) (40=31-32)**	**40**		**(451.021.079)**	**(545.634.056)**	**(1.532.351.748)**	**(1.601.518.141)**
15	**Total accounting profit before tax (50=30+40+45)**	**50**		**2.968.157.580**	**7.764.273.029**	**34.907.462.870**	**11.252.870.275**
16	Current corporate income tax expense	51	31	-	-	-	-
17	Deferred corporate income tax expense	52		-	-	-	-
18	**Profit after corporate income tax (60=50-51-52)**	**60**		**2.968.157.580**	**7.764.273.029**	**34.907.462.870**	**11.252.870.275**
19	Profit after tax attributable to owners of the parent	61		3.201.440.377	7.764.273.029	35.827.593.566	11.252.870.275
20	Profit after tax attributable to non-controlling interests	62		(233.282.797)		(920.130.696)	
21	**Basic earnings per share**	**70**	**32**				-

Hai Phong City, 28 October 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
DOAN THI THU HOAI	PHAM XUAN TRI	TRAN HAI YEN

PHA LE PLASTIC MANUFACTURING AND TECHNOLOGY JOINT STOCK COMPANY

Address: Lot CN4.3, MP Dinh Vu Industrial Park, Dinh Vu - Cat Hai Economic Zone, Dong Hai 2 Ward, Hai Phong City

CONSOLIDATED CASH FLOW STATEMENT (Indirect method)

For the period from 1 January 2026 to 30 September 2026

Unit: VND

ITEMS	Code	Year-to-date to Q3 2026	Lũy kế Quý III.2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	**01**	**33.538.440.776**	**17.290.941.341**
2. Adjustments for:		-	
- Depreciation and amortisation of fixed assets and investment property	02	26.107.832.927	22.388.283.368
- Provisions	03	2.146.971.625	(2.272.437.152)
- Foreign exchange gains/(losses) from revaluation of foreign-currency monetary items	04	276.462.906	3.045.567.757
- Gains/(losses) from investing activities	05	-	(840.423.415)
- Interest expense	06	105.134.361.390	71.970.918.106
3. Operating profit before changes in working capital	**08**	**167.204.069.624**	**111.582.850.005**
- (Increase)/decrease in receivables	09	25.620.119.402	(10.073.266.567)
- (Increase)/decrease in inventories	10	(318.135.663.485)	78.621.924.701
- Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11	272.359.432.409	(62.129.474.044)
- (Increase)/decrease in prepaid expenses	12	4.108.400.828	(4.663.509.363)
- (Increase)/decrease in trading securities	13	-	-
- Interest paid	14	(103.534.642.044)	(67.527.871.290)
- Corporate income tax paid	15	(870.162.735)	(25.190.831)
- Other cash receipts from operating activities	16	-	(4.378.890.594)
- Other cash payments for operating activities	17	(1.115.263.655)	-
Net cash flows from operating activities	**20**	**45.636.290.344**	**41.406.572.017**
II. CASH FLOWS FROM INVESTING ACTIVITIES		-	
1. Payments for acquisition and construction of fixed assets and other no	21	(145.572.680.422)	(91.941.173.558)
2. Proceeds from disposal of fixed assets and other non-current assets	22	-	-
3. Loans granted and purchases of debt instruments of other entities	23	(120.711.108.503)	(37.788.169.560)
4. Collections from loans and proceeds from sales of debt instruments of	24	46.671.999.999	3.065.000.000
5. Investments in equity of other entities	25	-	(64.500.000.000)
7. Interest received, dividends and profits received	27	11.914.332.647	1.364.126.448
Net cash flows from investing activities	**30**	**(207.697.456.279)**	**(153.800.216.670)**
III. CASH FLOWS FROM FINANCING ACTIVITIES		-	
1. Proceeds from issuance of shares and capital contributions by owners	31	-	-
3. Proceeds from borrowings	33	2.370.201.188.456	1.535.783.880.712
4. Repayment of borrowings	34	(2.204.284.824.178)	(1.422.369.575.737)
5. Repayment of finance lease principal	35	(24.342.761.583)	-
Net cash flows from financing activities	**40**	**141.573.602.695**	**113.414.304.975**
NET INCREASE/(DECREASE) IN CASH DURING THE PERIC	**50**	**(20.487.563.240)**	**1.020.660.322**
Cash and cash equivalents at beginning of period	**60**	33.207.901.673	16.016.322.858
Effect of exchange rate changes on cash and cash equivalents	61	575.064	-
Cash and cash equivalents at end of period	**70**	**12.720.913.497**	**17.036.983.180**

Hai Phong City, 28 October 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
DOAN THI THU HOAI	PHAM XUAN TRI	TRAN HAI YEN

These notes arre an integral part of and should be read in conjunction with the accompanying financial statements

1. General information

1.1. Structure of ownership

Pha Le Plastics Manufacturing – Technology Joint Stock Company (hereinafter referred to as "the Company"), formerly Pha Le Minerals Joint Stock Company, was established under Investment Registration Certificate No. 02221000087 issued by Hai Phong Economic Zone Management Board on 8 October 8 2014, revised on 12 December 2014. The Company operates under the Certificate of Business Registration of a joint stock company first issued by the Hanoi Department of Planning and Investment No. 0103015838 on 18 November 2008.

