

VIETNAM ECO PLASTICS JOINT STOCK COMPANY

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



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REPORT OF THE BOARD OF MANAGEMENT

The legal representative of Vietnam Eco Plastics Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the reviewed separate interim financial statements for the six-month accounting period ended 30 June 2026.

THE COMPANY

Vietnam Eco Plastics 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).

Vietnam Eco Plastics 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 SUPERVISORY BOARD, THE BOARD OF MANAGEMENT AND AUDIT COMMITTEE

Members of the Board of Directors, the Supervisory Board and the Board of Management 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/ Dismissals
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	Dismissed on 18/04/2026
Mr. Nguyen Ton Viet	Member of the Board of Directors	Dismissed 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/ Dismissals
Ms. Nguyen Thu Hang	Head of the Supervisory Board	Dismissed on 18/04/2026
Ms. Do Thi Duyen	Member of the Supervisory Board	Dismissed on 18/04/2026
Ms. Tran Ngoc Phuong	Member of the Supervisory Board	Dismissed on 18/04/2026

Audit Committee

Full name	Position	Appointment/ Dismissals
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 separate interim financial statements.

AUDITOR

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

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY FOR THE SEPARATE INTERIM FINANCIAL STATEMENTS

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

- Select appropriate accounting policies and 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 separate interim financial statements;
- Prepare the separate 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 separate interim financial statements so as to minimize errors and fraud.

The Board of Management confirms that the Company has complied with the above requirements in preparing the accompanying separate interim financial statements. 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.

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

REPORT OF THE BOARD OF MANAGEMENT (CONTINUED)

OTHER COMMITMENTS

The Board of 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 separate interim financial statements which give a true and fair view of the financial position of the Company as at 30 June 2026, and of the results of its operations and its 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 separate interim financial statements.



Nguyen Dinh Tuan
General Director
Hanoi, 10 August 2026

No.: 300611/2026/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 separate 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 43, which comprise the interim statement of financial position as at 30/06/2026, the separate interim income statement, the separate interim cash flow statement for the six-month accounting period then ended, and the Notes to the selected separate interim financial statements.

Board of Management's Responsibility

The Company's Board of Management is responsible for the preparation and fair presentation of these separate 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 separate interim financial statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of separate 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 separate 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 separate 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 separate interim financial statements.

REPORT ON REVIEW INTERIM FINANCIAL INFORMATION (continued)

Other Matter

The Company's separate interim financial statements for the six-month accounting period ended 30/06/2025 were reviewed by another auditing firm, which issued an unqualified review conclusion there on on 11/08/2025.

The Company's separate financial statements for the financial year ended 31/12/2025 were audited by another auditing firm, which issued an unqualified audit opinion there on on 25/03/2026.



Nguyen Huu Hoan

Deputy Director

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

INTERNATIONAL AUDITING AND VALUATION COMPANY LIMITED

Hanoi, 15 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Code	Note	Closing Balance	Opening Balance
			VND	VND
A/ SHORT-TERM ASSETS	100		367,881,791,043	243,071,718,974
I/ Cash and cash equivalents	110	4.1	46,127,788,621	15,098,111,304
1. Cash	111		32,627,788,621	15,098,111,304
2. Cash equivalents	112		13,500,000,000	-
II/ Short-term financial investments	120	4.9	54,284,455,458	20,831,712,216
1. Trading securities investments	121		18,132,332,206	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		38,493,565,558	15,116,983,516
III/ Short-term receivables	130		121,520,524,516	118,404,718,064
1. Short-term trade receivables	131	4.2	27,463,368,633	44,340,345,493
2. Short-term advances to suppliers	132	4.3	91,643,424,478	63,236,756,998
3. Other short-term receivable	135	4.4	2,413,731,405	10,827,615,573
IV/ Inventories	140	4.5	141,946,550,930	84,584,468,405
1. Inventories	141		141,946,550,930	84,584,468,405
V/ Other short-term assets	160		4,002,471,518	4,152,708,985
1. Short-term deferred expenses	161	4.6	203,031,209	250,450,210
2. Deductible value added tax	162		3,120,922,005	3,239,125,573
3. Other short-term assets	165	4.7	678,518,304	663,133,202
B/ LONG -TERM ASSETS	200		139,440,590,415	141,503,737,114
I/ Fixed assets	220		8,265,141,562	10,172,165,862
1. Tangible fixed assets	221	4.8	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 financial investments	260	4.9	130,000,000,000	130,000,000,000
1. Investments in subsidiaries	261		98,000,000,000	98,000,000,000
2. Investments in associates, joint-ventures	262		32,000,000,000	32,000,000,000
III/ Other long-term assets	270		1,175,448,853	1,331,571,252
1. Long-term deferred expenses	271	4.6	1,175,448,853	1,331,571,252
TOTAL ASSETS	280		507,322,381,458	384,575,456,088

