

CONSOLIDATED FINANCIAL STATEMENTS

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

For the 4th quarter 2025 accounting period



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VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

REPORT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Vietnam Eco Plastic Technology Joint Stock Company ("the Company") presents its report and the Company's Consolidated Financial Statements for the 4th quarter 2025 accounting

THE COMPANY

Vietnam Eco Plastic Technology Joint Stock Company was established and operating activities under the Business License No 0106798702 by Ha Noi City Department of Investment and Planning for the first time on 24 March 2015, 12th re-registered on 26 January 2026.

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

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

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

| | | |
|----------------------|----------|-------------------------|
| Mr. Nguyen Van Binh | Chairman | |
| Mr. Nguyen Huu Duong | Member | Resigned on 15/07/2025 |
| Mr. Dao Quoc Hung | Member | |
| Mr. Nguyen Dinh Tuan | Member | |
| Mr. Nguyen Ton Viet | Member | Appointed on 25/04/2025 |
| Mr. Nguyen Thanh An | Member | Resigned on 25/04/2025 |

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

| | | |
|----------------------|-----------------------|-------------------------|
| Mr. Nguyen Dinh Tuan | General Director | Appointed on 15/07/2025 |
| Mr. Nguyen Huu Duong | General Director | Resigned on 15/07/2025 |
| Mr. Dao Quoc Hung | Vice General Director | |
| Mrs. Le Thi Thuy | Vice General Director | |

The members of the Board of Supervision are:

| | |
|-----------------------|----------------------------|
| Mrs. Nguyen Thu Hang | Head of Control Department |
| Mrs. Do Thi Duyen | Member |
| Mrs. Tran Ngoc Phuong | Member |

The legal representative of the Company during the period and up to the date of this report is as follows.

| | |
|----------------------|-----------------|
| Mr. Nguyen Dinh Tuan | From 23/07/2025 |
| Mr. Nguyen Huu Duong | To 23/07/2025 |

THE CONSOLIDATED FINANCIAL STATEMENTS

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

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

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY
Trung Duong Village, Gia Lam Commune, Hanoi City, Vietnam

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Consolidated Financial Statements;
- Prepare the Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Consolidated Financial Statements;
- Prepare the Consolidated Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of General Directors is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Consolidated Financial Statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We, The Board of General Directors, confirm that the Consolidated Financial Statements give a true and fair view of the financial position at 31 December 2025, its operations and cash flows in the the 4th quarter 2025 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and statutory requirements relevant to preparation and presentation of Consolidated Financial Statements.

Other commitments

The Board of General Directors pledges that the company complies with Decree No. 155/2020/ND-CP dated 31 December 2020 guiding on corporate governance of public companies and the company does not violate the obligations of information disclosure in accordance with the regulations of the Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by Ministry of Finance guiding the disclosure of information on Securities Market, And Circular No. 68/2024/TT-BTC dated September 18, 2024 of the Ministry of Finance on amending and supplementing a number of articles of Circular No. 96/2020/TT-BTC.

On behalf of The Board of General Directors



Nguyễn Đình Tuấn
General Director

Hanoi, 20/01/2026

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION*As at 31 December 2025*

| Code | ASSETS | Note | 31/12/2025 | 01/01/2025 |
|------------|---|----------|------------------------|------------------------|
| | | | VND | VND |
| 100 | A. CURRENT ASSETS | | 321.044.307.754 | 256.812.755.933 |
| 110 | I. Cash and cash equivalents | 3 | 37.888.173.167 | 52.430.821.051 |
| 111 | 1. Cash | | 37.888.173.167 | 11.780.821.051 |
| | - Cash on hand | | 1.111.486.497 | 1.837.409.640 |
| | - Cash in bank | | 36.776.686.670 | 9.943.411.411 |
| | - Cash in transit | | - | - |
| 112 | 4. Cash equivalents | | - | 40.650.000.000 |
| 120 | II. Short-term investments | 4 | 51.363.583.232 | 45.362.296.404 |
| 121 | 1. Trading securities | | 7.618.406.526 | 28.263.410.429 |
| | - Shares | | 7.618.406.526 | 28.263.410.429 |
| | - Bonds | | - | - |
| | - Securities and other financial instruments | | - | - |
| 122 | 3. Provision for diminution in value of trading securities | | (1.903.677.826) | (901.114.025) |
| 123 | 4. Held to maturity investments | | 45.648.854.532 | 18.000.000.000 |
| | - Term deposits | | 45.648.854.532 | 18.000.000.000 |
| | - Bonds | | - | - |
| | - Other held to maturity investments | | - | - |
| 130 | III. Short-term receivables | | 136.432.471.833 | 87.554.604.577 |
| 131 | 1. Short-term trade receivables | 5 | 42.266.903.406 | 29.598.893.841 |
| 132 | 2. Short-term prepayments to suppliers | | 70.603.732.028 | 52.938.606.782 |
| 133 | 2. Short-term intra-company receivables | | - | - |
| | - Short-term intra-company receivables for exchange differences | | - | - |
| | - Short-term intra-company receivables for cost of loans eligible for capital | | - | - |
| | - Other short-term intra-company receivables | | - | - |
| | - Short-term intra-company payables for exchange differences (debit | | - | - |
| | - Short-term intra-company payables for cost of loans eligible for capital | | - | - |
| | - Other short-term intra-company payables (debit balances) | | - | - |
| 134 | 2. Receivables according to the progress of construction contracts | | - | - |
| 135 | 3. Short-term loan receivables | | 12.500.000.000 | - |
| 136 | 4. Other short-term receivables | 7 | 11.061.836.399 | 5.017.103.954 |
| | - Receivables from equalization | | - | - |
| | - Receivables from employees | | - | - |
| | - Trade union fund | | - | - |
| | - Social insurance | | - | - |
| | - Health insurance | | - | - |
| | - Unemployment insurance | | - | - |
| | - Advances | | - | 467.350.393 |
| | - Pledges, mortgages or collateral | | - | - |
| | - Other receivable | | 11.061.836.399 | 4.549.753.561 |
| | - Other payables (debit balances) | | - | - |

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY
Consolidated Financial Statements

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

For the 4th quarter 2025 accounting period

| | | | | | |
|------------|------------|--|----------|------------------------|-----------------------|
| 137 | 6. | Provision for short-term doubtful debts (*) | | - | - |
| 139 | 6. | Shortage of assets awaiting resolution | | - | - |
| 140 | IV. | Inventories | 8 | 84.584.468.405 | 68.879.476.480 |
| 141 | 1. | Inventories | | 84.584.468.405 | 68.879.476.480 |
| | - | Goods in transit | | - | 6.439.917.566 |
| | - | Raw material | | 62.746.957.191 | 50.021.499.799 |
| | - | Tools, supplies | | - | - |
| | - | Work in process | | - | - |
| | - | Finished goods | | 19.776.463.280 | 10.117.586.166 |
| | - | Merchandise | | 2.061.047.934 | 2.300.472.949 |
| | - | Goods on consignment | | - | - |
| | - | Goods at bonded warehouse | | - | - |
| | - | Real estate | | - | - |
| 149 | 5. | Provision for devaluation of inventories (*) | | - | - |
| 150 | V. | Other short-term assets | | 10.775.611.117 | 2.585.557.421 |
| 151 | 1. | Short-term prepaid expenses | 11 | 339.377.085 | 332.740.840 |
| 152 | 2. | Deductible VAT | | 10.436.234.032 | 2.252.816.581 |
| 153 | 2. | Taxes and other receivables from State budget | 14 | - | - |
| | - | Value added tax | | - | - |
| | - | Special sale tax | | - | - |
| | - | Export, import duties | | - | - |
| | - | Business income tax | | - | - |
| | - | Personal income tax | | - | - |
| | - | Natural resource tax | | - | - |
| | - | Property tax and land rental | | - | - |
| | - | Environmental protection tax | | - | - |
| | - | Other taxes | | - | - |
| | - | Fees and other obligations | | - | - |
| 154 | 2. | Purchase and resale of Government bonds | | - | - |
| 155 | 2. | Other current assets | | - | - |
| 200 | B. | NON-CURRENT ASSETS | | 122.261.198.979 | 58.388.089.432 |
| 210 | I. | Long-term receivables | | - | - |
| 211 | 0. | Long-term trade receivables | 5 | - | - |
| 212 | 0. | Long-term prepayments to suppliers | | - | - |
| 213 | 0. | Working capital provided to sub-units | | - | - |
| 214 | 0. | Long-term intra-company receivables | 0 | - | - |
| | - | Long-term intra-company receivables for exchange differences | | - | - |
| | - | Long-term intra-company receivables for cost of loans eligible for c | | - | - |
| | - | Other long-term intra-company receivables | | - | - |
| | - | Long-term intra-company payables for exchange differences (debit | | - | - |
| | - | Long-term intra-company payables for cost of loans eligible for cap | | - | - |
| | - | Other long-term intra-company payables (debit balances) | | - | - |
| 215 | 0. | Long-term loan receivables | | - | - |
| 216 | 0. | Other long-term receivables | 7 | - | - |
| | - | Receivables from equalization | | - | - |

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY
Consolidated Financial Statements