The charter capital of the Company is VND 900,000,000,000, equivalent to 90,000,000 shares with a par value of VND 10,000 per share.

The headquarter of the Company is located Lot CN 4.3 MP Dinh Vu Industrial Park, Dinh Vu - Cat Hai Economic Zone, Dong Hai Ward, Hai Phong City, Vietnam.

The Company is listed on the Ho Chi Minh Stock Exchange (HOSE) under the stock code "PLP."

1.2. Business Activities

Business fields of the Company are industrial production and commercial business.

1.3. Business sectors

-

-Other mineral exploitation not elsewhere classified. Details: exploration, exploitation, processing and trading of minerals (except minerals prohibited by the State);
-Exploitation of stone, sand, gravel, clay; Cutting, shaping and finishing stone;
-Production of plastic and synthetic rubber in primary form; Production of artificial fibers; Production of plastic products;
-Manufacture of other rubber products;
-Other specialized wholesale not elsewhere classified; Wholesale of other construction materials and installation equipment;
-Wholesale of automobiles and other motor vehicles; Sale of spare parts and accessories of automobiles and other motor vehicles; Sale of motorcycles and motorbikes; Sale of spare parts and accessories of motorcycles and motorbikes;
-Production of construction materials from clay;
-Construction of other public works; Construction of hydraulic works; Construction of processing and manufacturing works; Construction of other civil engineering works; Completing construction works; Site preparation; Other specialized construction activities;
-Manufacture of electronic components; Manufacture of communication equipment; Manufacture of consumer electronics products; Manufacture of motors, generators, electric transformers, electrical distribution and control equipment; Manufacture of consumer electrical appliances; Manufacture of other common machines; Manufacture of metal components;
-Mechanical processing; metal treatment and coating;
-Production of animal feed, poultry and aquatic products;
-Yarn production; Raw textile fabric production; Finishing textile products; Knitted, crocheted and other non-woven fabrics production; Ready-made textile products production (except apparel);
-Repair of machinery and equipment; Repair of electrical equipment;
-Installation of industrial machinery and equipment; Production, distribution of steam, hot water, air conditioning and ice production; Recycling of modes;

-Installation of electrical systems; Installation of water supply and drainage systems, heating and air conditioning systems; Installation of other construction systems;
-Renting of machinery, equipment and other tangible goods without operator;
-Retail sale of hardware, paint, glass and other construction installation equipment in specialized stores.

1.4. Normal Production and Business Cycle

The Company's normal production and business cycle is conducted within a period not exceeding 12 months.

1.5. Company's Operating Characteristics During the Period Affecting the Financial Statements

In 2024, the company completed the construction of a high-tech surfacing material manufacturing plant in Hai Phong and put the plant into production operations.

1.6. Organizational Structure

Subsidiary Unit	Address	Main Business Activity

Hanoi Representative Office	Hanoi	Commercial trading
Hai Phong Factory	Hai Phong	Flooring production
Nghe An Branch	Nghe An	Mining and stone production

- ***Subsidiaries as of 30 June 2026, including:***

Company name	Address	Main business operations	Parent company interest ratio	Voting rights ratio
Neo Global Manufacturing and Trading Joint Stock	Hop Tien Hamlet, Dong Loc Commune, Nghe An Province	Manufacturing of plastic products	70%	70%

Associates as at 30 June 2026, including:

Company name	Address	Main business operations	Parent company interest ratio	Voting rights ratio
Tan Viet An Trading and Tourism Joint Stock Company	No. 84 Hau Can Street, Bai Chay Ward, Quang Ninh Province	Real estate business	49,50%	49,50%

2. ACCOUNTING REGIME AND POLICIES APPLIED BY THE COMPANY

2.1. Fiscal Year and Accounting Currency

The Company's fiscal year begins on January 1 and ends on December 31 of each calendar year.

The accounting currency used is the Vietnamese Dong (VND). The financial statements are prepared under the historical cost convention, in compliance with Vietnam's accounting standards and relevant legal regulations on financial reporting.

2.2. Accounting Standards and Policies

The applied accounting standards comply with the Vietnamese Accounting System.

The company applies the Vietnamese Accounting Standards, Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC dated Octorber 27, 2025, by the Ministry of Finance guiding the Corporate Accounting Regime.

Declaration of compliance with the Accounting Standards and Accounting Regime

The financial statements of the Company are prepared to ensure compliance with the requirements of the Vietnamese Accounting Standards and the Corporate Accounting Regime currently in effect, as well as other relevant legal regulations regarding the preparation and presentation of financial statements.

2.3. Basis for preparing separate financial statements

The separate financial statements are prepared based on the historical cost principle.

The separate financial statements of the Company are prepared by aggregating all the transactions and activities arising at the dependent accounting units and the Headquarters of the Company.

In the Company's separate financial statements, transactions and balances between the internal units and activities related to assets, liabilities, and equity must be eliminated entirely.

The user of the separate financial statements should note that these financial statements have been prepared to reflect the most appropriate financial position, results of operations, and cash flows of the Company.

2.4. Foreign currency transactions

Foreign currency transactions during the fiscal year are converted into Vietnamese Dong based on the actual exchange rate on the transaction date. The actual exchange rate for each transaction is determined as follows:

- When purchasing foreign currency: The exchange rate is as agreed upon in the purchase agreement between the Company and the commercial bank;
- When receiving payments in foreign currency: The exchange rate is the buying rate of the commercial bank where the Company designates the customer to make payments at the time the transaction occurs;
- When making payments in foreign currency: The exchange rate is the selling rate of the commercial bank where the Company conducts transactions at the time the payment is made.

