

**VIET NAM ECO PLASTIC TECHNOLOGY
JOINT STOCK COMPANY**

Reviewed consolidated interim financial statements for the
six-month accounting period ended 30 June 2026



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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Viet Nam Eco Plastic Technology Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the reviewed consolidated interim financial statements for the six-month accounting period ended 30 June 2026.

THE COMPANY

Viet Nam Eco Plastic Technology Joint Stock Company (referred to as the "Company") is a joint stock company operating under Enterprise Registration Certificate No. 0106798702 issued for the first time by the Hanoi Department of Planning and Investment on 24 March 2015 and amended for the 13th time on 29 April 2026 (now the Hanoi Department of Finance).

Viet Nam Eco Plastic Technology Joint Stock Company's head office is located at: Trung Duong Hamlet, Gia Lam Commune, Hanoi City, Vietnam.

MEMBERS OF THE BOARD OF DIRECTORS, THE AUDIT COMMITTEE, THE BOARD OF MANAGEMENT AND SUPERVISORY BOARD

Members of the Board of Directors, the Supervisory Board, the Board of Management and Audit Committee of the Company during the accounting period and up to the date of this report are as follows:

Board of Directors

Full name	Position	Appointment/ Resignation
Mr. Nguyen Van Binh	Chairman of the Board of Directors	
Mr. Nguyen Dinh Tuan	Member of the Board of Directors	
Mr. Dao Quoc Hung	Member of the Board of Directors	
Mr. Vu Xuan Bien	Independent Member of the Board of Directors	Appointed on 18/04/2026
Mr. Duong Quan Anh	Independent Member of the Board of Directors	Appointed on 18/04/2026
Mr. Nguyen Huu Duong	Member of the Board of Directors	Resigned on 18/04/2026
Mr. Nguyen Ton Viet	Member of the Board of Directors	Resigned on 18/04/2026

Board of Management

Full name	Position
Mr. Nguyen Dinh Tuan	General Director
Mr. Dao Quoc Hung	Deputy General Director
Ms. Le Thi Thuy	Deputy General Director

Supervisory Board

Full name	Position	Appointment/ Resignation
Ms. Nguyen Thu Hang	Head of the Supervisory Board	Resigned on 18/04/2026
Ms. Do Thi Duyen	Member of the Supervisory Board	Resigned on 18/04/2026
Ms. Tran Ngoc Phuong	Member of the Supervisory Board	Resigned on 18/04/2026

Audit Committee

Full name	Position	Appointment/ Resignation
Mr. Vu Xuan Bien	Chairman of the Audit Committee	Appointed on 29/04/2026
Mr. Duong Quan Anh	Member of the Audit Committee	Appointed on 29/04/2026

REPORT OF THE BOARD OF MANAGEMENT (continued)

Legal representative

The legal representative of the Company during the accounting period and up to the date of this report is Mr. Nguyen Dinh Tuan – General Director.

EVENTS AFTER THE END OF THE ACCOUNTING PERIOD

There have been no significant events occurring since the end of the accounting period which would require adjustments or disclosures to be made in the Notes to the selected consolidated interim financial statements.

AUDITOR

International Auditing and Valuation Company Limited was appointed as the auditor to perform the review of the Company's consolidated interim financial statements for the six-month accounting period ended 30 June 2026.

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

The Board of Management of the Company is responsible for preparing the consolidated interim financial statements which give a true and fair view of the financial position, consolidated results of operations and consolidated cash flows of the Company for the period. In preparing these consolidated interim financial statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the consolidated interim financial statements;
- Prepare the consolidated interim financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the consolidated interim financial statements so as to minimize errors and fraud.

The Board of Management is responsible for ensuring that proper accounting records are maintained, which disclose, with reasonable accuracy at any time, the financial position of the Company and which enable financial statements to be prepared which comply with the applicable accounting regime. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities relevant to the preparation and presentation of the consolidated interim financial statements.

The Board of Management confirms that it has complied with the above requirements in preparing these consolidated interim financial statements.

REPORT OF THE BOARD OF MANAGEMENT (continued)

OTHER COMMITMENTS

The Board of General Directors commits that the Company complies with Decree No. 245/2025/ND-CP dated September 11, 2025 of the Government amending and supplementing Decree No. 155/2020/ND-CP dated December 31, 2020 of the Government detailing the implementation of a number of articles of the Law on Securities, and that the Company has not breached information disclosure obligations in accordance with Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, as amended and supplemented by Circular No. 68/2024/TT-BTC dated September 18, 2024, Circular No. 18/2025/TT-BTC dated April 26, 2025, and Circular No. 08/2026/TT-BTC dated February 03, 2026.

APPROVAL OF THE FINANCIAL STATEMENTS

The Board of Directors approves the accompanying consolidated interim financial statements which give a true and fair view of the consolidated financial position of the Company as at 30 June 2026, and of its consolidated results of operations and consolidated cash flows for the accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of consolidated interim financial statements.



Nguyen Dinh Tuan
General Director
Hanoi, 10 August 2026

No.: 300611.1/2026/BCSX/IAV

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **The Shareholders**
The Board of Directors, the Audit Committee and the Board of Management
of Vietnam Eco Plastics Joint Stock Company

We have reviewed the accompanying consolidated interim financial statements of Vietnam Eco Plastics Joint Stock Company (here in after referred to as the "Company"), prepared on 10 August 2026, as set out on pages 06 to 45, which comprise the consolidated interim statement of financial position as at 30/06/2026, the consolidated interim income statement, the consolidated interim cash flow statement for the six-month accounting period then ended, and the Notes to the selected consolidated interim financial statements.

Board of Management's Responsibility

The Company's Board of Management is responsible for the preparation and fair presentation of these consolidated interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of consolidated interim financial statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of consolidated 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 consolidated interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard 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 consolidated interim financial statements do not give a true and fair view, in all material respects, of the financial position of the Company as at 30/06/2026, and of its results of operations and cash flows for the six-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of consolidated interim financial statements.

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION (continued)

Other Matter

The Company's interim consolidated financial statements for the six-month period ended June 30, 2025, were reviewed by another audit firm, which expressed an unmodified conclusion on August 11, 2025.

The Company's consolidated financial statements for the financial year ended December 31, 2025, were audited by another audit firm, which expressed an unmodified opinion on March 25, 2026.



Nguyen Huu Hoan

Deputy Director

Audit Practising Registration Certificate No.:
2417-2023-283-1

INTERNATIONAL AUDITING AND VALUATION COMPANY LIMITED

Hanoi, 15 August 2026

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Code	Note	Ending Balance	Beginning Balance (restated)
A - SHORT-TERM ASSETS	100		430,084,557,301	323,143,464,484
I. Cash and cash equivalents	110	4.1	49,560,356,826	37,888,173,167
1. Cash	111		36,060,356,826	37,888,173,167
2. Cash equivalents	112		13,500,000,000	-
II. Short-term financial investments	120	4.8	94,811,673,267	63,436,413,586
1. Trading securities investments	121		27,543,232,206	7,618,406,526
2. Provision for devaluation of trading securities investments	122		(2,341,442,306)	(1,903,677,826)
3. Short-term held-to-maturity investments	123		69,609,883,367	57,721,684,886
III. Short-term receivables	130		129,146,464,516	125,771,693,094
1. Short-term trade receivables	131	4.2	27,463,368,633	44,340,345,493
1. Short-term advances to suppliers	132	4.3	91,649,364,478	70,603,732,028
2. Other short-term receivables	135	4.4	10,033,731,405	10,827,615,573
IV. Inventories	140		141,946,550,930	84,584,468,405
1. Inventories	141	4.5	141,946,550,930	84,584,468,405
V. Other short-term assets	160		14,619,511,762	11,462,716,232
1. Short-term prepaid expenses	161	4.6	327,673,776	363,348,998
2. Deductible value added tax	162		13,613,319,682	10,436,234,032
3. Other short-term assets		4.7	678,518,304	663,133,202
B - LONG-TERM ASSETS	200		162,076,484,559	122,234,127,569
I. Fixed assets	220		8,265,141,562	10,172,165,862
1. Tangible fixed assets	221	4.9	8,265,141,562	10,172,165,862
- Cost	222		89,735,388,968	89,735,388,968
- Accumulated depreciation	223		(81,470,247,406)	(79,563,223,106)
II. Long-term assets in progress	250		83,762,927,595	41,185,679,506
1. Construction in progress	242	4.10	83,762,927,595	41,185,679,506
III. Long-term financial investments	260	4.8	32,038,981,824	32,038,981,824
1. Investments in joint-ventures, associates	262		32,038,981,824	32,038,981,824
IV. Other long-term assets	270		38,009,433,578	38,837,300,377
1. Long-term prepaid expenses	271	4.6	38,009,433,578	38,837,300,377
TOTAL ASSETS	280		592,161,041,860	445,377,592,053

