



CONSOLIDATED FINANCIAL STATEMENTS

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY
For the 2nd quarter 2026 accounting period

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

Trung Duong Village, Gia Lam Commune, Hanoi City, Vietnam

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VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

Trung Duong Village, Gia Lam Commune, Hanoi City, Vietnam

REPORT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Vietnam Eco Plastic Technology Joint Stock Company ("the Company") presents its report and the Company's Consolidated Financial Statements for the 2nd quarter 2026 accounting

THE COMPANY

Vietnam Eco Plastic Technology Joint Stock Company was established and operating activities under the Business License No 0106798702 by Ha Noi City Department of Investment and Planning for the first time on 24 March 2015, 13th re-registered on 29 April 2026.

The Company's head office is located at: Trung Duong Village, Gia Lam Commune, Hanoi City, Vietnam.

BOARD OF MANAGEMENT, BOARD OF GENERAL DIRECTORS AND BOARD OF SUPERVISION

The members of The Board of Management during the fiscal period and to the reporting date are:

Mr. Nguyen Van Binh	Chairman	
Mr. Nguyen Dinh Tuan	Member	
Mr. Dao Quoc Hung	Member	
Mr. Vu Xuan Bien	Member	Appointed on 18/04/2026
Mr. Duong Quan Anh	Member	Appointed on 18/04/2026
Mr. Nguyen Huu Duong	Member	Resigned on 18/04/2025
Mr. Nguyen Ton Viet	Member	Resigned on 18/04/2025

The members of The Board of General Directors during the fiscal period and to the reporting date are:

Mr. Nguyen Dinh Tuan	General Director
Mr. Dao Quoc Hung	Vice General Director
Mrs. Le Thi Thuy	Vice General Director

The members of the Board of Supervision are:

Mrs. Nguyen Thu Hang	Head of Control Department	Resigned on 18/04/2026
Mrs. Do Thi Duyen	Member	Resigned on 18/04/2026
Mrs. Tran Ngoc Phuong	Member	Resigned on 18/04/2026

The members of Audit Committee are:

Mr. Vu Xuan Bien	Chairman	Appointed on 29/04/2026
Mr. Duong Quan Anh	Member	Appointed on 29/04/2026

THE CONSOLIDATED FINANCIAL STATEMENTS

The Board of General Directors is responsible for the Consolidated 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 Consolidated Financial Statements, The Board of General Directors is required to:

- Establish and maintain an internal control system which is determined necessary by The Board of General Directors and Board of Management to ensure the preparation and presentation of Consolidated Financial Statements do not contain any material misstatement caused by errors or frauds;

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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- 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 Consolidated Financial Statements;
- Prepare the Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Consolidated Financial Statements;
- Prepare the Consolidated Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of General Directors 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 Consolidated Financial Statements comply with the registered accounting system. 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.

We, The Board of General Directors, confirm that the Consolidated Financial Statements give a true and fair view of the financial position at 30 June 2026, its operations and cash flows in the the 2nd quarter 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and statutory requirements relevant to preparation and presentation of Consolidated Financial Statements.

Other commitments

We are committed to ensuring that our company has fully complied with all information disclosure obligations as required by current Vietnamese law.

On behalf of The Board of General Directors



Nguyễn Đình Tuấn
General Director

Hanoi, 30/07/2026

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

Trung Duong Village, Gia Lam
Commune, Hanoi City, Vietnam

Consolidated Financial Statements
For the 2nd quarter 2026 accounting period

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	30/06/2026	01/01/2026
			VND	VND
100	A. CURRENT ASSETS		430.084.557.301	323.143.464.484
110	I. Cash and cash equivalents	3	49.560.356.826	38.550.408.822
111	1. Cash		36.060.356.826	37.888.173.167
112	2. Cash equivalents		13.500.000.000	662.235.655
120	II. Short-term investments	4	94.811.673.267	63.203.090.307
121	1. Trading securities		27.543.232.206	7.618.406.526
122	2. Provision for diminution in value of trading securities		(2.341.442.306)	(1.903.677.826)
123	3. Held to maturity investments		69.609.883.367	57.488.361.607
130	III. Short-term receivables		129.146.464.516	126.005.913.920
131	1. Short-term trade receivables	5	27.463.368.633	44.340.345.493
132	2. Short-term prepayments to suppliers		91.649.364.478	70.603.732.028
135	3. Other short-term receivables	7	10.033.731.405	11.061.836.399
140	IV. Inventories	8	141.946.550.930	84.584.468.405
141	1. Inventories		141.946.550.930	84.584.468.405
150	VI. Other short-term assets		14.619.511.762	10.799.583.030
151	1. Short-term prepaid expenses	11	327.673.776	363.348.998
152	2. Deductible VAT		13.613.319.682	10.436.234.032
155	3. Other current assets		678.518.304	-
200	B. NON-CURRENT ASSETS		162.076.484.559	122.234.127.569
220	II. Fixed assets		8.265.141.562	10.172.165.862
221	1. Tangible fixed assets	10	8.265.141.562	10.172.165.862
222	- <i>Historical costs</i>		89.735.388.968	89.735.388.968
223	- <i>Accumulated depreciation</i>		(81.470.247.406)	(79.563.223.106)
250	V. Long-term assets in progress	9	83.762.927.595	41.185.679.506
252	1. Construction in progress		83.762.927.595	41.185.679.506
260	VI. Long-term investments	4	32.038.981.824	32.038.981.824
262	1. Investments in joint ventures and associates		32.038.981.824	32.038.981.824
270	VII. Other long-term assets		38.009.433.578	38.837.300.377
271	1. Long-term prepaid expenses	11	38.009.433.578	38.837.300.377
270	TOTAL ASSETS		592.161.041.860	445.377.592.053

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continue)

