

SEPARATE FINANCIAL STATEMENTS

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY
For the 2nd quarter 2026 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 Separate Financial statements for the 2nd quarter 2026 accounting period.

THE COMPANY

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

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

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

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

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

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

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

The members of the Board of Supervision are:

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

The members of Audit Committee are:

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

THE SEPARATE FINANCIAL STATEMENTS

The Board of General Directors is responsible for the Separate Financial statements of each financial year which give a true and fair view of the financial position of the Company; its operating results and its cash flows for the year period. In preparing those Separate 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 Separate Financial statements do not contain any material misstatement caused by errors or frauds;

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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 Separate Financial statements;
- Prepare the Separate 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 Financial Statements;
- Prepare the Separate 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 anytime and to ensure that the Separate 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 Separate Financial statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows in the the 2nd quarter 2026 of Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Financial statements.

Other commitments

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

On behalf of The Board of General Directors



Nguyen Dinh Tuan
General Director
Hanoi, 30/07/2026

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Separate Financial statements
For the 2nd quarter 2026 accounting period

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	30/06/2026	01/01/2026
			VND	VND
100	A. SHORT-TERM ASSETS		367.881.791.043	243.071.718.974
110	I. Cash and cash equivalents	3	46.127.788.621	15.098.111.304
111	1. Cash		32.627.788.621	15.098.111.304
112	2. Cash equivalents		13.500.000.000	-
120	II. Short-term investments	4	54.284.455.458	20.831.712.216
121	1. Trading securities		18.132.332.206	7.618.406.526
122	2. Provision for diminution in value of trading securities		(2.341.442.306)	(1.903.677.826)
123	3. Short-term held to maturity investments		38.493.565.558	15.116.983.516
130	III. Short-term receivables		121.520.524.516	118.404.718.064
131	1. Short-term trade receivables	5	27.463.368.633	44.340.345.493
132	2. Short-term prepayments to suppliers		91.643.424.478	63.236.756.998
135	3. Other short-term receivables	7	2.413.731.405	10.827.615.573
140	IV. Inventories	8	141.946.550.930	84.584.468.405
141	1. Inventories		141.946.550.930	84.584.468.405
160	VI. Other short-term assets		4.002.471.518	4.152.708.985
161	1. Short-term deferred expenses	10	203.031.209	250.450.210
162	2. Deductible VAT		3.120.922.005	3.239.125.573
165	3. Other current assets		678.518.304	663.133.202
200	B. NON-CURRENT ASSETS		139.440.590.415	141.503.737.114
220	II. Fixed assets		8.265.141.562	10.172.165.862
221	1. Tangible fixed assets	9	8.265.141.562	10.172.165.862
222	- <i>Historical costs</i>		89.735.388.968	89.735.388.968
223	- <i>Accumulated depreciation</i>		(81.470.247.406)	(79.563.223.106)
260	V. Long-term investments	4	130.000.000.000	130.000.000.000
261	1. Investment in subsidiaries		98.000.000.000	98.000.000.000
262	2. Investments in joint ventures and associates		32.000.000.000	32.000.000.000
270	VII. Other long-term assets		1.175.448.853	1.331.571.252
271	1. Long-term deferred expenses	10	1.175.448.853	1.331.571.252
280	TOTAL ASSETS		507.322.381.458	384.575.456.088

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For the 2nd quarter 2026 accounting period

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(continue)

