INTERIM FINANCIAL STATEMENTS

VIET TRI CHEMICAL JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026

(Reviewed)

VITRICHEM

Ký bởi:
Nguyễn Thu
Hương

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Viet Tri Chemical Joint Stock Company ("the Company") presents its report and the Company's Interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Viet Tri Chemical Joint Stock Company was formerly known as Viet Tri Chemical Plant No. 1, under the management of the Vietnam National Chemical Group. As part of the government's enterprise reform roadmap, the company officially transitioned to a joint-stock company model on 04 January 2006, operates under Business Registration Certificate No. 2600108217 issued by the Department of Planning and Investment of Phu Tho Province(now the Department of Finance) for the first time on 04 January 2006 register the 15th time on 23 June 2026.

The Company's head office is located at: Song Thao Street, Thanh Mieu Ward, Phu Tho Province.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision/ Audit Committee during the period and to the reporting date are:

Board of Directors:

Mr. Van Dinh Hoan	Chairman	(Appointed on 16 June 2026)
Mr. Le Hoang	Chairman	(Resigned on 16 June 2026)
Mr. Le Ngoc Nhan	Member	(Appointed on 16 June 2026)
Mr. Pham Ngoc Phu	Member	
Mr. Nguyen Van Bach	Member	
Mr. Nguyen Huy Quang	Member	

Board of Management:

Mr. Le Ngoc Nhan	General Director	(Appointed on 16 June 2026)
Mr. Van Dinh Hoan	General Director	(Resigned on 16 June 2026)
Mr. Dao Hai Linh	Vice General Director	
Mr. Chu Van Luu	Vice General Director	
Mr. Nguyen Van Bach	Vice General Director	(Resigned on 01 January 2026)

Board of Supervision:

Mr. Le Viet Dung	Head of Board	
Mr. Bui Huy Toan	Member	
Mr. Le Quang Dung	Member	(Appointed on 16 June 2026)
Ms. Vu Thi Bich Ngoc	Member	(Resigned on 16 June 2026)
Ms. Trieu Thi Ngoc Giang	Head of Internal Audit	

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Financial Statements is Mr. Le Ngoc Nhan – General Director.

AUDITORS

AASC Auditing Firm Company Limited has reviewed the Company's Interim Financial Statements for the period from 1 January 2026 to 30 June 2026.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

We, the Board of Management, are responsible for the Interim Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system that the Board of Management and those charged with governance determine is necessary to ensure that the preparation and presentation of the Interim Financial Statements are free from material misstatement, whether due to fraud or error;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements;
- Prepare the Interim Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Financial Statements give a true and fair view of the financial position at 30 June 2026, its operating results and cash flows for the period from 01 January 2026 to 30 June 2026 of Company in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Financial Statements.

Other commitments

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management,

M.S.D.N: 2600108217 - C.T.C.
CÔNG TY
CỔ PHẦN
HOÁ CHẤT
VIỆT TRÌ
P.THANH MIẾU - T.PHÚ THỌ

Le Ngoc Nhan
Legal Representative
Approved, 28 July 2026

No: 280726.004/BCTC.KT3

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **The Shareholders, The Board of Directors and The Board of Management**
Viet Tri Chemical Joint Stock Company

We have reviewed the Interim Financial Statements of Viet Tri Chemical Joint Stock Company prepared on 28 July 2026, as set out on pages 05 to 40, including: Interim Statement of Financial position as at 30 June 2026, Interim Statement of Income, Interim Statement of Cash flows and Notes to the Interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

Board of Management's responsibility

The Board of Management is responsible for the preparation of Interim Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements and for such internal control as management determines is necessary to enable the preparation of Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of Interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not present fairly, in all material respects, the financial position of Viet Tri Chemical Joint Stock Company as at 30 June 2026, its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements.

AASC Auditing Firm Company Limited

M.S.D.N: 0100111105 - C.T.
CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC
THÀNH PHỐ HÀ NỘI

Vu Xuan Bien
Deputy General Director
Registered Auditor No. 0743-2023-002-1
Hanoi, 28 July 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**481,883,495,729**	**455,017,923,451**
110	**I. Cash and cash equivalents**	**3**	**64,077,330,950**	**48,172,359,036**
111	1. Cash		34,077,330,950	13,154,790,543
112	2. Cash equivalents		30,000,000,000	35,017,568,493
120	**II. Short-term investments**	**4**	**80,150,643,150**	**16,879,389,178**
123	1. Short-term held-to-maturity investments		80,150,643,150	16,879,389,178
130	**III. Short-term receivables**		**164,607,744,681**	**217,110,978,408**
131	1. Short-term trade receivables	5	157,366,868,058	212,315,551,883
132	2. Short-term prepayments to suppliers	6	6,119,913,143	523,518,765
135	3. Other short-term receivables	7	12,068,648,390	15,219,592,670
136	4. Allowance for short-term doubtful debts		(10,947,684,910)	(10,947,684,910)
140	**IV. Inventories**	**9**	**164,771,896,478**	**163,121,765,399**
141	1. Inventories		180,646,500,078	166,549,693,024
142	2. Allowance for decline of inventories		(15,874,603,600)	(3,427,927,625)
160	**VI. Other short-term assets**		**8,275,880,470**	**9,733,431,430**
161	1. Short-term deferred expenses	13	8,173,378,270	9,733,431,430
163	2. Short-term taxes and other receivables from the State budget	18	102,502,200	-
200	**B. NON-CURRENT ASSETS**		**361,439,217,795**	**386,023,479,287**
220	**I. Fixed assets**		**355,571,672,822**	**378,664,227,112**
221	1. Tangible fixed assets	11	355,428,339,483	378,449,227,109
222	- *Historical costs*		*1,237,327,392,497*	*1,227,688,710,396*
223	- *Accumulated depreciation*		*(881,899,053,014)*	*(849,239,483,287)*
227	2. Intangible fixed assets	12	143,333,339	215,000,003
228	- *Historical costs*		*901,977,314*	*901,977,314*
229	- *Accumulated amortization*		*(758,643,975)*	*(686,977,311)*
250	**II. Long-term assets in progress**		**2,042,968,391**	**4,832,438,194**
252	1. Construction in progress	10	2,042,968,391	4,832,438,194
270	**III. Other long-term assets**		**3,824,576,582**	**2,526,813,981**
271	1. Long-term deferred expenses	13	3,824,576,582	2,526,813,981
280	**TOTAL ASSETS**		**843,322,713,524**	**841,041,402,738**

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C. LIABILITIES**		**308,436,467,393**	**336,144,976,170**
310	**I. Current liabilities**		**301,589,036,153**	**312,726,445,830**
311	1. Short-term trade payables	15	65,945,326,516	111,802,095,440
312	2. Short-term prepayments from customers	16	138,552,719	932,143,420
313	3. Dividend and profit payables	17	27,526,936,927	56,890,927
314	4. Short-term taxes and other payables to State budget	18	13,516,304,965	13,665,727,355
315	5. Payables to employees		6,539,009,951	12,933,192,959
316	6. Short-term accrued expenses	19	8,875,414,546	10,625,276,854
320	7. Other short-term payables	20	29,119,416,448	22,361,569,759
321	8. Short-term borrowings and finance lease liabilities	14	114,696,706,125	108,106,291,980
323	9. Bonus and welfare fund		35,231,367,956	32,243,257,136
330	**II. Non-current liabilities**		**6,847,431,240**	**23,418,530,340**
339	1. Long-term borrowings and finance lease liabilities	14	6,847,431,240	23,418,530,340
400	**D. OWNER'S EQUITY**	**21**	**534,886,246,131**	**504,896,426,568**
411	1. Contributed capital		274,700,460,000	274,700,460,000
411a	*- Ordinary shares with voting rights*		*274,700,460,000*	*274,700,460,000*
418	2. Development and investment funds		114,589,751,559	65,170,634,292
420	3. Retained earnings		145,596,034,572	165,025,332,276
420a	*- Retained earnings accumulated to previous period*		*77,552,728,889*	*66,187,097,742*
420b	*- Retained earnings of the current period*		*68,043,305,683*	*98,838,234,534*
440	**TOTAL CAPITAL**		**843,322,713,524**	**841,041,402,738**