The exchange rate for foreign currency balances at the reporting date of the separate financial statements is determined as follows:

- For monetary items classified as assets: The exchange rate is the buying rate of the commercial bank where the Company regularly transacts;
- For foreign currency deposits: apply the exchange rate of the bank where the Company opens a foreign currency account;;

- For monetary items classified as liabilities: The exchange rate is the selling rate of the commercial bank where the Company regularly transacts.

All differences arising from foreign exchange transactions during the year and the revaluation of foreign currency balances at the end of the fiscal year are included in the financial performance of the reporting period. Foreign exchange gains or losses from the revaluation of foreign currency balances at year-end are not allocated or distributed as profits or dividends.

2.5. Cash and cash equivalents

Cash includes cash on hand, demand deposits at banks, and cash in transit. Cash equivalents are short-term investments held to maturity with a recovery period not exceeding three months from the date of investment, which are easily convertible into a known amount of cash and subject to an insignificant risk of changes in value at the reporting date.

2.6. Financial investments

Investments held to

Investments held to maturity include term deposits at banks, bonds, and similar instruments held to maturity for the purpose of earning periodic interest.

Investments in subsidiaries and associates

Investments in subsidiaries and associates are initially recognized in the accounting books at cost. After initial recognition, the value of these investments is determined at cost less any allowance for impairment of the investment.

Investments in equity instruments of other entities include investments in equity instruments of entities over which the Company does not have control, joint control, or significant influence. The initial book value of these investments is determined at cost. After initial recognition, the value of these investments is determined at cost less any allowance for impairment of the investment.

Provisions for impairment of investments are made at the end of the year based on the following criteria:

For investments in subsidiaries and associates: Provisions for impairment are made when the investee incurs losses, based on the financial statements of subsidiaries and associates at the time of provision.

For long-term investments (not classified as trading securities) and investments without significant influence over the investee: Provisions are made based on the financial statements of the investee at the time of provision.

For investments held to maturity: Provisions for doubtful debts are made based on the recoverability of these investments, in accordance with legal regulations.

2.7. Receivables

Receivables are monitored in detail by maturity, debtor, currency type, and other factors as required by the Company's management. Receivables are classified as short-term or long-term on the separate financial statements based on the remaining term of the receivables at the reporting date.

Provisions for doubtful receivables are made for the following cases: overdue receivables recorded in economic contracts, loan agreements, commitments, or debt agreements, and receivables not yet due but deemed unrecoverable. Provisions for overdue receivables are based on the original payment deadline in the initial purchase contract, excluding any extensions between the parties. Provisions are also made for receivables not yet due where the debtor is insolvent, undergoing dissolution, missing, or has fled.

2.8. Inventories

Inventories are initially recognized at cost, which includes purchase costs, processing costs, and other directly related costs incurred to bring the inventories to their current location and condition. After initial recognition, if the net realizable value of inventories is lower than the cost, inventories are measured at net realizable value.

Inventory values are calculated using the monthly weighted average method and accounted for under the perpetual inventory system.

Provisions for inventory devaluation are made at the end of the year as the difference between the cost of inventories and their net realizable value if the latter is lower than the cost.

2.9. Fixed Assets

Tangible and intangible fixed assets are initially recognized at cost. During their use, tangible and intangible fixed assets are recorded at original cost, accumulated depreciation, and net book value.

Depreciation of fixed assets is calculated using the straight-line method over the following estimated useful lives:

Type of Fixed Asset	*Depreciation Period (Years)*
Buildings and structures	05 - 22
Machinery and equipment	05 - 15
Transportation and transmission means	05 - 10
Management equipment and tools	03 - 05
Land use rights	20 - 50

2.10. Construction in Progress

Construction in progress includes fixed assets under acquisition or construction that remain incomplete as of the financial year-end and are recorded at cost. These costs include construction expenses, machinery and equipment installation, and other direct expenses.

2.11. Operating Leases

Operating leases are those in which most of the risks and benefits associated with asset ownership remain with the lessor. Payments under operating leases are recognized in the income statement on a straight-line basis over the lease term.

2.12. Prepaid Expenses

Expenses incurred related to business activities spanning multiple financial years are recorded as prepaid expenses and allocated gradually to the income statement in subsequent financial years.

The calculation and allocation of long-term prepaid expenses to production and business costs for each accounting period are based on the nature and level of each expense to determine an appropriate allocation method and basis.

Prepaid expenses of the Company include:

- Tools and instruments: These include assets held by the Company for use in normal business operations with an original cost of less than 30 million VND and therefore do not qualify for recognition as fixed assets under current regulations. The cost of tools and instruments is allocated using the straight-line method over a period of 6 to 36 months.
- Site leveling costs for mining areas: These costs are incurred for extraction and general business activities at the Nghe An branch. The Company evaluates these costs as long-term business expenses and allocates them over 10 years.
- Costs related to licensing and mining investment at Nghe An branch: These costs are allocated based on the remaining extraction period of the mining area, with an allocation period of 19 years.
- Other prepaid expenses: These are recognized at original cost and allocated on a straight-line basis over a useful life of 3 to 36 months.