INTERIM STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

RESOURCES	Code	Note	Closing Balance	Opening Balance
			VND	VND
C/ LIABILITIES	300		153,221,228,040	144,032,428,093
I/ Current liabilities	310		150,513,508,831	141,584,348,260
1. Short-term trade payables	311	4.10	12,973,036,105	15,679,305,506
2. Short-term advances from customers	312	4.11	4,978,273,878	6,907,983,962
3. Taxes and other payables to the State	314	4.14	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	316	4.12	136,014,769	63,214,923
6. Other short-term payables	320	4.13	447,022,309	368,617,834
7. Short-term loans and finance lease	321	4.15	127,733,378,380	112,721,683,522
II/ Long-term liabilities	330		2,707,719,209	2,448,079,833
Long-term loans and finance lease	339	4.15	2,707,719,209	2,448,079,833
D/ OWNERS' EQUITY	400		354,101,153,418	240,543,027,995
I/ Owners' equity	410	4.16	354,101,153,418	240,543,027,995
1. Share 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. Undistributed earnings after tax	420		53,733,853,418	40,543,027,995
Undistributed profits by the end of prior period	420a		40,043,027,995	24,446,890,657
Undistributed profits/losses of current period	420b		13,690,825,423	16,096,137,338
TOTAL RESOURCES	440		507,322,381,458	384,575,456,088



Preparer
Tran Thi Viet Hoa



Chief Accountant
Tran Thi Viet Hoa



General Director
Nguyen Dinh Tuan
Hanoi City, Vietnam
10 August 2026

SEPARATE INTERIM INCOME STATEMENT
For the six-month accounting period ended 30 June 2026

Items	Code	Note	Current period	Prior period
			VND	VND
1. Gross sales of goods and services	01	5.1	178,503,479,812	241,164,291,469
2. Deductions	02		-	-
3. Net sales of goods and services (10 = 01-02)	10		178,503,479,812	241,164,291,469
4. Cost of goods sold	11	5.2	152,215,460,863	222,465,075,957
5. Gross profit from sales of goods and services (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	2,757,644,696	4,670,781,666
8. Financial expenses	23	5.4	5,484,003,599	7,236,048,127
In which: Interest expense	24		3,954,413,573	2,963,816,437
9. Selling expenses	25	5.5	3,624,086,224	5,510,995,279
10. General and administration expenses	26	5.6	3,145,793,409	2,393,958,649
11. Net operating profit (30=20+(21-22)-(25+26))	30		16,791,780,413	8,228,995,123
12. Other income	31	5.7	682,758,017	1,219,061,821
13. Other expenses	32	5.8	244,880,804	944,072,447
14. Profit from other activities (40=31-32)	40		437,877,213	274,989,374
15. Total accounting profit before tax (50=30+40)	50		17,229,657,626	8,503,984,497
16. Current corporate income tax expense	51	5.9	3,538,832,203	1,721,412,433
17. Deferred corporate income tax expense	52		-	-
18. Net profit after corporate income tax (60=50-51-52)	60		13,690,825,423	6,782,572,064



Preparer
Tran Thi Viet Hoa



Chief Accountant
Tran Thi Viet Hoa



General Director
Nguyen Dinh Tuan
Hanoi City, Vietnam
10 August 2026

SEPARATE INTERIM CASH FLOW STATEMENT

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

Items	Code	Note	Current period VND	Prior period VND
I. Cash flows from operating activities				
1. Profit before tax	01		17,229,657,626	8,503,984,497
2. Adjustments for:				
- Depreciation and amortisation of fixed	02		1,907,024,300	3,849,393,725
- Allowances	03		437,764,480	591,377,387
- (Foreign exchange)/losses arising from translating foreign currency items	04		(229,630,464)	(66,039,034)
- (Gains)/losses from investing activities	05		(1,644,228,451)	(423,762,662)
- Interest expense	06		3,954,413,573	2,963,816,437
3. Operating profit before changes in working capital	08		21,655,001,064	15,418,770,350
- Change in receivables	09		(1,858,653,487)	(19,557,735,203)
- Change in inventories	10		(57,362,082,525)	(758,185,625)
- Change in payables (excluding accrued loan interest and corporate income tax payable)	11		(5,501,277,775)	(7,366,828,979)
- Change in prepaid expenses	12		203,541,400	167,215,404
- Change in trading securities	13		(10,513,925,680)	9,823,471,199
- Interest paid	14		(3,881,613,727)	(1,622,430,807)
- Corporate income tax paid	15		(4,192,888,561)	(600,000,000)
Net cash flows from operating activities	20		(61,451,899,291)	(4,495,723,661)
II. Cash flows from investing activities				
1. Proceeds from disposals of fixed assets and other long-term assets	22		-	10,000,000
2. Payments for granting loans, purchasing debt instruments of other	23		(39,576,582,042)	-
3. Receipts from collecting loans, sales of debt instruments of other entities	24		16,200,000,000	7,000,000,000
4. Payments for investment in other entities	25		-	(48,000,000,000)
5. Receipts of interests, dividends and share of profits	27		681,605,958	224,012,047
Net cash flows from investing activities	30		(22,694,976,084)	(40,765,987,953)