Nguyen Thi Thuy	**Le Thi Minh Hoa**	**Le Ngoc Nhan**
Preparer	Chief Accountant	Legal Representative

Approved, 28 July 2026

INTERIM STATEMENT OF INCOME

For the period from 01/01/2026 to 30/06/2026

Code	ITEMS	Note	This period VND	Previous period VND
01	**1. Revenue from sales of goods and provision of services**	**23**	**1,008,760,563,016**	**877,612,004,022**
02	2. Revenue deductions	24	117,316,421,284	103,357,122,572
10	**3. Net revenue from sales of goods and provision of services**		**891,444,141,732**	**774,254,881,450**
11	**4. Cost of goods sold and provision of services**	**25**	**708,203,400,026**	**633,722,694,977**
20	**5. Gross profit from sales of goods and provision of services**		**183,240,741,706**	**140,532,186,473**
22	7. Financial income	26	1,449,141,232	822,957,315
23	8. Financial expenses	27	3,261,807,785	5,286,309,638
24	*In which: Interest expenses*		*3,209,239,544*	*5,286,309,638*
25	9. Selling expenses	28	54,182,222,709	50,782,209,269
26	10. General and administrative expenses	29	41,839,194,200	34,803,502,239
30	**11. Net profit from operating activities**		**85,406,658,244**	**50,483,122,642**
31	12. Other income	30	434,615,967	387,000,661
32	13. Other expenses	31	746,825,440	69,998,722
40	**14. Other profit**		**(312,209,473)**	**317,001,939**
50	**15. Total net profit before tax**		**85,094,448,771**	**50,800,124,581**
51	16. Current corporate income tax expenses	32	17,051,143,088	10,184,024,916
52	17. Deferred corporate income tax expenses		-	-
60	**18. Profit after corporate income tax**		**68,043,305,683**	**40,616,099,665**
70	**19. Basic earnings per share**	**33**	**2,229**	**1,331**

M.S.D.N: 2600108217 - C.T.C.P - CÔNG TY CỔ PHẦN HOÁ CHẤT VIỆT TRÌ - P. THANH MIẾU - PHÚ THỌ

Nguyen Thi Thuy	Le Thi Minh Hoa	Le Ngoc Nhan
Preparer	Chief Accountant	Legal Representative

Approved, 28 July 2026

INTERIM STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***85,094,448,771***	***50,800,124,581***
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		33,633,971,799	43,764,032,688
03	- Allowances and provisions		12,446,675,975	25,781,046,533
05	- Gains/losses from investment activities		(769,165,178)	(896,474,115)
06	- Interest expenses		3,209,239,544	5,286,309,638
08	***3. Operating profit before changes in working capital***		***133,615,170,911***	***124,735,039,325***
09	- Increase/decrease in receivable		53,532,191,030	4,083,517,055
10	- Increase/decrease in inventories		(14,096,807,054)	(35,641,078,201)
11	- Increase/decrease in payable (excluding interest payable/ corporate income tax payable)		(48,469,250,344)	(13,596,965,761)
12	- Increase or decrease in deferred expenses		262,290,559	9,298,476,559
14	- Interest paid		(3,201,565,202)	(5,140,620,147)
15	- Corporate income tax paid		(16,104,747,775)	(14,175,301,120)
17	- Other payments on operating activities		(7,416,064,016)	(2,325,200,000)
20	***Net cash flows from operating activities***		***98,121,218,109***	***67,237,867,710***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(10,310,655,524)	(28,249,839,411)
22	2. Proceeds from disposals of fixed assets and other long-term assets		14,512,500	73,516,800
23	3. Loans and purchase of debt instruments from other entities		(77,000,000,000)	(93,077,000,000)
24	4. Collection of loans and resale of debt instrument of other entities		14,631,000,000	104,500,000,000
27	5. Interest and dividend received		429,581,784	870,104,005
30	***Net cash flows from investing activities***		***(72,235,561,240)***	***(15,883,218,606)***
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		145,559,058,433	346,730,327,694
34	2. Repayment of principal		(155,539,743,388)	(359,426,006,366)
36	3. Dividends or profits paid to owners		-	(41,205,069,000)
40	***Net cash flows from financing activities***		***(9,980,684,955)***	***(53,900,747,672)***

INTERIM STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
50	Net cash flows in the period		15,904,971,914	(2,546,098,568)
60	Cash and cash equivalents at beginning of the period		48,172,359,036	34,088,502,259
70	Cash and cash equivalents at end of the period	3	64,077,330,950	31,542,403,691

CÔNG TY CỔ PHẦN HOÁ CHẤT VIỆT TRÌ
M.S.D.N: 2600108217 * P. THANH MIẾU - PHÚ THỌ

Nguyen Thi Thuy	**Le Thi Minh Hoa**	**Le Ngoc Nhan**
Preparer	Chief Accountant	Legal Representative
Approved, 28 July 2026		

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

1. GENERAL INFORMATION

1.1. Form of ownership

Viet Tri Chemical Joint Stock Company was formerly known as Viet Tri Chemical Plant No. 1, under the management of the Vietnam National Chemical Group. As part of the government enterprise reform roadmap, the company officially transitioned to a joint-stock company model on 04 January 2006, operates under Enterprise Registration Certificate No. 2600108217, first issued by the Department of Planning and Investment of Phu Tho Province (now the Department of Finance) on 4 January 2006 and most recently amended for the 15th time on 23 June 2026.

The Company's head office is located at: Song Thao Street, Thanh Mieu Ward, Phu Tho Province.

Company's Charter capital is VND 274,700,460,000, actual contributed Charter capital by 30 June 2026 is VND 274,700,460,000; equivalent to 27,470,046 shares with the price of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 was 383 (as at 01 January 2026: 372 people).

1.2. Business field

Manufacturing and trading of basic chemicals.

1.3. Business activities

Main business activities of the Company include: manufacturing and trading of basic chemicals.

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.
The Company maintains its accounting records in Vietnam Dong (VND).

2.2. Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Enterprise Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company has applied the Vietnamese Accounting Standards and the related implementation guidance issued by the State. The Financial Statements have been prepared and presented in accordance with the requirements of each applicable standard, the relevant implementation guidance and the prevailing Vietnamese Enterprise Accounting System.

2.3. Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Enterprise Accounting System, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 39 of the Financial Statements.

2.4. Accounting estimates

The preparation of Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and legal regulations relating to financial reporting requires The Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the financial statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Financial Statements include:
- Allowance for bad debts
- Allowance for devaluation of inventory
- Estimated allocation of prepaid expenses
- Estimated useful life of fixed assets
- Classification and allowance of financial investments
- Estimated corporate income tax

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by The Board of Management to be reasonable under the circumstances.

2.5. Financial instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, loans receivable, trade receivables, other receivables, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.6. Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term, highly liquid investments with original maturities of three months or less from the date of acquisition, which are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value.