2.13. Liabilities

Liabilities are tracked based on payment terms, payees, payable currencies, and other factors in line with the Company's management needs. Payables are classified as short-term or long-term in the standalone financial statements based on the remaining term of the liabilities as of the reporting date.

2.14. Borrowings

Borrowings are tracked based on each lender, loan agreement, and repayment term. For loans and borrowings in foreign currencies, detailed monitoring is conducted by the original currency.

2.15. Borrowing Costs

Borrowing costs are recognized as production and business expenses during the year when incurred, except for borrowing costs directly related to the investment, construction, or production of unfinished assets, which are capitalized into the value of such assets when the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met. Furthermore, for specific loans used for constructing fixed assets or investment properties, interest costs are capitalized even when the construction period is less than 12 months.

2.16. Accrued expenses

Accrued expenses include amounts payable for goods and services received from suppliers or provided to customers during the reporting year but not yet paid, as well as other payables such as interest on borrowings. These are recognized as production and business expenses for the reporting year.

Provisions for production and business costs during the period are calculated meticulously, based on reasonable and reliable evidence regarding the costs to be accrued, ensuring that the expenses recorded in this account align with actual costs incurred.

2.17. Provisions

Provisions are recognized only when the following conditions are met:
- The Company has a present obligation (legal or constructive) resulting from a past event;
- It is probable that an outflow of economic benefits will be required to settle the obligation;
- A reliable estimate of the obligation's value can be made.

The recognized value of a provision is the best reasonable estimate of the amount required to settle the present obligation as of the financial year-end.

Only expenses directly related to the initially established provision may be offset by the provision.

Provisions are recognized as production and business expenses for the financial year. Any excess provision from the previous financial year that remains unused and exceeds the newly established provision in the reporting year is reversed and recorded as a reduction in production and business expenses for the year.

2.18. Owners' Equity

Contributions from the Company's owners are recognized based on the actual capital contributed by the owners.

Treasury shares are shares issued by the Company that are repurchased by the Company. Treasury shares are recorded at the actual repurchase value and must be accounted for as a reduction in charter capital within 10 days from the completion of the repurchase payment, as stipulated in Article 134 of the Enterprise Law No. 59/2020/QH14 dated June 17, 2020, and Article 36 of the Securities Law No. 54/2019/QH14 dated December 6, 2019, except for the following cases:

a) The Company must immediately resell the following shares upon repurchase:
- Shares repurchased to correct transaction errors or odd-lot shares;
- Odd-lot shares repurchased under the plan to issue shares for dividends or capital surplus;
- Odd-lot shares repurchased upon shareholder request.

b) The Company may not repurchase treasury shares until previously acquired treasury shares are fully processed. Treasury shares previously acquired are sold or used as bonus shares under the provisions of Securities Law No. 70/2006/QH11, as amended and supplemented by Securities Law No. 62/2010/QH12, and other relevant regulations.

Undistributed post-tax profits reflect the business results (profit or loss) after corporate income tax and the status of profit distribution or loss treatment. Profit distribution is made when the undistributed post-tax profits do not exceed the consolidated financial statement's undistributed post-tax profits after excluding the impact of bargain purchase gains. Undistributed post-tax profits may be distributed to investors based on their ownership percentage upon approval by the General Meeting of Shareholders, after deducting funds as prescribed in the Company's Charter and Vietnamese law.

The Company allocates the following funds from net post-tax profits based on recommendations from the Board of Directors and approval by the Annual General Meeting of Shareholders:
- Development Investment Fund: This fund is set aside to support the expansion of operations or intensive investments by the Company.
- Bonus, Welfare, and Executive Bonus Fund: This fund is allocated for rewarding and incentivizing employees, providing general benefits, and improving employee welfare. It is presented as a payable on the standalone balance sheet.

Dividends payable to shareholders are recorded as payables on the Company's Balance Sheet after the Board of Directors announces the dividend distribution and the Vietnam Securities Depository Center confirms the record date for dividend entitlement.

2.19. Revenue

Revenue from sales

Revenue from sales is recognized when all the following conditions are met:
- The significant risks and rewards of ownership of the goods or products have been transferred to the buyer;
- The Company no longer retains control over the goods as the owner or the right to control the goods;
- Revenue can be measured reliably;
- The Company has gained or will gain economic benefits from the sales transaction;
- The costs related to the sales transaction can be determined.

Revenue from financial activities

Revenue from financial activities, including interest, royalties, dividends, profit sharing, and other financial activity revenues, is recognized when both of the following conditions are satisfied:
- It is probable that economic benefits will be obtained from the transaction;
- The revenue can be measured reliably.

2.20. Deductions

Revenue deductions from sales of goods and services during the year include: sales discounts and returned goods.

Revenue deductions for sales discounts or returned goods occurring in the same year as the consumption of goods and services are adjusted to reduce the revenue of that year. In cases where goods and services consumed in previous years generate revenue deductions in subsequent years, the reduction is recorded as follows:
- If the revenue deductions occur before the issuance of the individual financial statements, they are recorded as a reduction in revenue for the previous year (the year of the report).
- If the revenue deductions occur after the issuance of the individual financial statements, they are recorded as a reduction in revenue for the current year (the year of occurrence).