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

For the 4th quarter 2025 accounting period

| | | | | |
|------------|---|----------|------------------------|------------------------|
| - | Receivables from employees | | - | - |
| - | Advances | | - | - |
| - | Pledges, mortgages or deposits | | - | - |
| - | Other receivable | | - | - |
| - | Other payables (debit balances) | | - | - |
| 219 | 0. Provision for long-term doubtful debts (*) | | - | - |
| 220 | II. Fixed assets | | 10.172.165.862 | 17.122.503.291 |
| 221 | 1. Tangible fixed assets | 10 | 10.172.165.862 | 17.122.503.291 |
| 222 | - Historical costs | | 89.735.388.968 | 89.770.500.631 |
| 223 | - Accumulated depreciation | | (79.563.223.106) | (72.647.997.340) |
| 224 | 1. Finance lease fixed assets | 10 | - | - |
| 225 | - Historical costs | | - | - |
| 226 | - Accumulated depreciation (*) | | - | - |
| 227 | 1. Intangible fixed assets | 10 | - | - |
| 228 | - Historical costs | | - | - |
| 229 | - Accumulated amortization | | - | - |
| 230 | III. Investment properties | | - | - |
| 231 | - Historical costs | | - | - |
| 232 | - Accumulated depreciation (*) | | - | - |
| 240 | IV. Long-term assets in progress | 9 | 41.231.975.802 | - |
| 241 | 0. Long-term work in process | | - | - |
| | - Long-term work in process | | - | - |
| | - Allowance for decline in long-term work in process | | - | - |
| 242 | 1. Construction in progress | | 41.231.975.802 | - |
| 250 | V. Long-term investments | 4 | 32.042.081.321 | 32.012.743.298 |
| 251 | 0. Investment in subsidiaries | | - | - |
| 252 | 1. Investments in joint ventures and associates | | 32.042.081.321 | 32.012.743.298 |
| 253 | 1. Equity investments in other entities | | - | - |
| 254 | 1. Provision for devaluation of long-term investments (*) | | - | - |
| 255 | 1. Held to maturity investments | | - | - |
| | - Term deposits | | - | - |
| | - Bonds | | - | - |
| | - Other held to maturity investments | | - | - |
| 260 | VI. Other long-term assets | | 38.814.975.994 | 9.252.842.843 |
| 261 | 1. Long-term prepaid expenses | 11 | 38.814.975.994 | 9.252.842.843 |
| 262 | 1. Deferred income tax assets | .a | - | - |
| 263 | 1. Long-term equipment, supplies and spare parts | | - | - |
| | - Long-term equipment and spare parts for replacement | | - | - |
| | - Allowance for decline in long-term equipment and spare parts for r. | | - | - |
| 268 | 1. Other long-term assets | | - | - |
| 269 | 1. Good will | | - | - |
| 270 | TOTAL ASSETS | | 443.305.506.733 | 315.200.845.365 |

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 December 2025

(continue)

| Code | CAPITAL | Note | 31/12/2025 VND | 01/01/2025 VND |
|------------|---|------|------------------------|-----------------------|
| 300 | C. LIABILITIES | | 203.695.005.909 | 90.803.045.624 |
| 310 | I. Current liabilities | | 137.276.587.207 | 85.981.042.923 |
| 311 | 1. Short-term trade payables | 12 | 15.740.863.346 | 19.087.070.273 |
| 312 | 2. Short-term prepayments from customers | | 4.834.541.875 | 5.873.750.723 |
| 313 | 3. Taxes and other payables to State budget | 14 | 4.175.771.884 | 3.353.343.409 |
| | - Value added tax | | - | - |
| | - Special sale tax | | - | - |
| | - Export, import duties | | - | - |
| | - Business income tax | | 4.034.591.512 | 3.324.543.409 |
| | - Personal income tax | | 129.515.499 | 28.800.000 |
| | - Natural resource tax | | - | - |
| | - Property tax and land rental | | - | - |
| | - Environmental protection tax | | - | - |
| | - Other taxes | | - | - |
| | - Fees and other obligations | | 11.664.873 | - |
| 314 | 7. Payables to employees | | 1.667.422.083 | 951.000.000 |
| 315 | 8. Short-term accrued expenses | 15 | 141.609.531 | 123.266.855 |
| 316 | 8. Short-term intra-company payables | | - | - |
| | - Short-term intra-company receivables for exchange differences (cre | | - | - |
| | - Short-term intra-company receivables for cost of loans eligible for c | | - | - |
| | - Other short-term intra-company receivables (credit balances) | | - | - |
| | - Exchange differences intra-company payables | | - | - |
| | - Intra-company payables for borrowing costs entitled to be capitaliz | | - | - |
| | - Other intra-company payables | | - | - |
| 317 | 8. Payables according to the progress of construction contracts | | - | - |
| 318 | 8. Short-term unearned revenue | | - | - |
| 319 | 9. Other short-term payments | 16 | 368.617.834 | 448.417.907 |
| | - Surplus of assets awaiting resolution | | - | - |
| | - Trade union fund | | - | - |
| | - Social insurance | | 25.520.605 | 25.520.606 |
| | - Health insurance | | 37.777.556 | 38.002.897 |
| | - Unemployment insurance | | 17.319.673 | 17.319.674 |
| | - Payables on equalization | | - | - |
| | - Short-term deposits, collateral received | | - | - |
| | - Other payables | | 288.000.000 | 367.574.730 |
| | - Other receivable | | - | - |
| | - Advances | | - | - |
| 320 | 14. Short-term borrowings and finance lease liabilities | 17 | 110.347.760.654 | 56.144.193.756 |
| | - Short-term loans | | 110.347.760.654 | 56.144.193.756 |
| | - Current portion of finance lease liabilities | | - | - |

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements

For the 4th quarter 2025 accounting period

| | | | | | | | | |
|------------|--|----|--|-----------------------|--|--|--|----------------------|
| | - | | | - | | | | - |
| | - | | | - | | | | - |
| 321 | 15. Provisions for short-term payables | | | - | | | | - |
| | - Provision for product warranty | | | - | | | | - |
| | - Provision for construction warranty | | | - | | | | - |
| | - Provision for enterprise restructuring | | | - | | | | - |
| | - Other payable provision | | | - | | | | - |
| 322 | 15. Bonus and welfare fund | | | - | | | | - |
| | - Bonus fund | | | - | | | | - |
| | - Welfare fund | | | - | | | | - |
| | - Welfare fund that forms fixed assets | | | - | | | | - |
| | - Reward fund of executive management board of company | | | - | | | | - |
| 323 | 15. Price stabilization fund | | | - | | | | - |
| 324 | 15. Purchase and resale of Government bonds | | | - | | | | - |
| 330 | II. Non-current liabilities | | | 66.418.418.702 | | | | 4.822.002.701 |
| 331 | 0. Long-term trade payables | 12 | | - | | | | - |
| 332 | 0. Long-term prepayments from customers | | | - | | | | - |
| 333 | 0. Long-term accrued expenses | | | - | | | | - |
| 334 | 0. Intra-company payables on operating capital | - | | - | | | | - |
| 335 | 0. Long-term intra-company payables | - | | - | | | | - |
| | - Long-term intra-company receivables for exchange differences (cre | | | - | | | | - |
| | - Long-term intra-company receivables for cost of loans eligible for c | | | - | | | | - |
| | - Other long-term intra-company receivables (credit balances) | | | - | | | | - |
| | - Exchange differences intra-company payables | | | - | | | | - |
| | - Intra-company payables for borrowing costs entitled to be capitaliz | | | - | | | | - |
| | - Other intra-company payables | | | - | | | | - |
| 336 | 0. Long-term unearned revenue | | | - | | | | - |
| 337 | 0. Other long-term payables | 16 | | - | | | | - |
| | - Long-term deposits, mortgages and collateral | | | - | | | | - |
| | - Other long-term payables | | | - | | | | - |
| 338 | 1. Long-term borrowings and finance lease liabilities | 17 | | 66.418.418.702 | | | | 4.822.002.701 |
| | - Long-term loans | | | 66.418.418.702 | | | | 4.822.002.701 |
| | - Current portion of finance lease liabilities | | | - | | | | - |
| | - Bond par value | | | - | | | | - |
| | - Bond discount | | | - | | | | - |
| | - Bonds premium | | | - | | | | - |
| 339 | 2. Convertible bonds | | | - | | | | - |
| 340 | 2. Preference shares | | | - | | | | - |
| 341 | 2. Deferred income tax liabilities | - | | - | | | | - |
| 342 | 2. Provisions for long-term payables | | | - | | | | - |
| | - Provision for product warranty | | | - | | | | - |
| | - Provision for construction warranty | | | - | | | | - |
| | - Provision for enterprise restructuring | | | - | | | | - |
| | - Other payable provision | | | - | | | | - |
| 343 | 2. Science and technology development fund | | | - | | | | - |
| | - Science and technology development fund | | | - | | | | - |
| | - Science and technology development fund that forms fixed assets | | | - | | | | - |

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY
Consolidated Financial Statements