2.7. Financial investments

Investments held to maturity comprise term deposits held to maturity for the purpose of earning periodic interest income.

An allowance for held-to-maturity investments is made at the end of the reporting period based on their recoverability, in accordance with the regulations on making allowances for doubtful debts prescribed by law.

2.8. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the financial statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debtor is bankrupt, undergoing dissolution, missing or has absconded, or based on the estimated loss that may be incurred.

2.9. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method.

Method for valuation of work in process at the end of the period: The value of work in progress is recorded based on actual cost incurred for each unfinished product.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.10. Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. Subsequent to initial recognition, tangible and intangible fixed assets are carried at historical cost less accumulated depreciation or amortisation.

Subsequent measurement after initial recognition

If these costs augment the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their initially assessed standard of performance, they are capitalized as an increase in the historical cost of the tangible fixed assets.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	06 - 50	years
- Machinery, equipment	06 - 15	years
- Vehicles, Transportation equipment	06 - 10	years
- Office equipment and furniture	05 - 08	years
- Management software	03	years

2.11. Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.12. Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.

2.13. Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of prepaid expenses include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 06 to 12 months.

- Other prepaid expenses are recorded at their historical costs and allocated on the straight-line basis from 06 to 36 months.

2.14. Payables

The payables shall be recorded in details in terms of due date, entities payable and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the interim financial statements according to their remaining terms at the reporting date.

2.15. Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Director and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.16. Borrowings

Borrowings shall be recorded in detail in terms of lending entities, loan agreement and terms of borrowings.

2.17. Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.18. Accrued expenses

Accrued expenses include amounts payable for goods or services received from suppliers or provided to customers during the reporting period but not yet paid, as well as other accrued amounts, such as transportation and interest expenses. These accrued expenses are recognised as expenses in the reporting period.

2.19. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Company.

2.20. Revenue

Revenue is recognized when it is probable that the economic benefits, which can be measured reliably, will flow to the Company. Revenue is determined at the fair value of amounts received or expect to get after deducting trade discounts, sales discounts, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from rendering of services

- The stage of completion of the services can be determined as at the reporting date.

Financial income

Financial income includes interest income and other financial gains and is recognised when:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of income can be measured reliably.

2.21. Revenue deductions

Revenue deductions from sales of goods and rendering of services arising in the period include: Trade discounts.

Trade discount incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.22. Cost of goods sold and provision of services

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

2.23. Financial expenses

Items recorded into financial expenses comprise:
- Borrowing interest expenses and borrowing costs;
- Losses from the sale of foreign currencies; foreign exchange losses, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.24. Selling expenses, General and administration expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.
General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.25. Liquidation or disposal of fixed assets

Liquidation or disposal of fixed assets and investment properties is recognized in the Statement of Income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

The gain or loss from the liquidation or disposal of fixed assets and investment properties are determined as the difference between revenue and expenses directly related to the sale of the fixed assets, investment properties and carrying amount of fixed assets and investment properties. The gain or loss from the liquidation or disposal of investment properties presented on a net basis in the Statement of Income.

2.26. Corporate income tax

a) Current corporate income tax expenses

Current income tax expense includes the current corporate income tax expense in accordance with the Corporate Income Tax Law. In which:

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

b) Current corporate income tax rate

For the accounting period ended 30 June 2026, The Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.27. Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Management) by the weighted average number of ordinary shares outstanding during the period.

2.28. Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:
- Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;

- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises;
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.29. Segment information

Due to the Company's principal products being chemical products and its business operations being conducted solely in Vietnam, the Company does not prepare segment reports by business segment and geographical segment.

3. CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
- Cash on hand	81,627,171	118,370,245
- Demand deposits	33,995,703,779	13,036,420,298
- Cash equivalents	30,000,000,000	35,017,568,493
	64,077,330,950	**48,172,359,036**

Detailed information on demand deposits and cash equivalents as at 30/06/2026 as follows:

	Currency	Term	Interest Rate	Value
				VND
Demand deposits				
- Vietnam Joint Stock Commercial Bank for Industry and Trade – Hung Vuong Branch	VND	Demand	0.20%	13,323,307,269
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Phu Tho Branch	VND	Demand	0.20%	18,562,432,957
- Other banks	VND	Demand	From 0.05% to 0.2%	2,109,963,553
				33,995,703,779
Cash equivalents				
- Joint Stock Commercial Bank for Investment and Development of Vietnam – Hung Vuong Branch	VND	1 month	4.75%	20,000,000,000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Phuc Yen Branch	VND	1 month	4.75%	10,000,000,000
				30,000,000,000

4. FINANCIAL INVESTMENTS

Held-to-maturity investments

	Ending balance			Beginning balance		
	Value	Recoverable value	Allowance	Value	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Term deposits	80,150,643,150	80,150,643,150	-	16,879,389,178	16,879,389,178	-
	80,150,643,150	**80,150,643,150**	**-**	**16,879,389,178**	**16,879,389,178**	**-**

Detailed information on held-to-maturity investments as at 30/06/2026 is as follows:

Term deposits

	Currency	Term	Interest Rate	Value
				VND
- Bac A Commercial Joint Stock Bank	VND	6 months	7.2%	3,590,410,274
- Bank for Investment and Development of Vietnam - Hung Vuong Branch	VND	6 months	7.08 - 8%	30,901,890,411
- Military Commercial Joint Stock Bank - Viet Tri Branch	VND	6 months	8.5%	10,225,890,410
- Vietnam Maritime Commercial Joint Stock Bank - Phu Tho Branch	VND	6 months	8.30 - 8.40%	15,224,904,110
- Nam A Commercial Joint Stock Bank - Phu Tho Branch	VND	6 months	8.3%	10,133,027,397
- Shinhan Bank Vietnam Limited - Pham Hung Branch	VND	6 months	8.5%	10,074,520,548
				80,150,643,150

As at 30 June 2026, held-to-maturity investments amounting to VND 1,150,643,150 represent accrued interest receivable on term deposits.

5. SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
Related parties	***563,665,446***	-	***1,077,612,822***	-
- Ninh Binh Nitrogen Fertilizer One Member Limited Liability Company	563,665,446	-	768,058,902	-
- LIX Detergent Joint Stock Company – Bac Ninh Branch	-	-	309,553,920	-
Others	***156,803,202,612***	***(3,705,972,910)***	***211,237,939,061***	***(3,705,972,910)***
- Trade Technology Truong An Company Limited	19,610,121,976	-	14,868,446,562	-
- Tan Thanh Manufacturing Joint Stock Company	16,162,383,306	-	24,396,125,244	-
- PetroVietnam Chemicals and Services Corporation – Joint Stock Company	36,342,608,749	-	72,910,260,821	-
- Minh Tien Investment Trading Manufacturing Company Limited	8,406,912,681	-	5,793,043,053	-
- Unilever Vietnam International Company Limited	3,303,077,097	-	8,180,411,210	-
- AQUADELTA Technology Joint Stock Company	25,187,699,936	-	20,059,563,202	-
- Phuc Hung Trading Company Limited	4,917,572,892	-	7,718,451,355	-
- Van Minh Vietnam Investment and Manufacturing Joint Stock Company	3,062,608,705	-	11,759,666,891	-
- Kim Nguu Chemicals and Equipment Import Export Joint Stock Company	5,720,802,205	-	7,705,354,852	-
- Viet Ha Chemical Joint Stock Company	7,237,203,837	-	7,455,092,734	-
- Others	26,852,211,228	(3,705,972,910)	30,391,523,137	(3,705,972,910)
	157,366,868,058	**(3,705,972,910)**	**212,315,551,883**	**(3,705,972,910)**