Code	CAPITAL	Note	30/06/2026 VND	01/01/2026 VND
300	C. LIABILITIES		153.194.718.040	144.032.428.093
310	I. Current liabilities		150.486.998.831	141.584.348.260
311	1. Short-term trade payables	11	12.973.036.105	15.679.305.506
312	2. Short-term prepayments from customers		4.978.273.878	6.907.983.962
314	3. Taxes and other payables to State budget	13	3.358.246.183	4.176.120.430
315	4. Payables to employees		861.027.207	1.667.422.083
316	5. Short-term accrued expenses	14	136.014.769	63.214.923
320	6. Other short-term payments	15	447.022.309	368.617.834
321	7. Short-term borrowings and finance lease liabilities	16	127.733.378.380	112.721.683.522
330	II. Non-current liabilities		2.707.719.209	2.448.079.833
339	1. Long-term borrowings and finance lease liabilities	16	2.707.719.209	2.448.079.833
400	D. OWNER'S EQUITY		354.127.663.418	240.543.027.995
410	I. Owner's equity	17	354.127.663.418	240.543.027.995
411	1. Contributed capital		299.999.850.000	200.000.000.000
411a	Ordinary shares with voting rights		299.999.850.000	200.000.000.000
418	2. Development investment funds		500.000.000	-
420	3. Retained earnings		53.627.813.418	40.543.027.995
420a	Retained earnings accumulated till the end of the previous year		40.043.027.995	24.446.890.657
420b	Retained earnings of the current year		13.584.785.423	16.096.137.338
440	TOTAL CAPITAL		507.322.381.458	384.575.456.088



Tran Thi Viet Hoa
Preparer



Tran Thi Viet Hoa
Chief Accountant



Nguyễn Đình Tuấn
General Director

Hanoi, 30/07/2026

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Separate Financial statements
For the 2nd quarter 2026 accounting period

STATEMENT OF INCOME

The 2nd quarter 2026

Code ITEM	Note	The 1st quarter accounting period		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	19	78.754.502.867	133.129.736.905	178.503.479.812	241.164.291.469
02 2. Revenue deductions		-	-	-	-
10 3. Net revenue from sales of goods and rendering of services		78.754.502.867	133.129.736.905	178.503.479.812	241.164.291.469
11 4. Cost of goods sold	20	60.160.647.958	121.452.849.003	152.215.460.863	222.465.075.957
20 5. Gross profit from sales of goods and rendering of services		18.593.854.909	11.676.887.902	26.288.018.949	18.699.215.512
21 6. Profit/loss from the sale and liquidation of investment properties.		-	-	-	-
22 7. Financial income	21	1.523.717.782	1.880.660.766	2.757.644.696	4.670.781.666
23 8. Financial expense	22	3.035.884.767	4.815.490.877	5.484.003.599	7.236.048.127
24 In which: Borrowings expenses		2.455.577.626	1.665.341.515	3.954.413.573	2.963.816.437
25 9. Selling expenses	23	1.934.275.910	3.249.787.349	3.624.086.224	5.510.995.279
26 10. General and administrative expense	24	1.815.228.599	1.331.107.573	3.278.343.409	2.393.958.649
30 11. Net profit from operating activities		13.332.183.415	4.161.162.869	16.659.230.413	8.228.995.123
31 12. Other income	25	308.374.867	815.515.681	682.758.017	1.219.061.821
32 13. Other expense	26	42.468.276	930.732.126	244.880.804	944.072.447
40 14. Other profit		265.906.591	(115.216.445)	437.877.213	274.989.374

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STATEMENT OF INCOME

The 2nd quarter 2026

Code ITEM	Note	The 1st quarter accounting period		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		13.598.090.006	4.045.946.424	17.097.107.626	8.503.984.497
51 16. Current corporate income tax expenses	27	2.772.036.173	827.158.404	3.512.322.203	1.721.412.433
52 17. Deferred corporate income tax expenses		-	-	-	-
60 18. Profit after corporate income tax		10.826.053.833	3.218.788.020	13.584.785.423	6.782.572.064