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

For the 4th quarter 2025 accounting period

| | | | | |
|------------|---|-----------|------------------------|------------------------|
| 410 | I. Owner's equity | 18 | 239,610,500,824 | 224,397,799,741 |
| 411 | 1. Contributed capital | | 200,000,000,000 | 200,000,000,000 |
| 411a | Ordinary shares with voting rights | | 200,000,000,000 | 200,000,000,000 |
| 411b | 0 Preference shares | | - | - |
| 412 | 1. Share Premium | | - | - |
| 413 | 1. Conversion options on convertible bonds | | - | - |
| 414 | 1. Other capital | | - | - |
| 415 | 1. Treasury shares (*) | | - | - |
| 416 | 1. Differences upon asset revaluation | | - | - |
| 417 | 1. Exchange rate differences | | - | - |
| 418 | 1. Development investment funds | | - | - |
| 419 | 1. Enterprise reorganization assistance fund | | - | - |
| 420 | 1. Other reserves | | - | - |
| 421 | 2. Retained earnings | | 37,669,965,110 | 24,399,036,425 |
| 421a | Retained earnings accumulated till the end of the previous year | | 24,399,036,425 | 10,291,609,910 |
| 421b | Retained earnings of the current year | | 13,270,928,685 | 14,107,426,515 |
| 422 | 2. Capital expenditure fund | | - | - |
| 429 | 4. Non controlling interest | | 1,940,535,714 | (1,236,684) |
| 430 | II. Non-business funds and other funds | | - | - |
| 431 | 0. Non-business funds | | - | - |
| | - Fund received last year | | - | - |
| | - Fund received this year | | - | - |
| | - Last year not-for-profit expenditure | | - | - |
| | - This year not-for-profit expenditure | | - | - |
| 432 | 0. Funds that form fixed assets | | - | - |
| 440 | TOTAL CAPITAL | | 443,305,506,733 | 315,200,845,365 |

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 4th quarter 2025 accounting period



Tran Thi Viet Hoa
Preparer



Tran Thi Viet Hoa
Chief Accountant



Nguyễn Đình Tuấn
General Director

Hanoi, 30/01/2026



CONSOLIDATED STATEMENT OF INCOME

For the 4th quarter 2025 accounting period

| Code ITEM | Note | The 4th quarter | | Accumulated from the beginning of the year to the end of this quarter | |
|--|------|-----------------|-----------------|---|-----------------|
| | | Current year | Last year | Current year | Last year |
| | | VND | VND | VND | VND |
| 01 1. Revenue from sales of goods and rendering of services | 20 | 110.579.019.434 | 133.540.688.096 | 467.975.759.575 | 454.284.628.652 |
| 02 2. Revenue deductions | 21 | 654.159.904 | - | 654.159.904 | 232.173.136 |
| 10 3. Net revenue from sales of goods and rendering of services | | 109.924.859.530 | 133.540.688.096 | 467.321.599.671 | 454.052.455.516 |
| 11 4. Cost of goods sold | 22 | 103.226.996.878 | 124.019.890.541 | 428.936.914.356 | 424.163.576.406 |
| 20 5. Gross profit from sales of goods and rendering of services | | 6.697.862.652 | 9.520.797.555 | 38.384.685.315 | 29.888.879.110 |
| 21 6. Financial income | 23 | 4.926.588.499 | 2.418.968.326 | 11.942.657.502 | 8.653.615.971 |
| 22 7. Financial expense | 24 | 3.498.785.815 | 2.810.327.926 | 16.012.030.593 | 7.572.232.924 |
| 23 In which: Interest expenses | | 2.397.886.143 | 779.081.311 | 8.391.695.447 | 2.437.879.316 |
| 24 8. Share of joint ventures and associates' profit or loss | | (79.467.308) | 11.909.049 | 29.338.023 | 11.909.049 |
| 25 9. Selling expenses | 25 | 2.374.734.996 | 2.563.157.407 | 10.473.432.374 | 7.723.504.457 |
| 26 10 General and administrative expense | 26 | 2.308.765.638 | 2.601.940.685 | 7.551.345.949 | 6.263.992.736 |
| 30 11. Net profit from operating activities | | 3.362.697.394 | 3.976.248.912 | 16.319.871.924 | 16.994.674.013 |
| 31 12. Other income | 27 | 705.107.620 | 945.914.999 | 2.555.440.408 | 1.155.592.582 |
| 32 13. Other expense | 28 | 368.516.208 | 121.715.390 | 1.485.821.234 | 377.334.852 |
| 40 14. Other profit | | 336.591.412 | 824.199.609 | 1.069.619.174 | 778.257.730 |

CONSOLIDATED STATEMENT OF INCOME

For the 4th quarter 2025 accounting period

| Code ITEM | Note | The 4th quarter | | Accumulated from the beginning of the year to the end of this quarter | |
|--|------|-----------------|---------------|---|----------------|
| | | Current year | Last year | Current year | Last year |
| | | VND | VND | VND | VND |
| 50 15. Total net profit before tax | | 3.699.288.806 | 4.800.448.521 | 17.389.491.098 | 17.772.931.743 |
| 51 16. Current corporate income tax expenses | 29 | 1.005.248.159 | 957.707.894 | 4.176.790.015 | 3.666.741.912 |
| 52 17. Deferred corporate income tax expenses | | - | - | - | - |
| 60 18. Profit after corporate income tax | | 2.694.040.647 | 3.842.740.627 | 13.212.701.083 | 14.106.189.831 |
| 61 19. Profit after tax attributable to owners of the parent | | 2.712.015.208 | 3.842.740.627 | 13.270.928.685 | 14.106.189.831 |
| 62 20. Profit after tax attributable to non-controlling interest | | (17.974.561) | - | (58.227.602) | - |
| 70 21. Basic earnings per share | 30 | 135 | 192 | 661 | 705 |

For the 4th quarter 2025 accounting period

[illegible]

Tran Thi Viet Hoa
Preparer

Hanoi, 30/04/2026

Tran Thi Viet Hoa
Chief Accountant

Nguyen Dinh Tuan
General Director



CONSOLIDATED STATEMENT OF CASH FLOWS

From 01/01/2025 to 31/12/2025

(Indirect method)

| Code | ITEM | Note | Accumulated from the beginning of the year to the end of this quarter | |
|------|--|------|---|-------------------|
| | | | Current year VND | Last year VND |
| | I. CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| 01 | 1. Profit before tax | | 17.389.491.098 | 17.772.931.743 |
| | 2. Adjustments for | | | |
| 02 | - Depreciation and amortization of fixed assets and investment properties | | 7.206.893.705 | 6.390.964.652 |
| 03 | - Provisions | | 1.002.563.801 | 901.114.025 |
| 04 | - Exchange gains / losses from retranslation of monetary items denominated in foreign currency | | 112.768.929 | 231.901.439 |
| 05 | - Gains/losses from investment | | (1.505.381.647) | (1.874.316.808) |
| 06 | - Interest expense | | 8.391.695.447 | 2.437.879.316 |
| 07 | - Other adjustments | | 2.000.000.000 | - |
| 08 | 3. Operating profit before changes in working capital | | 34.598.031.333 | 25.860.474.367 |
| 09 | - Increase or decrease in receivables | | (44.568.247.442) | (21.837.617.926) |
| 10 | - Increase or decrease in inventories | | (15.704.991.925) | (28.093.185.282) |
| 11 | - Increase or decrease in payables (excluding interest payable/ corporate income tax payable) | | (4.638.394.168) | 17.816.463.141 |
| 12 | - Increase or decrease in prepaid expenses | | (29.568.769.396) | (9.226.477.426) |
| 13 | - Increase or decrease in trading securities | | 20.645.003.903 | 9.601.465.184 |
| 14 | - Interest paid | | (8.314.725.413) | (2.422.604.257) |
| 15 | - Corporate income tax paid | | (3.466.741.912) | (3.021.812.451) |
| 20 | Net cash flows from operating activities | | (51.018.835.020) | (11.323.294.650) |
| | II. CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| 21 | 1. Purchase or construction of fixed assets and other long-term assets | | (42.625.002.321) | (10.677.398.820) |
| 22 | 2. Proceeds from disposals of fixed assets and other long-term assets | | 1.270.000.000 | 12.454.545.455 |
| 23 | 3. Loans and purchase of debt instruments from other entities | | (46.498.854.532) | (46.630.000.000) |
| 24 | 4. Collection of loans and resale of debt instrument of other entities | | 7.000.000.000 | 78.071.000.000 |
| 27 | 5. Interest and dividend received | | 1.464.022.057 | 1.243.987.792 |
| 30 | Net cash flows from investing activities | | (79.389.834.796) | 34.462.134.427 |
| | III CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| 33 | 1. Proceeds from borrowings | | 339.339.216.804 | 179.686.355.483 |
| 34 | 2. Repayment of principal | | (223.539.233.905) | (161.301.678.176) |
| 40 | Net cash flows from financing activities | | 115.799.982.899 | 18.384.677.307 |

CONSOLIDATED STATEMENT OF CASH FLOWS

From 01/01/2025 to 31/12/2025

(Indirect method)

| Code | ITEM | Note | Accumulated from the beginning of the year to the end of this quarter | |
|------|---|------|--|----------------|
| | | | Current year | Last year |
| | | | VND | VND |
| 50 | Net cash flows in the year | | (14.608.686.917) | 41.523.517.084 |
| 60 | Cash and cash equivalents at the beginning of the accounting period | | 52.430.821.051 | 10.938.360.569 |
| 61 | Effect of exchange rate fluctuations | | 66.039.033 | (31.056.602) |
| 70 | Cash and cash equivalents at the end of the accounting peri | 3 | 37.888.173.167 | 52.430.821.051 |

CONSOLIDATED STATEMENT OF CASH FLOWS

From 01/01/2025 to 31/12/2025

(Indirect method)

Code ITEM

| Note | Accumulated from the beginning of the year to the end of this quarter | |
|------|--|-----------|
| | Current year | Last year |
| | VND | VND |



Tran Thi Viet Hoa
Preparer

Hanoi, 30/01/2026



Tran Thi Viet Hoa
Chief Accountant



Nguyễn Đình Tuấn
General Director



VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 4th quarter 2025 accounting period

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the 4th quarter 2025 accounting period

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

Vietnam Eco Plastic Technology Joint Stock Company was established and operating activities under the Business License No 0106798702 by Ha Noi City Department of Investment and Planning for the first time on 24 March 2015, 12th re-registered on 26 January 2026.