SEPARATE INTERIM CASH FLOW STATEMENT (CONTINUED)

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

ITEMS	Code	Note	Current period VND	Prior period VND
III. Cash flows from financing activities				
1. Proceeds from issuing shares, capital contributions from owners	31		99,867,300,000	-
2. Proceeds from borrowings	33	6.2	176,456,077,433	176,253,444,152
3. Repayment of borrowings	34	6.3	(161,184,743,199)	(128,390,913,997)
Net cash flows from financing activities	40		115,138,634,234	47,862,530,155
Net cash flows during the period	50		30,991,758,859	2,600,818,541
Cash and cash equivalents at the beginning of the period	60		15,098,111,304	10,350,885,108
Gains/losses on foreign exchange revaluation	61		37,918,458	(12,422,613)
Cash and cash equivalents at the end of the period	70		46,127,788,621	12,939,281,036



Preparer
Tran Thi Viet Hoa



Chief Accountant
Tran Thi Viet Hoa



General Director
Nguyen Dinh Tuan
Hanoi City, Vietnam
10 August 2026

NOTES TO THE SELECTED SEPARATE 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 separate interim financial statements.

1. CORPORATE INFORMATION

1.1. Form of capital ownership

Vietnam Eco Plastics 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 of 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 plastic resins.

1.4. Normal operating cycle

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

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

During the six-month accounting period ended 30/06/2026, there were no activities that had a significant effect on the figures presented in the Company's separate interim financial statements.

1.6. Corporate structure

As at 30 June 2026, the Company had 01 (one) subsidiary as follows:

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

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NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS
(Continued)

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As at 30 June 2026, the Company had 01 (one) associate as follows:

Company name	Place of incorporation and operation	Ownership percentage	Voting rights percentage	Principal 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 – Vietnam Eco Plastics Joint Stock Company	Plot CN1, G6 Road, Pho Noi A Industrial Park (extension), Lac Dao Commune, Hung Yen Province
Branch of Vietnam Eco Plastics Joint Stock Company	Tan Quang Industrial Park, Nhu Quynh Commune, Hung Yen Province

1.7. STATEMENT OF COMPARABILITY OF INFORMATION IN THE SEPARATE INTERIM FINANCIAL STATEMENTS

The figures presented in the separate interim financial statements for the six-month accounting period ended 30/06/2026 are comparable with the corresponding figures of the prior period.

2. BASIS OF PREPARATION OF THE SEPARATE INTERIM FINANCIAL STATEMENTS AND ACCOUNTING PERIOD

2.1. Basis of preparation of the separate interim financial statements

The accompanying separate interim 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 separate interim financial statements.

The accompanying separate interim financial statements are not intended to present the financial position, results of interim operations and interim 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.

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS**(Continued)****2.4. Application of new guidance on the corporate accounting system**

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the Corporate Accounting System ("Circular 99"). Circular 99 replaces the previous guidance on the Corporate Accounting System under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and the circulars amending and supplementing Circular 200. Circular 99 takes effect from 01 January 2026 and applies to annual accounting periods beginning on or after 01 January 2026.

The Company has applied the relevant requirements of Circular 99 prospectively from 01 January 2026, except where Circular 99 provides otherwise.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**3.1. Accounting estimates**

The preparation of the separate interim 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 separate interim 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 separate interim 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. Foreign currency transactions

Transactions in currencies other than VND during the period are translated into VND at the actual exchange rates ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND, except for demand deposits, are translated into VND using the average buying/selling transfer exchange rate of the commercial bank where the Company regularly transacts. Demand deposit balances denominated in foreign currencies are translated using the average buying/selling transfer exchange rate at the end of the accounting period of the commercial bank where the Company maintains its deposit account.

All foreign exchange differences are recorded in the separate income statement.

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. 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 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 cost less provision for doubtful debts.