Tran Thi Viet Hoa
Preparer

Tran Thi Viet Hoa
Chief Accountant




Nguyen Dinh Tuan
General Director
Hanoi, 30/07/2026

STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEM	Note	Accumulated from the beginning of the year to the end of this quarter	
			Current year VND	Last year VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Profit before tax		17.097.107.626	8.503.984.497
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		1.907.024.300	3.849.393.725
03	- Provisions		437.764.480	591.377.387
05	- Gains / losses from investment, financing		1.682.146.909	(423.762.662)
06	- Borrowings expense		3.954.413.573	2.963.816.437
08	3. Operating profit before changes in working capital		24.848.826.424	15.418.770.350
09	- Increase or decrease in receivables		(5.185.028.847)	(19.557.735.203)
10	- Increase or decrease in inventories		(57.362.082.525)	(758.185.625)
11	- Increase or decrease in payables (excluding interest payable/ corporate income tax payable)		(5.501.277.775)	(7.366.828.979)
12	- Increase or decrease in deferred expenses		203.541.400	167.215.404
13	- Increase or decrease in trading securities		(10.513.925.680)	9.823.471.199
14	- Borrowings expense paid		(3.881.613.727)	(1.622.430.807)
15	- Corporate income tax paid		(4.192.888.561)	(600.000.000)
20	Net cash flows from operating activities		(61.584.449.291)	(4.495.723.661)
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
22	1. Proceeds from disposals of fixed assets and other long-term assets		-	10.000.000
23	2. Loans and purchase of debt instruments from other entities		(39.576.582.042)	-
24	3. Collection of loans and resale of debt instrument of other entities		16.200.000.000	7.000.000.000
25	4. Equity investments in other entities		-	(48.000.000.000)
27	5. Interest and dividend received		681.605.958	224.012.047
30	Net cash flows from investing activities		(22.694.976.084)	(40.765.987.953)
	III CASH FLOWS FROM FINANCING ACTIVITIES			
31	1. Proceeds from issuance of shares and receipt of contributed capital		99.999.850.000	-
33	2. Proceeds from borrowings		176.456.077.433	176.253.444.152
34	3. Repayment of principal		(161.184.743.199)	(128.390.913.997)
40	Net cash flows from financing activities		115.271.184.234	47.862.530.155

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For the 2nd quarter 2026 accounting period

STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEM	Note	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Last year
			VND	VND
50	Net cash flows in the accounting period		30.991.758.859	2.600.818.541
60	Cash and cash equivalents at beginning of the accounting period		15.098.111.304	10.350.885.108
70	Cash and cash equivalents at end of the accounting period	3	46.127.788.621	12.939.281.036



Tran Thi Viet Hoa
Preparer

Hanoi, 30/07/2026



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

Separate Financial statements

For the 2nd quarter 2026 accounting period

NOTES TO (SEPARATE) FINANCIAL STATEMENTS

The 2nd quarter 2026

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

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

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

The company's registered capital as of January 28, 2026 is VND 299,999,850,000, and the actual contributed capital as of June 30, 2026 is VND 299,999,850,000; equivalent to 29,999,985 shares, with a par value 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

Corporate structure

The Company's member entities are as follows:
Business location - Vietnam Ecological Plastic Joint
Stock Company

Branch Vietnam Ecological Plastic Joint Stock
Company

Address	Main business activities
Lac Dao Commune, Hung Yen Province	Production and trading of plastic products and plastic beads.
Nhu Quynh Commune, Hung Yen Province	Production and trading of plastic products and plastic beads.

Information of subsidiaries, Associates and Joint ventures of the Company is provided in Note No 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY**2.1 . Accounting period and accounting currency**

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in VND.

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2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

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 Separate Financial statements

Separate Financial statements are presented based on historical cost principle.

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 . Financial investments

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

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

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, the value of these investments is 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.

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Separate Financial statements

For the 2nd quarter 2026 accounting period

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

- 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 in subsidiaries, joint ventures or associates: the provision for loss investments shall be made based on the Consolidated Financial Statements (nếu đơn vị nhận đầu tư là Công ty mẹ) of subsidiaries, joint ventures or associates at the provision date.
- With regard to long-term investments (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.

2.6 . 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.

2.7 . 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 using weighted average method.

Inventory is recorded by perpetual.