6.SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
Others				
- NSF International	-	-	265,855,015	-
- Environmental Technical Center	-	-	244,200,000	-
- Van Long CDC Investment Trading Joint Stock Company	2,538,409,043	-	-	-
- CECO Hanoi Joint Stock Company	1,966,537,860	-	-	-
- Quang Minh Environment Company Limited	725,760,000	-	-	-
- Vinh Phat Environment Joint Stock Company	660,000,000	-	-	-
- Others	229,206,240	-	13,463,750	-
	6,119,913,143	**-**	**523,518,765**	**-**

7. OTHER SHORT-TERM RECEIVABLES

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
- Advances	2,863,577,415	-	3,785,217,456	-
- Mortgages	24,000,000	-	24,000,000	-
- Unclaimed VAT	875,293,095	-	1,341,041,874	-
- Personal income tax receivable from employees	1,064,065,880	-	1,805,516,121	
- Mr. Phan Anh Tuan (*)	7,241,712,000	(7,241,712,000)	7,241,712,000	(7,241,712,000)
- Other receivables	-	-	1,022,105,219	-
	12,068,648,390	**(7,241,712,000)**	**15,219,592,670**	**(7,241,712,000)**

(*) On 11 August 2020, the High People's Court in Hanoi conducted the appellate trial and issued Appellate Criminal Judgment No. 394/2020/HS-PT regarding the case in which Ms. Luu Thi Tinh and Mr. Phan Anh Tuan misappropriated assets of Viet Tri Chemical Joint Stock Company. Accordingly:

+ Ms. Luu Thi Tinh fully reimbursed the amount misappropriated to compensate for the damages incurred;

+ Mr. Phan Anh Tuan misappropriated VND 7,241,712,000 and has not yet repaid this amount. The Court ordered Mr. Phan Anh Tuan to reimburse Viet Tri Chemical Joint Stock Company the full amount.

The Court also sentenced both individuals to imprisonment in accordance with the law.

- On 08 October 2020, Viet Tri Chemical Joint Stock Company submitted Enforcement Request No. 310/CV-HCVT to the Phu Tho Provincial Civil Judgment Enforcement Department, requesting enforcement of Appellate Criminal Judgment No. 394/2020/HS-PT issued by the High People's Court in Hanoi.

In accordance with the prudence principle, the Company has made a 100% allowance for the receivable from Mr. Phan Anh Tuan since 2018.

8. DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of overdue receivables or receivables not yet overdue but considered doubtful of recovery:				
Trade receivables	***3,705,972,910***	-	***3,705,972,910***	-
+ *Vietnam Rare Earth Joint Stock Company*	*1,117,126,204*	-	*1,117,126,204*	-
+ *Thanh Phat Trading Company Limited*	*509,699,629*	-	*509,699,629*	-
+ *BBP Paper Joint Stock Company*	*540,041,203*	-	*540,041,203*	-
+ *Minh Nguyen Company Limited*	*496,014,290*		*496,014,290*	
+ *Other trade receivables*	*1,043,091,584*	-	*1,043,091,584*	-
Other receivables	***7,241,712,000***	-	***7,241,712,000***	-
+ *Mr. Phan Anh Tuan*	*7,241,712,000*	-	*7,241,712,000*	-
	10,947,684,910	**-**	**10,947,684,910**	**-**

9. INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
- Raw materials and supplies	108,978,545,971	-	109,492,014,796	-
- Tools and instruments	19,368,735,636	-	16,931,631,691	-
- Work in progress expenses	9,461,657,251	-	6,617,877,637	-
- Finished goods	42,219,796,533	(15,874,603,600)	33,031,830,390	(3,427,927,625)
- Goods	617,764,687	-	476,338,510	-
	180,646,500,078	**(15,874,603,600)**	**166,549,693,024**	**(3,427,927,625)**

In which:

- The value of inventories pledged as collateral for liabilities at the end of the period: VND 51,681,453,784.

10. LONG-TERM ASSET IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- No. 2 Facility Investment Project	1,472,000,000	1,472,000,000	1,472,000,000	1,472,000,000
- General Warehouse Project	-	-	1,750,764,923	1,750,764,923
- Other projects	570,968,391	570,968,391	1,609,673,271	1,609,673,271
	2,042,968,391	**2,042,968,391**	**4,832,438,194**	**4,832,438,194**

11. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Office equipment and furniture	**Total**
	VND	VND	VND	VND	**VND**
Historical cost					
Beginning balance	103,040,633,007	938,425,399,677	68,520,913,900	117,701,763,812	1,227,688,710,396
- Purchase in the period	-	8,486,766,676	-	-	8,486,766,676
- Completed construction investment	2,811,099,195	-	-	-	2,811,099,195
- Liquidation, disposal	-	(1,659,183,770)	-	-	(1,659,183,770)
Ending balance of the period	**105,851,732,202**	**945,252,982,583**	**68,520,913,900**	**117,701,763,812**	**1,237,327,392,497**
Accumulated depreciation					
Beginning balance	46,351,979,353	659,011,396,101	49,258,712,814	94,617,395,019	849,239,483,287
- Depreciation in the period	2,256,825,333	27,222,232,878	1,658,311,070	2,424,935,854	33,562,305,135
- Physical deterioration in the period	246,317,370	15,997,914	-	-	262,315,284
- Liquidation, disposal	-	(1,165,050,692)	-	-	(1,165,050,692)
Ending balance of the period	**48,855,122,056**	**685,084,576,201**	**50,917,023,884**	**97,042,330,873**	**881,899,053,014**
Net carrying amount					
Beginning balance	56,688,653,654	279,414,003,576	19,262,201,086	23,084,368,793	378,449,227,109
Ending balance	**56,996,610,146**	**260,168,406,382**	**17,603,890,016**	**20,659,432,939**	**355,428,339,483**

- Details of tangible fixed assets as at the end of the period and those liquidated/disposed of/transferred during the period are as follows:

Assets name	Status during the period	Historical cost	Liquidation/ disposal value	Amount received from liquidation/ disposal	Carrying amount
Machinery and equipment of disinfectant production line	In use	124,768,874,581	-	-	98,641,198,951
Other assets	In use	1,112,558,517,916	-	-	256,787,140,532
Brine clarification equipment	Liquidated/ Disposed	1,659,183,770	577,183,078	14,512,500	-

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 240,292,182,523;
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 668,569,005,883.

12. INTANGIBLE FIXED ASSETS

	Computer software	Total
	VND	VND
Historical cost		
Beginning balance	901,977,314	901,977,314
Ending balance of the period	**901,977,314**	**901,977,314**
Accumulated amortization		
Beginning balance	686,977,311	686,977,311
- Amortization in the period	71,666,664	71,666,664
Ending balance of the period	**758,643,975**	**758,643,975**
Net carrying amount		
Beginning balance	215,000,003	215,000,003
Ending balance	**143,333,339**	**143,333,339**

Intangible fixed assets as at the end of the reporting period were as follows:

Assets name	Status during the period	Historical cost	Net book value
		VND	VND
AMIS Accounting Software	In use	430,000,000	143,333,339
Acid Furnace Monitoring and Control Software	In use	254,300,000	-
ISO Quality Management	In use	108,037,314	-
Other intangible assets	In use	109,640,000	-

- The cost of intangible fixed assets that were fully amortised but still in use was VND 471,977,314.