2.21. Cost of goods sold

The cost of goods sold during the year is recognized in accordance with revenue arising during the year and ensures compliance with the prudence principle. Cases of material loss exceeding the standard limit, abnormal costs, or inventory losses after deducting the responsibility of relevant individuals or entities are recorded fully and promptly as the cost of goods sold during the year.

2.22. Financial expenses

Financial expenses include:

- Costs or losses related to financial investment activities;
- Borrowing costs;
- Losses arising from the liquidation, transfer, or trading of short-term securities and related transaction costs;
- Provisions for the devaluation of trading securities, provisions for investment losses in other entities, losses from selling foreign currency, and exchange rate losses.

These amounts are recognized as the total incurred during the year without offsetting against revenue from financial activities.

2.23. Corporate income tax (CIT)

a. Current CIT expense

Current CIT expense is determined based on taxable income for the year and the applicable CIT rate for the current financial year.

b. Tax incentives

According to the Frirt Investment certificate No. 2111132458 dated December 29, 2023 of the Hai Phong Economic Zone Management Board, the CIT rate applicable to income from the "High-tech tiling material factory" is 10% for 15 years, calculated continiously from the first year the enterpires's new investment project há revenue. At the same time, the Company is exempted from corporate income tax for 4 years, anh has a 50% reduction in the tax payable for the next 9 years, calculated continuously from the first year the enterprise has taxable income from the new investment project.

According to the first Investment Certificate No. 6007621343 dated August 11, 2010 and the second amended Investment Certificate dated July 21, 2017 of the Department of Planning and Investment of Nghe An province, the corporate income tax rate for income from the investment project "Exploitation and construction of a system of tiled processing factories in Chau Tien commune, Quy Hop district" is entitled to incentives according to the provisions of the Law. This is a new investment project in an area with particularly difficult socio-economic conditions, so it enjoys preferential corporate income tax rates as follows: 10% corporate income tax rate for 15 years, calculated continuously from the first year the enterprise's new investment project has revenue; at the same time, the Company is exempted from corporate income tax for 04 years, and a 50% reduction in the amount of tax payable for the next 09 years, calculated continuously from the first year the enterprise has taxable income from the new investment project.

c. Current CIT rates

During the year, the Company applied the following CIT rates:

- Thee corporate income tax rate for income from the investment project "Exploitation anh construction of a system of tiled processing factories in Chau Tien commune, Quy Hop district" is 10@ and the tax payable is reduced by 50%. (2026 is the 8th year of enjoying tax incentives)
- Exemption from corporate incom tax on income from the Investment Project of the High-tech Tile Material Factory (2026 is the third year to rnjoy incentives)
- A CIT rate of 20% for other activities.

2.24. Related parties

A party is considered related if it has the ability to control or significantly influence the other party in making financial and operational decisions. Related parties of the Company include:

- Entities directly or indirectly, through one or more intermediaries, controlling, being controlled by, or under common control with the Company, including parent companies, subsidiaries, and associates;
- Individuals directly or indirectly holding voting rights in the Company who have significant influence over the Company, key management personnel of the Company, and close family members of such individuals;
- Entities in which the aforementioned individuals hold, directly or indirectly, significant voting rights or have significant influence over these entities.

In assessing related party relationships for the preparation and presentation of individual financial statements, the Company focuses on the substance of the relationships rather than the legal form.

2.25 CASH AND CASH EQUIVALENTS

	30/09/2026 VND	01/01/2026 VND
Cash	11.696.822.023	4.075.094.088
Demand deposit	1.024.091.474	29.132.807.585
Cash in transit	-	
Cash equivalents		
Total	**12.720.913.497**	**33.207.901.673**

2.26 FINANCIAL INVESTMENT

Đơn vị tính: VND

a) Held To Maturity

	30/09/2026		01/01/2026	
	Cost	Carrying amount	Cost	Carrying amount
Short-term Investments	***282.375.973.806***	-	***203.578.485.195***	-
Fixed-term deposits	118.206.943.698	-	113.867.835.195	-
Loans	164.169.030.108		89.710.650.000	-
Long-term Investments	***800.000.000***	-	***800.000.000***	-
Fixed-term deposits				-
Bonds	800.000.000	-	800.000.000	-
	283.175.973.806	-	204.378.485.195	
Total	**283.175.973.806**	-	**204.378.485.195**	-

2.27 RECEIVABLES

Đơn vị tính: VND

	30/09/2026		01/01/2026	
	Cost	Carrying amount	Cost	Carrying amount
Neo Floor JSC	56.928.034.019		117.785.332.117	-
SPC Ha Noi JSC	30.453.551.926		84.991.851.926	-
Vu Hoang Viet Nam Company Limited	393.672.631.163	-	177.943.126.570	
Minh Hai International JSC	45.390.739.520	-	78.002.767.593	
Hanoi Plastic Trading Joint Stock Company	110.796.726.931		-	-
TCT Vietnam Trading Service Joint Stock	19.548.181.000		21.874.478.976	-
Other Customers	325.701.209.145		470.610.406.054	
Total	**982.491.073.704**	-	**951.207.963.236**	-