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

Loans

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 interim statement of financial position based on the remaining term of the loans from the date of the 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. Prior to 1 January 2026, cost comprised the purchase price and directly attributable costs incurred in acquiring 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 recognized when the carrying amount exceeds the market value of such trading securities. The fair value of investments in shares traded on the market of unlisted public companies (UPCoM) is determined based on the average reference price over the 30 most recent consecutive trading days prior to the date of the Interim Separate Statement of Financial Position. The difference between the provision required to be recognized at the end of the current accounting period and the provision recognized at the end of the previous accounting period is recognized as an increase or decrease in finance expenses for the accounting period. The reversal of the provision shall not exceed the original carrying amount of the investment.

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 separate interim income statement. Cost is determined using the moving weighted-average method.

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS**(Continued)****Investments in subsidiaries**

Subsidiaries are entities controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of an investee so as to obtain benefits from its activities.

Investments in associates

An associate is an entity over which the Company has significant influence, but 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 Company initially recognizes investments in subsidiaries, joint ventures, and associates at cost. The Company recognizes in income in the Statement of Income its share of profits from the cumulative net profits of the investee arising after the date of investment. Other distributions received other than profit distributions are considered a recovery of investment and are recorded as a reduction in the cost of investment.

Investments in subsidiaries, joint ventures, and associates are presented in the Balance Sheet at cost less provision for impairment/devaluation of investments (if any). Provision for impairment/devaluation of investments is made when there is firm evidence showing a decrease in the value of these investments at the end of the accounting period.

3.5. 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.

3.6. 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.

3.7. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS**(Continued)**

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 separate interim income statement.

3.8. 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.

Insurance expenses

Insurance expenses represent insurance premiums paid for insurance contracts with an effective term exceeding 12 months or spanning multiple accounting periods. These expenses are allocated to costs on a straight-line basis over the effective term of each respective insurance contract.

Other expenses

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

3.9. 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.

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS**(Continued)**

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.

3.10. Borrowings and finance lease liabilities

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.

3.11. 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.

3.12. Owners' equity

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

3.13. 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.

**NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS
(Continued)****3.14. 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.

3.15. 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.

3.16. 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.

3.17. Selling expenses

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

3.18. 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.

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS

(Continued)

3.19. 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 separate 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 separate 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.

3.20. 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 INTERIM STATEMENT OF FINANCIAL POSITION**4.1. Cash and cash equivalents**

Cash and cash equivalents held by the enterprise but not restricted in use	Closing Balance VND	Opening Balance VND
Cash on hand	2,312,012,980	166,544,952
Demand deposits	30,315,775,641	14,931,566,352
Cash equivalents	13,500,000,000	-
+ <i>Term deposits</i>	13,500,000,000	-
	46,127,788,621	15,098,111,304

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

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS

(Continued)

Details of demand deposit balances are as follows:

	Closing Balance VND	Opening Balance VND
Vietnam Thuong Tin Commercial Joint Stock Bank (VietBank)	13,800,167,000	-
Military Commercial Joint Stock Bank (MB Bank)	9,245,034,119	101,277,906
Other banks	7,270,574,522	14,830,288,446
	30,315,775,641	14,931,566,352

4.2. Short-term trade receivables from customers

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

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS

(Continued)

4.3. Short-term advances to suppliers

	Closing Balance		Opening Balance	
	Value	Provision	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	1,143,202,554	-	8,885,690,591	-
	91,643,424,478	-	63,236,756,998	-
Short -term prepayment advances to related parties (Details stated in Note 7.3)	2,226,028,300		5,562,641,500	

4.4. Other short-term receivables

	Closing Balance		Opening Balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Mirae Asset Securities (Vietnam) Joint Stock Company - Ho Chi Minh	-	-	10,827,615,573	-
Advances	2,150,950,000	-	-	-
Deposits and collaterals	262,781,405	-	-	-
	2,413,731,405	-	10,827,615,573	-

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS

(Continued)

4.5. Inventories

	Closing Balance		Opening Balance	
	Cost VND	Provison VND	Cost VND	Provison 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	-
	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.