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

Company's Charter capital: VND 200.000.000.000. Equivalent to 20.000.000 shares with the price of VND 10.000 per share.

Business field

Industrial manufacturing, trading.

Business activities

Main business activities of the Company include:

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

Normal business and production cycle**Corporate structure**

The Company's member entities are as follows:

Business location - Vietnam Ecological Plastic
Joint Stock Company

Address

Nhu Quynh
Commune, Hung
Yen Province

Main business activities

Production and trading of
plastic products and plastic
beads.

Branch of Manufacturing Factory - Vietnam
Ecological Plastic Joint Stock Company

Nhu Quynh
Commune, Hung
Yen Province

Production and trading of
plastic products and plastic
beads.

Group structure

- **The Group's subsidiaries have consolidated in Consolidated Financial Statements as at 31/12/2025 include :**

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

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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Consolidated Financial Statements
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- List of associates consolidated under the equity method:

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

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

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

The Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 200/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance, the Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 200/2014/TT-BTC and the Circular No. 202/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System

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

2.3 . Basis for preparation of consolidated financial statements

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

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

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

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

Other accounting methods when preparing the Consolidated financial statements:

Non – controlling interests

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

2.4 . Cash and cash equivalents

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

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

2.5 . Business combination and goodwill

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

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

2.6 . Financial investments

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

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

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

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

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City, Vietnam

Consolidated Financial Statements
For the 4th quarter 2025 accounting period

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

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

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

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

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

2.7 . Receivables

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

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

2.8 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated by weighted average method.

Inventory is recorded by perpetual.

Method for valuation of work in process at the end of the period:

- The value of work in progress is recorded based on actual cost incurred for each unfinished product.

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

2.9 . Fixed assets, Finance lease fixed assets

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

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

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

2.10 . Prepaid expenses

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

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria. Prepaid expenses are allocated gradually into operating expenses on the straight-line basis.

2.11 . Payables

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

2.12 . Borrowings and finance lease liabilities

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

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

2.13 . Borrowing costs

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.14 . Accrued expenses

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

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

2.15 . Owner's equity

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

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

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

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

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

2.16 . Revenue

Sales of goods

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

- Significant risks and rewards associated with the ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The cost incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

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

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

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

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 4th quarter 2025 accounting period

Financial income

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

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

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

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

2.17 . Revenue deductions

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

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

2.18 . Cost of goods sold

The recognition of cost of goods sold is matched against the revenue in the period and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year.

2.19 . Financial expenses

Items recorded into financial expenses comprise:

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

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

2.20 . Corporate income tax

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

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VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements

For the 4th quarter 2025 accounting period

2.21 . Earnings per share

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

2.22 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

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

3 . CASH AND CASH EQUIVALENTS

| | 31/12/2025 | 01/01/2025 |
|------------------|-----------------------|-----------------------|
| | VND | VND |
| Cash on hand | 1.111.486.497 | 1.837.409.640 |
| Demand deposits | 36.776.686.670 | 9.943.411.411 |
| Cash equivalents | - | 40.650.000.000 |
| | 37.888.173.167 | 52.430.821.051 |

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements

For the 4th quarter 2025 accounting period

4 - FINANCIAL INVESTMENTS

a) Held to maturity investments

| | 31/12/2025 | | 01/01/2025 | |
|-----------------|-----------------------|-----------|-----------------------|-----------|
| | Original cost | Provision | Original cost | Provision |
| | VND | VND | VND | VND |
| - Term deposits | 45.648.854.532 | - | 18.000.000.000 | - |
| | 45.648.854.532 | - | 18.000.000.000 | - |

As of September 30, 2025, term deposits are savings deposits with terms 6 months at commercial banks with interest rates from 3.7%/year to 4.9%/year and are used as collateral for loans at the Joint Stock Commercial Bank for Industry and Trade - Dong Ha Noi Branch and the Joint Stock Commercial Bank for Investment and Development of Vietnam - Thang Long Branch.

b) Trading securities

| | 31/12/2025 | | 01/01/2025 | |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| | Original cost | Fair value | Original cost | Fair value |
| | VND | VND | VND | VND |
| - Investment in stock | 7.618.406.526 | 6.456.540.000 | 28.263.410.429 | 27.362.296.404 |
| | 7.618.406.526 | 6.456.540.000 | 28.263.410.429 | 27.362.296.404 |

c) Equity investments in associates and joint - ventures

| | 31/12/2025 | | | | 01/01/2025 | | | |
|-----------------------------|--------------------------------------|-------------------------|-----------------------------|------------------------------------|--------------------------------------|-------------------------|-----------------------------|------------------------------------|
| | Address | Proportion of ownership | Proportion of voting rights | Book value under the equity method | Address | Proportion of ownership | Proportion of voting rights | Book value under the equity method |
| | | | | VND | | | | VND |
| - Tan Quang Plastic Company | Nhu Quynh Commune, Hung Yen Province | 45,71% | 45,71% | 32.042.081.321 | Nhu Quynh Commune, Hung Yen Province | 45,71% | 45,71% | 32.012.743.298 |
| | | | | 32.042.081.321 | | | | 32.012.743.298 |

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 4th quarter 2025 accounting period

5 . TRADE RECEIVABLES

| | 31/12/2025 | | 01/01/2025 | |
|--|-----------------------|-----------|-----------------------|-----------|
| | Value | Provision | Value | Provision |
| | VND | VND | VND | VND |
| CEK - Estonia | 990.785.123 | - | 2.105.127.646 | - |
| Leepak Joint Stock Company | - | - | 1.405.000.000 | - |
| SD LTD - Belgium | 4.830.458.842 | - | 2.347.940.942 | - |
| S.S LDA - Portugal | 4.448.162.977 | - | 4.940.006.251 | - |
| Thuan Duc Joint Stock Company | - | - | 4.357.800.000 | - |
| EVP Sas | - | - | 2.375.872.733 | - |
| Cat Tuong Plastic Production and | 1.935.878.500 | - | - | - |
| Other trade receivables | 30.061.617.964 | - | 12.067.146.269 | - |
| | 42.266.903.406 | - | 29.598.893.841 | - |

6 . PREPAYMENTS TO SUPPLIERS

| | 31/12/2025 | | 01/01/2025 | |
|---|-----------------------|-----------|-----------------------|-----------|
| | Value | Provision | Value | Provision |
| | VND | VND | VND | VND |
| Nam Cuong Business and Trading JSC | 37.659.581.216 | - | 37.496.788.516 | - |
| Tan Quang Plastic JSC | 5.562.641.500 | - | 5.954.831.500 | - |
| ST Import Export JSC | 4.745.600.000 | - | 5.158.267.550 | - |
| IVICT (Singapore) Pte. Ltd | 6.383.243.691 | - | - | - |
| Indcon JSC | 3.141.887.449 | - | - | - |
| Others | 13.110.778.172 | - | 4.328.719.216 | - |
| | 70.603.732.028 | - | 52.938.606.782 | - |
| Prepayment to suppliers from related parties | 5.562.641.500 | - | 5.954.831.500 | - |

Details as in Notes 35.