2.28 OTHER RECEIVABLES

Unit:: VND

	30/09/2026		01/01/2026	
	Cost	Doubtful debts	Cost	Doubtful debts
a. Short-term	***63.728.627.219***		***110.224.037.601***	
Advances	50.403.588.901		94.012.966.176	
Deposits and collateral	121.918.301		174.852.858	
Other receivables	13.203.120.017		16.036.218.567	
a. Long-term	***13.553.502.189***		***13.428.913.877***	
Deposits and collateral	13.553.502.189		13.428.913.877	
Total	**77.282.129.408**		**123.652.951.478**	

2.29 ADVANCES TO SUPPLIERS

Unit:: VND

	30/09/2026		01/01/2026	
	Cost	Carrying amount	Cost	Carrying amount
Neo Floor Joint Stock Company	142.634.901.788		50.058.200.000	
Phale trading Pte. Ltd	44.833.972.809		39.275.686.740	
Asia Trading and Business Co., Ltd.	7.967.045.943			-
MD Trading Vietnam Co., Ltd.	67.962.320.039		-	
Giant Crown Corporation Limited	20.928.265.426		67.693.760.840	-
Others Suppliers	37.339.320.126	-	3.893.120.813	-
Total	**321.665.826.131**	-	**160.920.768.393**	-

2.30 INVENTORIES

Unit:: VND

	30/09/2026		01/01/2026	
	Cost	Carrying amount	Cost	Carrying amount
Goods in transit	22.559.076.932	-	-	-
Raw materials	261.312.732.026	-	113.238.184.900	-
Tools and supplies	6.141.699.614	-	8.059.735.213	-
Work in progress	17.168.000	-	-	-
Finished goods	98.193.691.189	-	80.340.412.329	-
Merchandise	311.482.813.262	-	179.933.185.096	-
Total	**699.707.181.023**	-	**381.571.517.538**	-

2.31 LONG-TERM WORK IN PROGRESS

	30/09/2026 VND	01/01/2026 VND
Long-term construction in progress		
Others	159.493.885.883	63.175.994.744
Total	**159.493.885.883**	**63.175.994.744**

2.32 PREPAID EXPENSES

	30/09/2026 VND	01/01/2026 VND
a. Short-term	3.092.124.088	4.261.438.635
b. Long-term	25.419.973.926	28.119.700.456
Total	**28.512.098.014**	**32.381.139.091**

GOODWILL

Description	Carrying amount (VND)
Balance as at 01/01/2026	**(44,003,984,001)**
Amortisation during the period	920,130,696
Balance as at 30/06/2026	**(43,083,853,305)**

2.33 TANGIBLE FIXED ASSETS

Currency: VND

Items	Buildings & Structures	Machinery & Equipment	Means of transportation	Office equipment	Other Tangible fixed assets	Total
Original Cost						
As at 01/01/2026	**272.577.793.724**	**272.727.377.750**	**40.850.860.919**	**4.308.831.085**	**11.399.260.819**	**601.864.124.297**
Newly purchases	1.859.424.105	38.379.545.158	1.763.953.818	4.090.566.887	-	**46.093.489.968**
Completed Capital Construction Investments	-	-	-	-	-	-
Sold, disposal		-			-	-
As at 30/06/2026	**274.437.217.829**	**311.106.922.908**	**42.614.814.737**	**8.399.397.972**	**11.399.260.819**	**647.957.614.265**
Accumulated Depreciation						-
As at 01/01/2026	**15.079.907.117**	**87.307.518.292**	**15.524.589.386**	**1.393.975.679**	**1.127.702.254**	**120.433.692.728**
Depreciation for the period	3.576.949.514	4.756.999.632	2.326.490.096,0	236.423.876,0	697.206.051	**11.594.069.169**
Sold, disposal		-				-
Reclassification	-	-	-	-		-
Others		-	-	-		-
As at 30/06/2026	**18.656.856.631**	**92.064.517.924**	**17.851.079.482**	**1.630.399.555**	**1.824.908.305**	**132.027.761.897**
Net carrying amount						-
As at 01/01/2026	**257.497.886.607**	**185.419.859.458**	**25.326.271.533**	**2.914.855.406**	**10.271.558.565**	**481.430.431.569**
As at 30/06/2026	**255.780.361.198**	**219.042.404.984**	**24.763.735.255**	**6.768.998.417**	**9.574.352.514**	**515.929.852.368**

2.34 FINANCE LEASEHOLD ASETS

As at 30 September 2026, the finance lease assets of Pha Le Joint Stock Company comprise a system of machinery and equipment with a total historical cost of VND 197,369,772,026. Accumulated depreciation as at 30 September 2026 amounted to VND 19,496,904,764, of which depreciation expense for the year amounted to VND 7,523,701,839.

2.35 INTANGIBLE FIXED ASSETS

Description	Land use rights	Copyrights and patents	Accounting software	Goodwill	ıer intangible fixed as	Total
Cost						
As at 01/01/2026	**15.036.788.688**					**15.036.788.688**
Additions during the period						-
As at 30/09/2026	**15.036.788.688**					**15.036.788.688**
Accumulated depreciation						
As at 01/01/2026	**3.727.870.517**					**3.727.870.517**
Amortisation for the year	281.939.787					281.939.787
As at 30/09/2026	**4.009.810.304**					**4.009.810.304**
Net carrying amount						
As at 01/01/2026	**11.308.918.171**					**11.308.918.171**
As at 30/09/2026	**11.026.978.384**					**11.026.978.384**