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

Unit: VND

RESOURCES	Code	Note	Ending balance	Beginning Balance (restated)
C/ LIABILITIES	300		240,160,441,662	205,768,796,542
I/ Short-term liabilities	310		161,403,678,393	142,035,803,704
1. Short-term trade payables	311	4.11	19,544,899,445	15,740,863,346
2. Short-term advances from customers	313	4.12	4,978,273,878	6,907,983,962
3. Short-term taxes and amounts payable to the State	314	4.15	3,384,756,183	4,176,120,430
4. Payables to employees	315		861,027,207	1,667,422,083
5. Short-term accrued expenses	317	4.14	270,133,864	141,609,531
6. Other short-term payables	320	4.13	447,022,309	368,617,834
7. Short-term borrowings and finance lease liabilities	321	4.16	131,917,565,507	113,033,186,518
II/ Long-term liabilities	330		78,756,763,269	63,732,992,838
1. Long-term borrowings and finance lease liabilities	337	4.16	78,756,763,269	63,732,992,838
D/ OWNER'S EQUITY	400	4.17	352,000,600,198	239,608,795,511
I/ Owner's equity	410		352,000,600,198	239,608,795,511
1. Owner's contributed capital	411		299,999,850,000	200,000,000,000
- Ordinary shares with voting rights	411a		299,999,850,000	200,000,000,000
2. Share premium	412		(132,550,000)	-
3. Investment and development fund	418		500,000,000	-
4. Retained earnings	420		49,716,090,899	37,668,259,797
- Retained earnings/(losses) accumulated to the prior year end	420a		37,168,259,797	24,399,036,425
- Retained earnings/(losses) of the current year	420b		12,547,831,102	13,269,223,372
5. Non-controlling interest	429		1,917,209,299	1,940,535,714
TOTAL RESOURCES	440		592,161,041,860	445,377,592,053



Preparer
Tran Thi Viet Hoa



Chief Accountant
Tran Thi Viet Hoa



General Director
Nguyen Dinh Tuan
Hanoi, Vietnam
10 August 2026

CONSOLIDATED INTERIM INCOME STATEMENT

For the six-month accounting period ended 30 June 2026

Unit: VND

Items	Code	Note	Current period VND	Previous period VND
1. Gross revenue from goods sold and services rendered	01	5.1	178,503,479,812	241,164,291,469
2. Deductions	02		-	-
3. Net revenue from goods sold and services rendered (10=01-02)	10		178,503,479,812	241,164,291,469
4. Cost of goods sold and services rendered	11	5.2	152,215,460,863	222,465,075,957
5. Gross profit/ (losses) from goods sold and services rendered (20=10-11)	20		26,288,018,949	18,699,215,512
6. Gain/(loss) on sale and disposal of investment properties	21		-	-
7. Financial income	22	5.3	4,147,579,610	4,891,915,318
8. Financial expenses	23	5.4	6,977,955,659	8,117,979,927
- In which: Interest expense	24		5,434,203,401	3,845,748,237
9. Selling expenses	25	5.5	3,624,086,224	5,510,995,279
10. General and administration expenses	26	5.6	4,208,096,999	3,236,778,471
11. Share of profit in associates	27		-	108,805,331
12. Net operating profit/ (losses) {30 = 20+21+(22-23)-(25+26)+27}	30		15,625,459,677	6,834,182,484
13. Other income	31	5.7	682,758,017	1,219,061,821
14. Other expenses	32	5.8	244,880,804	944,072,447
15. Other profit/ (losses) (40=31-32)	40		437,877,213	274,989,374
16. Accounting profit/ (losses) before tax	50		16,063,336,890	7,109,171,858
17. Current corporate income tax expense	51	5.9	3,538,832,203	1,721,412,433
18. Deferred corporate tax (income)/expense	52		-	-
19. Net profit/ (losses) after corporate income tax (60=50-51-52)	60		12,524,504,687	5,387,759,425
20. Shareholders of the Company	61		12,547,831,102	5,417,831,784
21. Non-controlling interest	62		(23,326,415)	(30,072,359)
22. Basic earnings per share (*)	70	5.11	446	271
23. Diluted earnings per share (*)	71	5.11	446	271

Preparer
Tran Thi Viet Hoa

Chief Accountant
Tran Thi Viet Hoa



General Director
Nguyen Dinh Tuan
Hanoi, Vietnam
10 August 2026

CONSOLIDATED INTERIM CASH FLOW STATEMENT

For the six-month accounting period ended 30 June 2026

(indirect method)

Items	Code Note	Current Period	Previous Period
I. Cash flows from operating activities			
1. (Losses)/Profit before tax	01	16,063,336,890	7,109,171,858
2. Adjustments for:			
- Depreciation and amortisation of fixed assets	02	1,907,024,300	3,849,393,725
- Allowances and provisions	03	437,764,480	591,377,387
- Foreign exchange (gains)/losses arising from translating foreign currency items	04	(229,630,464)	(66,039,034)
- (Gains)/losses from investing activities	05	(3,034,163,365)	(743,701,645)
- Interest expense	06	5,544,641,231	3,845,748,237
3. Operating profit/(loss) before changes in working capital	08	20,688,973,072	14,585,950,528
- Change in receivables	09	1,097,655,121	(38,840,853,532)
- Change in inventories	10	(57,362,082,525)	(758,185,625)
- Change in payables (excluding accrued loan interest and corporate income tax payable)	11	(20,596,678,529)	(5,975,828,919)
- Change in prepaid expenses	12	817,245,725	(30,439,790,724)
- Change in trading securities	13	(19,924,825,680)	9,823,471,199
- Interest paid	14	(5,430,015,680)	(3,845,748,237)
- Corporate income tax paid	15	(4,192,888,561)	(600,000,000)
Net cash flows from operating activities	20	(84,902,617,057)	(56,050,985,310)
II. Cash flows from investing activities			
1. Acquisition and construction of fixed assets and other long-term assets	21	(27,421,652,257)	(5,449,315)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	-	10,000,000
3. Cash outflow for lending, buying debt instruments of other entities	23	(39,576,582,042)	-
4. Cash recovered from lending, selling debt instruments of other entities	24	28,700,000,000	7,000,000,000
5. Cash recovered from equity investment in other entities	26	-	2,000,000,000
6. Interest earned, dividends and profits received	27	1,059,667,137	552,501,178
Net cash flows from investing activities	30	(37,238,567,162)	9,557,051,863

CONSOLIDATED INTERIM CASH FLOW STATEMENT (continued)

*For the six-month accounting period ended 30 June 2026
 (indirect method)*

Items	Code Note	Current Period	Previous period
III. Cash flows from financing activities			
1. Proceeds from share issue and owners' contributed capital	31	99,867,300,000	-
2. Proceeds from borrowings	33 6.2	195,092,892,619	213,849,559,292
3. Repayment of borrowings	34 6.3		
Net cash flows from financing activities	40	133,775,449,420	85,458,645,295
Net increase/(decrease) in cash for the	50	11,634,265,201	38,964,711,848
Cash and cash equivalents at the beginning of the period	60	37,888,173,167	51,780,821,051
Effects of changes in foreign exchange rates	61	37,918,458	(12,422,613)
Cash and cash equivalents at the end of the period	70	49,560,356,826	90,733,110,286



Preparer
Tran Thi Viet Hoa



Chief Accountant
Tran Thi Viet Hoa



General Director
Nguyen Dinh Tuan
 Hanoi, Vietnam
 10 August 2026

NOTES TO THE SELECTED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the six-month accounting period ended 30 June 2026

These notes are an integral part of, and should be read in conjunction with, the accompanying consolidated financial statements.

1. CORPORATE INFORMATION

1.1. Form of capital ownership

Viet Nam Eco Plastic Technology Joint Stock Company (referred to as the "Company") is a joint stock company operating under Enterprise Registration Certificate No. 0106798702 issued for the first time by the Hanoi Department of Planning and Investment on 24 March 2015 and amended for the 13th time on 29 April 2026 (now the Hanoi Department of Finance).

The Company's charter capital under its Enterprise Registration Certificate is: VND 299,999,850,000, equivalent to 29,999,985 shares, with a par value of VND 10,000 per share.

The total number of employees of the Company as at 30 June 2026 was 83 (31 December 2025: 82).

1.2. Operating industry

The Company's operating industry is the manufacturing of synthetic plastics, primary-form synthetic rubber, and the trading of plastic resins.

1.3. Principal activities

The Company's principal activities are as follows:

- Manufacturing of plastic products;
- Manufacturing of primary-form plastics;
- Manufacturing of primary-form synthetic rubber;
- Trading of plastic resins.

1.4. Normal operating cycle

The Company's normal production and business cycle is not more than 12 months.

1.5. Characteristics of the Company's operations during the period affecting the consolidated financial statements

During the six-month accounting period ended 30 June 2026, the Company had no activities that had a significant effect on the figures presented in the Company's consolidated financial statements.

1.6. Corporate structure

List of direct subsidiaries consolidated:

Company name	Place of incorporation and operation	Percentage of benefit	Voting Rights percentage	Principal business activities
Vietnam Eco-Plastics Packaging Joint Stock Company	Hung Yen	98.00%	98.00%	Manufacturing of primary-form plastics and synthetic rubber

NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS (continued)

As at 30 June 2026, the Company had one (01) associate consolidated using the equity method:

Company name	Place of incorporation and operation	Percentage of benefit	Voting Rights percentage	Principal business activities
Tan Quang Plastics Joint Stock Company	Hung Yen	45.71%	45.71%	Manufacturing of primary-form plastics and synthetic rubber

As at 30 June 2026, the Company had the following dependent, non-legal-entity affiliated units:

Name of unit	Address
Business location in Hung Yen Province – Viet Nam Eco Plastic Technology Joint Stock Company	Plot CN1, G6 Road, Pho Noi A Industrial Park (extension), Minh Hai Commune, Hung Yen Province
Branch of Viet Nam Eco Plastic Technology Joint Stock Company	Tan Quang Industrial Park, Nhu Quynh Commune, Hung Yen Province

1.7. STATEMENT OF COMPARABILITY OF INFORMATION IN THE CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements prepared by the Company ensure comparability of information.