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 4th quarter 2025 accounting period

7 . OTHER RECEIVABLES

| | 31/12/2025 | | 01/01/2025 | |
|--|-----------------------|-----------|----------------------|-----------|
| | Value | Provision | Value | Provision |
| | VND | VND | VND | VND |
| Receivables from interest of deposit, loan | 234.220.826 | - | 241.183.561 | - |
| Advances | - | - | 467.350.393 | - |
| VAT refund request | - | - | 4.200.000.000 | - |
| Others | 10.827.615.573 | - | 108.570.000 | - |
| | 11.061.836.399 | - | 5.017.103.954 | - |

8 . INVENTORIES

| | 31/12/2025 | | 01/01/2025 | |
|------------------|-----------------------|-----------|-----------------------|-----------|
| | Original cost | Provision | Original cost | Provision |
| | VND | VND | VND | VND |
| Goods in transit | - | - | 6.439.917.566 | - |
| Raw materials | 62.746.957.191 | - | 50.021.499.799 | - |
| Finished goods | 19.776.463.280 | - | 10.117.586.166 | - |
| Goods | 2.061.047.934 | - | 2.300.472.949 | - |
| | 84.584.468.405 | - | 68.879.476.480 | - |

9 . LONG-TERM UNFINISHED ASSET

| | 31/12/2025 | 01/01/2025 |
|---|-----------------------|------------|
| | VND | VND |
| Construction in progress | 41.231.975.802 | - |
| - Plastic packaging factory project (*) | 41.231.975.802 | - |
| | 41.231.975.802 | - |

(*) Plastic packaging factory project at Lot CN1, Road G6, Pho Noi A Industrial Park expansion area of 92,5ha, Minh Hai Commune, Van Lam District, Hung Yen Province (now Lac Dao Commune, Hung Yen Province). Investor is Vietnam Ecological Plastic Packaging Joint Stock Company, area scale 11.732m2.

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10 - TANGIBLE FIXED ASSETS

| | Buildings, structures | Machinery, equipment | Vehicles, transportation equipment | Total |
|--|-----------------------|-----------------------|------------------------------------|-----------------------|
| | VND | VND | VND | VND |
| Original cost | | | | |
| Beginning balance | 5,391,685,473 | 81,000,949,892 | 3,377,865,266 | 89,770,500,631 |
| - Purchase in the year | - | 38,518,519 | 1,354,508,000 | 1,393,026,519 |
| - Liquidation, disposal | - | (129,600,000) | (1,298,538,182) | (1,428,138,182) |
| Ending balance of the accounting period | 5,391,685,473 | 80,909,868,411 | 3,433,835,084 | 89,735,388,968 |
| Accumulated depreciation | | | | |
| Beginning balance | 4,607,642,994 | 66,560,817,114 | 1,479,537,232 | 72,647,997,340 |
| - Depreciation for the period | 319,994,574 | 6,524,588,514 | 362,310,617 | 7,206,893,705 |
| - Liquidation, disposal | - | (129,600,000) | (162,067,939) | (291,667,939) |
| Ending balance of the accounting period | 4,927,637,568 | 72,955,805,628 | 1,679,779,910 | 79,563,223,106 |
| Net carrying amount | | | | |
| Beginning balance | 784,042,479 | 14,440,132,778 | 1,898,328,034 | 17,122,503,291 |
| Ending balance | 464,047,905 | 7,954,062,783 | 1,754,055,174 | 10,172,165,862 |

In which:

- Tangible fixed assets with original cost and residual value of VND 75,622,288,549 are being used to secure loans at Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Ha Noi Branch and Vietnam Joint Stock Commercial Bank for Investment and Development - Thang Long Branch.
- Cost of fully depreciated tangible fixed assets but still in use at the end of the year: 56,572,637,804 VND.

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11 . PREPAID EXPENSES

| | 31/12/2025 | 01/01/2025 |
|---------------------------|-----------------------|----------------------|
| | VND | VND |
| a) Short-term | | |
| Tools | 119.740.165 | 297.947.890 |
| Insurance | - | 27.751.283 |
| Others | 219.636.920 | 7.041.667 |
| | 339.377.085 | 332.740.840 |
| b) Long-term | | |
| Tools | 1.309.246.869 | 1.573.763.370 |
| Infrastructure rental (*) | 37.505.729.125 | 7.670.964.224 |
| Others | - | 8.115.249 |
| | 38.814.975.994 | 9.252.842.843 |

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

12 . SHORT-TERM TRADE PAYABLES

| | 31/12/2025 | | 01/01/2025 | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | Outstanding balance | Amount can be paid | Outstanding balance | Amount can be paid |
| | VND | VND | VND | VND |
| Branch of NK Plastic and Environment Technology Co., Ltd. - High-tech plastic factory | 2.973.975.000 | 2.973.975.000 | 2.120.850.000 | 2.120.850.000 |
| Haplast Joint Stock Company | - | - | 3.123.701.000 | 3.123.701.000 |
| A Dong Plastic Joint Stock Company | 1.399.869.000 | 1.399.869.000 | 1.331.522.500 | 1.331.522.500 |
| Tien Phong Transport Trading | 1.345.988.134 | 1.345.988.134 | 1.073.693.755 | 1.073.693.755 |
| Phu Lam Import Export Company Limited | 1.498.320.450 | 1.498.320.450 | 1.819.359.000 | 1.819.359.000 |
| Others | 8.522.710.762 | 8.522.710.762 | 9.617.944.018 | 9.617.944.018 |
| | 15.740.863.346 | 15.740.863.346 | 19.087.070.273 | 19.087.070.273 |

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| | <u>31/12/2025</u> | <u>01/01/2025</u> |
|--|-----------------------------|-----------------------------|
| | VND | VND |
| Trinh Nghien Joint Stock Company | - | 1.520.260.000 |
| Cat Tuong Plastic Production and Trading Company Limited | - | 1.363.147.500 |
| Lts Trading Services Limited | 256.064 | 372.187.246 |
| SCL | 1.273.093.634 | - |
| As Pakendikeskus | - | 612.667.358 |
| Others | 3.561.192.177 | 2.005.488.619 |
| | <u>4.834.541.875</u> | <u>5.873.750.723</u> |

14 . TAX AND PAYABLES FROM STATE BUDGET

| | Receivable at the opening period | Payable at the opening accounting period | Payable arise in the accounting period | Amount paid in the accounting period | Receivable at the closing accounting period | Payable at the closing accounting period |
|----------------------------|-------------------------------------|--|---|---|---|--|
| | VND | VND | VND | VND | VND | VND |
| Value added tax | - | - | 706.018.561 | 706.018.561 | - | - |
| Export, import duties | - | - | 172.331.259 | 172.331.259 | - | - |
| Business income tax | - | 3.324.543.409 | 4.176.790.015 | 3.466.741.912 | - | 4.034.591.512 |
| Personal income tax | - | 28.800.000 | 185.953.126 | 85.237.627 | - | 129.515.499 |
| Fees and other obligations | - | - | 14.664.873 | 3.000.000 | - | 11.664.873 |
| | - | 3.353.343.409 | 5.255.757.834 | 4.433.329.359 | - | 4.175.771.884 |

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

15 . SHORT-TERM ACCRUED EXPENSES

| | 31/12/2025 | 01/01/2025 |
|-----------------------------|--------------------|--------------------|
| | VND | VND |
| - Accrued interest expenses | 131.827.048 | 54.857.014 |
| - Electricity costs | 9.782.483 | - |
| - Other accrued expenses | - | 68.409.841 |
| | 141.609.531 | 123.266.855 |

16 . OTHER SHORT-TERM PAYMENTS

| | 31/12/2025 | 01/01/2025 |
|---|--------------------|--------------------|
| | VND | VND |
| - Social insurance | 25.520.605 | 25.520.606 |
| - Health insurance | 37.777.556 | 38.002.897 |
| - Unemployment insurance | 17.319.673 | 17.319.674 |
| - Others | - | 367.574.730 |
| - Remuneration of the Board of Directors and Board of Supervisors | 288.000.000 | - |
| | 368.617.834 | 448.417.907 |

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17 - BORROWINGS AND FINANCE LEASE LIABILITIES

| | 01/01/2025 | | During the year | | 31/12/2025 | |
|---|-----------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|
| | Outstanding balance | Amount can be paid | Increase | Decrease | Outstanding balance | Amount can be paid |
| | VND | VND | VND | VND | VND | VND |
| a) Short-term borrowings | | | | | | |
| Short-term borrowings | 56,144,193,756 | 56,144,193,756 | 277,742,800,803 | 223,539,233,905 | 110,347,760,654 | 110,347,760,654 |
| - Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Ha Noi Branch (1) | 54,734,671,428 | 54,734,671,428 | 277,742,800,803 | 222,129,711,577 | 110,347,760,654 | 110,347,760,654 |
| - Joint Stock Commercial Bank for Investment and Development of Vietnam - Thang Long Branch (2) | 34,517,847,990 | 34,517,847,990 | 74,473,184,301 | 71,080,021,566 | 37,911,010,725 | 37,911,010,725 |
| - Military Commercial Joint Stock Bank - Thang Long Branch (3) | 18,879,178,419 | 18,879,178,419 | 52,821,819,474 | 50,035,247,964 | 21,665,749,929 | 21,665,749,929 |
| - Mirae Asset Securities Joint Stock Company (Vietnam) - margin trading | 300,202,116 | 300,202,116 | - | 300,202,116 | - | - |
| - Mrs Ngo Thi Tuyet Minh | 1,037,442,903 | 1,037,442,903 | 30,226,797,028 | 31,264,239,931 | - | - |
| - Mr Le Van Hoan (4) | - | - | 20,200,000,000 | 20,200,000,000 | - | - |
| - Mr Nguyen Tuan Dung (5) | - | - | 52,401,000,000 | 26,400,000,000 | 26,001,000,000 | 26,001,000,000 |
| Current portion of long-term loan | 1,409,522,328 | 1,409,522,328 | 47,620,000,000 | 22,850,000,000 | 24,770,000,000 | 24,770,000,000 |
| - Joint Stock Commercial Bank for Investment and Development of Vietnam - Thang Long Branch (6) | 1,409,522,328 | 1,409,522,328 | - | 1,409,522,328 | - | - |
| | | | - | 1,409,522,328 | - | - |
| | 56,144,193,756 | 56,144,193,756 | 277,742,800,803 | 223,539,233,905 | 110,347,760,654 | 110,347,760,654 |
| b) Long-term borrowings | | | | | | |
| - Joint Stock Commercial Bank for Investment and Development of Vietnam - Thang Long Branch (6) | 4,822,002,701 | 4,822,002,701 | 61,596,416,001 | - | 66,418,418,702 | 66,418,418,702 |
| - Military Commercial Joint Stock Bank - Thang Long Branch (7) | 4,822,002,701 | 4,822,002,701 | - | - | 4,822,002,701 | 4,822,002,701 |
| | - | - | 61,596,416,001 | - | 61,596,416,001 | 61,596,416,001 |
| | 4,822,002,701 | 4,822,002,701 | 61,596,416,001 | - | 66,418,418,702 | 66,418,418,702 |