Code	CAPITAL	Note	30/06/2026 VND	01/01/2026 VND
300	C. LIABILITIES		240.133.931.662	205.768.796.542
310	I. Current liabilities		161.377.168.393	142.035.803.704
311	1. Short-term trade payables	12	19.544.899.445	15.740.863.346
312	2. Short-term prepayments from customers		4.978.273.878	6.907.983.962
314	3. Taxes and other payables to State budget	14	3.358.246.183	4.176.120.430
315	4. Payables to employees		861.027.207	1.667.422.083
316	5. Short-term accrued expenses	15	270.133.864	141.609.531
320	6. Other short-term payments	16	447.022.309	368.617.834
321	7. Short-term borrowings and finance lease liabilities	17	131.917.565.507	113.033.186.518
330	II. Non-current liabilities		78.756.763.269	63.732.992.838
339	1. Long-term borrowings and finance lease liabilities	17	78.756.763.269	63.732.992.838
	- Long-term loans		78.756.763.269	63.732.992.838
400	D. OWNER'S EQUITY		352.027.110.198	239.608.795.511
410	I. Owner's equity	18	352.027.110.198	239.608.795.511
411	1. Contributed capital		299.999.850.000	200.000.000.000
411a	Ordinary shares with voting rights		299.999.850.000	200.000.000.000
418	2. Development investment funds		500.000.000	-
420	3. Retained earnings		49.610.050.899	37.668.259.797
420a	Retained earnings accumulated till the end of the previous year		37.168.259.797	24.399.036.425
420b	Retained earnings of the current year		12.441.791.102	13.269.223.372
429	4. Non controlling interest		1.917.209.299	1.940.535.714
440	TOTAL CAPITAL		592.161.041.860	445.377.592.053

Tran Thi Viet Hoa
Preparer

Hanoi, 30/07/2026

Tran Thi Viet Hoa
Chief Accountant

Nguyen Dinh Tuan
General Director



CONSOLIDATED STATEMENT OF INCOME

For the 2nd quarter 2026 accounting period

Code ITEM	Note	The 2nd quarter		Accumulated from the beginning of the year to the end of this quarter	
		Current year	Last year	Current year	Last year
		VND	VND	VND	VND
01 1. Revenue from sales of goods and rendering of services	20	78.754.502.867	133.129.736.905	178.503.479.812	241.164.291.469
02 2. Revenue deductions		-	-	-	-
10 3. Net revenue from sales of goods and rendering of services		78.754.502.867	133.129.736.905	178.503.479.812	241.164.291.469
11 4. Cost of goods sold	21	60.160.647.958	121.452.849.003	152.215.460.863	222.465.075.957
20 5. Gross profit from sales of goods and rendering of services		18.593.854.909	11.676.887.902	26.288.018.949	18.699.215.512
21 6. Profit/loss from the sale and liquidation of investment properties.		-	108.805.331	-	108.805.331
22 7. Financial income	22	2.913.652.696	2.001.297.083	4.147.579.610	4.891.915.318
23 8. Financial expense	23	4.529.836.827	5.338.241.327	6.977.955.659	8.117.979.927
24 In which: Borrowings expenses		3.287.568.158	2.205.556.149	5.448.319.751	3.845.748.237
25 9. Selling expenses	24	1.934.275.910	3.249.787.349	3.624.086.224	5.510.995.279
26 10. General and administrative expense	25	2.877.532.189	1.735.000.482	4.340.646.999	3.236.778.471
27 11. Share of joint ventures and associates' profit or loss			(29.374.870)		-
30 12. Net profit from operating activities		12.165.862.679	3.325.780.957	15.492.909.677	6.725.377.153
31 13. Other income	26	308.374.867	815.515.681	682.758.017	1.219.061.821
32 14. Other expense	27	42.468.276	930.732.126	244.880.804	944.072.447
40 15. Other profit		265.906.591	(115.216.445)	437.877.213	274.989.374

CONSOLIDATED STATEMENT OF INCOME

For the 2nd quarter 2026 accounting period

Code ITEM	Note	The 2nd quarter		Accumulated from the beginning of the year to the end of this quarter	
		Current year	Last year	Current year	Last year
		VND	VND	VND	VND
50 16. Total net profit before tax		12,431,769,270	3,210,564,512	15,930,786,890	7,000,366,527
51 17. Current corporate income tax expenses	28	2,772,036,173	827,158,404	3,512,322,203	1,721,412,433
52 18. Deferred corporate income tax expenses		-	-	-	-
60 19. Profit after corporate income tax		9,659,733,097	2,383,406,108	12,418,464,687	5,278,954,094
61 20. Profit after tax attributable to owners of the parent		9,665,800,365	2,399,875,533	12,441,791,102	5,417,831,784
62 21. Profit after tax attributable to non-controlling interest		(6,067,268)	(16,469,425)	(23,326,415)	(30,072,359)
70 22. Basic earnings per share		322	119	422	271



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Tran Thi Viet Hoa
Chief Accountant

Nguyen Binh Tuan
General Director

Tran Thi Viet Hoa
Preparer

Hanoi, 30/07/2026

CONSOLIDATED STATEMENT OF CASH FLOWS

From 01/01/2026 to 30/06/2026

(Indirect method)

Code	ITEM	Note	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Last year
			VND	VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Profit before tax		15.930.786.890	7.109.171.858
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		1.907.024.300	3.849.393.725
03	- Provisions		437.764.480	591.377.387
04	- Exchange gains / losses from retranslation of monetary		(229.630.464)	(66.039.034)
05	- Gains/losses from investment, financing		292.211.995	(743.701.645)
06	- Borrowings expense		5.544.641.231	3.845.748.237
07	- Other adjustments		-	-
08	3. Operating profit before changes in working capital		23.882.798.432	14.585.950.528
09	- Increase or decrease in receivables		(2.228.720.239)	(38.840.853.532)
10	- Increase or decrease in inventories		(57.362.082.525)	(758.185.625)
11	- Increase or decrease in payables (excluding interest payable/ corporate income tax payable)		(20.596.678.529)	(5.975.828.919)
12	- Increase or decrease in deferred expenses		817.245.725	(30.439.790.724)
13	- Increase or decrease in trading securities		(19.924.825.680)	9.823.471.199
14	- Borrowings expense paid		(5.430.015.680)	(3.845.748.237)
15	- Corporate income tax paid		(4.192.888.561)	(600.000.000)
20	Net cash flows from operating activities		(85.035.167.057)	(56.050.985.310)
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(27.421.652.257)	(5.449.315)
22	2. Proceeds from disposals of fixed assets and other long-term assets		-	10.000.000
23	3. Loans and purchase of debt instruments from other entities		(39.576.582.042)	-
24	4. Collection of loans and resale of debt instrument of other		28.700.000.000	7.000.000.000
26	4. Proceeds from equity investment in other entities		-	2.000.000.000
27	5. Interest and dividend received		1.059.667.137	552.501.178
30	Net cash flows from investing activities		(37.238.567.162)	9.557.051.863
	III CASH FLOWS FROM FINANCING ACTIVITIES			
31	1. Proceeds from issuance of shares and receipt of contributed capital		99.999.850.000	-
33	2. Proceeds from borrowings		195.092.892.619	213.849.559.292
34	3. Repayment of principal		(161.184.743.199)	(128.390.913.997)
40	Net cash flows from financing activities		133.907.999.420	85.458.645.295