2. BASIS OF PREPARATION OF THE CONSOLIDATED FINANCIAL STATEMENTS AND FINANCIAL YEAR

2.1. Basis of preparation of the consolidated financial statements

The accompanying consolidated financial statements are expressed in Vietnam Dong (VND), prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of consolidated financial statements.

The accompanying consolidated financial statements are not intended to present the financial position, consolidated results of operations and consolidated cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2. Going concern assumption

There is no event that gives rise to significant doubt about the Company's ability to continue as a going concern, and the Company has no intention of, nor is it required to, cease operations or significantly curtail the scale of its operations.

2.3. Financial year

The Company's financial year begins on 01 January and ends on 31 December each year.

2.4. Newly issued and applied accounting regulations

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Enterprise Accounting System ("Circular 99"). Circular 99 replaces the previous guidance on the Enterprise Accounting System under Circular No. 200/2014/TT-BTC dated December 22, 2014 ("Circular 200") and its amending and supplementing Circulars. Circular 99 is effective from January 01, 2026, and applies to financial years beginning on or after January 01, 2026.

On April 20, 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated December 22, 2014, guiding the preparation and presentation of consolidated financial statements. Circular No. 43/2026/TT-BTC dated April 20, 2026, is effective from its signing date and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after January 01, 2026.

The Company has applied the relevant requirements of Circular No. 99/2025/TT-BTC dated October 27, 2025, and Circular No. 43/2026/TT-BTC dated April 20, 2026, on a prospective basis from January 01, 2026, with the reclassification of certain corresponding items, except where Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC provide specific alternative provisions.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1. Accounting estimates

The preparation of the consolidated financial statements in conformity with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of consolidated financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities and assets and the disclosure of contingent liabilities and assets at the date of the consolidated financial statements, as well as the reported amounts of revenues and expenses during the financial year. Although these accounting estimates are based on the Board of Management's best knowledge, actual results may differ from those estimates and assumptions.

3.2. Basis of consolidation

The consolidated financial statements comprise the financial statements of the Company and the financial statements of the entities controlled by the Company (its subsidiaries), prepared for the six-month accounting period ended 30 June 2026. Control is achieved when the Company has the ability to govern the financial and operating policies of the investee entities so as to obtain benefits from their activities.

The consolidated results of operations of subsidiaries acquired or disposed of during the period are included in the consolidated income statement from the date of acquisition or up to the date of disposal of the investment in that subsidiary, as appropriate.

Where necessary, the financial statements of subsidiaries are adjusted to align their accounting policies with those used by the Company and other subsidiaries.

All intra-group transactions and balances are eliminated in full on consolidation.

Non-controlling interests comprise the value of the non-controlling interests at the date of the original business combination (see details presented below) and the non-controlling interests' share of

movements in total equity since the date of the business combination. Losses incurred by a subsidiary are allocated to the non-controlling interests in proportion to their ownership interest, even where this results in the non-controlling interests having a deficit balance in excess of their interest in the net assets of the subsidiary.

3.3. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, and short-term investments that are highly liquid, readily convertible into known amounts of cash and are subject to insignificant risk of change in value.

3.4. Investments in associates

An associate is an entity over which the Company has significant influence and which is neither a subsidiary nor a joint venture of the Company. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

The results of operations, assets and liabilities of associates are incorporated in the financial statements using the equity method of accounting. Investments in associates are presented in the balance sheet at cost as adjusted for changes in the Company's share of the net assets of the associate since the date of acquisition of the investment. Losses of an associate in excess of the Company's interest in that associate (including any long-term interests that, in substance, form part of the Company's net investment in the associate) are not recognized.

Where a member company of the Company enters into a transaction with an associate of the Company, unrealized profits/losses to the extent of the Company's interest in the associate are eliminated from the consolidated financial statements.

3.5. Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments which the Company has the intention and ability to hold until maturity. Held-to-maturity investments include: term bank deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is obliged to redeem at a specified future date, and other held-to-maturity investments.

Held-to-maturity investments are recognized from the purchase date and are initially measured at cost, being the purchase price plus costs directly attributable to the acquisition of the investments. Interest income from held-to-maturity investments after the purchase date is recognized in the consolidated income statement on an accruals basis. Interest accrued before the Company's acquisition is deducted from the cost at the time of purchase.

Held-to-maturity investments are stated at amortized cost less provision for doubtful debts.

Provision for doubtful debts on held-to-maturity investments is made in accordance with prevailing accounting regulations.

Loans are amounts advanced with the purpose of earning periodic interest under agreements between the parties, but which are not traded on the market in the same manner as securities.

Loans are initially recognized at cost. Subsequently, the Board of Management reviews all outstanding loan balances to record a provision for doubtful loans at the end of the accounting period. The provision for doubtful loans is made for each loan based on the overdue period of principal repayment under the original loan commitment (disregarding any extension agreed between the parties), or based on the estimated loss that may occur. The difference between the provision made at the end of this accounting period and the provision made at the end of the prior accounting period is recognized as an increase or decrease in financial expenses for the accounting period. The reversal of a provision shall not exceed its original carrying amount.

Loans are classified as short-term or long-term in the consolidated interim statement of financial position based on the remaining term of the loans from the date of the consolidated interim statement of financial position to their recovery date.

Trading securities

Trading securities are securities held by the Company for trading purposes.

Trading securities are initially recognized at cost. Before 01 January 2026, cost comprised the purchase price and costs directly attributable to the acquisition of the trading securities. From January 01, 2026, in accordance with the accounting principles for Account 121 – Trading securities specified in Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance, the historical cost includes only the purchase price. Transaction costs (if any), such as brokerage fees, transaction costs, information provision fees, taxes, and bank charges, are recognized in financial expenses during the period. Subsequently, the Board of General Directors reviews all investment items to recognize provisions at the end of the accounting period. A provision for diminution in value of trading securities is made when the carrying value is higher than the market value of these trading securities. The fair value of an investment in shares traded on the Unlisted Public Company Market (UPCoM) is determined by the average reference price over the 30 most recent consecutive trading days prior to the date of the consolidated interim statement of financial position. The difference between the provision made at the end of this accounting period and the provision made at the end of the prior accounting period is recognized as an increase or decrease in financial expenses for the accounting period. The reversal of a provision shall not exceed its original carrying amount.

Trading securities are recognized at the point in time the Company obtains ownership rights, specifically as follows:

Listed securities are recognized at the time the order is matched.

All trading securities of the Company during the period were listed securities and shares of unlisted public companies traded on UPCoM.

Gains or losses from the disposal or transfer of trading securities are recorded in the consolidated interim income statement. Cost is determined using the moving weighted-average method.

3.6. Receivables

Receivables are amounts recoverable from customers or other parties. Receivables are presented at their carrying value less provision for doubtful debts.

Provision for doubtful debts is made for each doubtful receivable based on the overdue age of the debt or the estimated loss that may occur, or for receivables where the debtor is unlikely to be able to make payment due to liquidation, bankruptcy, or similar difficulties.

3.7. Inventories

Inventories are stated at the lower of cost and net realizable value. The cost of inventories comprises direct material costs, direct labor costs and manufacturing overheads (where applicable), incurred to bring the inventories to their present location and condition.

The cost of inventories is determined using the weighted-average method and is accounted for under the perpetual inventory system.

Net realizable value is the estimated selling price less the estimated costs necessary to make the sale.

The Company's provision for diminution in value of inventories is made in accordance with prevailing accounting regulations. Accordingly, the Company is permitted to make a provision for obsolete, damaged, or substandard inventories, and in cases where the cost of inventories is higher than net realizable value at the end of the accounting period.

3.8. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset acquired by purchase comprises its purchase price and all other costs directly attributable to bringing the asset to a working condition for its intended use. For a tangible fixed asset formed through capital construction investment, whether by contracted or self-construction, the cost is the final settlement value of the construction project in accordance with current investment and construction management regulations, plus other directly attributable costs and registration fees (if any). Where a project has been completed and put into use but the final settlement has not yet been approved, the cost of the fixed asset is recorded based on a provisional value based on the actual costs incurred to acquire the fixed asset. The provisional cost will be adjusted to the final settlement value once approved by the competent authorities.

Depreciation

Depreciation is calculated on a straight-line basis over the estimated useful lives, in accordance with Circular No. 45/2013/TT-BTC dated 25/04/2013, as amended and supplemented by Circular No. 147/2016/TT-BTC dated 13/10/2016 and Circular No. 28/2017/TT-BTC dated 12/04/2017 guiding the management, use and depreciation of fixed assets, specifically as follows:

	<u>Number of years</u>
Buildings and structures	05 – 08
Machinery and equipment	03 – 08
Means of transportation and transmission	03 – 08

Disposal

Gains or losses arising from the disposal or sale of assets are the difference between the proceeds from disposal and the costs of disposal, and are recognized in the consolidated interim income statement.

3.9. Construction in progress

Assets in the course of construction for production, rental, administrative or other purposes are recognized at cost. This cost includes the costs necessary to bring the asset into existence, in

accordance with the Company's accounting policies. Depreciation of these assets, on the same basis as for other assets, commences when the assets are ready for their intended use.

3.10. Deferred expenses

Deferred expenses comprise actual costs incurred which relate to the results of production and business activities of multiple accounting periods. The Company's deferred expenses comprise the following:

Tools and instruments

Tools and instruments put into use are allocated to expenses on a straight-line basis over an allocation period not exceeding 03 years.

Cost of subleased land use rights attached to infrastructure

Deferred land costs comprise deferred land rentals, including amounts relating to leased land for which the Company has received the land use right certificate but which do not qualify for recognition as an intangible fixed asset under current regulations, together with other costs incurred to secure the right to use the leased land. These costs are recognized in the income statement on a straight-line basis over the term of the land lease agreement.