2.36 PAYABLES TO SUPPLIERS

Đơn vị tính: VND

	30/09/2026		01/01/2026	
	Value	Payable	Value	Payable
Short-term				
Vietnam Railway Construction Investment Joint Stock Company.	200.687.920	200.687.920	200.687.920	200.687.920
Jiangsu Qingfu Import Export Co., Ltd.	31.905.218.882	31.905.218.882		
STAVIAN Chemical JSC,	27.845.819.320	27.845.819.320	5.033.428.420	5.033.428.420
2R Vietnam JSC,	123.310.488.013	123.310.488.013	19.762.990.748	19.762.990.748
Thuan Duc Eco Joint Stock Company	3.635.237.232	3.635.237.232	17.479.787.850	17.479.787.850
MD Trading Vietnam Company Limited		-	16.908.554.921	16.908.554.921
Ahas Vietnam Joint Stock Company	47.416.997.876	47.416.997.876	21.178.126.800	21.178.126.800
Thuan Duc Joint Stock Company	10.683.491.448	10.683.491.448	4.973.110.830	4.973.110.830
Hiep Hang Vietnam New Materials Company Limited	13.303.326.640	13.303.326.640	214.920.000	214.920.000
Unilin BV	22.001.345.158	22.001.345.158	14.611.815.581	14.611.815.581
TotalEnergies Eneos Renewable Energy Vietnam Project Company Limited	31.180.885.048	31.180.885.048	21.753.824.400	21.753.824.400
Others	298.367.017.618	298.367.017.618	98.377.279.172	98.377.279.172
Total	**609.850.515.155**	**609.850.515.155**	**220.494.526.642**	**220.494.526.642**

2.37 TAXES AND OTHER PAYABLES TO THE STATE

Currency: VND

	01/01/2026	Payables for the period	Payment made/offset/ other decrease in the period	30/09/2026
VAT	57.013.818	10.152.876.558	10.154.406.153	55.484.223
Import-export taxes	-			-
Corporate income tax (CIT)				
Personal income tax (PIT)	48.121.242	312.494.720	81.247.979	279.367.983
Natural resource tax	220.329.431	3.370.793.896	2.817.371.192	773.752.135
Fees and other payables	1.218.454.676	10.220.000	1.202.087.982	26.586.694
Total	**2.950.405.494**	**16.002.006.139**	**16.147.443.826**	**2.804.967.807**

2.38 ACCRUED EXPENSES

	30/09/2026 VND	01/01/2026 VND
Short-term		
Accrued other expenses	14.864.951.686	13.891.059.856
Total	**14.864.951.686**	**13.891.059.856**

2.39 OTHER PAYABLES

	30/09/2026 VND	01/01/2026 VND
a) Short-term	***7.798.024.943***	***7.217.069.119***
Insurance and Trade Union	2.980.119.197	2.660.303.003
Other payables and liabilities	4.817.905.746	4.556.766.116
Long-term	-	-
Other payables and liabilities	-	-
Total	**7.798.024.943**	**7.217.069.119**

2.40 Loans and Finance Leases

Currency: VND

		30/06/2026		During the period		01/01/2026	
		Value	Amount Likely to Repay	Increase	Decrease	Value	Amount Likely to Repay
a)	**Short-term Loans**	**1.306.145.160.542**	**1.306.145.160.542**	**2.210.307.009.778**	**2.017.959.361.298**	**1.113.797.512.062**	**1.113.797.512.062**
a1)	***Short-term Loans***	***1.306.145.160.542***	***1.306.145.160.542***	***2.210.307.009.778***	***2.017.959.361.298***	***1.113.797.512.062***	***1.113.797.512.062***
	Tan Viet An Trading & Tourism Joint Stock Company	-	-	5.400.000.000	5.400.000.000		
	Vietnam Joint Stock Commercial Bank for Indu	249.166.723.322	249.166.723.322	537.986.234.847	288.819.511.525		
	TPBank – Hai Phong Branch	36.518.663.245	36.518.663.245	73.060.632.897	73.141.642.278	36.599.672.626	36.599.672.626
	BIDV – Dong Da Branch	524.047.102.481	524.047.102.481	802.492.909.611	798.237.215.964	519.791.408.834	519.791.408.834
	Agribank – Thu Do Branch	-	-	61.207.981.968	140.745.243.250	79.537.261.282	79.537.261.282
	VietinBank – Hai Phong Branch	-	-		189.937.859.771	189.937.859.771	189.937.859.771
	Agribank – Hoang Mai Branch	72.710.833.630	72.710.833.630	142.476.570.848	69.765.737.218	-	-
	Vietnam Prosperity Joint Stock Commercial Ba	248.086.165.313	248.086.165.313	323.219.998.488	256.068.624.622	180.934.791.447	180.934.791.447
	VIB – Head Office Branch	95.651.315.457	95.651.315.457	184.473.498.281	186.818.961.715	97.996.778.891	97.996.778.891
	BIDV – Dong Da Branch (The TD)	(438.006)	(438.006)	24.387.738	24.825.744	-	-
	Vietnam Prosperity Joint Stock Commercial Ba	47.034.795.016	47.034.795.016	47.034.795.016			
	BIDV – Phu Dien Branch	32.930.000.084	32.930.000.084	32.930.000.084			
	Military Commercial Joint Stock Bank – Hai Phong Branch				8.999.739.211	8.999.739.211	8.999.739.211
b)	**Long-term Loans**	**364.458.112.411**	**8.999.739.211**	**59.773.784.996**	**8.999.739.211**	**415.232.158.196**	**415.232.158.196**
b1)	**Long-term Loans**	***248.153.807.048***	***8.999.739.211***	***35.431.023.413***	***8.999.739.211***	***274.585.091.250***	***274.585.091.250***
	Vietnam Prosperity Joint Stock Commercial Ba	85.496.642.130	8.999.739.211	4.499.823.270	8.999.739.211	80.996.726.189	80.996.726.189
	Military Commercial Joint Stock Bank (MB) –	3.252.440.094	-	2.551.275.000	-	5.803.715.094	5.803.715.094
	BIDV – Phu Dien Branch	***116.304.305.363***	-	***24.342.761.583***	-	***140.647.066.946***	***140.647.066.946***
b2)	**Long-term finance lease liabilities**	116.304.305.363	-	24.342.761.583	-	140.647.066.946	140.647.066.946
	Foreign Trade – Financial Leasing Company Limited		-				
	Total	**1.670.603.272.953**	**2.219.306.748.989**	**2.077.733.146.294**	**1.529.029.670.258**	**1.529.029.670.258**	**1.529.029.670.258**