CONSOLIDATED STATEMENT OF CASH FLOWS

From 01/01/2026 to 30/06/2026

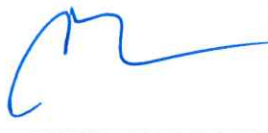
(Indirect method)

Code	ITEM	Note	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Last year
			VND	VND
50	Net cash flows in the year		11.634.265.201	38.964.711.848
60	Cash and cash equivalents at the beginning of the accounting period		37.888.173.167	51.780.821.051
61	Effect of exchange rate fluctuations		37.918.458	(12.422.613)
70	Cash and cash equivalents at the end of the accounting period	3	49.560.356.826	90.733.110.286



Tran Thi Viet Hoa
Preparer

Hanoi, 30/07/2026



Tran Thi Viet Hoa
Chief Accountant



Nguyen Dinh Tuan
General Director

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

Trung Duong Village, Gia Lam Commune, Hanoi City,
Vietnam

Consolidated Financial Statements
For the 2nd quarter 2026 accounting period

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the 2nd quarter 2026 accounting period

1 . GENERAL INFORMATION OF THE COMPANY**Form of Ownership**

Vietnam Eco Plastic Technology Joint Stock Company was established and operating activities under the Business License No 0106798702 by Ha Noi City Department of Investment and Planning for the first time on 24 March 2015, 13th re-registered on 29 April 2026.

The Company's head office is located at: Trung Duong Village, Gia Lam Commune, Hanoi City, Vietnam.

Company's Charter capital: VND 299.999.850.000. Equivalent to 29.999.985 shares with the price of VND 10.000 per share.

Business field

Industrial manufacturing, trading.

Business activities

Main business activities of the Company include:

- Manufacture of plastic products;
- Production of primary plastic;
- Trading of plastic pellets

Normal business and production cycle**Corporate structure**

The Company's member entities are as follows:

	Address	Main business activities
Business location - Vietnam Ecological Plastic Joint Stock Company	Lac Dao Commune, Hung Yen Province	Production and trading of plastic products and plastic beads.
Branch of Manufacturing Factory - Vietnam Ecological Plastic Joint Stock Company	Nhu Quynh Commune, Hung Yen Province	Production and trading of plastic products and plastic beads.

Group structure

- The Group's subsidiaries have consolidated in Consolidated Financial Statements as at 30/06/2026 include :

Name of company	Head office	Proportion of	Proportion of voting	Principal activities
Vietnam Eco Plastic Packaging Joint Stock Company (*)	Lac Dao Commune, Hung Yen Province	98,00%	98,00%	Production and business of plastic pellets

VIETNAMECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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- List of associates consolidated under the equity method:

<u>Name of company</u>	<u>Head office</u>	<u>Proportion of ownership</u>	<u>Proportion of voting rights</u>	<u>Principal activities</u>
Tan Quang Plastic Joint Stock Company	Nhu Quynh Commune, Hung Yen Province	45,71%	45,71%	Production and business of plastic pellets

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 1st January and ends as at 31st December.

The Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance. Circular No. 202/2014/TT-BTC guiding the method of preparing and presenting consolidated financial statements and Circular No. 43/2026/TT-BTC dated April 20, 2026, amending and supplementing some articles of Circular No. 202/2014/TT-BTC dated December 22, 2014, of the Minister of Finance on guiding the method of preparing and presenting consolidated financial

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Basis for preparation of consolidated financial statements

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control as at 31 December annually. Control right is achieved when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Company. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Company and its subsidiaries.

The operating results of subsidiaries acquired or disposed during the year are included in the Consolidated financial statements from the effective date of acquisition or up to the effective date of disposal.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated financial statements.

Other accounting methods when preparing the Consolidated financial statements:

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Consolidated Financial Statements
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Non – controlling interests

Non – controlling interests represents the portion of profit or loss and net assets of subsidiaries not held by the Company.

2.4 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits and monetary gold held as a reserve asset, exclusive of the gold classified as inventories and used as raw materials for the production of goods for sale.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.5 . Business combination and goodwill

All business combinations shall be accounted for by applying the purchase method. The cost of a business combination includes the aggregate of the fair values, at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the acquirer, in exchange for control of the acquiree plus any costs directly attributable to the business combination. The acquiree's identifiable assets, liabilities and contingent liabilities in business combination are measured at their fair values at the acquisition date.

Goodwill arises on the business consolidation is initially measured at its cost, being the excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities. If the excess is negative (gain from bargain purchase), it is recognised immediately in the consolidated statement of income. After initial recognition, goodwill is measured at cost less accumulated amortisation. Goodwill is amortised on a straight-line basis during its estimated useful life over 10 years. Annually, the Group shall assess impairment loss of goodwill at subsidiaries, whether there is any indication that impaired loss of goodwill is higher than the goodwill allocated, the Group shall recognise the impaired loss immediately in year that incurred.

2.6 . Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon the liquidation or transfer, cost of trading securities is determined using weighted average method.

Investments held to maturity comprise term deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is required to repurchase at a certain time in the future and loans, etc. held to maturity to earn profits periodically and other held to maturity investments.

Investments in subsidiaries, joint ventures and associates: During the year, the buyer determines the date of purchase and the cost of investments and implements accounting procedures in accordance with the Accounting Standards on "Business combination" and "Investments in joint ventures and associates".

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Vietnam

Consolidated Financial Statements For the 2nd quarter 2026 accounting period

In the Consolidated Financial Statements, investments in joint ventures and associates are accounted for using equity method. Under this method, the investments are initially recognised at cost and adjusted thereafter for the post acquisition change in the Group's share in net assets of the associate after acquisition date. Goodwill incurred from the investment in the associates is reflected in the carrying amount of the investment in the associate. The Group will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

The share of investor in post-acquisition profits or losses of the associate is recognised in the consolidated income statement, and the share of investor in post-acquisition movements in equity of the associate is recognised in equity. The post-acquisition accumulated changes are adjusted to carrying amount of investments. Dividends received or receivable from associates are recognised as a reduction in the carrying amount of the investment.

Financial Statements of associates are prepared in the same period with the Group's consolidated financial statements and use the consistent accounting policies with the Group's policies. Adjustment shall be made if necessary to ensure the consistence with the Group's accounting policies.

Investments in equity of other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Dividends received in the form of shares only monitor the number of shares received but do not record the increase in the value of the investment and financial income.