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

2.8 . Fixed assets and 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 | 8 years |
| - Machine, equipment | 05 - 08 years |
| - Vehicles, Transportation equipment | 8 years |

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2.9 . Deferred expenses

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

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

2.10 . 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.

2.11 . Borrowings and finance lease liabilities

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.

2.12 . Borrowing costs

Borrowing costs are recognized into operating costs during the period, except for which directly attributable to construction or production of unfinished asset included (capitalized) in the cost of that asset, when gather sufficient conditions as regulated in VAS No. 16 "Borrowing costs". Beside, regarding loans serving the construction of fixed assets, investment properties, and the interests shall be capitalized even if the construction duration is under 12 months.

2.13 . 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.

2.14 . Owner's equity

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

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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 and after being appropriated to funds in accordance with the Company's Articles of Incorporation and Vietnamese statutory requirements.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management and announcement of cut-off date for dividend payment of Vietnam Securities Depository Center.

2.15 . Revenues

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

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 entity;
- 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 Financial Statements.

2.16 . Revenue deductions

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

Trade discounts, sales allowances and sales returns incurred in the same period of consumption of products, goods and services are adjusted a decrease in revenue in the incurring period. In case products, goods and services are sold from the previous period, until the next period are incurred deductible items, Company records a decrease in revenue under the principles: If incurred prior to the issuance of Financial Statements then record a decrease in revenue on the Separate Financial statements of the reporting period (the previous period); and if incurred after the release of Separate Financial statements then record a decrease in revenue of incurring period (the next period).

2.17 . Cost of goods sold

Cost of goods sold is recognized in accordance with revenue arising and ensure compliance 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,... are recognized fully and promptly into cost of goods sold in the period.

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City, Vietnam

Separate Financial statements

For the 2nd quarter 2026 accounting period

2.18 . 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

2.19 . Corporate income tax

Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

For the fiscal year ended as at 30 June 2026, the Company applies the corporate income tax rate:

2.20 . 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 Separate Financial statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

3 . CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	2.312.012.980	166.544.952
Demand deposits	30.315.775.641	14.931.566.352
Cash equivalents	13.500.000.000	-
	<u>46.127.788.621</u>	<u>15.098.111.304</u>

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4 - FINANCIAL INVESTMENTS

a) Held to maturity investments

	30/06/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- Term deposits (*)	25.267.084.810	25.267.084.810	14.988.361.607	14.988.361.607
- Accrued interest income	426.480.748	426.480.748	128.621.909	-
- Loan (**)	12.800.000.000	12.800.000.000	-	-
	38.493.565.558	38.493.565.558	15.116.983.516	14.988.361.607

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

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

b) Trading securities

	31/03/2026		01/01/2026	
	Original cost	Fair value	Original cost	Fair value
	VND	VND	VND	VND
- Investment in stock	18.132.332.206	16.666.966.000	7.618.406.526	6.456.540.000
	18.132.332.206	16.666.966.000	7.618.406.526	6.456.540.000

c) Investments in equity of other entities

	31/03/2026		01/01/2026	
	Original cost	Fair value	Original cost	Fair value
	VND	VND	VND	VND
Investments in subsidiaries				
- Vietnam Eco Plastic Packaging Joint Stock Company (1)	98.000.000.000	-	98.000.000.000	-
	98.000.000.000	-	98.000.000.000	-
Investments in joint ventures				
- Tan Quang Plastic Joint Stock Company (2)	32.000.000.000	-	32.000.000.000	-
	32.000.000.000	-	32.000.000.000	-
	130.000.000.000	-	130.000.000.000	-

The Company has not determined the fair value of financial investments since Vietnam Accounting Standards and Vietnam Corporate Accounting System has not had any detailed guidance on the determination of the fair value.