4.6. Deferred expenses

4.6.1. Short-term deferred expenses

	Closing Balance VND	Opening Balance VND
Property insurance expense	12,285,497	36,856,499
Tools and equipments	186,879,048	97,415,782
Other deferred expenses	3,866,664	116,177,929
	203,031,209	250,450,210

4.6.2. Long-term deferred expenses

	Closing Balance VND	Opening Balance VND
Tools and equipments	1,175,448,853	1,331,571,252
	1,175,448,853	1,331,571,252

4.7. Other assets

	Closing Balance VND	Opening 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
	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 SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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4.8. Movement in tangible fixed assets

	Buildings and structures VND	Machineries and equipments VND	Office equipments VND	Total VND
COST				
Beginning balance	5,391,685,473	80,909,868,411	3,433,835,084	89,735,388,968
Increasing during the period	-	-	-	-
Decreasing during the period				
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)

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

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4.9. Financial investments		Closing balance			Opening balance		
4.9.1. Short-term financial investments		Original Cost VND	Recoverable amount VND	Provision VND	Original Cost VND	Recoverable amount VND	Provision VND
Short-term		-	-	-	-	-	-
Term deposits (i)		25,267,084,810	25,267,084,810	-	14,988,361,607	14,988,361,607	-
Vietnam Joint Stock Commercial Bank for Industry and Trade		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		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		10,000,000,000	10,000,000,000	-	-	-	-
Loans receivable		12,800,000,000	12,800,000,000	-	-	-	-
Mr. Vo Thanh Hoai (ii)		12,800,000,000	12,800,000,000	-	-	-	-
Accrued interest receivable		426,480,748	426,480,748	-	128,621,909	128,621,909	-
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	-
Foreign Trade of Vietnam (Vietcombank)		228,493,151	228,493,151	-	-	-	-
		38,493,565,558	38,493,565,558	-	15,116,983,516	15,116,983,516	-

- (i) Held-to-maturity investments represent term deposits at commercial banks with an original maturity of six (06) months and interest rates ranging from 4.2%/annum to 7.4%/annum. All the aforementioned term deposits are being pledged and mortgaged as collateral for the Company's loans at banks.
- (ii) 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 (before 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 principal and interest of this loan. As at the date of issuance of this report, the balance of this personal loan was VND 0.

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

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b) Trading Securities

	Closing balance			Opening balance		
	Original Cost	Fair value (i)	Provision	Original Cost	Fair value (i)	Provision
	VND	VND	VND	VND	VND	VND
<i>Trading securities</i>						
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)	1,350,000,000	1,370,000,000	-	-	-	-
	18,132,332,206	16,666,966,000	(2,341,442,306)	7,618,406,526	6,456,540,000	(1,903,677,826)

(i) 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.

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

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4.9.2. Long-term financial investments

	Closing Balance			Opening Balance		
	Cost VND	Provision VND	Fair value VND	Cost VND	Provision VND	Fair value VND
<i>Investments in subsidiaries</i>	98,000,000,000	-	-	98,000,000,000	-	-
Viet Nam Eco Plastic Packaging Joint Stock Company (1)	98,000,000,000	(i)	-	98,000,000,000	(i)	-
<i>Investments in associates, joint-ventures</i>	32,000,000,000	-	-	32,000,000,000	-	-
Tan Quang Plastics Joint Stock Company (2)	32,000,000,000	(i)	-	32,000,000,000	(i)	-
	130,000,000,000	-	-	130,000,000,000	-	-

(i) The Company has not determined the recoverable amount of these investments for disclosure in the separate interim financial statements due to the absence of specific guidance on the determination of fair value.

(1) Eco Plastics Packaging Vietnam Joint Stock Company is currently in the investment and factory construction phase and has not yet commenced production and business operations.

(2) Tan Quang Plastics Joint Stock Company is operating its production and business activities normally.

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS

(Continued)

4.10. Short-term trade payables

	Closing Balance VND	Opening Balance VND
NK Plastic Technology and Environment Co., Ltd - Branch - High-Tech Plastics Factory	-	2,973,975,000
Tien Phong Trading and Transportation Co., Ltd	850,511,096	1,345,988,134
Phu Lam Import-Export Co., Ltd	3,177,995,040	1,498,320,450
A Dong Plastics Joint Stock Company	1,053,270,000	1,399,869,000
Other suppliers	7,891,259,969	8,461,152,922
	12,973,036,105	15,679,305,506

4.11. Short-term advances from customers

	Closing Balance VND	Opening Balance VND
Stavian Hung Yen Packaging Joint Stock	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	-	850,000,000
Other advances from customers	1,891,613,293	3,302,051,199
	4,978,273,878	6,907,983,962

4.12. Accrued expenses

4.12.1. Short-term accrued expenses

	Closing Balance VND	Opening Balance VND
Interest costs	136,014,769	63,214,923
	136,014,769	63,214,923

4.13. Other payables

4.13.1. Other short-term payables

	Closing Balance VND	Opening Balance 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 Supervisory Board	228,000,000	288,000,000
	447,022,309	368,617,834