Provision for devaluation of investments is made at the end of the period as follows:

- With regard to investments in trading securities, the provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.
- With regard to investments held long-term (other than trading securities) without significant influence on the investee: If the investment is made in listed shares or the fair value of the investment is determined reliably, the provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, the provision shall be made based on the Financial Statements at the provision date of the investee.
- With regard to investments held to maturity, the provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.7 . 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 provision 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 provisions 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 debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

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Consolidated Financial Statements
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2.8 . 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, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated by weighted average method.

Inventory is recorded by perpetual.

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.

Provision for devaluation of inventories made at the end of the year is based on the excess of original cost of inventory over their net realizable value.

2.9 . Fixed assets, Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

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

- | | |
|--------------------------------------|---------------|
| - Buildings, structures | 08 years |
| - Machinery, equipment | 05 - 08 years |
| - Vehicles, Transportation equipment | 08 years |

2.10 . 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. Prepaid expenses are allocated gradually into operating expenses on the straight-line basis.

2.11 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company.

2.12 . Borrowings and finance lease liabilities

The value of finance lease liabilities is recognized at the payable amount equal to the present value of minimum lease payments or the fair value of leased assets.

Borrowings and finance lease liabilities shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

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2.13 . Borrowing costs

Borrowing costs are recognized as operating expenses in the year, 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". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.14 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, etc. which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.15 . Owner's equity

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

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

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. The distribution of net profits is made when the net profit of the company does not exceed the net profit presented on Consolidated Financial Statements after eliminating the profits from cheap purchase. In case dividend payment or profit distribution for the owners exceeds the net profit, the difference shall be recorded as a decrease in contributed capital. Net profit can be distributed to investors based on capital contribution rate after being approved by General Meeting of Shareholders/Board of Management and after being appropriated to funds in accordance with the Company's Articles of Incorporation and Vietnamese statutory requirements.

The Company's retained earnings is distributed to other funds according to recommendation of the Board of Management and approval of shareholders at annual General Meeting of Shareholders:

- Development and investment funds: The fund is reserved for the purpose of business expansion or in depth investment.
- Bonus and welfare fund and bonus for the Board of Directors: The fund is reserved for the purpose of bonus, material incentives, common benefit and increasing welfare for employees and presented as a liability on the Consolidated Statement of Financial Position.

2.16 . Revenue*Sales of goods*

Revenue from the sale of goods shall be recognised when all of the following conditions have been satisfied:

- Significant risks and rewards associated with the ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

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- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The cost incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from rendering of services shall be recognised when all the following conditions have been

- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The stage of the completion of the transaction may be determined by evaluating the volume of work performed.

Financial income

Revenue arising from the used by the others of entity assets yielding interest, royalties and dividends shall be recognised when:

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

Dividend income shall be recognised when the Company's right to receive dividend is established.

Bonus shares or stock dividends shall not be recognized as income when the right to receive bonus shares or stock dividend is established. Instead, the number of bonus shares or stock dividends will be presented on the related Note to Consolidated Financial Statements.

2.17 . Revenue deductions

Revenue deductions from sales and service provisions arising in the period include: Trade discounts, sales allowances and sales return.

Trade discount, sales discount and sales return 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).

2.18 . Cost of goods sold

The recognition of cost of goods sold is matched against the revenue in the period and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, 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 year.

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2.19 . Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the year without offsetting against financial

2.20 . Corporate income tax

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

2.21 . Earnings per share

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

2.22 . 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:

- Companies, directly or indirectly through one or more intermediaries, having control over 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;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

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

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	30/06/2026	01/01/2026
	VND	VND
Cash on hand	4.670.088.364	1.111.486.497
Demand deposits	31.390.268.462	36.776.686.670
Cash equivalents	13.500.000.000	662.235.655
	<u>49.560.356.826</u>	<u>38.550.408.822</u>

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(1) As of June 30, 2026, term deposits are 6-month term savings deposits at commercial banks with interest rates from 4.2%/year to 7.4%/year. In which, term deposits at Vietnam Commercial Bank, Vietnam Trade Bank, Vietnam Investment and Development Bank, and Vietnam Foreign Trade Bank are being used as collateral for short-term loans at these banks.

(2) Personal loans with the following two contracts:
Personal loan to Mr. Vo Thanh Hoai under Loan Agreement No. 0206/2026/HĐ/ECO dated June 02, 2026, loan term of 3 months, interest rate of 8.5%/year. Loan value is VND 12,800,000,000. Collateral is the number of shares owned by Mr. Vo Thanh Hoai corresponding to the loan value.

b) Trading securities

	31/12/2026			01/01/2026		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
	VND	VND	VND	VND	VND	VND
	27.543.232.206	26.227.866.000	(2.341.442.306)	7.618.406.526	6.456.540.000	(1.903.677.826)
	<u>27.543.232.206</u>	<u>26.227.866.000</u>	<u>(2.341.442.306)</u>	<u>7.618.406.526</u>	<u>6.456.540.000</u>	<u>(1.903.677.826)</u>

c) Equity investments in associates and joint - ventures

Equity investments in associates and joint - ventures						
31/12/2026			01/01/2026			
		Address	Proportion of ownership	Proportion of voting rights	Book value under the equity method	Book value under the equity method
					VND	VND
- Tan Quang Plastic Company	Joint Stock	Nhu Quynh Commune, Hung Yen Province	45,71%	45,71%	32.038.981.824	32.038.981.824
					<u>32.038.981.824</u>	<u>32.038.981.824</u>

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5 . TRADE RECEIVABLES

		31/12/2026		01/01/2026	
		Book value	Provision value	Book value	Provision value
		VND	VND	VND	VND
PD S.L - Spain			-		-
SD LTD	-	3.751.713.968	-	3.629.028.920	-
Belgium					
S.S LDA	-	2.015.310.034	-	4.448.162.977	-
Portugal					
Van Phat Co.,		-	-	7.232.644.000	-
Ltd.					
Other trade		21.696.344.631	-	32.857.263.098	-
receivables					
		27.463.368.633	-	48.167.098.995	-

6 . PREPAYMENTS TO SUPPLIERS

		31/12/2026		01/01/2026	
		Book value	Provision value	Book value	Provision value
		VND	VND	VND	VND
Nam Cuong		57.665.096.034	-	37.659.581.216	-
Business and					
Trading JSC					
Tan Quang		2.226.028.300	-	5.562.641.500	-
Plastic JSC					
5T Import Export		26.854.908.000	-	4.745.600.000	-
JSC					
IVICT		3.754.189.590	-	6.383.243.691	-
(Singapore) Pte.					
Ltd					
Others		1.149.142.554	-	16.252.665.621	-
		91.649.364.478	-	70.603.732.028	-
Prepayment to suppliers from related parties					
		2.266.303.300	-	5.562.641.500	-

Details as in Notes 33.