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Details regarding the Company's subsidiaries as of March 31, 2026 are as follows:

Name of entities received capital	Place of establishment and operation	Rate of interest	Rate of voting rights	Principle activities
(1) Vietnam Eco Plastic Packaging Joint Stock Company	Lac Dao Commune, Hung Yen Province	98,00%	98,00%	Plastic packaging production, plastic granule trading

Detailed information about the Company's joint ventures and associates as of 30 June 2026 is as follows:

Name of entities received capital	Place of establishment and operation	Rate of interest	Rate of voting rights	Principle activities
(2) Tan Quang Plastic Joint Stock Company	Nhu Quynh Commune, Hung Yen Province	45,71%	45,71%	Production and business of plastic pellets

5 . TRADE RECEIVABLES

	31/03/2026		01/01/2026	
	Book value	Provision value	Book value	Provision value
	VND	VND	VND	VND
S.S LDA -	2.015.310.034	-	4.448.162.977	-
Tecnopacking	3.256.339.826	-	-	-
Van Phat Co., Ltd.	-	-	7.232.644.000	-
SD LTD - Belgium	3.751.713.968	-	3.629.028.920	-
Other trade receivables	18.440.004.805	-	29.030.509.596	-
	<u>27.463.368.633</u>	<u>-</u>	<u>44.340.345.493</u>	<u>-</u>

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6 . PREPAYMENTS TO SUPPLIERS

	31/03/2026		01/01/2026	
	Book value	Provision value	Book value	Provision value
	VND	VND	VND	VND
Nam Cuong Business and Trading Joint Stock Company	57.665.096.034	-	37.659.581.216	-
Tan Quang Plastic Joint Stock Company	2.226.028.300	-	5.562.641.500	-
5T Import Export Joint Stock Company	26.854.908.000	-	4.745.600.000	-
IVICT (Singapore) Pte. Ltd	3.754.189.590	-	6.383.243.691	-
Others	1.143.202.554	-	8.885.690.591	-
	91.643.424.478	-	63.236.756.998	-

7 . OTHER RECEIVABLES

	31/03/2026		01/01/2026	
	Book value	Provision value	Book value	Provision value
	VND	VND	VND	VND
Receivables from interest of deposit, loan		-		-
Advances	2.150.950.000	-	-	-
Deposits	262.781.405	-	-	-
Mirae Asset Securities Joint Stock Company (Vietnam) - Ho Chi Minh City Branch	-	-	10.827.615.573	-
Others	-	-		-
	2.413.731.405	-	10.827.615.573	-

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8 . INVENTORIES

	31/03/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw material	118.000.077.746	-	62.746.957.191	-
Tools, supplies	-	-	-	-
Finished goods	12.279.007.815	-	13.220.311.038	-
Goods	11.667.465.369	-	2.061.047.934	-
Goods on	-	-	6.556.152.242	-
	141.946.550.930	-	84.584.468.405	-

A portion of the company's inventory value as of March 31, 2026, is used as collateral for short-term loans with commercial banks with which the company has existing credit relationships.

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9 . TANGIBLE FIXED ASSETS

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

In which:

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

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10 . DEFERRED EXPENSES

	<u>30/06/2026</u>	<u>01/01/2026</u>
	VND	VND
a) Short-term		
Tools	186.879.048	97.415.782
Insurance	12.285.497	36.856.499
Others	3.866.664	116.177.929
	<u>203.031.209</u>	<u>250.450.210</u>
b) Long-term		
Tools, supplies, spare parts	1.175.448.853	1.331.571.252
Others		-
	<u>1.175.448.853</u>	<u>1.331.571.252</u>

11 . TRADE PAYABLES

	<u>31/03/2026</u>	<u>01/01/2026</u>
	VND	VND
Tien Phong	850.511.096	1.345.988.134
Transport		
Trading		
NK Plastic	-	2.973.975.000
Technology and		
Environment		
Co., Ltd. Branch -		
High-tech		
Plastic Factory		
Phu Lam Import	3.177.995.040	1.498.320.450
Export Company		
Limited		
Asia Eastern	1.053.270.000	1.399.869.000
Plastic Joint		
Stock Company		
Others	7.891.259.969	8.461.152.922
	<u>12.973.036.105</u>	<u>15.679.305.506</u>