Other expenses

Other expenses are allocated to expenses on a straight-line basis over the estimated useful life.

3.11. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods and services that have been received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is made in accordance with the following principles:

- Trade payables represent amounts payable of a commercial nature arising from purchase transactions of goods, services, or assets, where the seller is an entity independent of the Company.
- Accrued expenses represent amounts payable for goods and services received from sellers, or supplied to buyers, but not yet paid due to the absence of an invoice or insufficient accounting documentation, as well as amounts payable to employees for leave pay and other production and business costs required to be accrued in advance. When such expenses are actually incurred, if there is a difference compared with the amount accrued, the accountant records an additional charge or a reduction of expense corresponding to the difference.
- Other payables represent amounts payable that are non-commercial in nature and not related to purchase, sale, or service transactions.

3.12. Borrowings

Borrowings are monitored by lender, by loan agreement, and by repayment term. Where borrowings are denominated in a foreign currency, they are monitored in detail in the original currency.

3.13. Borrowing costs

Borrowing costs are recognized as production and business expenses in the year in which they are incurred, unless capitalized in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale are added to the cost of the asset until such asset is put into use or sale. Income arising from the temporary investment of borrowed funds is deducted from the cost of the related asset. For specific borrowings used for the construction of fixed assets or investment property, borrowing costs are capitalized even where the construction period is less than 12 months.

3.14. Owners' equity

Owners' invested capital is recorded at the amount of capital actually contributed by the shareholders.

3.15. Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Company's Charter and applicable regulations, and after approval by the General Meeting of Shareholders.

The distribution of profit to shareholders takes into consideration non-cash items within undistributed earnings after tax that may affect cash flows and the ability to pay dividends, such as gains from the revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments, and other non-cash items.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders and the list of shareholders entitled to receive dividends has been finalized.

3.16. Revenue and income recognition**Revenue from sale of merchandise goods and finished goods**

Revenue from the sale of merchandise goods and finished goods is recognized when all of the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the products or goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- revenue can be measured with reasonable certainty;
- the Company has obtained, or will obtain, economic benefits from the sale transaction; and
- the costs incurred, or to be incurred, in respect of the sale transaction can be measured reliably.

Financial income***Interest***

Interest is recognized on an accruals basis, determined on the basis of deposit and loan balances and the actual applicable interest rate for each period.

3.17. Cost of goods sold and services rendered

Cost of goods sold comprises the cost of products, goods and services provided during the year and is recognized in line with the revenue recognized during the year. Abnormal direct material costs in excess of normal levels, labor costs, and fixed manufacturing overheads not allocated to the cost of finished goods produced, are charged directly to cost of goods sold (net of compensation, if any), even where the products or goods have not yet been determined as sold.

3.18. Financial expenses

Financial expenses represent financial activity costs incurred during the financial year, comprising mainly the provision for diminution in value of trading securities; provision for losses on investments in other entities; the time value of discounted cash flows related to provisions; borrowing costs; losses arising from the sale of foreign currency; and foreign exchange losses.

3.19. Selling expenses

Selling expenses represent the actual costs incurred in the process of selling goods and rendering services.

3.20. General and administrative expenses

General and administrative expenses represent the actual costs incurred in the general management of the Company, comprising mainly management staff salaries; social insurance, health insurance, trade union fees and unemployment insurance for management staff; office supplies expenses; depreciation expenses; taxes, fees and charges; provision expenses; outsourced services; and other expenses.

3.21. Taxation

Corporate income tax comprises current and deferred tax.

Current tax payable is calculated based on taxable income for the year. Taxable income differs from the accounting profit before tax presented in the consolidated interim income statement because taxable income excludes items of income or expense that are taxable or deductible in other years (including carried-forward losses, if any) and further excludes items that are not taxable or deductible.

Deferred tax is calculated on the differences between the carrying amounts and the tax bases of assets or liabilities in the consolidated interim financial statements, and is recognized using the balance sheet (statement of financial position) method. Deferred tax liabilities are recognized for all taxable temporary differences, while deferred tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized.

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

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

3.22. Earnings per share

The Company presents basic and diluted earnings per share (EPS) data for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company

(after deducting the bonus and welfare fund appropriation for the accounting period) by the weighted average number of ordinary shares outstanding during the period. Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding for the effects of all dilutive potential ordinary shares.

3.23. Related parties

Parties are considered to be related if one party has the ability to control, or exercise significant influence over, the other party in making financial and operating decisions. Parties are also considered related if they are subject to common control or common significant influence jointly.

In considering each possible related-party relationship, attention is directed to the substance of the relationship, not merely its legal form.

4. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

4.1. Cash and cash equivalents

Cash and cash equivalents held by the enterprise but not restricted in use

	Ending balance VND	Beginning Balance VND
Cash on hand	4,670,088,364	1,111,486,497
Demand deposits in banks	31,390,268,462	36,776,686,670
Cash equivalents	13,500,000,000	-
- Term deposits (i)	13,500,000,000	-
Total	49,560,356,826	37,888,173,167

- (i) This is a term deposit with a 1-month maturity at Vietnam Thuong Tin Commercial Joint Stock Bank, bearing interest at 4.75% per annum.

Details of demand deposit balances at banks are as follows:

The details of demand deposits at banks are as follows:

	Ending balance VND	Beginning balance VND
Military Commercial Joint Stock Bank (MB Bank)	10,284,479,467	21,935,595,001
Vietnam Thuong Tin Commercial Joint Stock Bank (VietBank)	13,800,167,000	-
Other banks	7,305,621,995	14,841,091,669
Total	31,390,268,462	36,776,686,670

NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS (continued)

4.2. Short-term trade receivables from customers

	Beginning balance		Ending balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
Multi Productos 2020 SL	3,758,246,285	-	862,653,074	-
Sphere Distribution	3,751,713,968	-	3,629,028,920	-
Tecnopacking	3,256,339,826	-	-	-
Van Phat Investment and Trade Development JSC	-	-	7,232,644,000	-
Symbolic Start, Unipessoal, IDA	2,015,310,034	-	4,448,162,977	-
Other customers	14,681,758,519	-	28,167,856,522	-
Total	27,463,368,633	-	44,340,345,493	-

4.3. Short-term advances to suppliers

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
Nam Cuong Trading and Business Joint Stock Company	57,665,096,034	-	37,659,581,216	-
IVICT (Singapore) Pte. Ltd	3,754,189,590	-	6,383,243,691	-
Tan Quang Plastics Joint Stock Company	2,226,028,300	-	5,562,641,500	-
5T Import-Export Joint Stock Company	26,854,908,000	-	4,745,600,000	-
Other suppliers	1,149,142,554	-	16,252,665,621	-
Total	91,649,364,478	-	70,603,732,028	-
Short-term advances to related parties (see Note 7.3 for details)	2.226.028.300		5.562.641.500	

NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS (continued)

4.4. Other receivables

4.4.1. Other short-term receivables

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
Mirae Asset Securities (Vietnam) Joint Stock Company - Ho Chi Minh	-	-	10,827,615,573	-
AP Viet Nam Construction Investment JSC (i)	7,620,000,000	-	-	-
Advances	2,150,950,000	-	-	-
Deposits and collaterals	262,781,405	-	-	-
Total	10,033,731,405	-	10,827,615,573	-

- (i) Contract No. 0202/2026/HDTCBS for the construction of additional items at the Plastic Packaging Manufacturing Plant, entered between Vietnam Eco-Plastic Packaging Joint Stock Company and AP Vietnam Construction Investment Joint Stock Company, with a contract value of VND 15,212,500,000. At the date of contract termination, the Company made advances to the contractor totaling VND 12,170,000,000. During implementation, advances to the contractor were made later than planned, while market prices for materials, labor and fuel increased significantly compared with the time the contract was signed. As the parties could not reach agreement on adjusting the contract price, under the Minutes of Working Session dated 15/06/2026, the two parties agreed to terminate the contract. The above advance is currently being reconciled and settled between the parties in accordance with their agreement.

4.5. Inventories

	Ending Balance		Beginning Balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Raw materials	118,000,077,746	-	62,746,957,191	-
Finished goods	12,279,007,815	-	13,220,311,038	-
Merchandise goods	11,667,465,369	-	2,061,047,934	-
Goods on consignment	-	-	6,556,152,242	-
Total	141,946,550,930	-	84,584,468,405	-

- The value of stagnant/slow-moving inventories as of June 30, 2026 was VND 0.
- The value of inventories pledged/mortgaged as collateral to secure liabilities as of June 30, 2026 was VND 7,670,075,733.

NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS (continued)

4.6. Deferred expenses

4.6.1. Short-term deferred expenses

	Ending Balance VND	Beginning Balance VND
Insurance expenses	12,285,497	-
Tools and equipments	186,879,048	143,712,078
Annual infrastructure maintenance cost	108,309,235	-
Other deferred expense	20,199,996	219,636,920
Total	327,673,776	363,348,998

4.6.2. Long-term deferred expenses

	Ending Balance VND	Beginning Balance VND
Tools and equipments	1,175,448,853	1,331,571,252
Land use right rental fee associated with infrastructure (i)	36,833,984,725	37,505,729,125
Total	38,009,433,578	38,837,300,377

- (i) This represents the sub-lease fee for land use rights associated with infrastructure at Pho Noi A Industrial Zone Expansion in Hung Yen Province. Accordingly, Vietnam Eco-Plastic Packaging Joint Stock Company is granted the land use rights for Land Lot No. 874, Map Sheet No. 10, under the Certificate of Land Use Rights, Ownership of Houses and Other Assets Attached to Land No. AA 00932291 issued by the Land Registration Office of Hung Yen Province on April 01, 2025, for the purpose of constructing a plastic packaging manufacturing factory. The land lease term is calculated from the handover date to January 15, 2054. On an annual basis, the Company is responsible for paying infrastructure maintenance fees to Hoa Phat Hung Yen Industrial Park Infrastructure Development Joint Stock Company (the Lessor).