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7 . OTHER RECEIVABLES

	31/12/2026		01/01/2026	
	Book value	Provision value	Book value	Provision value
	VND	VND	VND	VND
Advances	2.150.950.000	-	-	-
Deposits	262.781.405	-	-	-
Mirae Asset Securities Joint Stock Company (Vietnam) - Ho Chi Minh City Branch	-	-	10.827.615.573	-
	<u>2.413.731.405</u>	<u>-</u>	<u>10.827.615.573</u>	<u>-</u>

8 . INVENTORIES

	31/12/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw materials	118.000.077.746	-	62.746.957.191	-
Tools, supplies	-	-	-	-
Finished goods	12.279.007.815	-	19.776.463.280	-
Goods	11.667.465.369	-	2.061.047.934	-
	<u>141.946.550.930</u>	<u>-</u>	<u>84.584.468.405</u>	<u>-</u>

A portion of the company's inventory value as of June 30, 2026, is used as collateral for short-term loans with commercial banks with which the company has existing credit relationships.

9 . LONG-TERM UNFINISHED ASSET

	30/06/2026	01/01/2026
	VND	VND
Construction in progress	83.762.927.595	41.185.679.506
- Plastic packaging factory project (*)	83.762.927.595	41.185.679.506
	<u>83.762.927.595</u>	<u>41.185.679.506</u>

(*) The project to build a plastic packaging manufacturing plant, according to Investment Certificate No. 8477585880 dated November 15, 2024, has a total investment capital of VND 215,000,000,000, located at Lot CN1, G6 Road, Pho Noi A Expanded Industrial Park, covering an area of 92.5 hectares, Van Lam District, Hung Yen Province (now Lac Dao Commune, Hung Yen Province). Of which:

- Contributed capital for project implementation: VND 100,000,000,000, accounting for 46.5% of the total investment capital.
- Mobilized capital: VND 115,000,000,000.

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10 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Total
	VND	VND	VND	VND
Original cost				
Beginning balance	5.391.685.473	80.909.868.411	3.433.835.084	89.735.388.968
- Purchase in the year	-	-	-	-
- Liquidation, disposal	-	-	-	-
Ending balance of the accounting period	5.391.685.473	80.909.868.411	3.433.835.084	89.735.388.968
Accumulated depreciation				
Beginning balance	4.927.637.568	72.955.805.628	1.679.779.910	79.563.223.106
- Depreciation for the period	106.682.868	1.622.090.090	178.251.342	1.907.024.300
- Liquidation, disposal	-	-	-	-
Ending balance of the accounting period	5.034.320.436	74.577.895.718	1.858.031.252	81.470.247.406
Net carrying amount				
Beginning balance	464.047.905	7.954.062.783	1.754.055.174	10.172.165.862
Ending balance	357.365.037	6.331.972.693	1.575.803.832	8.265.141.562

In which:

- Tangible fixed assets with original cost and residual value of VND 74,323,750,367 và VND 6,865,259,876 respectively are being used to secure loans at Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Ha Noi Branch and Vietnam Joint Stock Commercial Bank for Investment and Development - Thang Long Branch.
- The original cost of fixed assets at the end of the period, fully depreciated but still in use is VND 68,210,215,210.

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	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
Infrastructure management and maintenance fees	108.309.235	-
Tools	186.879.048	143.712.078
Insurance	12.285.497	-
Others	20.199.996	219.636.920
	327.673.776	363.348.998
b) Long-term		
Tools	1.175.448.853	1.331.571.252
Infrastructure rental (*)	36.833.984.725	37.505.729.125
Others		-
	38.009.433.578	38.837.300.377

(*) According to Land Use Rights Sublease Contract No. 175/HĐTLD/KCN-PNA dated 20 December 2024, Viet Nam Eco Plastic Packaging Joint Stock Company subleased land use rights attached with infrastructure from Hoa Phat Hung Yen Industrial Park Infrastructure Development Co., Ltd. The land lot covers an area of 11,732 m² located at Plot No. 874, Map Sheet No. 10, as specified in the Certificate of Land Use Rights, Ownership of Housing, and Other Properties associated with the land No. DN 154388, issued by the People's Committee of Hung Yen Province on 4 June 2024. The lease term is calculated from the date of handover of the land lot until 15 January 2054. The intended use is to construct a plastic packaging

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12 . SHORT-TERM TRADE PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Branch of NK Plastic and Environment Technology Co., Ltd. - High-tech plastic factory	-	2.973.975.000
A Dong Plastic Joint Stock Company	1.053.270.000	1.399.869.000
Tien Phong Transport Trading Company	850.511.096	1.345.988.134
Phu Lam Import Export Company Limited	3.177.995.040	1.498.320.450
Others	14.463.123.309	8.522.710.762
	<u>19.544.899.445</u>	<u>15.740.863.346</u>

13 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	30/06/2026	01/01/2026
	VND	VND
TT INTERPACK COMPANY LIMITED	715.340.926	-
Danh Thang Production and Trading Joint Stock Company	-	850.000.000
E.I LTD - England	20.458.880	1.273.093.634
Others	4.242.474.072	4.784.890.328
	<u>4.978.273.878</u>	<u>6.907.983.962</u>

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14 . TAX AND PAYABLES FROM STATE BUDGET

	Receivable at the opening period	Payable at the opening accounting period	Payable arise in the accounting period	Amount paid in the accounting period	Receivable at the closing accounting period	Payable at the closing accounting period
	VND	VND	VND	VND	VND	VND
Value added tax	-	-	2.526.358.946	2.526.358.946	-	-
Export, import duties	-	-	516.473.127	516.473.127	-	-
Business income tax	-	4.034.940.058	3.512.322.203	4.192.888.561	-	3.354.373.700
Personal income tax	-	129.515.499	5.235.500	130.878.516	-	3.872.483
Fees and other obligations	-	11.664.873	-	11.664.873	-	-
	-	4.176.120.430	6.560.389.776	7.378.264.023	-	3.358.246.183

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 financial statements could be changed at a later date upon final determination by the tax authorities.