13. DEFERRED EXPENSES

	Ending balance	Beginning balance
	VND	VND
a) Short-term		
- Dispatched tools and supplies	3,097,279,902	6,645,147,005
- Periodic repair and maintenance expenses of fixed assets	5,076,098,368	3,088,284,425
	8,173,378,270	**9,733,431,430**
b) Long-term		
- Periodic repair and maintenance expenses of fixed assets	3,824,576,582	2,526,813,981
	3,824,576,582	**2,526,813,981**

14. BORROWINGS

	Beginning balance	During the period		Ending balance
		Increase	Decrease	
	VND	VND	VND	VND
a) Short-term borrowings				
- Short-term debts (1)	80,535,893,508	145,144,973,633	141,169,236,588	84,511,630,553
- Current portion of long-term debts	27,570,398,472	16,985,183,900	14,370,506,800	30,185,075,572
	108,106,291,980	**162,130,157,533**	**155,539,743,388**	**114,696,706,125**
b) Long-term borrowings				
- Long-term debts (2)	50,988,928,812	414,084,800	14,370,506,800	37,032,506,812
	50,988,928,812	**414,084,800**	**14,370,506,800**	**37,032,506,812**
Amount due for settlement within 12 months	(27,570,398,472)	(16,985,183,900)	(14,370,506,800)	(30,185,075,572)
Amount due for settlement after 12 months	23,418,530,340			6,847,431,240

(1) Detailed information on Short–term borrowings:

	Currency	Contract No.	Interest Rate	Maturity	Loan purpose	Guarantee	Ending balance	Beginning balance
							VND	VND
Others							**84,511,630,553**	**80,535,893,508**
Shinhan Bank Vietnam Limited - Ha Noi Branch	VND	SHBHNC/HĐTD /801700029690	4.8% - 7.3%	Under each promissory note	To supplement working capital	Inventories; ownership rights and interests arising from sales/service supply contracts	11,807,099,328	15,439,189,132

	Currency	Contract No.	Interest Rate	Maturity	Loan purpose	Guarantee	Ending balance	Beginning balance
							VND	VND
Bank for Investment and Development of Vietnam - Hung Vuong Branch	VND	01/2025/2451140 /HDTD	4.6%-7.1%	12 months	To supplement working capital	Assets	36,704,531,225	29,195,702,100
Vietnam Bank for Agriculture and Rural Development - Phu Tho Branch	VND	2700LAV202500 437	3.7%-6.5%	Under each promissory note	To supplement working capital	Assets	36,000,000,000	35,901,002,276
							84,511,630,553	**80,535,893,508**

(2) Detailed information on Long-term borrowings:

	Currency	Contract No.	Interest Rate	Maturity	Loan purpose	Guarantee	Ending balance	Beginning balance
							VND	VND
Others							**37,032,506,812**	**50,988,928,812**
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hung Vuong Branch	VND	01/2023-HDCVDAT/NHCT242-HOA CHAT	7.9% - 8.6%	2027	Project investment	Mortgaged assets	16,493,004,240	22,193,004,240
Loans from individuals	VND	Multiple contracts	2%-6.5%	Under each promissory note	To supplement working capital	Unsecured	20,539,502,572	28,795,924,572
							37,032,506,812	**50,988,928,812**
Amount due for settlement within 12 months							(30,185,075,572)	(27,570,398,472)
Amount due for settlement after 12 months							**6,847,431,240**	**23,418,530,340**

Bank loans are secured by mortgage contracts with the lenders and have been fully registered for security transactions.

15. SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Related parties	***135,081***	***135,081***
- Can Tho Fertilizer and Chemical Joint Stock Company	135,081	135,081
Others	***65,945,191,435***	***111,801,960,359***
- Phu Tho Power Company	10,667,386,558	5,591,855,371
- Khanh Vinh Salt Limited Liability Company	-	40,507,797,900
- Viet Ha Chemical Joint Stock Company	16,191,835,200	8,679,836,880
- CHEMICAL Vietnam Materials Limited Liability Company	10,025,863,700	3,180,853,940
- Van Long CDC Investment Commercial Joint Stock Company	-	10,247,284,040
- Others	29,060,105,977	43,594,332,228
	65,945,326,516	**111,802,095,440**

16. SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance	Beginning balance
	VND	VND
Related parties	***1,848,000***	***1,848,000***
- DAP No. 2 - VINACHEM Joint Stock Company	1,848,000	1,848,000
Others	***136,704,719***	***930,295,420***
- Trung Dung BG Limited Liability Company	-	790,948,794
- Kubota Kasui Vietnam Limited Liability Company	34,443,280	34,443,280
- Ha Dong Clean Water One Member Limited Liability Company	49,185,600	48,576,480
- Other advances from customers	53,075,839	56,326,866
	138,552,719	**932,143,420**

17. DIVIDEND AND PROFIT PAYABLES

	Ending balance	Beginning balance
	VND	VND
Dividend and profit payables (*)	27,526,936,927	56,890,927
	27,526,936,927	**56,890,927**

(*) According to Resolution of the General Meeting of Shareholders No. 24/NQ-DHDCD dated 16 June 2026, the Company announced the 2025 profit distribution, including cash dividend payment (at the rate of 10% of charter capital), equivalent to VND 27,470,046,000.

On 25 June 2026, Viet Tri Chemical Joint Stock Company approved the Board of Directors' Resolution No. 27/NQ-HDQT dated 25 June 2026 and issued Notice No. 390/TB-HCVT to the Vietnam Securities Depository and Clearing Corporation regarding the record date for the 2025 cash dividend payment as follows:

- Record date: 13/07/2026;
- Ex-rights date: 10/07/2026;
- Payment method: 2025 cash dividend payment;
- Execution rate: 10%/share (VND 1,000 per share);
- Payment date: 31/07/2026.

Overdue dividends and profits committed to be paid but remain unpaid to shareholders and owners amounting to VND 56,890,927 are due to shareholders not having arrived at the Company's location to receive their dividends.

18. SHORT-TERM TAX AND PAYABLES FROM STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value-added tax	-	5,154,967,074	22,615,554,700	23,839,051,758	-	3,931,470,016
Corporate income tax	-	8,404,747,776	17,051,143,088	16,104,747,775	-	9,351,143,089
Personal income tax	-	106,012,505	919,057,765	791,378,410	-	233,691,860
Land tax and land rental	-	-	1,397,497,800	1,500,000,000	102,502,200	-
	-	**13,665,727,355**	**41,983,253,353**	**42,235,177,943**	**102,502,200**	**13,516,304,965**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Financial Statements could be changed at a later date upon final determination by the tax authorities.