The entire sublease right to the land use rights attached to the above infrastructure is currently pledged/mortgaged as collateral for the Company's borrowing at Military Commercial Joint Stock Bank (MB Bank) – Thang Long Branch.

4.7. Other short-term assets

	Ending balance VND	Beginning balance VND
Term deposits under 3 months maturity whose use is restricted as they are mortgaged as collateral to secure the Company's bank borrowings (i)	678,518,304	663,133,202
Include :		
Term deposits	668,541,672	662,235,655
Accrued interest receivable	9,976,632	897,547
	-	-
Total	678,518,304	663,133,202

- (i) A 2-month bank term deposit with an interest rate of 1.6% per annum.

VIET NAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY
NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS (continued)

Form No. B 09a – DN/HN

4.8. Financial investments
4.8.1. Short-term financial investments
a) Short-term held-to-maturity investments

	Ending balance			Beginning balance		
	Original Cost	Recoverable amount	Provision	Original Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Short term	69,609,883,367	69,609,883,367	-	57,721,684,886	57,721,684,886	-
Term deposits	55,267,084,810	55,267,084,810	-	44,988,361,607	44,988,361,607	-
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) (i)	10,772,639,498	10,772,639,498	-	10,576,334,926	10,576,334,926	-
Joint Stock Commercial Bank for Investment and Development of Vietnam (i)	4,494,445,312	4,494,445,312	-	4,412,026,681	4,412,026,681	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) (i)	10,000,000,000	10,000,000,000	-	-	-	-
Vietnam Thuong Tin Commercial Joint Stock Bank (VietBank) (ii)	30,000,000,000	30,000,000,000	-	30,000,000,000	30,000,000,000	-
Loans receivable	12,800,000,000	12,800,000,000	-	12,500,000,000	12,500,000,000	-
Mr. Le Van Hung	-	-	-	12,500,000,000	12,500,000,000	-
Mr. Vo Thanh Hoai (iii)	12,800,000,000	12,800,000,000	-	-	-	-
Accrued interest receivable	1,542,798,557	1,542,798,557	-	233,323,279	233,323,279	-
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)	164,341,366	164,341,366	-	106,451,870	106,451,870	-
Investment and Development of Vietnam (BIDV)	33,646,231	33,646,231	-	22,170,039	22,170,039	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	228,493,151	228,493,151	-	-	-	-
Vietnam Thuong Tin Commercial Joint Stock Bank (VietBank)	1,116,317,809	1,116,317,809	-	104,701,370	104,701,370	-
Total	69,609,883,367	69,609,883,367	-	57,721,684,886	57,721,684,886	-

VIET NAMECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY
NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS (continued)

Form No. B 09a – DN/HN

b) Trading securities

	Ending Balance			Beginning Balance		
	Original Cost VND	Fair Value (iv) VND	Provision VND	Original Cost VND	Fair Value VND	Provision VND
Total value of shares	27,543,232,206	26,227,866,000	(2,341,442,306)	7,618,406,526	6,456,540,000	(1,903,677,826)
Petec Binh Dinh Joint Stock Company (GCB)	3,398,713,416	1,509,970,000	(1,888,743,416)	3,398,713,416	1,549,190,000	(1,849,523,416)
Vietourist Holdings Joint Stock Company (VTD)	1,917,715,800	1,532,640,000	(385,075,800)	2,518,315,800	2,641,590,000	-
Thang Long Urban Development Investment and Construction JSC (TLD)	7,228,539,900	7,887,816,000	-	1,196,462,900	1,815,000,000	-
Vietnam International Commercial Joint Stock Bank (VIB)	138,017,880	118,800,000	(19,217,880)	383,383,000	355,000,000	(28,383,000)
Kien Giang Import - Export Joint Stock Company (KGM)	121,531,410	92,340,000	(29,191,410)	121,531,410	95,760,000	(25,771,410)
Lam Dong Pharmaceutical Joint Stock Company (LDP)	814,613,800	795,400,000	(19,213,800)	-	-	-
Chuong Duong Corporation (CDC)	3,163,200,000	3,360,000,000	-	-	-	-
VICEM Energy and Environment Joint Stock Company (VTV)	5,310,000,000	5,480,000,000	-	-	-	-
Dong Duong Construction and Trading Joint Stock Company (DDB)	5,450,900,000	5,450,900,000	-	-	-	-
Total	27,543,232,206	26,227,866,000	(2,341,442,306)	7,618,406,526	6,456,540,000	(1,903,677,826)

Details of held-to-maturity investments (short-term)

- (i) Held-to-maturity investments represent term deposits placed with commercial banks with an original term of six (06) months, bearing interest rates ranging from 4.2% to 7.4% per annum. All of the above term deposits are pledged/mortgaged as collateral to secure the Company's borrowings at the respective banks.
- (ii)
- (iii) Held-to-maturity investments represent term deposits placed with Vietnam Thuong Tin Commercial Joint Stock Bank, with an original term of seven (07) months, bearing interest at 6.8% per annum.
- (iv) Represents a personal loan to Mr. Vo Thanh Hoai under Loan Agreement No. 0206/2026/HD/ECO dated 02/06/2026, with a loan term of 12 months and an interest rate of 8.5% per annum. The loan amount is VND 12,800,000,000. The collateral is the Certificate of Land Use Right and Ownership of Assets Attached to Land No. AA01049545, issued by the Tan Phuoc District Land Registration Office, Dong Thap Province (formerly Tien Giang Province), on 17/04/2025, Certificate Registration No. CN23273, in the name of Mr. Vo Thanh Hoai. On 06 August 2026, Mr. Vo Thanh Hoai fully settled the entire loan principal and interest of this loan. As at the date of issuance of this report, the balance of this personal loan was VND 0.

Details of trading securities

- (v) The Company determined the fair value of held-for-trading securities based on the quoted market price of the shares on the stock exchange at the end of the accounting period and the number of shares held by the Company.

4.8.2. Long-term financial investments

a) Investments in joint ventures and associates

	Ending Balance		Beginning Balance	
	Carrying Amount	Equity Method	Carrying Amount	Equity Method
	VND	VND	VND	VND
Tan Quang Plastic Joint Stock Company (ii)	32,000,000,000	32,038,981,824	(i) 32,000,000,000	32,038,981,824 (i)
Total	32,000,000,000	32,038,981,824	32,000,000,000	32,038,981,824
				-

- (i) The Company has not determined the recoverable amount of these investments for disclosure in the consolidated interim financial statements due to the absence of specific guidance on the determination of fair value.
- (ii) Tan Quang Plastics Joint Stock Company is operating its production and business activities normally.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

4.9. Movements in tangible fixed assets

	Buildings and Structures	Machinery and Equipment	Transportation and Transmission Equipment	Total
	VND	VND	VND	VND
Cost				
Beginning balance	5,391,685,473	80,909,868,411	3,433,835,084	89,735,388,968
Ending balance	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 during the period	(106,682,868)	(1,622,090,090)	(178,251,342)	(1,907,024,300)
Ending balance	(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

- The net carrying value of tangible fixed assets pledged or mortgaged as collateral for borrowings as at 30/06/2026 was VND 6,865,259,876 (as at 31/12/2025: VND 8,656,067,183)

- The cost of tangible fixed assets that were fully depreciated but still in use as at 30/06/2026 was VND 68,210,215,210 (as at 31/12/2025: VND 56,572,637,804)

4.10. Construction in progress

	Ending balance VND	Beginning balance VND
Construction in progress	83,762,927,595	41,185,679,506
Plastic packaging factory project (i)	83,762,927,595	41,185,679,506
Total	83,762,927,595	41,185,679,506

- (i) The plastic packaging manufacturing plant construction project, under Investment Registration Certificate No. 8477585880 dated 15/11/2024, has a total project investment capital of VND 215,000,000,000, located at Plot CN1, G6 Road, Pho Noi A Industrial Park (extension), area 92.5 Ha, Van Lam District, Hung Yen Province (now Lac Dao Commune, Hung Yen Province). Of which:
- Contributed capital for the project: VND 100,000,000,000, representing 46.5% of total investment capital; - Mobilized capital: VND 115,000,000,000.
- The project is expected to complete investment and be brought fully into official operation in Q4/2026.
- The entire project is currently pledged/mortgaged as collateral to secure the Company's own borrowing used to finance the investment in this project at Military Commercial Joint Stock Bank (MB Bank) – Thang Long Branch.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

4.11. Short-term trade payables

	Ending balance	Beginning balance
	VND	VND
Thang Long Construction Investment and M&E Co., Ltd	3,633,321,769	-
Phu Lam Import-Export Co., Ltd	3,177,995,040	1,498,320,450
Indcon Joint Stock Company	2,554,620,602	-
A Dong Plastics Joint Stock Company	1,053,270,000	1,399,869,000
Chevron Phillips Chemicals Asia Pte. Ltd	-	1,664,718,413
NK Plastic Technology and Environment Co., Ltd - Branch - High-Tech Plastics Factory	-	2,973,975,000
Other suppliers	9,125,692,034	8,203,980,483
Total	19,544,899,445	15,740,863,346