15 . SHORT-TERM ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
- Accrued interest expenses	270.133.864	131.827.048
- Other accrued expenses	-	9.782.483
	270.133.864	141.609.531

16 . OTHER SHORT-TERM PAYMENTS

	30/06/2026	01/01/2026
	VND	VND
- Social insurance	137.324.131	25.520.605
- Health insurance	55.609.601	37.777.556
- Unemployment insurance	26.088.577	17.319.673
- Remuneration of the Board of Directors and the	228.000.000	288.000.000
	447.022.309	368.617.834

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17 . BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026	During the year		31/12/2026
		Increase	Decrease	
	VND	VND	VND	VND
a) Short-term borrowings				
Short-term borrowings	113.033.186.518	181.033.522.728	162.149.143.739	131.917.565.507
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Ha Noi Branch (1)	110.347.760.654	176.456.077.433	160.479.982.035	126.323.856.052
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Thang Long Branch (2)	37.910.326.222	44.882.145.333	43.476.062.915	39.316.408.640
- Military Commercial Joint Stock Bank - Thang Long Branch (3)	21.666.434.432	40.837.618.370	24.561.817.232	37.942.235.570
- Vietnam Foreign Trade Commercial Bank - Hung Yen Branch (4)	-	76.844.550.552	41.671.101.888	35.173.448.664
- Personal borrowings	50.771.000.000	-	50.771.000.000	-
- Long-term borrowings due for repayment	2.685.425.864	4.577.445.295	1.669.161.704	5.593.709.455
	113.033.186.518	181.033.522.728	162.149.143.739	131.917.565.507
b) Long-term borrowings				
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Thang Long Branch (5)	63.732.992.838	19.601.215.726	4.577.445.295	78.756.763.269
- Military Commercial Joint Stock Bank - Thang Long Branch (6)	2.448.079.833	964.400.540	704.761.164	2.707.719.209
	61.284.913.005	18.636.815.186	3.872.684.131	76.049.044.060
	63.732.992.838	19.601.215.726	4.577.445.295	78.756.763.269

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Detailed information on Short-term borrowings:

1) Borrowings limit contract No. 172/2025-HĐCVHM/NHCT13130-NST dated December 31, 2025 between the Company and Vietnam Joint Stock Commercial Bank for Industry and Trade with a borrowing limit of VND 40 billion, the limit maintenance period is 1 year, the borrowings term of each disbursement is 06 months, the borrowing interest rate is stated on each debt receipt. The purpose of the borrowing is to supplement working capital for production and business.

The borrowing is secured by the Company's fixed assets and goods under the following mortgage contracts:

- Mortgage contract No. 213-04/2022/HĐBĐ/NHCT131-NST dated September 12, 2022;
- Mortgage contract No. 214-04/2022/HĐBĐ/NHCT131-NST dated September 12, 2022;
- Mortgage contract No. 215/04/2022/HĐBĐ/NHCT131-NST dated September 14, 2022;

- Valuable paper mortgage contract No. 304-04/2024/HĐBDD/NHCT131-NST signed on October 7, 2024 with the mortgaged asset being the Company's Efast channel term deposit balance with an amount of 650,000,000 VND with a term of 3 months, interest rate of 1,6%/year.

- Deposit contract mortgage No. 319-04/2024/HĐBĐ/NHCT131- NST signed on October 23, 2024 with the mortgaged asset being the deposit balance under the 6-month term deposit contract the amount of VND 8 billion with an interest rate of 4,6%/year."

- Real Estate Mortgage Contract No. 283-04/2024/HĐBĐ/NHCT131-NST signed on September 18, 2024 with the mortgaged property being the Certificate of land use rights, house ownership rights and other assets attached to land No. DM 478149; Certificate issuance registration number: VP 00077 issued by the Hanoi Land Registration Office on May 5, 2023.

- Mortgage contract No. 132-04/2025/HĐBĐ/NHCT131-NST dated September 10, 2025 with the mortgaged property being a Ford Everest car with license plate 30L - 735.79.

- Deposit contract mortgage contract No. 137-04/2025-HĐTC/NHCT13130-NST dated September 17, 2025 with the mortgaged asset being Term Deposit Contract No. 131/2025/30470 at Vietinbank worth VND 2.200.000.000.

- Mortgage contract No. 132-04/2025/HĐBĐ/NHCT131-NST dated September 10, 2025 with the mortgaged property being a Ford Everest car with license plate 30L - 735.79.

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2) Credit limit contract No. 01/2025/17910577/HĐTD dated May 8, 2025 between Vietnam Ecological Plastic Joint Stock Company and Vietnam Joint Stock Commercial Bank for Investment and Development - Thang Long Branch with a limit of VND 40.000.000.000. Purpose: Supplementing working capital, guarantee, opening L/C. Term: 12 months from the date May 08, 2025. Borrowings term/guarantee term/L/C term, interest rate, fees are determined according to each specific credit contract, specific guarantee contract, issued L/C.

The borrowings is secured by assets under the following mortgage contracts:

The borrowings is secured by the Company's fixed assets and goods under the mortgage contracts:

- Asset mortgage contract No. 01/2023.17910577/HĐBĐ dated March 31, 2023;
- Debt/receivables mortgage contract No. 02/2023/17910577/HĐBĐ dated March 31, 2023;
- Real estate mortgage contract established on April 11, 2023 is the Certificate of Land Use Rights, House Ownership Rights and Other Assets Attached to Land No. CV 479941 issued on September 8, 2020. Property information is as follows: Land plot number 279, map sheet number: 29, address: Cao Dinh 3 residential group - Xuan Dinh ward - Bac Tu Liem district - Hanoi city, area: 83,7m2, purpose of use: urban residential land, term of use: long-term.
- Deposit mortgage contract No. 01/2024/17910577/HĐBĐ dated November 5, 2024: 3 billion VND.
- The mortgage contract signed on December 7, 2024, is for a Mitsubishi Triton automobile with license plate 29H-653.81, as per vehicle registration certificate number 29001565 issued by the Gia Lam District Police.

(3) Credit agreement No. 340500.25.058.3901046.TD dated October 21, 2025 between the Company and Military Commercial Joint Stock Bank - Thang Long Branch with a limit of 80 billion VND, the limit maintenance period until September 26, 2026, borrowings term: maximum 6 months, borrowings interest rate is determined in each specific borrowings disbursement. The purpose of the borrowings is to serve the production and business activities of plastic bags, plastic packaging, and trading of plastic granules of the customer. The loan is secured by the property third-party.

Detailed information on Long-term borrowings:

5) Credit contract No. 02/2024/17910577/HĐTD dated July 12, 2024 between the Company and Vietnam Joint Stock Commercial Bank for Investment and Development - Thang Long Branch with a limit of USD 276.866,39 with a term of 60 months, the first year's interest rate is fixed at 6.3%/year, the following years are equal to the base interest rate + margin of 3,0%/year, the purpose of the loan is to pay for the purchase of machinery and equipment.