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Detailed information on Short-term borrowings:

1) Borrowings limit contract No. 328-04/2024-HDCVHM/NHCT131-NST dated November 4, 2024 between the Company and Vietnam Joint Stock Commercial Bank for Industry and Trade with a borrowing limit of VND 40 billion, the limit maintenance period is 1 year, the borrowings term of each disbursement is 06 months, the borrowing interest rate is stated on each debt receipt. The purpose of the borrowing is to supplement working capital for production and business.

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

- Mortgage contract No. 213-04/2022/HDBĐ/NHCT131-NST dated September 12, 2022;
- Mortgage contract No. 214-04/2022/HDBĐ/NHCT131-NST dated September 12, 2022;
- Mortgage contract No. 215/04/2022/HDBĐ/NHCT131-NST dated September 14, 2022;
- Valuable paper mortgage contract No. 304-04/2024/HDBDD/NHCT131-NST signed on October 7, 2024 with the mortgaged asset being the Company's Efast channel term deposit balance with an amount of 650,000,000 VND with a term of 3 months, interest rate of 1,6%/year.
- Deposit contract mortgage No. 319-04/2024/HDBĐ/NHCT131- NST signed on October 23, 2024 with the mortgaged asset being the deposit balance under the 6-month term deposit contract the amount of VND 8 billion with an interest rate of 4,6%/year."
- Real Estate Mortgage Contract No. 283-04/2024/HDBĐ/NHCT131-NST signed on September 18, 2024 with the mortgaged property being the Certificate of land use rights, house ownership rights and other assets attached to land No. DM 478149; Certificate issuance registration number: VP 00077 issued by the Hanoi Land Registration Office on May 5, 2023, in the name of Mr. Nguyen Dinh Tuan and Ms. Nguyen Thi Thuy Duong.
- Mortgage contract No. 132-04/2025/HDBĐ/NHCT131-NST dated September 10, 2025 with the mortgaged property being a Ford Everest car with license plate 30L - 735.79.
- Deposit contract mortgage contract No. 137-04/2025-HDTC/NHCT13130-NST dated September 17, 2025 with the mortgaged asset being Term Deposit Contract No. 131/2025/30470 at Vietinbank worth VND 2.200.000.000.

As of September 30, 2025, Mr. Nguyen Dinh Tuan is a member of the Company's Board of Directors.

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

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

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

- Asset mortgage contract No. 01/2023.17910577/HDBĐ dated March 31, 2023;
- Debt/receivables mortgage contract No. 02/2023/17910577/HDBĐ dated March 31, 2023;
- Real estate mortgage contract established on April 11, 2023 is the Certificate of Land Use Rights, House Ownership Rights and Other Assets Attached to Land No. CV 479941 issued on September 8, 2020 owned by Mr. Nguyen Van Binh and Ms. Nguyen Thi Luong. Property information is as follows: Land plot number 279, map sheet number: 29, address: Cao Dinh 3 residential group - Xuan Dinh ward - Bac Tu Liem district - Hanoi city, area: 83,7m2, purpose of use: urban residential land, term of use: long-term.
- Deposit mortgage contract No. 01/2024/17915077/HDBĐ dated November 5, 2024: 3 billion VND.
- The mortgage contract signed on December 7, 2024 is for Mitsubishi Triton cars with license plate 29H-653.81 according to the car registration certificates 29001565 respectively issued by Gia Lam District Police.

As of September,ber 30, 2025, Mr. Nguyen Van Binh is Chairman of the Board of Directors of the Company.

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(3) Credit contract No. 219033.24.058.3901046.TD dated September 24, 2024 between the Company and Military Commercial Joint Stock Bank with a limit of VND 50 billion, borrowings term until May 24, 2025, loan interest rate is determined in each specific debt receipt. The purpose of the loan is to serve production and business.

(4) Borrowings contract No. 04/2025/HDVT/ECO-LVH dated June 2, 2025 between Vietnam Ecological Plastic Joint Stock Company (Borrower) and Mr. Le Van Hoan (Lender) with loan limit: VND 30.000.000.000. Interest rate: 6,8%/year, Loan term: 6 months. Loan purpose: Supplementing working capital for production and business activities.

(5) Borrowings contract No. 02.2025/ECO-NTD dated June 9, 2025 between Vietnam Ecological Plastic Joint Stock Company (Borrower) and Mr. Nguyen Tuan Dung (Lender) with loan limit: VND 27.000.000.000. Interest rate: 7,2%/year, Loan term: 6 months. Loan purpose: Supplementing working capital for production and business activities.

Detailed information on Long-term borrowings:

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

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

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

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

- Credit amount: 115.000.000.000 VND.
- Purpose of capital use: Funding to implement the investment project of the plastic packaging factory at Lot CN1, Road G6, Pho Noi A Industrial Park expansion, Minh Hai Commune, Van Lam District, Hung Yen Province, Vietnam, invested by Vietnam Ecological Plastic Packaging Joint Stock Company.
- Borrowing term: 120 months.
- Principal grace period: 18 months from the date of first disbursement.
- Interest rate: detailed at each disbursement, debt receipt and general agreement.
- The borrowings is secured by the following documents:

+ Mortgage contract No. 276534.25.058.36136968.BD dated January 16, 2025 between Vietnam Ecological Plastic Packaging Joint Stock Company and Military Commercial Joint Stock Bank - Thang Long Branch: the mortgaged assets are Property rights arising from the Sublease Contract of Land Use Rights Attached to Infrastructure No. 175/HDTLD/KCN-PNA dated December 20, 2024 signed between Vietnam Ecological Plastic Packaging Joint Stock Company and Hoa Phat Hung Yen Industrial Park Infrastructure Development Company Limited and the appendices, amendments and supplements (if any) and related documents and materials on the lease of a land lot with an area of 11.732 m2 at Lot CN1, Road G6, Pho Noi A Industrial Park expansion with an area of 92,5 ha, Minh Hai Commune, Van Lam District, Hung Yen Province, Vietnam.

+ Mortgage contract No. 276517.25.058.36136968.BD dated January 16, 2025 between Vietnam Ecological Plastic Joint Stock Company and Military Commercial Joint Stock Bank - Thang Long Branch: the mortgaged assets are all 9.800.000 shares of Vietnam Ecological Plastic Joint Stock Company held at Vietnam Ecological Plastic Packaging Joint Stock Company.

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18 - OWNER'S EQUITY

a) Increase and decrease in owner's equity

| | Contributed capital | Retained earnings | Non controlling interest | Total |
|---|---------------------|-------------------|--------------------------|-----------------|
| | VND | VND | VND | VND |
| At 01/01/2024 | | | | |
| Profit/loss | 200.000.000.000 | 10.291.609.910 | - | 210.291.609.910 |
| | - | 14.107.426.515 | (1.236.684) | 14.106.189.831 |
| At 31/12/2024 | 200.000.000.000 | 24.399.036.425 | (1.236.684) | 224.397.799.741 |
| At 01/01/2025 | | | | |
| Profit/loss | 200.000.000.000 | 24.399.036.425 | (1.236.684) | 224.399.036.425 |
| Value of non-controlling interest in subsidiary during the period | - | 13.270.928.685 | (58.227.602) | 13.212.701.083 |
| | - | - | 2.000.000.000 | 2.000.000.000 |
| At 30/09/2025 | 200.000.000.000 | 37.669.965.110 | 1.940.535.714 | 239.611.737.508 |



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b) Details of owner's invested capital

| | Rate | 31/12/2025 | Rate | 01/01/2025 |
|---------------------|-------------|------------------------|-------------|------------------------|
| | (%) | VND | (%) | VND |
| Mr Nguyen Dinh Tuan | 1,50% | 3.000.000.000 | 1,50% | 3.000.000.000 |
| Mr Nguyen Van Binh | 20,00% | 40.000.000.000 | 20,00% | 40.000.000.000 |
| Mr Nguyen Huu Duong | 0,00% | - | 15,00% | 30.000.000.000 |
| Others | 78,50% | 157.000.000.000 | 63,50% | 127.000.000.000 |
| | 100% | 200.000.000.000 | 100% | 200.000.000.000 |