19. SHORT-TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
- Interest expenses	1,543,546,464	1,535,872,122
- Accrued transportation expenses	6,764,428,714	6,825,088,478
- Other accrued expenses	567,439,368	2,264,316,254
	8,875,414,546	**10,625,276,854**

20. OTHER SHORT-TERM PAYABLES

	Ending balance	Beginning balance
	VND	VND
- Trade union fee	62,925,830	140,474,030
- Short-term deposits received	2,604,164,000	2,604,164,000
+ Trade Technology Truong An Company Limited	*648,000,000*	*648,000,000*
+ Kim Nguu Chemical and Equipment Import Export Joint Stock Company	*976,000,000*	*976,000,000*
+ Other entities	*980,164,000*	*980,164,000*
- Discounts payable	25,411,665,387	18,798,915,783
+ Trade Technology Truong An Company Limited	*5,616,437,250*	*3,508,243,779*
+ Tan Thanh Manufacturing Joint Stock Company	*4,586,651,909*	*3,333,368,284*
+ Kim Nguu Chemical and Equipment Import Export Joint Stock Company	*744,433,010*	*804,013,050*
+ Khanh Duy Trading and Transport Services Limited Liability Company	*2,313,994,764*	*2,121,200,810*
+ Minh Tien Production Trading Investment Limited Liability Company	*1,763,555,022*	*1,502,449,075*
+ Phuc Hung Trading Limited Liability Company	*1,524,804,930*	*1,508,412,825*
+ PetroVietnam Chemicals and Services Corporation - Joint Stock Company	*1,059,504,450*	*992,292,840*
+ Thai Ha General Trading Joint Stock Company	*1,472,172,370*	*939,088,641*
+ Aquadelta Technology Joint Stock Company	*2,893,018,198*	*433,159,020*
+ Other entities	*3,437,093,484*	*3,656,687,459*
- Others	1,040,661,231	818,015,946
	29,119,416,448	**22,361,569,759**

21. OWNER'S EQUITY

a) Changes in owner's equity

	Owner's invested capital	Investment and development fund	Retained earnings	Total
	VND	VND	VND	VND
Beginning balance of previous period	**109,880,590,000**	**204,567,404,848**	**141,661,632,667**	**456,109,627,515**
Increase in capital of previous period	164,819,870,000	(164,819,870,000)	-	-
Profit for previous period	-	-	40,616,099,665	40,616,099,665
Appropriation to Investment and development fund	-	25,423,099,444	(25,423,099,444)	-
Appropriation to Bonus and welfare funds	-	-	(8,474,366,481)	(8,474,366,481)
Appropriation to Executive Board bonus fund	-	-	(372,000,000)	(372,000,000)
2024 Dividends declared	-	-	(41,205,069,000)	(41,205,069,000)
Ending balance of previous period	**274,700,460,000**	**65,170,634,292**	**106,803,197,407**	**446,674,291,699**
Beginning balance of current period	**274,700,460,000**	**65,170,634,292**	**165,025,332,276**	**504,896,426,568**
Profit for this period	-	-	68,043,305,683	68,043,305,683
Profit distribution (*)	-	49,419,117,267	(87,472,603,387)	(38,053,486,120)
Ending balance of current period	**274,700,460,000**	**114,589,751,559**	**145,596,034,572**	**534,886,246,131**

(*) According to Resolution of the Annual General Meeting of Shareholders No. 24/NQ-DHDCD dated 16 June 2026, the Company announced the 2025 profit distribution as follows:

	Rate	Amount
		VND
Net profit after tax for the year 2025	100.00%	98,838,234,534
2025 distributed profit after tax		87,472,603,387
Appropriation to Investment and development fund	50.00%	49,419,117,267
Appropriation to Bonus and welfare funds	10.00%	10,583,440,120
Dividend payment (equivalent to VND 1,000 per share)		27,470,046,000
Retained profit		11,365,631,147

The Company paid the 2025 cash dividend on 31 July 2026 (Details in No. 17 - Dividends and profits payable).

b) Details of Contributed capital

	Ending balance	Rate	Beginning balance	Rate
	VND	%	VND	%
Vietnam National Chemical Group	188,155,470,000	68.49	188,155,470,000	68.49
Others	86,544,990,000	31.51	86,544,990,000	31.51
	274,700,460,000	**100**	**274,700,460,000**	**100**

c) Capital transactions with owners and distribution of dividends and profits

	This period	Previous period
	VND	VND
Owner's contributed capital		
- *At the beginning of period*	*274,700,460,000*	*109,880,590,000*
- *Increase in the period*	*-*	*164,819,870,000*
- At the ending of period	**274,700,460,000**	**274,700,460,000**
Distributed dividends and profit		
- *Dividend payable at the beginning of the period*	*56,890,927*	*44,608,852*
- *Dividend payable in the period*	*27,470,046,000*	*41,205,069,000*
+ Dividend payable from last period's profit	27,470,046,000	41,205,069,000
- *Dividend paid in cash in the period*	*-*	*(41,205,069,000)*
+ Dividend paid from last period's profit	-	(41,205,069,000)
- *Dividend payable at the end of the period*	**27,526,936,927**	**44,608,852**

d) Share

	Ending balance	Beginning balance
	VND	VND
Quantity of Authorized issuing shares	*27,470,046*	*27,470,046*
Quantity of issued shares and full capital contribution	27,470,046	27,470,046
- *Common shares*	*27,470,046*	*27,470,046*
Quantity of outstanding shares in circulation	27,470,046	27,470,046
- *Common shares*	*27,470,046*	*27,470,046*
Par value per share (VND)	10,000	10,000

e) Company's reserves

	Ending balance	Beginning balance
	VND	VND
- Development and investment funds	114,589,751,559	65,170,634,292
	114,589,751,559	**65,170,634,292**

22. OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Operating asset for leasing

The Company signed land lease contracts with the People's Committee of Phu Tho Province, including Contract No. 59/2021/HDTD dated 08/07/2021 at Song Thao Street, Tho Son Ward, Viet Tri City, Phu Tho Province (currently Song Thao Street, Thanh Mieu Ward, Phu Tho Province) with a leased area of 81,765.2 m² and Contract No. 03/2016/HDTD at Tien Cat Ward, Viet Tri City (currently Thanh Mieu Ward) with a leased area of 19,056.5 m² for business and production purposes, with a lease term of 49 years from 1996 to the end of 01/01/2045. The total leased land area is 100,821.7 m². Under these contracts, the Company is required to pay annual land rental fee until the maturity date of the contracts in accordance with the current State regulations.

b) Doubtful debts written-offs

	Ending balance	Beginning balance
	VND	VND
- Tran Van Tuan	50,000,000	50,000,000
- Le Van Thu	277,500,833	277,500,833
- Viet Hoa Joint Stock Company	123,497,132	123,497,132
- Hoa Binh Paper and Pulp Joint Stock Company	387,193,098	387,193,098
- Thong Nhat Trading and Production Joint Stock Company	269,764,704	269,764,704
- Others	35,562,289	35,562,289
	1,143,518,056	**1,143,518,056**

23. TOTAL REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Revenue from sales of products	882,883,719,856	774,690,621,047
Revenue from sales of goods	125,160,713,160	102,347,010,175
Revenue from provision of services	716,130,000	574,372,800
	1,008,760,563,016	**877,612,004,022**
In which: Revenue from sales of good and services to related parties	**5,793,184,500**	**6,855,470,550**

(Detailed in Note No. 38)

24. REVENUE DEDUCTIONS

	This period	Previous period
	VND	VND
Trade discounts	117,316,421,284	91,826,913,572
Sale returns	-	11,530,209,000
	117,316,421,284	**103,357,122,572**

25. COSTS OF GOODS SOLD

	This period	Previous period
	VND	VND
Cost of products	576,526,691,634	523,295,332,991
Cost of goods sold	118,360,112,417	107,859,221,253
Cost of provision of services	869,920,000	762,524,000
Allowance for devaluation of inventories	12,446,675,975	1,805,616,733
	708,203,400,026	**633,722,694,977**
In which: Purchase from related parties	**53,000,000**	**181,316,077**

(Detailed in Note No. 38)

26. FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income	1,360,711,881	822,957,315
Gain on exchange difference in the period	88,429,351	-
	1,449,141,232	**822,957,315**

27. FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expenses	3,209,239,544	5,286,309,638
Loss on exchange difference in the period	52,568,241	-
	3,261,807,785	**5,286,309,638**