The borrowings is mortgaged by the Company's fixed assets according to the mortgage contracts:

- Asset mortgage contract No. 01/2023.17910577/HĐBĐ dated March 31, 2023;
- Future property mortgage contract No. 01/2024/17910577/HĐBĐTL dated July 15, 2024.

6) Credit contract No. 276487.25.058.36136968.TD dated January 16, 2025 between Vietnam Eco Plastic Packaging Joint Stock Company and Military Commercial Joint Stock Bank - Thang Long Branch with the following contents:

- Credit amount: 115.000.000.000 VND.
- Purpose of capital use: Funding to implement the investment project of the plastic packaging factory at Lot CN1, Road G6, Pho Noi A Industrial Park expansion, Minh Hai Commune, Van Lam District, Hung Yen Province, Vietnam, invested by Vietnam Ecological Plastic Packaging Joint Stock

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- Borrowing term: 120 months.
- Principal grace period: 18 months from the date of first disbursement.
- Interest rate: detailed at each disbursement, debt receipt and general agreement.
- The borrowings is secured by the following documents:
 - + Mortgage contract No. 276534.25.058.36136968.BD dated January 16, 2025 between Vietnam Ecological Plastic Packaging Joint Stock Company and Military Commercial Joint Stock Bank - Thang Long Branch: the mortgaged assets are Property rights arising from the Sublease Contract of Land Use Rights Attached to Infrastructure No. 175/HĐTLĐ/KCN-PNA dated December 20, 2024 signed between Vietnam Ecological Plastic Packaging Joint Stock Company and Hoa Phat Hung Yen Industrial Park Infrastructure Development Company Limited and the appendices, amendments and supplements (if any) and related documents and materials on the lease of a land lot with an area of 11.732 m2 at Lot CN1, Road G6, Pho Noi A Industrial Park expansion with an area of 92,5 ha, Minh Hai Commune, Van Lam District, Hung Yen Province, Vietnam.
 - + Mortgage contract No. 276517.25.058.36136968.BD dated January 16, 2025 between Vietnam Ecological Plastic Joint Stock Company and Military Commercial Joint Stock Bank - Thang Long Branch: the mortgaged assets are all 9.800.000 shares of Vietnam Ecological Plastic Joint Stock Company held at Vietnam Ecological Plastic Packaging Joint Stock Company.

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18 . OWNER'S EQUITY

a) Increase and decrease in owner's equity

	Contributed capital	Development investment funds	Retained earnings	Non controlling interest	Total
	VND		VND	VND	VND
At 01/01/2025	200.000.000.000		24.399.036.425	(1.236.684)	224.397.799.741
Increase in capital	-	-	-	2.000.000.000	2.000.000.000
Profit/loss	-	-	13.269.223.372	(58.227.602)	13.210.995.770
At 31/12/2025	200.000.000.000		37.668.259.797	1.940.535.714	239.608.795.511
At 01/01/2026	200.000.000.000	-	37.668.259.797	1.940.535.714	239.608.795.511
Increase in capital	99.999.850.000	500.000.000	(500.000.000)	-	99.999.850.000
Profit/loss	-	-	12.441.791.102	(23.326.415)	12.418.464.687
At 31/03/2026	299.999.850.000	500.000.000	49.610.050.899	1.917.209.299	352.027.110.198

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b) Details of owner's invested capital

	Rate	30/06/2026	Rate	01/01/2026
	(%)	VND	(%)	VND
Mr Nguyen Dinh Tuan	1,50%	4.500.000.000	1,50%	3.000.000.000
Mr Nguyen Van Binh	20,00%	60.000.000.000	20,00%	40.000.000.000
Others	78,50%	235.499.850.000	78,50%	157.000.000.000
	<u>100%</u>	<u>299.999.850.000</u>	<u>100%</u>	<u>200.000.000.000</u>

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

	The 2nd quarter 2026	The 2nd quarter 2025
	VND	VND
Owner's contributed capital	299.999.850.000	200.000.000.000
- At the beginning of period	200.000.000.000	200.000.000.000
- Increase in the period	99.999.850.000	-
- Decrease in the period	-	-
- At the ending of period	299.999.850.000	200.000.000.000

d) Stock

	30/06/2026	01/01/2026
Quantity of Authorized issuing stocks	29.999.985	20.000.000
Quantity of issued shares and full capital contribution	29.999.985	20.000.000
- Common stocks	29.999.985	20.000.000
Quantity of outstanding shares in circulation	29.999.985	20.000.000
- Common stocks	29.999.985	20.000.000
Par value per stock (VND)	10.000	10.000

19 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMEN
Foreign currencies

	30/06/2026	01/01/2026
- USD	215.568,49	567.494,33
- EUR	3.842,16	511,50

20 . TOTAL REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	The 2nd quarter 2026	The 2nd quarter 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND	VND	VND
Revenue from sale of goods	69.662.192.681	75.626.659.542	120.960.476.567	135.173.803.700
Revenue from sale of finished goods	9.092.310.186	56.243.077.363	57.543.003.245	104.030.487.769
Revenue from sale of scrap	-	1.260.000.000	-	1.960.000.000
	<u>78.754.502.867</u>	<u>133.129.736.905</u>	<u>178.503.479.812</u>	<u>241.164.291.469</u>

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21 . COSTS OF GOODS SOLD

	The 2nd quarter 2026	The 2nd quarter 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND
Costs of finished goods sold	51.989.654.853	64.554.294.503	98.065.557.892	117.771.335.301
Costs of goods sold	8.170.993.105	55.458.767.980	54.149.902.971	102.455.696.316
Cost of scrap sold	-	1.439.786.520	-	2.238.044.340
	<u>60.160.647.958</u>	<u>121.452.849.003</u>	<u>152.215.460.863</u>	<u>222.465.075.957</u>

22 . FINANCE INCOME

	The 2nd quarter 2026	The 2nd quarter 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND
Interest income, interest from loans	1.338.804.858	507.845.546	2.324.265.519	634.896.314
Gain from selling	27.728.773	-	29.400.000	1.366.690.483
Dividends, profits	-	-	27.702.000	-
Realized gain from foreign	821.510.967	1.410.420.004	1.766.212.091	2.890.328.521
Unrealized gain from foreign	725.608.098	66.039.033	-	-
	<u>2.913.652.696</u>	<u>1.984.304.583</u>	<u>4.147.579.610</u>	<u>4.891.915.318</u>