2.41 OWNER'S' EQUITY

c) Stocks

	30/09/2026 Stocks	01/01/2026 Stocks
Number of shares authorized	90.000.000	90.000.000
Number of shares issued to the public	90.000.000	90.000.000
- Common shares	*90.000.000*	*90.000.000*
Number of shares repurchased (treasury stock)	153	153
- Common shares	153	153
Number of shares outstanding	89.999.847	89.999.847
- Common shares	*89.999.847*	*89.999.847*
Par value of outstanding shares: 10,000 VND per share		

d) Company Funds

Fund	01/01/2026	Increase in Year	Decrease in Year	30/09/2026
Development investment fu	5.885.826.969	-	-	5.885.826.969
Total	**5.885.826.969**	**-**	**-**	**5.885.826.969**

2.42 OFF-BALANCE SHEET ITEMS

	30/09/2026	01/01/2026
Foreign Currencies		
Bank Deposits in USD	4.082,73	84.782,12

2.43 REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	Cumulative as of the end of O3 2026 VND	Cumulative as of the end of O3 2025 VND
Revenue		
Revenue from Sales	2.596.566.365.544	1.244.871.058.821
Total	**2.596.566.365.544**	**1.244.871.058.821**

2.44 Deductions

	Cumulative as of the end of O3 2026 VND	Cumulative as of the end of O3 2025 VND
Trade Discounts	862.231.538	39.684.384
Sales Returns	-	-
Sales Allowances		
Total	**862.231.538**	**39.684.384**

2.45 COST OF GOODS SOLD

	Cumulative as of the end of Q3 2026 VND	Cumulative as of the end of Q3 2025 VND
Cost of goods sold	2.360.343.519.048	1.155.852.872.261
Total	**2.360.343.519.048**	**1.155.852.872.261**

2.46 FINANCIAL INCOME

	Cumulative as of the end of Q3 2026 VND	Cumulative as of the end of Q3 2025 VND
Interest Income from Deposits/Loans	11.642.359.824	1.552.872.561
Other Financial Income		1.041.071.626
Total	**11.642.359.824**	**2.593.944.187**

2.47 FINANCIAL EXPENSES

	Cumulative as of the end of Q3 2026 VND	Cumulative as of the end of Q3 2025 VND
Interest Expenses	102.019.498.570	47.567.389.170
Other financial expenses	1.608.068.887	885.201.631
Total	**103.627.567.457**	**48.452.590.801**

2.48 Other Income

	Cumulative as of the end of Q3 2026 VND	Cumulative as of the end of Q3 2025 VND
Income from Disposal of Fixed Assets		-
Other Income	475.799.980	25.264.580
Total	**475.799.980**	**25.264.580**

2.49 Other Expenses

	Cumulative as of the end of Q3 2026 VND	Cumulative as of the end of Q3 2025 VND
Other Expenses	2.008.151.728	1.626.782.721
Total	**2.008.151.728**	**1.626.782.721**

2.50 SELLING EXPENSES & GENERAL AND ADMINISTRATIVE EXPENSES

	Cumulative as of the end of Q3 2026 VND	Cumulative as of the end of Q3 2025 VND
a. Selling expenses	78.155.454.294	11.095.955.176
b. General and administrative expenses	28.780.138.413	18.622.706.962
Total	**106.935.592.707**	**29.718.662.138**

2.51 CURRENT CORPORATE INCOME TAX EXPENSE

	Cumulative as of the end of Q3 2026 VND	Cumulative as of the end of Q3 2025 VND
Corporate Income Tax on Current Period's Taxable Income	0	0
Adjustment of Corporate Income Tax from Previous Years to Current Expense	-	-
Total Current Corporate Income Tax Expense	-	-

2.52 Comparative Information

The comparative figures used are from the separate financial statements for Q3 2025 and the separate financial statements for the fiscal year ending Sept 30, 2026, of Pha Le Plastics Production and Technology Joint Stock Company.

Hanoi City, Oct 28 , 2026

Preparer	Chief Accountant	General Director
DOAN THI THU HOAI	PHAM XUAN TRI	TRAN HAI YEN