28. SELLING EXPENSES

	This period	Previous period
	VND	VND
Raw materials	269,069,641	398,574,107
Labour expenses	2,170,623,600	2,261,365,600
Depreciation expenses	763,962,780	888,962,778
Expenses of outsourcing services	50,636,780,069	45,619,989,423
Other expenses in cash	341,786,619	1,613,317,361
	54,182,222,709	**50,782,209,269**

29. GENERAL AND ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Raw materials	1,288,893,632	2,732,644,720
Labour expenses	12,663,764,619	15,685,445,475
Depreciation expenses	902,824,676	582,194,747
Tax, Charge, Fee	605,624,900	580,847,400
Expenses of outsourcing services	15,923,180,480	8,568,055,284
Other expenses in cash	10,454,905,893	6,674,314,613
Other decreases in general and administrative expenses	-	(20,000,000)
- Reversal of allowances	-	*(20,000,000)*
	41,839,194,200	**34,803,502,239**

30. OTHER INCOME

	This period	Previous period
	VND	VND
Gain from liquidation, disposal of fixed assets	-	73,516,800
Income from sale of scrap	31,884,333	43,216,667
Others	402,731,634	270,267,194
	434,615,967	**387,000,661**

31. OTHER EXPENSES

	This period	Previous period
	VND	VND
Expenses from liquidation, disposal of fixed assets	562,670,578	-
Others	184,154,862	69,998,722
	746,825,440	**69,998,722**

32. CURRENT CORPORATE INCOME TAX EXPENSES

	This period	Previous period
	VND	VND
Total profit before tax	85,094,448,771	50,800,124,581
Increase	161,266,667	120,000,000
- *Ineligible expenses*	*161,266,667*	*120,000,000*
Taxable income	85,255,715,438	50,920,124,581
Current corporate income tax expense (tax rate 20%)	**17,051,143,088**	**10,184,024,916**
Tax payable at the beginning of period	8,404,747,776	9,175,301,120
Tax paid in the period	(16,104,747,775)	(14,175,301,120)
Corporate income tax payable at the period-end	**9,351,143,089**	**5,184,024,916**

33. BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	This period	Previous period
	VND	VND
Net profit after tax	68,043,305,683	40,616,099,665
Adjustment	(6,804,330,568)	(4,061,609,967)
- *Bonus and welfare fund, bonus for the Board of Directors*	*(6,804,330,568)*	*(4,061,609,967)*
Profit distributed to common shares	61,238,975,115	36,554,489,698
Average number of outstanding common shares in circulation in the period	27,470,046	27,470,046
Basic earnings per share	**2,229**	**1,331**

(*) Bonus and welfare funds are excluded from the calculation of basic earnings per share pursuant to the Company's Charter (10% of profit after tax).

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

34. BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period	Previous period
	VND	VND
Raw materials	475,835,462,441	438,422,634,783
Labour expenses	44,510,940,419	45,933,741,875
Depreciation expenses	33,633,971,799	43,764,032,688
Expenses of outsourcing services	114,866,452,329	88,748,597,992
Other expenses in cash	16,602,947,312	12,555,682,359
	685,449,774,300	**629,424,689,697**

35. FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face risks including: market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company's business operations will bear the risks of exchange rates and interest rates.

Exchange rate risk:

The Company bears the risk of interest rates due to the transaction made in a foreign currency other than VND such as: borrowings, revenue, cost, importing materials, good, machinery and equipment, etc.

Interest rate risk:

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments).

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	63,995,703,779	-	-	63,995,703,779
Trade and other receivables	158,487,831,538	-	-	158,487,831,538
Loans	80,150,643,150	-	-	80,150,643,150
	302,634,178,467	**-**	**-**	**302,634,178,467**
As at 01/01/2026				
Cash and cash equivalents	48,053,988,791	-	-	48,053,988,791
Trade and other receivables	216,587,459,643	-	-	216,587,459,643
Loans	16,879,389,178	-	-	16,879,389,178
	281,520,837,612	**-**	**-**	**281,520,837,612**

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its due date financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	114,696,706,125	6,847,431,240	-	121,544,137,365
Trade and other payables	122,591,679,891	-	-	122,591,679,891
Accrued expenses	8,875,414,546	-	-	8,875,414,546
	246,163,800,562	**6,847,431,240**	**-**	**253,011,231,802**
As at 01/01/2026				
Borrowings and debts	108,106,291,980	23,418,530,340	-	131,524,822,320
Trade and other payables	134,220,556,126	-	-	134,220,556,126
Accrued expenses	10,625,276,854	-	-	10,625,276,854
	252,952,124,960	**23,418,530,340**	**-**	**276,370,655,300**

The Company believes that risk level of loan repayment is controllable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

36. ADDITIONAL INFORMATION FOR THE ITEMS OF THE STATEMENT OF CASH FLOWS

	This period	Previous period
	VND	VND
a) Proceeds from borrowings during the period		
Proceeds from ordinary contracts	145,559,058,433	346,730,327,694
b) Actual repayments on principal during the period		
Repayment on principal from ordinary contracts	155,539,743,388	359,426,006,366

37. SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Financial Statements.

38. TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relation
Vietnam National Chemical Group	Parent company
LIX Detergent Joint Stock Company - Bac Ninh Branch	Same as the parent company
Ninh Binh Nitrogenous Fertilizer Co., Ltd.	Same as the parent company
Sao Vang Rubber Joint Stock Company	Same as the parent company
Can Tho Fertilizer and Chemical Joint Stock Company	Same as the parent company
Industrial Gas and Welding Electrode Joint Stock Company	Same as the parent company
The members of the Board of Directors, the Board of Management, the Board of Supervision	

In addition to the information with related parties presented in the above Notes. During the period, the Company has transactions with related parties as follows:

	This period	Previous period
	VND	VND
Revenue from sales of goods and provision of services	**5,793,184,500**	**6,855,470,550**
- LIX Detergent Joint Stock Company - Bac Ninh Branch	788,698,800	1,113,997,600
- Ninh Binh Nitrogenous Fertilizer Co., Ltd.	5,004,485,700	5,741,472,950
Purchase of goods and services	**53,000,000**	**181,316,077**
- Sao Vang Rubber Joint Stock Company	53,000,000	152,300,000
- Can Tho Fertilizer and Chemical Joint Stock Company	-	3,220,173
- Industrial Gas and Welding Electrode Joint Stock Company (SOVIGAZ)	-	25,795,904

Remuneration of key management persons:

	Relation	This period	Previous period
		VND	VND
- Mr. Van Dinh Hoan	Chairman of the Board of Directors (General Director and Board Member prior to 16/06/2026)	578,691,600	646,746,000
- Mr. Le Hoang	Chairman of the Board of Directors (Resigned on 16/06/2026)	24,000,000	-
- Mr. Dao Trong Cuong	Chairman of the Board of Directors (Resigned on 18/04/2025)	-	58,300,000
- Mr. Nguyen Dinh Khoat	Chairman of the Board of Directors (Resigned in August 2024)	-	46,700,000
- Mr. Nguyen Van Bach	Member of the Board of Directors (Resigned as Deputy General Director on 01 January 2026)	110,014,900	450,888,000
- Mr. Pham Ngoc Phu	Member of the Board of Directors	19,500,000	76,000,000
- Mr. Nguyen Huy Quang	Member of the Board of Directors	19,500,000	70,500,000
- Mr. Le Ngoc Nhan	General Director/Member of the Board of Directors (Appointed on 16 June 2026)	-	-
- Mr. Dao Hai Linh	Vice General Director	382,406,000	377,109,000
- Mr. Chu Van Luu	Vice General Director	393,921,500	371,336,900
- Mr. Le Viet Dung	Head of the Supervisory Board	214,338,200	215,331,600
- Mr. Bui Huy Toan	Member of the Supervisory Board	258,146,960	246,782,800
- Mr. Le Quang Dung	Member of the Supervisory Board (Appointed on 16 June 2026)	-	-
- Ms. Vu Thi Bich Ngoc	Member of the Supervisory Board (Resigned on 16 June 2026)	16,500,000	56,000,000
- Ms. Nguyen Thi Hong Hai	Member of the Supervisory Board (Resigned in April 2024)	-	15,200,000
- Ms. Le Thi Minh Hoa	Chief Accountant	339,280,300	330,281,600

In addition to the related-party transactions disclosed above, the Company had no transactions or outstanding balances with other related parties during the period.