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

| | The 4th quarter 2025 | The 4th quarter 2024 |
|------------------------------|-------------------------|-------------------------|
| | VND | VND |
| Owner's contributed capital | 200.000.000.000 | 200.000.000.000 |
| - At the beginning of period | 200.000.000.000 | 200.000.000.000 |
| - Increase in the period | - | - |
| - Decrease in the period | - | - |
| - At the ending of period | 200.000.000.000 | 200.000.000.000 |

d) Stock

| | 31/12/2025 | 01/01/2025 |
|---|------------|------------|
| Quantity of Authorized issuing stocks | 20.000.000 | 20.000.000 |
| Quantity of issued shares and full capital contribution | 20.000.000 | 20.000.000 |
| - Common stocks | 20.000.000 | 20.000.000 |
| Quantity of outstanding shares in circulation | 20.000.000 | 20.000.000 |
| - Common stocks | 20.000.000 | 20.000.000 |
| Par value per stock (VND) | 10.000 | 10.000 |

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

| | 31/12/2025 | 01/01/2025 |
|-------|------------|------------|
| - USD | 231.748,97 | 25.767,15 |
| - EUR | 3.566,14 | 278,01 |

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

| | The 4th quarter 2025 | The 4th quarter 2024 | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|-------------------------------------|-------------------------|-------------------------|----------------------------------|----------------------------------|
| | | | VND | VND |
| Revenue from sale of goods | 56.489.742.515 | 64.080.779.323 | 257.167.515.817 | 200.234.675.199 |
| Revenue from sale of finished goods | 51.289.276.919 | 66.659.908.773 | 206.048.243.758 | 249.958.755.117 |
| Revenue from sale of scrap | 2.800.000.000 | 2.800.000.000 | 4.760.000.000 | 3.602.500.000 |
| Revenue from services rendered | - | - | - | 488.698.336 |
| | 110.579.019.434 | 133.540.688.096 | 467.975.759.575 | 454.284.628.652 |

21 . DEDUCTIBLE ITEMS

| | The 4th quarter 2025 | The 4th quarter 2024 | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|---------------|-------------------------|-------------------------|----------------------------------|----------------------------------|
| | | | VND | VND |
| Sales return | 654.159.904 | 537.535 | 654.159.904 | 537.535 |
| Sales rebates | - | 540.414 | - | 231.635.601 |
| | 654.159.904 | 1.077.949 | 654.159.904 | 232.173.136 |

22 . COSTS OF GOODS SOLD

| | The 4th quarter 2025 | The 4th quarter 2024 | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|------------------------------|-------------------------|-------------------------|----------------------------------|----------------------------------|
| | | | VND | VND |
| Costs of finished goods sold | 49.470.566.755 | 54.970.656.245 | 221.146.659.469 | 173.720.964.905 |
| Costs of goods sold | 50.556.539.475 | 65.859.618.296 | 202.352.319.899 | 245.908.999.380 |
| Cost of scrap sold | 3.199.890.648 | 3.189.616.000 | 5.437.934.988 | 4.142.987.786 |
| Costs of services | - | - | - | 390.624.335 |
| | 103.226.996.878 | 124.019.890.541 | 428.936.914.356 | 424.163.576.406 |

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23 . FINANCE INCOME

| | The 4th quarter 2025 | The 4th quarter 2024 | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|---|-------------------------|-------------------------|----------------------------------|----------------------------------|
| | | | VND | VND |
| Interest income, interest from loans | 348.181.427 | 208.277.978 | 1.440.066.822 | 1.485.171.353 |
| Gain from selling securities | 3.899.704.050 | 796.304.495 | 5.355.707.615 | 2.684.703.289 |
| Dividends, profits earned | - | - | 16.992.500 | - |
| Realized gain from foreign exchange difference | 668.233.510 | 1.414.385.853 | 5.053.382.020 | 4.483.741.329 |
| Unrealized gain from foreign exchange difference | - | - | 76.508.545 | - |
| | 4.916.118.987 | 2.418.968.326 | 11.942.657.502 | 8.653.615.971 |

24 . FINANCIAL EXPENSES

| | The 4th quarter 2025 | The 4th quarter 2024 | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|---|-------------------------|-------------------------|----------------------------------|----------------------------------|
| | | | VND | VND |
| Interest expenses | 2.352.362.266 | 779.081.311 | 8.391.695.447 | 2.437.879.316 |
| Losses from securities investment | 278.720.959 | 25.331.406 | 5.233.237.860 | 1.309.400.726 |
| Realized loss from foreign exchange difference | - | 769.778.628 | 1.163.985.797 | 2.510.515.767 |
| Unrealized loss from foreign exchange difference | 189.277.474 | 231.901.439 | 189.277.474 | 231.901.439 |
| Provision for securities investment | 661.033.000 | 901.114.025 | 1.002.563.801 | 901.114.025 |
| Others | 17.392.116 | 103.121.117 | 31.270.214 | 181.421.651 |
| | 3.498.785.815 | 2.810.327.926 | 16.012.030.593 | 7.572.232.924 |

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25 . SELLING EXPENSES

| | The 4th quarter 2025 | The 4th quarter 2024 | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|------------------------------------|-------------------------|-------------------------|----------------------------------|----------------------------------|
| | | | VND | VND |
| Labor | 261.713.458 | 264.974.596 | 1.088.874.625 | 844.711.932 |
| Expenses from external services | 2.113.021.538 | 1.714.950.811 | 7.663.644.354 | 6.807.731.517 |
| Other expenses by cash | - | 583.232.000 | 1.720.913.395 | 71.061.008 |
| | 2.374.734.996 | 2.563.157.407 | 10.473.432.374 | 7.723.504.457 |

26 . GENERAL ADMINISTRATIVE EXPENSES

| | The 4th quarter 2025 | The 4th quarter 2024 | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|------------------------------------|-------------------------|-------------------------|----------------------------------|----------------------------------|
| | | | VND | VND |
| Labor | 952.894.593 | 1.486.654.993 | 2.200.784.869 | 2.359.057.404 |
| Depreciation and amortisation | - | 359.211.804 | 339.501.872 | 562.537.689 |
| Tax, Charge, Fee | - | - | 3.000.000 | 5.925.994 |
| Expenses from external services | 768.489.196 | 457.860.628 | 3.256.404.256 | 1.428.325.227 |
| Other expenses by cash | 587.381.849 | 298.213.260 | 1.751.654.952 | 1.908.146.422 |
| | 2.308.765.638 | 2.601.940.685 | 7.551.345.949 | 6.263.992.736 |

27 . OTHER INCOME

| | The 4th quarter 2025 | The 4th quarter 2024 | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|--|-------------------------|-------------------------|----------------------------------|----------------------------------|
| | | | VND | VND |
| Gain from liquidation, disposal of fixed assets | - | 389.145.455 | 18.984.302 | 389.145.455 |
| Pre-printed, sample | 465.571.170 | 277.718.622 | 1.262.340.200 | 453.562.265 |
| Debt handling | - | - | - | 312.884.862 |
| Others | 239.536.450 | 279.050.922 | 1.274.115.906 | - |
| | 705.107.620 | 945.914.999 | 2.555.440.408 | 1.155.592.582 |

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28 . OTHER EXPENSE

| | The 4th quarter 2025 | The 4th quarter 2024 | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|-------------------|-------------------------|-------------------------|----------------------------------|----------------------------------|
| | | | VND | VND |
| Fines | - | - | 100.451.881 | 99.529.289 |
| Destroy inventory | 288.326.738 | - | 1.117.550.752 | - |
| Others | 80.189.470 | 121.715.390 | 267.818.601 | 277.805.563 |
| | 368.516.208 | 121.715.390 | 1.485.821.234 | 377.334.852 |

29 . CURRENT BUSINESS INCOME TAX EXPENSE

| | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|--|----------------------------------|----------------------------------|
| | VND | VND |
| Total profit before tax | 17.389.491.098 | 17.772.931.743 |
| Increase | 3.540.789.500 | 572.686.868 |
| - <i>Ineligible expenses</i> | 355.531.932 | 377.334.852 |
| - <i>Exchange rate differences due to year-end revaluation</i> | 189.277.474 | 37.517.802 |
| - <i>Profit or loss in joint ventures and associates</i> | - | - |
| - <i>Remuneration of non-executive Board members</i> | 84.600.000 | 96.000.000 |
| - <i>Exclude losses of subsidiaries</i> | 2.911.380.094 | 61.834.214 |
| - <i>Current corporate income tax expense in ...</i> | (46.330.523) | (11.909.049) |
| - <i>Dividends</i> | (16.992.500) | - |
| - <i>Profit or loss in joint ventures and associates</i> | (29.338.023) | (11.909.049) |
| Thu nhập chịu thuế TNDN | 20.837.619.552 | 18.321.800.513 |
| Current corporate income tax expense (Tax rate 20%) | 4.176.790.015 | 3.666.741.912 |

30 . BASIC EARNINGS PER SHARE

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

| | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|--|----------------------------------|----------------------------------|
| Net profit after tax | 13.270.928.685 | 14.106.189.831 |
| Profit distributed for common stocks | 13.270.928.685 | 14.106.189.831 |
| Average number of outstanding common shares in circulation in th | 20.000.000 | 35.383.508 |
| Basic earnings per share | 664 | 399 |