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12 . PREPAYMENTS FROM CUSTOMERS

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

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13 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Receivable at the opening year	Payable at the opening year	Payable arise in the accounting period	Amount paid in the accounting period	Payable at the closing accounting period
	VND	VND	VND	VND	VND
Value added tax	-	-	2.526.358.956	2.526.358.956	-
Export, import duties	-	-	516.473.127	516.473.127	-
Corporate income tax	-	4.034.940.058	3.512.322.203	4.192.888.561	3.354.373.700
Personal income tax	-	129.515.499	5.235.500	130.878.516	3.872.483
Fees and other obligations	-	11.664.873	26.504.221	38.169.094	-
		<u>4.176.120.430</u>	<u>6.586.894.007</u>	<u>7.404.768.254</u>	<u>3.358.246.183</u>

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.

14 . ACCRUED EXPENSES

- Accrued interest expenses

	30/06/2026	01/01/2026
	VND	VND
	136.014.769	63.214.923
	<u>136.014.769</u>	<u>63.214.923</u>

15 . OTHER PAYABLES

- Social insurance
- Health insurance
- Unemployment insurance
- Remuneration of the Board of Directors and the Supervisory Board

	30/06/2026	01/01/2026
	VND	VND
	137.324.131	25.520.605
	55.609.601	37.777.556
	26.088.577	17.319.673
	228.000.000	288.000.000
	<u>447.022.309</u>	<u>368.617.834</u>

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16 . BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026	During the year		31/03/2026
		Increase	Decrease	
	VND	VND	VND	VND
a) Short-term borrowings	110.347.760.654	176.456.077.433	160.479.982.035	126.323.856.052
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Ha Noi Branch (1)	37.910.326.222	44.882.145.333	43.476.062.915	39.316.408.640
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Thang Long Branch (2)	21.666.434.432	40.837.618.370	24.561.817.232	37.942.235.570
- Military Commercial Joint Stock Bank - Thang Long Branch (3)	-	76.844.550.552	41.671.101.888	35.173.448.664
- Vietnam Foreign Trade Commercial Bank - Hung Yen Branch (4)	-	13.891.763.178	-	13.891.763.178
- Personal borrowings	50.771.000.000	-	50.771.000.000	-
- Long-term loans due for repayment	2.373.922.868	704.761.164	1.669.161.704	1.409.522.328
	112.721.683.522	177.160.838.597	162.149.143.739	127.733.378.380
b) Long-term borrowings				
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Thang Long Branch (5)	2.448.079.833	964.400.540	704.761.164	2.707.719.209
	2.448.079.833	964.400.540	704.761.164	2.707.719.209

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Detailed information on Short-term borrowings:

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

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

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

- Valuable paper mortgage contract No. 304-04/2024/HĐBĐ/NHCT131-NST signed on October 7, 2024 with the mortgaged asset being the Company's Efast channel term deposit balance with an amount of 650.000.000 VND with a term of 3 months, interest rate of 1,6%/year.

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

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

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

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

2) Credit limit contract No. 01/2025/17910577/HĐTD dated May 08, 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 12 months from May 7, 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.

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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. 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 a Mitsubishi Triton automobile with license plate 29H-653.81, as per vehicle registration certificate number 29001565 issued by the Gia Lam District Police.

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

(4) The borrowings agreement No. 26.0098/VCB.KH dated March 31, 2026 between Vietnam Ecological Plastic Joint Stock Company and Vietnam Foreign Trade Commercial Bank - Hung Yen Branch with a limit of VND 40 billion. Purpose of borrowings use: To finance legitimate, reasonable, and valid short-term borrowings needs to serve the business activities of the customer. Limit maintenance period: 12 months. Borrowings interest rate is determined at the time of disbursement. The maximum borrowings term for each borrowings is: 6 months. The borrowings is secured by a 6-month term deposit account with a value of VND 10,000,000,000 at this Bank.