23 . FINANCIAL EXPENSES

	The 2nd quarter 2026	The 2nd quarter 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND
Interest expenses	3.289.752.996	2.205.556.149	5.448.319.751	3.845.748.237
Realized loss	306.933.556	3.171.676.584	41.845.120	3.215.717.801
Unrealized loss	-	173.047.233	1.018.395.787	465.136.502
Reversal of	-	(524.792.848)	(79.385.520)	-
Provision for	-	298.489.801	517.150.000	591.377.387
Others	933.150.275	14.264.408	31.630.521	-
	<u>4.529.836.827</u>	<u>5.338.241.327</u>	<u>6.977.955.659</u>	<u>8.117.979.927</u>

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24 . SELLING EXPENSES

	The 2nd quarter 2026	The 2nd quarter 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND
Labor	385.936.629	327.850.401	636.016.675	530.216.621
Expenses from external services	1.548.339.281	2.350.309.011	2.743.634.588	3.769.115.207
Other expenses by cash	-	571.627.937	244.434.961	1.211.663.451
	<u>1.934.275.910</u>	<u>3.249.787.349</u>	<u>3.624.086.224</u>	<u>5.510.995.279</u>

25 . GENERAL ADMINISTRATIVE EXPENSES

	The 2nd quarter 2026	The 2nd quarter 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND
Labor	348.426.621	408.994.659	751.362.115	696.203.281
Depreciation and amortisation	85.295.913	80.087.115	170.591.826	160.174.230
Tax, Charge, Fee	6.183.304	-	6.366.010	8.000.000
Expenses from external services	1.517.811.353	795.181.807	2.167.839.519	1.660.839.699
Other expenses by cash	919.814.998	450.736.901	1.244.487.529	711.561.261
	<u>2.877.532.189</u>	<u>1.735.000.482</u>	<u>4.340.646.999</u>	<u>3.236.778.471</u>

26 . OTHER INCOME

	The 2nd quarter 2026	The 2nd quarter 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND
Gain from liquidation, disposal of fixed assets	-	-	-	10.000.000
Pre-printed, sample	304.600.780	253.281.320	362.556.960	615.728.570
Others	3.774.087	562.234.361	320.201.057	593.333.251
	<u>308.374.867</u>	<u>815.515.681</u>	<u>682.758.017</u>	<u>1.219.061.821</u>

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27 . OTHER EXPENSE

	The 2nd quarter 2026	The 2nd quarter 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND
Debt cancel	-	-	-	829.224.014
Fines	-	-	143.629.241	-
Others	42.468.276	930.732.126	101.251.563	114.848.433
	<u>42.468.276</u>	<u>930.732.126</u>	<u>244.880.804</u>	<u>944.072.447</u>

28 . CURRENT BUSINESS INCOME TAX EXPENSE

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Current corporate income tax expense	3.512.322.203	1.721.412.433
Current corporate income tax expense	-	-
Current corporate income tax expense (Tax rate 20%)	<u>544.856.209</u>	<u>752.063.779</u>

29 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the company is calculated as follows:

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Net profit after tax	12.441.791.102	5.417.831.784
Profit distributed for common stocks	12.441.791.102	5.417.831.784
Average number of outstanding common shares in circulation in the period	28.925.084	20.000.000
Basic earnings per share	<u>430</u>	<u>271</u>

30 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Raw materials	94.013.113.237	101.680.358.107
Labour	5.545.109.831	4.996.068.464
Depreciation and amortisation	1.907.024.300	3.849.393.725
Expenses from external services	11.854.701.165	16.301.961.052
Other expenses by cash	1.158.586.984	1.659.467.638
	<u>114.478.535.517</u>	<u>128.487.248.986</u>

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31 . OTHER INFORMATION**32 . SEGMENT REPORTING**

Under geographical areas

	Domestic	Export	Grant total
	VND	VND	VND
Net revenue	57.543.003.245	120.960.476.567	178.503.479.812
Parts costs	60.527.350.061	91.688.110.802	152.215.460.863
Gross profit from sales of goods	(2.984.346.816)	29.272.365.765	26.288.018.949

Profit/loss from the sale and liquidation of investment properties.	-
Financial income	4.147.579.610
Financial expense	6.977.955.659
Selling expenses	3.624.086.224
General and administrative expense	4.340.646.999
Share of joint ventures and associates' profit or loss	-
Other income	682.758.017
Other expense	244.880.804
Total net profit before tax	15.930.786.890

33 . TRANSACTION AND BALANCES WITH RELATED PARTIES

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

<u>Related parties</u>	<u>Relation</u>
Tan Quang Plastic Joint Stock Company	Affiliate company
Vietnam Eco Plastic Packaging Joint Stock Company	Subsidiary company
The member of the Board of Management	
The members of the Board of General Directors	
The members of the Board of Supervision	

During the fiscal year, the Company has the transactions and balances with related parties as follows:

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Transactions during the accounting period:

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Tan Quang Plastic Joint Stock Company	6.757.790.000	7.831.186.363
Purchase of goods	6.757.790.000	7.831.186.363

Outstanding balances up to the reporting date are as follows:

	30/06/2026	01/01/2026
	VND	VND
Tan Quang Plastic Joint Stock Company	2.226.028.300	5.562.641.500
Prepayments to suppliers	2.226.028.300	5.562.641.500

Transactions with other related parties:

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND

Remuneration to members of The Board of General Directors and The Board of Management

Mr Nguyen Van Binh		30.000.000	30.000.000
Mr Nguyen Dinh Tuan		291.360.000	18.000.000
Mr Dao Quoc Hung		127.294.420	116.862.780
Mr Nguyen Huu Duong	Resigned on 18/04/2026		163.423.113
Mr Nguyen Ton Viet	Resigned on 18/04/2026	-	6.600.000
Mrs Le Thi Thuy		111.841.837	102.533.368

Remuneration to members of the Board of Supervision

Mrs Nguyen Thu Hang	Resigned on 18/04/2026	53.248.476	101.801.209
Mrs Do Thi Duyen	Resigned on 18/04/2026	72.501.310	82.558.948
Mrs Tran Ngoc Phuong	Resigned on 18/04/2026	-	94.560.644
		686.246.043	716.340.062

34 . COMPARATIVE FIGURES

The comparative figures on the Balance Sheet and corresponding notes are those from the audited consolidated financial statements for the fiscal year ended December 31, 2025. The comparative figures on the consolidated Income Statement, consolidated Cash Flow Statement, and corresponding notes are those from the consolidated financial statements for the 2nd quarter of 2025 prepared by the company.



Tran Thi Viet Hoa
Preparer

Hanoi, 30/07/2026



Tran Thi Viet Hoa
Chief Accountant



Nguyễn Đình Tuấn
General Director