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

	Closing Balance		Movement during the period		Opening Balance	
	Receivable VND	Payable VND	Paid VND	Amount VND	Receivable VND	Payable VND
Value added tax (VAT)	-	-	2,526,358,956	2,526,358,956	-	-
Import-export duties	-	-	516,473,127	516,473,127	-	-
Corporate income tax (CIT)	-	3,380,883,700	4,192,888,561	3,538,832,203	-	4,034,940,058
Personal income tax (PIT)	-	3,872,483	130,878,516	5,235,500	-	129,515,499
Fees, charges and other amounts payable	-	-	38,169,094	26,504,221	-	11,664,873
	-	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 separate interim 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 SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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4.15. Borrowings and finance lease liabilities

4.15.1. Short-term borrowings and finance lease liabilities

	Opening Balance		During the period		Closing Balance	
	Amount VND	Amount able to be paid off VND	Increases VND	Decreases VND	Amount VND	Amount able to be paid off VND
Short-term loans	110,347,760,654	110,347,760,654	176,456,077,433	160,479,982,035	126,323,856,052	126,323,856,052
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	-	-
Bank loans	59,576,760,654	59,576,760,654	176,456,077,433	109,708,982,035	126,323,856,052	126,323,856,052
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) - East Hanoi Branch (1)	37,910,326,222	37,910,326,222	44,882,145,333	43,476,062,915	39,316,408,640	39,316,408,640
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)	21,666,434,432	21,666,434,432	40,837,618,370	24,561,817,232	37,942,235,570	37,942,235,570
Military Commercial Joint Stock Bank (MB Bank) - Thang Long Branch (4)	-	-	76,844,550,552	41,671,101,888	35,173,448,664	35,173,448,664
Long-term debt due for repayment	2,373,922,868	2,373,922,868	704,761,164	1,669,161,704	1,409,522,328	1,409,522,328
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Thang Long Branch (5)	2,373,922,868	2,373,922,868	704,761,164	1,669,161,704	1,409,522,328	1,409,522,328
Short-term loans and finance lease obligations	112,721,683,522	112,721,683,522	177,160,838,597	162,149,143,739	127,733,378,380	127,733,378,380

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

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4.15.2. Long-term borrowings and finance lease liabilities

	Opening Balance		During the period		Closing Balance	
	Amount	Amount able to be paid off	Increases	Decreases	Amount	Amount able to be paid off
	VND	VND	VND	VND	VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Thang Long Branch (5)	2,448,079,833	2,448,079,833	964,400,540	704,761,164	2,707,719,209	2,707,719,209
Long-term loans and finance lease obligations	2,448,079,833	2,448,079,833	964,400,540	704,761,164	2,707,719,209	2,707,719,209



NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS

(Continued)

(*) Represents the loans under the following credit agreements:

- (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 Vietnam Eco Plastics 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 a third party.
- (3) **Credit agreement No. 01/2026/17910577/HDTD dated 12/05/2026** between Vietnam Eco Plastics 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;
 - 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 maintenance limit is up to 26/09/2026.
 - The 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 bank loan is secured by machinery and equipment owned by the Company as well as assets to be formed in the future, pursuant to Mortgage Contract for Future Assets No. 01/2024/17910577/HĐBĐTL dated 15 July 2024. The net book value of the machinery and equipment pledged as collateral is disclosed in Note 4.8 – Tangible Fixed Assets.

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

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4.16. Owners' equity

4.16.1. Reconciliation of movements in owners' equity

	Share capital	Share premium	Investment development fund	Retained profits	Total
	VND	VND	VND	VND	VND
Previous period's	200,000,000,000	-	-	24,446,890,657	224,446,890,657
- Profit for the prior period	-	-	-	6,782,572,064	6,782,572,064
Previous period's ending	200,000,000,000	-	-	31,229,462,721	231,229,462,721
Balance as at 01/01/2026	200,000,000,000	-	-	40,543,027,995	240,543,027,995
- Increase in the period (i)	99,999,850,000	-	-	-	99,999,850,000
- Direct costs attributable to the share issuance	-	(132,550,000)	-	13,690,825,423	13,558,275,423
- Appropriation to fund (ii)	-	-	500,000,000	(500,000,000)	-
Balance as at 30/06/2026	299,999,850,000	-	500,000,000	53,733,853,418	354,101,153,418

(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.