4.12. Short-term advances from customers

	Ending balance	Beginning balance
	Value	Value
	VND	VND
Stavian Hung Yen Packaging Joint Stock Company	1,084,563,765	-
Jonathan Y Designs, INC	766,984,514	-
TT Interpack Co., Ltd	715,340,926	-
Phuc Khang Art Co., Ltd	499,312,500	-
Paydes - Papeles Y Desarrollos S.L	-	1,482,839,129
Ecopak International LTD	20,458,880	1,273,093,634
Danh Thang Production and Trading Joint Stock Comp	-	850,000,000
Other advances from customers	1,891,613,293	3,302,051,199
Total	4,978,273,878	6,907,983,962

4.13. Other short-term payables

	Ending balance	Beginning balance
	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 Supervisor	228,000,000	288,000,000
Total	447,022,309	368,617,834

4.14. Short-term accrued expenses

	Ending balance	Beginning balance
	VND	VND
Accrued interest expenses	270,133,864	131,827,048
Others	-	9,782,483
Total	270,133,864	141,609,531

VIET NAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY
NOTES TO THE SELECTED CONSOLIDATED INTERIM FINANCIAL STATEMENTS (continued)

Form No. B 09a – DN/HN

4.15. Taxes and amounts receivable from/payable to the State

	Ending balance		During the period		Beginning balance	
	Receivables VND	Payables VND	Amount paid VND	Amount payables VND	Receivables VND	Payables VND
Value added tax	-	-	2,526,358,956	2,526,358,956	-	-
Import - Export VAT	-	-	516,473,127	516,473,127	-	-
Corporate income tax	-	3,380,883,700	4,192,888,561	3,538,832,203	-	4,034,940,058
Personal income tax	-	3,872,483	130,878,516	5,235,500	-	129,515,499
Fees, charges, and other amounts	-	-	38,169,094	26,504,221	-	11,664,873
Total	-	3,384,756,183	7,404,768,254	6,613,404,007	-	4,176,120,430

The Company's tax finalization is subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions may be interpreted differently, the tax amounts presented in the financial statements may be changed based on the decision of the tax authorities.

VIET NAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY
NOTES TO THE SELECTED CONSOLIDATED INTERIM FINANCIAL STATEMENTS (continued)

Form No. B 09a – DN/HN

4.16. Borrowings and finance lease liabilities

4.16.1. Short-term borrowings and finance lease liabilities

	Ending balance		During the year		Beginning balance	
	Amount	Amount payable within repayment capacity VND	Increase	Decrease	Amount	Amount payable within repayment capacity VND
Short-term borrowings	126,323,856,052	126,323,856,052	176,456,077,433	160,479,982,035	110,347,760,654	110,347,760,654
<i>Bank borrowings</i>	126,323,856,052	126,323,856,052	176,456,077,433	109,708,982,035	59,576,760,654	59,576,760,654
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) - East Hanoi Branch (1)	39,316,408,640	39,316,408,640	44,882,145,333	43,476,062,915	37,910,326,222	37,910,326,222
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Hung Yen Branch (2)	13,891,763,178	13,891,763,178	13,891,763,178	-	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Thang Long Branch (3)	37,942,235,570	37,942,235,570	40,837,618,370	24,561,817,232	21,666,434,432	21,666,434,432
Military Commercial Joint Stock Bank (MB Bank) - Thang Long Branch (4)	35,173,448,664	35,173,448,664	76,844,550,552	41,671,101,888	-	-
Personal Loans	-	-	-	50,771,000,000	50,771,000,000	50,771,000,000
Mr Le Van Hoan	-	-	-	26,001,000,000	26,001,000,000	26,001,000,000
Mr Nguyen Tuan Dung	-	-	-	24,770,000,000	24,770,000,000	24,770,000,000
Long-term debt due for	5,593,709,455	5,593,709,455	4,577,445,295	1,669,161,704	2,685,425,864	2,685,425,864
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Thang Long Branch (5)	1,409,522,328	1,409,522,328	704,761,164	1,669,161,704	2,373,922,868	2,373,922,868
Military Commercial Joint Stock Bank (MB Bank) - Thang Long Branch (6)	4,184,187,127	4,184,187,127	3,872,684,131	-	311,502,996	311,502,996
Total	131,917,565,507	131,917,565,507	181,033,522,728	162,149,143,739	113,033,186,518	113,033,186,518

VIET NAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY
NOTES TO THE SELECTED CONSOLIDATED INTERIM FINANCIAL STATEMENTS (continued)

Form No. B 09a – DN/HN

4.16.2. Long-term borrowings and finance lease liabilities

	Ending balance		During the year		Beginning balance	
	Amount VND	Amount within payment capacity VND	Increase VND	Decrease VND	Amount VND	Amount within payment capacity VND
Long-term borrowings (1)	78,756,763,269	78,756,763,269	19,601,215,726	4,577,445,295	63,732,992,838	63,732,992,838
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Thang Long Branch (5)	2,707,719,209	2,707,719,209	964,400,540	704,761,164	2,448,079,833	2,448,079,833
Military Commercial Joint Stock Bank (MB Bank) - Thang Long Branch (6)	76,049,044,060	76,049,044,060	18,636,815,186	3,872,684,131	61,284,913,005	61,284,913,005
Total	78,756,763,269	78,756,763,269	19,601,215,726	4,577,445,295	63,732,992,838	63,732,992,838

Details of the Company's borrowings

(1) **Credit limit agreement No. 172/2025-HDCVHM/NHCT13130-NST dated 31/12/2025** between the Company and VietinBank with a credit limit of VND 40 billion:

- The maintenance limit is 1 year
- The term of each disbursement is 06 months, with the interest rate stated on each debt acknowledgment note. The purpose of the loan is to supplement working capital for production and business activities
- Collateral: Bank term deposit agreements, real estate of a third party, and vehicles owned by the Company.

(2) **Loan limit agreement No. 26.0097/VCB.KH dated 31/03/2026** between Viet Nam Eco Plastic Technology Joint Stock Company and Vietcombank – Hung Yen Branch with a credit limit of VND 40 billion

- Purpose of the loan: To finance the customer's legitimate, reasonable and valid short-term working capital needs in support of its business operations.
- Limit maintenance period: 12 months. The lending interest rate is determined at the time of loan disbursement.
- The maximum term of each disbursement is: 6 months.
- Collateral: Bank term deposit accounts at this Bank, inventories, and real estate owned by third parties.

(3) **Credit agreement No. 01/2026/17910577/HDTD dated 12/05/2026** between Viet Nam Eco Plastic Technology Joint Stock Company and BIDV – Thang Long Branch;

- Purpose: To supplement working capital, provide guarantees, and issue L/Cs.
- Term: 12 months, not exceeding 08/05/2027.
- The loan term/guarantee term/L/C term, interest rate and fees are determined under each specific credit agreement, guarantee issuance agreement, and issued L/C;
- Collateral: Real estate of a third party, term deposit pledge agreements, vehicles, and receivables.

(4) **Credit facility agreement No. 340500.25.058.3901046.TD dated 21/10/2025** between the Company and Military Commercial Joint Stock Bank (MB Bank) – Thang Long Branch with a credit limit of VND 80 billion:

- The limit maintenance period is up to 26/09/2026.
- Loan term: maximum 6 months, with the interest rate determined at each specific drawdown.
- The purpose of the loan is to serve the customer's production and business activities in plastic bags, plastic packaging, and trading of plastic resins.
- Collateral: Real estate of a third party.

(5) **Credit agreement No. 02/2024/17910577/HDTD dated 12/07/2024** between the Company and BIDV – Thang Long Branch with a credit limit of USD 276,866.39

- The term is 60 months, with a fixed first-year interest rate of 6.3% per annum, and in subsequent years the base rate plus a margin of 3.0% per annum,

- The purpose of the loan is to pay for the purchase of machinery and equipment;

- Collateral:

+ The Company's loans are secured by machinery and equipment owned by the Company and future assets arising from the Mortgage of Future Assets Agreement No. 01/2024/17910577/HĐBĐTL dated 15/07/2024.

(6) Credit facility agreement No. 276487.25.058.36136968.TD dated 16/01/2025 between Vietnam Eco-Plastics Packaging Joint Stock Company and MB Bank – Thang Long Branch, with the following terms:

- Credit facility amount: VND 115,000,000,000.

- Purpose of the loan: To finance the investment project for the Plastic Packaging Manufacturing Plant at Plot CN1, G6 Road, Pho Noi A Industrial Park (extension), Minh Hai Commune, Van Lam District, Hung Yen Province, Vietnam, of which Vietnam Eco-Plastics Packaging Joint Stock Company is the investor.

- Loan term: 120 months.

- Principal grace period: 18 months from the date of first disbursement.