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31 . BUSINESS AND PRODUCTIONS COST BY ITEMS

| | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|---------------------------------|----------------------------------|----------------------------------|
| | VND | VND |
| Raw materials | 147.103.079.825 | 102.455.626.406 |
| Labour | 6.841.691.013 | 6.945.718.363 |
| Depreciation and amortisation | 5.801.144.539 | 4.463.109.906 |
| Tax, Charge, Fee | 8.000.000 | - |
| Expenses from external services | 8.187.175.498 | 11.058.872.624 |
| Other expenses by cash | 2.855.146.034 | 3.145.912.521 |
| | 170.796.236.909 | 128.069.239.820 |

32 . FINANCIAL INSTRUMENTS

The types of financial instruments of the Company include:

| | | Carrying amount | | |
|--------------------------------------|------------------------|------------------------|------------------------|----------------------|
| | | 31/12/2025 | 01/01/2025 | |
| | Original Cost | Provision | Original Cost | Provision |
| | VND | VND | VND | VND |
| Financial Assets | | | | |
| Cash and cash equivalents | 37.888.173.167 | - | 52.430.821.051 | - |
| Trade receivables, other receivables | 53.328.739.805 | - | 34.615.997.795 | - |
| Loans | 12.500.000.000 | - | - | - |
| Short term investr | 53.267.261.058 | (1.903.677.826) | 46.263.410.429 | (901.114.025) |
| | <u>156.984.174.030</u> | <u>(1.903.677.826)</u> | <u>133.310.229.275</u> | <u>(901.114.025)</u> |
| | | | | |
| | | Carrying amount | | |
| | | 31/12/2025 | 01/01/2025 | |
| | | VND | VND | |
| Financial Liabilities | | | | |
| Borrowings and debts | | 176.766.179.356 | 60.966.196.457 | |
| Trade payables, other payables | | 16.109.481.180 | 19.535.488.180 | |
| Accrued expenses | | 141.609.531 | 123.266.855 | |
| | | <u>193.017.270.067</u> | <u>80.624.951.492</u> | |

Financial assets and financial liabilities are not revalued according to fair value at the end of the year because the Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but do not provide any relevant instruction for assessment and recognition of fair value of financial assets and liabilities, excluding provision for doubtful debts and provision for diminution in value of trading securities which are presented in relevant notes.

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Financial risk management

The Company's financial risks including market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of General Directors of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

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

Price Risk

The Company bears price risk of equity instruments from short-term and long-term investments in securities due to the uncertainty of future prices of the securities. As regards, long-term securities held for long-term strategies, at the end of the fiscal year, the Company has no plan to sell these investments.

| | Under 1 year VND | From 1 to 5 years VND | From more than 5 years VND | Total VND |
|-------------------------|------------------------------|--------------------------|----------------------------------|------------------------------|
| As at 31/12/2025 | | | | |
| Short term investments | 51.363.583.232 | - | - | 51.363.583.232 |
| | <u><u>51.363.583.232</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>51.363.583.232</u></u> |
| As at 01/01/2025 | | | | |
| Short term investments | 45.362.296.404 | - | - | 45.362.296.404 |
| | <u><u>45.362.296.404</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>45.362.296.404</u></u> |

Exchange rate risk

The Company bears the risk of exchange rate due to the fluctuation in fair value of future cash flows of a financial instrument in line with changes in exchange rates if loans, revenues and expenses of the Company are denominated in foreign currencies other than VND.

Interest rate risk

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

Credit Risk

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

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| | <u>Under 1 year</u> | <u>From 1 to 5 years</u> | <u>From more than 5</u> | <u>Total</u> |
|--------------------------------------|------------------------|--------------------------|-------------------------|------------------------|
| | <u>VND</u> | <u>VND</u> | <u>years</u> | <u>VND</u> |
| | | | <u>VND</u> | |
| As at 31/12/2025 | | | | |
| Cash and cash equivalents | 37.888.173.167 | - | - | 37.888.173.167 |
| Trade receivables, other receivables | 53.328.739.805 | - | - | 53.328.739.805 |
| Loans | 12.500.000.000 | - | - | 12.500.000.000 |
| | 103.716.912.972 | - | - | 103.716.912.972 |
| As at 01/01/2025 | | | | |
| Cash and cash equivalents | 52.430.821.051 | - | - | 52.430.821.051 |
| Trade receivables, other receivables | 34.615.997.795 | - | - | 34.615.997.795 |
| | 87.046.818.846 | - | - | 87.046.818.846 |

Liquidity Risk

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

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

| | <u>Under 1 year</u> | <u>From 1 to 5 years</u> | <u>From more than 5</u> | <u>Total</u> |
|--------------------------------|------------------------|--------------------------|-------------------------|------------------------|
| | <u>VND</u> | <u>VND</u> | <u>years</u> | <u>VND</u> |
| | | | <u>VND</u> | |
| As at 31/12/2025 | | | | |
| Borrowings and debts | 110.347.760.654 | 66.418.418.702 | - | 176.766.179.356 |
| Trade payables, other payables | 16.109.481.180 | - | - | 16.109.481.180 |
| Accrued expenses | 141.609.531 | - | - | 141.609.531 |
| | 126.598.851.365 | 66.418.418.702 | - | 193.017.270.067 |
| As at 01/01/2025 | | | | |
| Borrowings and debts | 56.144.193.756 | 4.822.002.701 | - | 60.966.196.457 |
| Trade payables, other payables | 19.535.488.180 | - | - | 19.535.488.180 |
| Accrued expenses | 123.266.855 | - | - | 123.266.855 |
| | 75.802.948.791 | 4.822.002.701 | - | 80.624.951.492 |

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

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33 . EVENTS AFTER BALANCE SHEET DATE

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

34 . SEGMENT REPORTING

Under business fields

| | Domestic | Export | Grant total |
|---|----------------------|-----------------------|-----------------------|
| | VND | VND | VND |
| Net revenue | 217.762.048.263 | 249.559.551.408 | 467.321.599.671 |
| Parts costs | 214.947.398.250 | 213.989.516.106 | 428.936.914.356 |
| Excluding gains from investments in associates consolidated under the equity method | - | - | - |
| Gross profit from sales of goods | 2.814.650.013 | 35.570.035.302 | 38.384.685.315 |
| Excluding gains from investments in associates consolidated under the equity method | - | - | 29.338.023 |
| Financial income | | | 11.942.657.502 |
| Financial expense | | | 16.012.030.593 |
| Selling expenses | | | 10.473.432.374 |
| General and administrative expense | | | 7.551.345.949 |
| Other income | | | 2.555.440.408 |
| Other expense | | | 1.485.821.234 |
| Total net profit before tax | | | 17.389.491.098 |

35 . TRANSACTION AND BALANCES WITH RELATED PARTIES

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

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

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

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Transactions during the accounting period:

| | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|--|----------------------------------|----------------------------------|
| | VND | VND |
| Tan Quang Plastic Joint Stock Company | 16.481.340.000 | 26.024.523.637 |
| Purchase of goods | 16.481.340.000 | 26.024.523.637 |

Outstanding balances up to the reporting date are as follows:

| | 31/12/2025 | 01/01/2025 |
|--|----------------------|----------------------|
| | VND | VND |
| Tan Quang Plastic Joint Stock Company | 5.562.641.500 | 5.954.831.500 |
| Prepayments to suppliers | 5.562.641.500 | 5.954.831.500 |

Transactions with other related parties:

| | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|--|----------------------------------|----------------------------------|
| | VND | VND |
| Remuneration to members of The Board of General Directors and The Board of Management | | |
| Mr Nguyen Van Binh | 60.000.000 | 60.000.000 |
| Mr Nguyen Huu Duong | 201.196.761 | 293.185.034 |
| Mr Nguyen Dinh Tuan | 236.000.000 | 36.000.000 |
| Mr Dao Quoc Hung | 232.627.154 | 239.899.310 |
| Mr Nguyen Thanh An | 170.312.873 | 121.877.978 |
| Mr Nguyen Ton Viet | 24.600.000 | - |
| Mrs Le Thị Thuy | 202.204.061 | 66.525.693 |

Remuneration to members of the Board of Supervision

| | | |
|----------------------|----------------------|----------------------|
| Mrs Nguyen Thu Hang | 191.323.878 | 187.822.844 |
| Mrs Do Thi Duyen | 162.083.244 | 168.625.721 |
| Mrs Tran Ngoc Phuong | 165.717.130 | 170.779.419 |
| | 1.646.065.101 | 1.344.715.999 |

36 . COMPARATIVE FIGURES

The figures in the Consolidated Balance Sheet and corresponding notes are from the audited Consolidated Financial Statements for the fiscal year ended December 31, 2024. The figures in the Consolidated Income Statement, Consolidated Cash Flow Statement, and corresponding notes for the fourth quarter of 2024 were prepared by the company.

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Tran Thi Viet Hoa
Preparer

Hanoi, 30/01/2026



Tran Thi Viet Hoa
Chief Accountant



Nguyen Dinh Tuan
General Director