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS

(Continued)

4.16.2. Details of owners' contributed capital

	Closing Balance		Opening Balance	
	Amount of capital VND	Ratio %	Amount of capital VND	Ratio %
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%
	299,999,850,000	100,00%	200,000,000,000	100,00%

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

	Current period VND	Prior period VND
Share capital		
Beginning balance	200,000,000,000	200,000,000,000
Increasing in the year	99,999,850,000	-
Decreasing in the year	-	-
Ending balance	299,999,850,000	200,000,000,000
Dividends or distributed profits	-	-

4.16.4. Shares

	Closing Balance Share	Opening Balance Share
Authorised shares	29,999,985	20,000,000
Issued shares	29,999,985	20,000,000
- Ordinary shares	29,999,985	20,000,000
Shares in circulation	29,999,985	20,000,000
- Ordinary shares	29,999,985	20,000,000
Par value of outstanding shares: 10.000 VND per share		

4.16.5. Profit distribution

	Current period VND	Prior period VND
Undistributed profits at the beginning of the year	40,543,027,995	24,446,890,657
Loss from business activities in the year	13,690,825,423	6,782,572,064
Dividends or distributed profits to funds during the year	54,233,853,418	31,229,462,721
Distribution to funds and dividends, of which:	(500,000,000)	-
- Appropriation to the investment and development	(500,000,000)	-
Remaining undistributed profits	53,733,853,418	31,229,462,721

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS

(Continued)

4.17. Off-balance-sheet items

Foreign currencies of all kinds

	Số cuối kỳ	Số đầu kỳ
USD	215.568,49	567.494,33
EUR	3.842,16	511,50

5. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE SEPARATE INTERIM INCOME STATEMENT

5.1. Revenue from sale of goods and rendering of services

	Current period VND	Prior 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	Prior 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
	-	-
	152,215,460,863	222,465,075,957

5.3. Financial income

	Current period VND	Prior period VND
Interest income from deposits	664,018,962	413,762,662
Interest income from loan receivables	270,311,643	-
Gain on trading securities investments	29,400,000	1,366,690,483
Cash dividends and profit distribution received	27,702,000	-
Gain from foreign exchange differences arising during the period	1,766,212,091	2,824,289,487
Unrealized foreign exchange gains from year-end revaluation	-	66,039,034
	-	-
	2,757,644,696	4,670,781,666

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS

(Continued)

5.4. Financial expenses

	Current period VND	Prior period VND
Interest expense on borrowings	3,954,413,573	2,963,816,437
Loss on trading securities investments	41,845,120	3,215,717,801
Foreign exchange losses	1,018,395,787	465,136,502
Provision for diminution in value of trading securities and investment losses	517,150,000	591,377,387
Reversal of provision for trading securities	(79,385,520)	-
Other financial expenses	31,584,639	-
	5,484,003,599	7,236,048,127

5.5. Selling expenses

	Current period VND	Prior 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
	3,624,086,224	5,510,995,279

5.6. General and administrative expenses

	Current period VND	Prior period VND
Labour cost	751,362,115	840,203,281
Office supplies expense	18,941,861	-
Depreciation expense	170,591,826	160,174,230
Taxes, fees and charges	6,366,010	5,000,000
Outsourced services expense	1,195,637,931	710,912,278
Other cash expenses	1,002,893,666	677,668,860
	3,145,793,409	2,393,958,649

5.7. Other income

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

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS

(Continued)

5.8. Other expenses

	Current period VND	Prior period VND
Write-off/disposal of obsolete inventory	-	829,224,014
Contractual compensation under economic contracts	140,546,521	-
Late payment interest on personal income tax (PIT) and social insurance (SI)	3,558,544	-
Other items	100,775,739	114,848,433
	244,880,804	944,072,447

5.9. Current corporate income tax expense

	Current period VND	Prior period VND
Current corporate income tax expense		
Corporate income tax expense based on taxable profit in the current period (i)	3,538,832,203	1,721,412,433
Total current corporate income tax expense	3,538,832,203	1,721,412,433

(i) Current corporate income tax expense for this period is calculated as follows:

	Current period VND	Prior period VND
Total accounting profit before tax	17,229,657,626	8,503,984,497
Adjustments increase	530,123,847	181,871,046
Other activities	530,123,847	181,871,046
- Non-deductible expenses	101,251,563	114,848,433
- Remuneration of non-executive Board members	30,000,000	54,600,000
- Foreign exchange differences from year-end revaluation	255,243,043	12,422,613
- Fines and penalties expense	143,629,241	-
Adjustments decrease	(65,620,458)	(78,793,376)
Other business activities	-	(78,793,376)
- Dividends and profit distribution received	(27,702,000)	(16,992,500)
- Foreign exchange differences from period-end	(37,918,458)	(61,800,876)
Taxable income for CIT	17,694,161,015	8,607,062,167
Tax rate	20%	20%
Corporate income tax	3,538,832,203	1,721,412,433
CIT expense calculated on current-year taxable income	3,538,832,203	1,721,412,433