- Interest rate: as specified at each disbursement, debt acknowledgment, and general agreement

- Collateral: Land Use Right sublease agreement No. 175/HĐTLĐ/KCN-PNA (dated 20/12/2024) for the land plot of 11,732 m² at Pho Noi A Industrial Park Extended (Hung Yen), including: exploitation benefits, compensation/insurance proceeds, lease/transfer rights, all existing and future construction works/fixtures attached to the land, along with other related rights, and the total amount / balance and accrued interest on Account No. 551579999 opened at Military Joint Stock Commercial Bank

NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS (continued)

4.17. Owners' equity

4.17.1. Reconciliation of movements in owners' equity

	Owner's capital	Share premium	Development investment fund	Undistributed profit after tax	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND
Beginning balance at 01/01/2025	200,000,000,000	-	-	24,399,036,425	(1,236,684)	224,397,799,741
Increase during period	-	-	-	-	-	-
- Increase during the period	-	-	-	-	2,000,000,000	2,000,000,000
- Profit during the period	-	-	-	5,417,831,784	(30,072,359)	5,387,759,425
Ending balance at 30/06/2025	200,000,000,000	-	-	29,816,868,209	1,968,690,957	231,785,559,166
Beginning balance at 01/01/2026	200,000,000,000	-	-	37,668,259,797	1,940,535,714	239,608,795,511
- Increase in the period (i)	99,999,850,000	-	-	-	-	99,999,850,000
- Profit during the period	-	-	-	12,547,831,102	(23,326,415)	12,524,504,687
- Appropriation to fund (ii)	-	-	500,000,000	(500,000,000)	-	-
- Direct costs attributable to the share issuance	-	(132,550,000)	-	-	-	(132,550,000)
Ending balance at 30/06/2026	299,999,850,000	-	500,000,000	49,716,090,899	1,917,209,299	352,000,600,198

NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS (continued)

- (i) On 25 April 2025, the General Meeting of Shareholders approved the plan for a public offering of shares by way of pre-emptive rights to existing shareholders, under Resolution of the General Meeting of Shareholders No. 01/2025/NQ-DHDCD/ECO, and approved the plan for use of proceeds to repay borrowings and supplement working capital for the Company's production and business activities (payments to suppliers, etc.). On 13 January 2026, the Company's Board of Directors approved the Report on the Results of the Additional Public Share Offering and amended the Company's Charter under Resolution No. 02/2026/NQ-HDQT/ECO. Accordingly, the total number of shares offered was 10,000,000 shares, of which 9,999,985 shares were distributed, and the Company received the capital contribution by bank transfer into the Company's bank account. The Company submitted to the State Securities Commission the report on the results of the additional share issuance No. 01/2026/BCKQ-UBCK/ECO dated 13 January 2026, and this filing was approved by the State Securities Commission under Official Letter No. 509/UBCK-QLCB dated 16 January 2026 regarding the results of the Company's public share offering. The Company completed the capital increase procedures and was issued the Enterprise Registration Certificate (12th amendment) on 28 January 2026.
- (ii) The Company appropriated the Investment and Development Fund from after-tax profit for the year 2025, in accordance with Resolution of the General Meeting of Shareholders No. 01/2026/NQ-DHDCD/ECO dated 18 April 2026

4.17.2. Details of owners' contributed capital

	Ending balance		Beginning balance	
	Value VND	Percentage %	Value VND	Percentage %
Mr. Nguyen Van Binh	60,000,000,000	20,00%	40,000,000,000	20,00%
Mr. nguyen Dinh Tuan	4,500,000,000	1,50%	3,000,000,000	1,50%
Others	235,499,850,000	78,50%	157,000,000,000	78,50%
Total	299,999,850,000	100,00%	200,000,000,000	100,00%

4.17.3. Capital transactions with owners and distribution of dividends and profits

	Ending balance VND	Beginning balance VND
Owner's equity contributions		
Beginning balance	200,000,000,000	200,000,000,000
Increasing during the year	99,999,850,000	-
Decreasing during the year	-	-
Ending balance	299,999,850,000	200,000,000,000

4.17.4. Shares

	Ending balance Shares	Beginning balance Shares
Authorised shares	-	-
Issued shares	29,999,985	29,999,985
Ordinary shares	29,999,985	29,999,985
Treasury shares	-	-
Shares in circulation	29,999,985	29,999,985
Ordinary shares	29,999,985	29,999,985
<i>Par value per outstanding share: VND 10,000 per share</i>		

NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS (continued)

4.17.5. Profit distribution

	Current period VND	Previous period VND
Undistributed profit at the beginning of the period	37,668,259,797	24,399,036,425
Profit from operating activities during the period	12,547,831,102	5,417,831,784
Profit distributed as dividends and allocated to funds during the period	50,216,090,899	29,816,868,209
Distribution to funds and dividends, of which:	(500,000,000)	-
- Appropriation to the investment and development fund	(500,000,000)	-
Undistributed profit	49,716,090,899	29,816,868,209

4.18. Off-balance-sheet items

	Ending balance	Beginning balance
USD	215,568.49	567,494.33
EUR	3,842.16	511.50

5. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT

5.1. Revenue from sale of goods and rendering of services

	Current period VND	Previous period VND
Revenue from sale of merchandise goods	57,543,003,245	104,030,487,769
Revenue from sale of finished goods	120,960,476,567	135,173,803,700
Revenue from sale of scrap and other revenue	-	1,960,000,000
	178,503,479,812	241,164,291,469

5.2. Cost of goods sold

	Current period VND	Previous period VND
Cost of merchandise goods sold	54,149,902,971	102,455,696,316
Cost of finished goods sold	98,065,557,892	117,771,335,301
Cost of scrap sold	-	2,238,044,340
Total	152,215,460,863	222,465,075,957

5.3. Financial income

	Current period VND	Previous period VND
Interest income from deposits	2,053,953,876	634,896,314
Interest income from loans		
Gains from trading securities	29,400,000	1,366,690,483
Dividends and profits received	27,702,000	-
Foreign exchange gains arising	1,766,212,091	2,824,289,487
Unrealized foreign exchange gains from year-end	-	66,039,034
Total	4,147,579,610	4,891,915,318

5.4. Financial expenses

	Current year VND	Previous period VND
Interest expense	5,434,203,401	3,845,748,237
Loss on sale of trading securities	41,845,120	3,215,717,801
Foreign exchange losses	1,018,395,787	465,136,502
Provision for impairment in value of trading securities	517,150,000	591,377,387
Reversal of provision for diminution in value of trading securities and investment losses	(79,385,520)	-
Other financial expenses	45,746,871	-
Total	6,977,955,659	8,117,979,927

5.5. Selling expenses

	Current period VND	Previous period VND
Raw materials expense	-	972,222
Labour cost	636,016,675	530,216,621
Outsourced services expense	2,743,634,588	4,845,827,480
Other cash expenses	244,434,961	133,978,956
Total	3,624,086,224	5,510,995,279

5.6. General and administrative expenses

	Current year VND	Previous period VND
Management staff costs	751,362,115	840,203,281
Office supplies	18,941,861	-
Fixed asset depreciation expense	170,591,826	160,174,230
Taxes, charges and fees	6,366,010	8,000,000
Outsourced services expense	2,056,460,731	1,483,153,504
Other cash expenses	1,204,374,456	745,247,456
Total	4,208,096,999	3,236,778,471

5.7. Other income

	Current period VND	Previous period VND
Proceeds from disposal of fixed assets	-	10,000,000
Cylinder/printing plate and sample income	362,556,960	615,728,570
Others	320,201,057	593,333,251
Total	682,758,017	1,219,061,821

5.8. Other expenses

	Current period VND	Previous period VND
Write-off/disposal of obsolete inventory	-	829,224,014
Contractual compensation under economic contracts	-	-
Late payment interest on personal income tax (PIT) and social insurance (SI)	3,558,544	-
Other items	100,775,739	114,848,433
Total	244,880,804	944,072,447

5.9. Current corporate income tax expense

	Current period VND	Previous period VND
Current income tax of the Parent Company	3,538,832,203	1,721,412,433
Current income tax of the Subsidiaries	-	-
Total	3,538,832,203	1,721,412,433

5.10. Production and business expenses by nature

	Current period VND	Previous period VND
Raw materials and supplies expenses	94,013,113,237	101,680,358,107
Staff costs	5,545,109,831	4,996,068,464
Depreciation of fixed assets	1,907,024,300	3,849,393,725
Cost of outsourced services	11,854,701,165	16,301,961,052
Others	1,026,036,984	1,659,467,638
Total	114,345,985,517	128,487,248,986

NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS (continued)

5.11. Basic earnings per share

	Current period VND	Previous period VND
Net profit/(losses) after corporate income tax	12,547,831,102	5,417,831,784
Adjustments to accounting profit for determining profit or loss attributable to holders of ordinary shares	-	-
Profit/(losses) attributable to ordinary shareholders	12,547,831,102	5,417,831,784
Weighted average ordinary shares outstanding (shares)	28,121,535	20,000,000
Basic earnings per share (*)	446	271
Diluted earnings per share (*)	446	271

(*) The Company has no dilutive potential ordinary shares; therefore, diluted earnings per share is equal to basic earnings per share.

6. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE CONSOLIDATED INTERIM CASH FLOW STATEMENT

6.1. Cash held by the Company but not available for use

As of June 30, 2026, the Company has pledged and mortgaged cash and cash equivalents at banks amounting to a total of VND 678,518,304 as collateral to secure the Company's bank loans.

6.2. Amount of loan proceeds actually received during the period

	Current period VND	Previous period VND
Proceeds from borrowings under normal contractual terms	195,092,892,619	213,849,559,292
	195,092,892,619	213,849,559,292

6.3. Amount of loan principal actually repaid during the period

	Current period VND	Previous period VND
Repayments of borrowings under normal contractual terms	161,184,743,199	128,390,913,997
	161,184,743,199	128,390,913,997

7. OTHER INFORMATION

7.1. Commitments and guarantees

Operating lease commitments

Vietnam Eco-Plastic Packaging Joint Stock Company entered into a sub-lease contract for land use rights associated with infrastructure at Pho Noi A Industrial Zone Expansion in Hung Yen Province with Hoa Phat Hung Yen Industrial Park Infrastructure Development Joint Stock Company, for the

NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS (continued)

purpose of constructing a plastic packaging manufacturing factory. The land lease term is calculated from the handover date to January 15, 2054 (details are presented in Note 4.6 - Defferd expense).

