

Number: 1408.1 /20 25 /CV-PGN

Re: *Explanation of the auditor's exception  
opinion in the semi-annual audited  
financial statements for 2025*

Vinh Phuc, August 14, 2025

**To: State Securities Commission  
Hanoi Stock Exchange**

Plastic Additives Joint Stock Company would like to explain the exception in the main report of the 2025 Semi-annual Review audited by Uhy Auditing and Consulting LLC as follows:

1. Disclaimer opinion in the 2025 Semi-annual Audited Main Report of Plastic Additives Joint Stock Company:

The basis for the auditor's qualified opinion is cited as follows:

*"We have not been able to obtain complete documents related to the transfer of the Company's investment in Vinh Phuc Plastic Additives Joint Stock Company with a value of VND 79,374,310,000 (equal to the original price), the balance of receivables from customers as of June 30, 2025 is VND 79,374,310,000. Accordingly, we do not draw any conclusions on this transaction as well as the impact of this issue on the Company's interim financial statements for the period from January 1, 2025 to June 30, 2025.*

Auditor's opinion on the audited semi-annual financial statements of 2025 of Plastic Additives Joint Stock Company:

*"Based on our review, except for the matter described in the "Basis for Qualified Conclusion" paragraph, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the financial position of the Company as at June 30, 2025, and the results of its operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to interim financial reporting.*

2. Explanation of Plastic Additives Joint Stock Company

Regarding the documents on the transfer of the Company's investment at Vinh Phuc Plastic Additives Joint Stock Company

Pursuant to the Resolution of the Extraordinary General Meeting of Shareholders dated January 6, 2025, the Board of Directors has transferred the investment in Vinh Phuc Plastic Additives Joint Stock Company according to the Resolution of the Board of Directors dated February 17, 2025. However, at the time of the audit, we have not yet provided specific documents assessing the effectiveness of this investment. We will supplement this document as soon as possible.

Above is the explanation of Plastic Additives Joint Stock Company on the audit opinion except for the 2025 semi-annual audited financial statements.

*Respectfully report !*

**Recipient :**

- *As above*
- *Board of Directors*
- *Save VT*

**PLASTIC ADDITIVES JOINT STOCK  
COMPANY**



**TỔNG GIÁM ĐỐC**

*Trần Đăng Công*