5.10. Production and business expenses by elements

	Current period VND	Prior period VND
Raw materials and supplies	94,013,113,237	101,680,358,107
Labor costs	5,545,109,831	4,996,068,464
Depreciation of fixed assets	1,907,024,300	3,849,393,725
Outsourced services	10,815,936,000	16,301,961,052
Other cash expenses	1,002,498,559	816,647,816
	113,283,681,927	127,644,429,164

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS**(Continued)****6. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE SEPARATE 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 principal actually repaid during the period

	Current period VND	Prior period VND
Proceeds from borrowings under normal contracts	176,456,077,433	176,253,444,152
	<u>176,456,077,433</u>	<u>176,253,444,152</u>

6.3. Amount of loan proceeds actually received during the period

	Current period VND	Prior period VND
Principal loan repayments under normal contractual terms	161,184,743,199	128,390,913,997
	<u>161,184,743,199</u>	<u>128,390,913,997</u>

7. OTHER INFORMATION**7.1. Commitments and guarantees**

During the period, the Company did not provide any commitments or guarantees to any third party.

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 separate 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 Chief Accountant). Individuals related to key management personnel are close family members of the key management personnel.

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS

(Continued)

List of key management personnel

Board of Directors

Full name	Position	Appointment/ Dismissals
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	Dismissed on 18/04/2026
Mr. Nguyen Ton Viet	Member of the Board of Directors	Dismissed 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/ Dismissals
Ms. Nguyen Thu Hang	Head of the Supervisory Board	Dismissed on 18/04/2026
Ms. Do Thi Duyen	Member of the Supervisory Board	Dismissed on 18/04/2026
Ms. Tran Ngoc Phuong	Member of the Supervisory Board	Dismissed on 18/04/2026

Audit Committee

Full name	Position	Appointment/ Dismissals
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



NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS

(Continued)

Remuneration of key management personnel

Remuneration of members of the Board of Directors, the Supervisory Board, the Board of Management, and the Chief Accountant 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 SEPARATE INTERIM 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

As at the end of the accounting period, the Company had no balances with key management personnel or 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
Vietnam Eco-Plastic Packaging Joint Stock	Hung Yen	Subsidiary
Tan Quang Plastic Joint Stock Company	Hung Yen	Associate

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS

(Continued)

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
Other transactions	Transaction	Current period VND	Current period VND
Vietnam Eco-Plastic Packaging Joint Stock Company	Capital contribution	-	48,000,000,000
		-	48,000,000,000

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 information

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			2,757,644,696
Financial expenses			5,484,003,599
Selling expenses			3,624,086,224
General and administrative expenses			3,145,793,409
Other income			682,758,017
Other expenses			244,880,804
Total accounting profit before tax			17,229,657,626
Current corporate income tax			3,538,832,203
Net profit after corporate			13,690,825,423

NOTES TO THE SELECTED SEPARATE INTERIM 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			4,670,781,666
Financial expenses			7,236,048,127
Selling expenses			5,510,995,279
General and administrative expenses			2,393,958,649
Other income			1,219,061,821
Other expenses			944,072,447
Total accounting profit before tax			8,503,984,497
Current corporate income tax expense			1,721,412,433
Net profit after corporate income tax			6,782,572,064

7.5. Comparative information

The comparative figures in the interim statement of financial position are those from the Company's separate 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 separate interim income statement and the separate interim cash flow statement are those from the separate 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.

As presented in Note 2.4, from 01 January 2026, the Company applied 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 Interim Statement of Financial Position

Asset	No	Beginning of year (restated) VND	Beginning of year (as reported) VND	Difference VND
Short-term financial investments	120	20,831,712,216	21,365,325,962	(533,613,746)
Short-term held-to-maturity investments	123	15,116,983,516	15,650,597,262	(533,613,746)
Short-term receivables	130	118,404,718,064	118,534,237,520	(129,519,456)
Other short-term receivables	135	10,827,615,573	10,957,135,029	(129,519,456)
Other short-term assets	160	4,152,708,985	3,489,575,783	663,133,202
Other short-term assets	165	663,133,202	-	663,133,202

NOTES TO THE SELECTED SEPARATE INTERIM FINANCIAL STATEMENTS

(Continued)

Impact on the Interim Cash Flow Statement

Item	No	Beginning of year (restated) VND	Beginning of year (as reported) VND	Difference VND
Cash and cash equivalents at the beginning of the year	60	10,350,885,108	11,000,885,108	(650,000,000)
Cash and cash equivalents at the end of the year	70	12,939,281,036	13,589,281,036	(650,000,000)



Preparer
Tran Thi Viet Hoa



Chief Accountant
Tran Thi Viet Hoa



General Director
Nguyen Dinh Tuan
Hanoi City, Vietnam
10 August 2026