7.2. Events after the end of the accounting period

The Company's Board of Management confirms that, in its judgment, there were no unusual events, in all material respects, occurring after the end of the accounting period that would affect the Company's financial position and operations and require adjustment or disclosure in these consolidated interim financial statements.

7.3. Related party transactions and balances

Related parties of the Company comprise: key management personnel, individuals related to key management personnel, and other related parties.

7.3.1. Transactions and balances with key management personnel and individuals related to key management personnel

Key management personnel comprise members of the Board of Directors and members of the executive management (Board of Management, Head of the Supervisory Board, and Audit Committee). Individuals related to key management personnel are close to family members of the key management personnel.

List of key management personnel**Board of Directors**

Full name	Position	Appointment/ Resignation
Mr. Nguyen Van Binh	Chairman of the Board of Directors	
Mr. Nguyen Dinh Tuan	Member of the Board of Directors	
Mr. Dao Quoc Hung	Member of the Board of Directors	
Mr. Vu Xuan Bien	Independent Member of the Board of Directors	Appointed on 18/04/2026
Mr. Duong Quan Anh	Independent Member of the Board of Directors	Appointed on 18/04/2026
Mr. Nguyen Huu Duong	Member of the Board of Directors	Resigned on 18/04/2026
Mr. Nguyen Ton Viet	Member of the Board of Directors	Resigned on 18/04/2026

Board of Management

Full name	Position
Mr. Nguyen Dinh Tuan	General Director
Mr. Dao Quoc Hung	Deputy General Director
Ms. Le Thi Thuy	Deputy General Director

Supervisory Board

Full name	Position	Appointment/ Resignation
Ms. Nguyen Thu Hang	Head of the Supervisory Board	Resigned on 18/04/2026
Ms. Do Thi Duyen	Member of the Supervisory Board	Resigned on 18/04/2026
Ms. Tran Ngoc Phuong	Member of the Supervisory Board	Resigned on 18/04/2026

Audit Committee

Full name	Position	Appointment/ Resignation
Mr. Vu Xuan Bien	Chairman of the Audit Committee	Appointed on 29/04/2026
Mr. Duong Quan Anh	Member of the Audit Committee	Appointed on 29/04/2026

Remuneration of key management personnel:

Remuneration of members of the Board of Directors, the Supervisory Board, the Board of Management, and the Audit Committee during the accounting period is as follows:

Income	Position	Current period VND	Previous period VND
The Board of Directors		560,496,257	533,217,187
Mr. Nguyen Van Binh	Chairman of the Board of Directors	30,000,000	30,000,000
Mr. Nguyen Dinh Tuan	Member of the Board of Directors and General	291,360,000	18,000,000
Mr. Dao Quoc Hung	Member of the Board of Directors and Deputy	127,294,420	116,862,780
Mr. Nguyen Ton Viet Dismissed on 18/04/2026	Member of the Board of Directors	-	6,600,000
Ms. Le Thi Thuy	Deputy General Director	111,841,837	102,533,368
Mr. Nguyen Huu Duong Dismissed on 15/07/2025	Member of the Board of Directors and General Director	-	163,423,113
Mr. Nguyen Thanh An Dismissed on 25/04/2025	Member of the Board of Directors	-	95,797,926
The Board of Supervision		125,749,786	278,920,801
Ms. Nguyen Thu Hang Dismissed on 18/04/2026	Head of the Supervisory Board	53,248,476	101,801,209
Ms. Tran Ngoc Phuong Dismissed on 18/04/2026	Head of the Supervisory Board	-	94,560,644
Ms. Do Thi Duyen Dismissed on 18/04/2026	Member	72,501,310	82,558,948
		686,246,043	812,137,988

NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS (continued)

Transactions with key management personnel and individuals related to key management personnel

	Transaction content	Current period VND	Prior period VND
Members of the Board of Directors		23,000,000,000	-
Mr. Nguyen Van Binh (Chairman of the BOD)	Capital contribution	20,000,000,000	-
Mr. Nguyen Dinh Tuan (BOD Member cum General Director)	Capital contribution	1,500,000,000	-
Mr. Dao Quoc Hung (BOD Member cum Deputy General Director)	Capital contribution	1,500,000,000	-
Members of the Supervisory Board		747,500,000	-
Ms. Do Thi Duyen (Head of Supervisory Board, dismissed on 18/04/2026)	Capital contribution	747,500,000	-
Related individuals to key management personnel		4,900,000,000	-
Ms. Nguyen Thi Luong (Wife of Mr. Nguyen Van Binh - Chairman of the BOD)	Capital contribution	4,900,000,000	-
		28,647,500,000	-

Balances with key management personnel and individuals related to key management personnel

The Company has balances with key management personnel and individuals related to key management personnel.

7.3.2. Transactions and balances with other related parties

Other related parties of the Company comprise: entities and individuals that directly or indirectly have the right to control the Company, or are controlled by the Company, or are under common control with the Company, including the parent company and companies within the same group.

List of other related parties

Other related parties	Location	Relationship
Tan Quang Plastic Joint Stock Company	Hung Yen	Associate

Transactions with other related parties

Operating expenses	Transaction	Current period VND	Prior period VND
Tan Quang Plastic Joint Stock Company	Purchase of goods and materials	6,757,790,000	7,831,186,363
		6,757,790,000	7,831,186,363

NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS (continued)

Short-term receivable and payable balances with other related parties

Short-term advances to suppliers	Transaction	Closing Balance VND	Opening Balance VND
Tan Quang Plastic Joint Stock Company	Prepayment for goods purchase	2,226,028,300	5,562,641,500
		2,226,028,300	5,562,641,500

7.4. SEGMENT REPORTING

Segment information is presented based on the Company's primary segment, which is geographical segmentation.

Segment results include items directly attributable to a segment, as well as items allocated to segments on a reasonable basis. Unallocated items comprise assets and liabilities, financial income and financial expenses, selling expenses and general and administrative expenses, other income and other expenses, and corporate income tax.

Geographical segments

In presenting segment information by geographical segment, segment revenue is presented based on the geographical location of customers, whether in Vietnam ("Domestic") or in countries other than Vietnam ("Export"). Segment assets and capital expenditure are not disclosed, as the assets and production facilities are located predominantly in Vietnam.

Current period	Domestic VND	Export VND	Total enterprise VND
Net revenue	66,503,888,269	111,999,591,543	178,503,479,812
Cost of sales	60,527,350,061	91,688,110,802	152,215,460,863
Gross profit	5,976,538,208	20,311,480,741	26,288,018,949
Financial income			4,147,579,610
Financial expenses			6,977,955,659
Selling expenses			3,624,086,224
General and administrative expenses			4,208,096,999
Share of profit or loss in associates and joint ventures			-
Other income			682,758,017
Other expenses			244,880,804
Total accounting profit before tax			16,063,336,890
Current corporate income tax expense			3,538,832,203
Net profit after corporate income tax			12,524,504,687

NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS (continued)

Prior period	Domestic VND	Export VND	Total enterprise VND
Net revenue	108,055,990,806	133,108,300,663	241,164,291,469
Cost of sales	106,350,093,346	116,114,982,611	222,465,075,957
Gross profit	1,705,897,460	16,993,318,052	18,699,215,512
Financial income			4,891,915,318
Financial expenses			8,117,979,927
Selling expenses			5,510,995,279
General and administrative expenses			3,236,778,471
Share of profit or loss in associates and joint ventures			108,805,331
Other income			1,219,061,821
Other expenses			944,072,447
Total accounting profit before tax			7,109,171,858
Current corporate income tax expense			1,721,412,433
Net profit after corporate income tax			5,387,759,425

7.5. Comparative information

The comparative figures in the consolidated interim statement of financial position are those from the Company's consolidated financial statements for the financial year ended 31/12/2025, which were audited by Moore AISC Auditing and Informatics Services Company Limited – Branch. The comparative figures in the consolidated interim income statement and the consolidated interim cash flow statement are those from the consolidated interim financial statements for the six-month accounting period ended 30/06/2025, which were reviewed by Moore AISC Auditing and Informatics Services Company Limited – Branch.

The Company applied for Circular 99 prospectively. Certain comparative figures have also been reclassified to conform with the presentation requirements of Circular 99 in relation to the presentation of financial statements, as follows:

Impact on the consolidated interim statement of financial position

Asset	No	Beginning of year (restated)	Beginning of year (as reported)	Difference
		VND	VND	VND
Cash equivalents	112	-	662,235,655	(662,235,655)
Short-term held-to-maturity investments	123	57,721,684,886	44,988,361,607	12,733,323,279
Short-term loan receivables (This item is no longer presented on the Consolidated Statement of Financial Position)	135		12,500,000,000	(12,500,000,000)
Other short-term receivables	135	10,827,615,573	11,061,836,399	(234,220,826)
Other short-term assets	165	663,133,202	-	663,133,202

NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS (continued)

Impact on the consolidated interim cash flow statement

Item	No	Beginning of year (restated)	Beginning of year (as reported)	Difference
		VND	VND	VND
Cash and cash equivalents at the beginning of the year	60	51,780,821,051	52,430,821,051	(650,000,000)
Cash and cash equivalents at the end of the year	70	90,733,110,286	91,383,110,286	(650,000,000)



Preparer
Tran Thi Viet Hoa



Chief Accountant
Tran Thi Viet Hoa



General Director
Nguyen Dinh Tuan
Hanoi, Vietnam
10 August 2026