39. COMPARATIVE FIGURES

Comparative information in these Financial Statements is presented in the form of corresponding figures. Under this method, comparative information for the prior period is presented regarding the financial position, business results, and cash flows of the Company for the prior period.

The comparative information in the interim statement of financial position and the corresponding notes was derived from the financial statements for the year ended 31 December 2025, which were audited by AASC Auditing Firm Company Limited. The comparative information in the interim statement of income, interim statement of cash flows and the corresponding notes was derived from the interim financial statements for the six-month period ended 30 June 2025, which were reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Company has applied the requirements of Circular No. 99/2025/TT-BTC prospectively from 1 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025. Details are presented in Appendix No. 01.

CÔNG TY CỔ PHẦN HOÁ CHẤT VIỆT TRÌ
M.S.D.N: 2600108217

Nguyen Thi Thuy	**Le Thi Minh Hoa**	**Le Ngoc Nhan**
Preparer	Chief Accountant	Legal Representative
Approved, 28 July 2026		

APPENDIX I- COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025				The comparative figures have been reclassified in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025				
Code		**Items**	**Value** VND	**Code**		**Items**	**Value** VND	**Change**
A) STATEMENT OF FINANCIAL POSITION				**A) INTERIM STATEMENT OF FINANCIAL POSITION**				
110	**I.**	**Cash and cash equivalents**	**48,154,790,543**	**110**	**I.**	**Cash and cash equivalents**	**48,172,359,036**	
112	**2.**	Cash equivalents	35,000,000,000	112	2.	Cash equivalents	35,017,568,493	Restatement
120	**II.**	**Short-term investments**	**16,631,000,000**	**120**	**II.**	**Short-term investments**	**16,879,389,178**	**Rename**
123	1.	Held-to-maturity investments	16,631,000,000	123	1.	Short-term held-to-maturity investments	16,879,389,178	Rename
130	**III.**	**Short-term receivables**	**217,376,936,079**	**130**	**III.**	**Short-term receivables**	**217,110,978,408**	
136	3.	Other short-term receivables	15,485,550,341	135	3.	Other short-term receivables	15,219,592,670	Code change
137	4.	Allowance for short-term doubtful	(10,947,684,910)	136	4.	Allowance for short-term doubtful	(10,947,684,910)	Code change
140	**IV.**	**Inventories**	**163,121,765,399**	**140**	**IV.**	**Inventories**	**163,121,765,399**	**Code change**
149	2.	Allowance for decline of inventories	(3,427,927,625)	142	2.	Allowance for decline of inventories	(3,427,927,625)	Code change
150	**V.**	**Other short-term assets**	**9,733,431,430**	**160**	**VI.**	**Other short-term assets**	**9,733,431,430**	**Code change**
151	1.	Short-term prepaid expenses	9,733,431,430	161	1.	Short-term deferred expenses	9,733,431,430	Rename; code change
240	**II.**	**Long-term assets in progress**	**4,832,438,194**	**250**	**II.**	**Long-term assets in progress**	**4,832,438,194**	**Code change**
242	1.	Construction in progress	4,832,438,194	252	1.	Construction in progress	4,832,438,194	Code change
260	**III.**	**Other long-term assets**	**2,526,813,981**	**270**	**III.**	**Other long-term assets**	**2,526,813,981**	**Code change**
261	1.	Long-term prepaid expenses	2,526,813,981	271	1.	Long-term deferred expenses	2,526,813,981	Rename; code
270		**TOTAL ASSETS**	**841,041,402,738**	**280**		**TOTAL ASSETS**	**841,041,402,738**	**Code change**

APPENDIX I- COMPARATIVE FIGURES

Code	Items	Value (VND)	Code	Items	Value (VND)	Change
	Figures according to the Financial Statements for the fiscal year ended 31 December 2025			**The comparative figures have been reclassified in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025**		
310	**I. Current liabilities**	**312,726,445,830**	**310**	**I. Current liabilities**	**312,726,445,830**	
			313	3. Dividend and profit payables	56,890,927	Add the code
313	3. Taxes and other payables to State budget	13,665,727,355	314	4. Short-term taxes and other payables to State budget	13,665,727,355	Rename; code change
314	4. Payables to employees	12,933,192,959	315	5. Payables to employees	12,933,192,959	Code change
315	5. Short-term accrued expenses	10,625,276,854	316	6. Short-term accrued expenses	10,625,276,854	Code change
319	6. Other short-term payables	22,418,460,686	320	7. Other short-term payables	22,361,569,759	Restatement; code change
320	7. Short-term borrowings and finance	108,106,291,980	321	8. Short-term borrowings and finance	108,106,291,980	Code change
322	8. Bonus and welfare fund	32,243,257,136	323	9. Bonus and welfare fund	32,243,257,136	Code change
330	**II. Non-current liabilities**	**23,418,530,340**	**330**	**II. Non-current liabilities**	**23,418,530,340**	
338	1. Long-term borrowings and finance	23,418,530,340	339	1. Long-term borrowings and finance	23,418,530,340	Code change
410	**I. Owner's equity**	**504,896,426,568**				**Remove item**
421	3. Retained earnings	165,025,332,276	420	3. Retained earnings	165,025,332,276	Code change
421a	- *Retained earnings accumulated to previous period*	*66,187,097,742*	*420a*	- *Retained earnings accumulated to previous period*	*66,187,097,742*	Code change
421b	- *Retained earnings of the current period*	*98,838,234,534*	*420b*	- *Retained earnings of the current period*	*98,838,234,534*	Code change

APPENDIX I- COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025

Code		Items	Value VND
		B) STATEMENT OF INCOME	
21	6.	Financial income	822,957,315
22	7.	Financial expenses	5,286,309,638
23		*In which: Interest expenses*	*5,286,309,638*
		C) STATEMENT OF CASH FLOWS	
		CASH FLOWS FROM OPERATING ACTIVITIES	
05	-	Gains/losses from investment activities	(896,474,115)
06	-	Interest expenses	5,286,309,638
12	-	Increase/decrease in prepaid expenses	9,298,476,559
14	-	Interest paid	(5,140,620,147)

The comparative figures have been reclassified in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025

Code		Items	Value VND	Change
		B) INTERIM STATEMENT OF INCOME		
22	7.	Financial income	822,957,315	Code change
23	8.	Financial expenses	5,286,309,638	Code change
24		*In which: Interest expenses*	*5,286,309,638*	Code change
		C) INTERIM STATEMENT OF CASH FLOWS		
		CASH FLOWS FROM OPERATING ACTIVITIES		
05	-	Gains/losses from investment activities	(896,474,115)	Rename
06	-	Interest expenses	5,286,309,638	Rename
12	-	Increase or decrease in deferred expenses	9,298,476,559	Rename
14	-	Interest paid	(5,140,620,147)	Rename