Detailed information on Long-term borrowings:

5) Credit contract No. 02/2024/17910577/HDTĐ 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 loan is mortgaged by the Company's fixed assets according to the mortgage contracts:

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

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17 . OWNER'S EQUITY
a) Changes in owner's equity

	Contributed capital	Development investment funds	Retained earnings	Total
	VND	VND	VND	VND
Year 2025				
As at 01/01/2025	200.000.000.000		24.446.890.657	224.446.890.657
Profit		-	16.096.137.338	16.096.137.338
As at 31/12/2025	<u>200.000.000.000</u>	<u>-</u>	<u>40.543.027.995</u>	<u>240.543.027.995</u>
From 01/01/2026 to 30/06/2026				
As at 01/01/2026	200.000.000.000	-	40.543.027.995	240.543.027.995
Increase in capital	99.999.850.000	500.000.000	(500.000.000)	99.999.850.000
Profit	-	-	2.758.731.590	2.758.731.590
As at 30/06/2026	<u>299.999.850.000</u>	<u>500.000.000</u>	<u>42.801.759.585</u>	<u>343.301.609.585</u>

b) Details of owner's invested capital

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

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

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

d) Stock

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

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

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

19 . TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

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

20 . COSTS OF GOODS SOLD

	The 2nd quarter 2026	The 2nd quarter 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND	VND	VND
Costs of finished goods sold	51.989.654.853	64.554.294.503	98.065.557.892	117.771.335.301
Costs of goods sold	7.547.176.968	55.458.767.980	54.149.902.971	102.455.696.316
Cost of scrap sold	-	798.257.820	-	798.257.820
	59.536.831.821	120.811.320.303	152.215.460.863	221.025.289.437

21 . FINANCE INCOME

	The 2nd quarter 2026	The 2nd quarter 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND	VND	VND
Interest income, interest from loans	674.478.042	387.209.229	934.330.605	413.762.662
Profit from securities investment	27.728.773	16.992.500	57.102.000	1.366.690.483
Realized gain from foreign exchange difference	821.510.967	1.476.459.037	1.766.212.091	2.890.328.521
	1.523.717.782	1.880.660.766	2.757.644.696	4.670.781.666

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22 . FINANCIAL EXPENSES

	The 2nd quarter 2026	The 2nd quarter 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND	VND	VND
Interest expenses	2.455.577.626	1.665.341.515	3.954.413.573	2.963.816.437
Payment	-	-	-	-
Payment	-	-	-	-
Losses from securities	-	-	41.845.120	3.215.717.801
Realized loss	306.933.556	173.047.233	1.018.395.787	465.136.502
Unrealized loss	-	-	-	-
Provisions for	-	-	(79.385.520)	-
Provision for	-	298.489.801	517.150.000	591.377.387
Others	273.373.585	2.678.612.328	31.584.639	-
	<u>3.035.884.767</u>	<u>4.815.490.877</u>	<u>5.484.003.599</u>	<u>7.236.048.127</u>

23 . SELLING EXPENSES

	The 2nd quarter 2026	The 2nd quarter 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND	VND	VND
Labor	385.936.629	327.850.401	636.016.675	530.216.621
Expenses from external services	1.548.339.281	2.350.309.011	2.743.634.588	4.845.827.480
Other expenses by cash	-	571.627.937	244.434.961	133.978.956
	<u>1.934.275.910</u>	<u>3.249.787.349</u>	<u>3.624.086.224</u>	<u>5.510.023.057</u>

24 . GENERAL ADMINISTRATIVE EXPENSES

	The 2nd quarter 2026	The 2nd quarter 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND	VND	VND
Labor	348.426.621	408.994.659	751.362.115	840.203.281
Depreciation and amortisation	85.295.913	80.087.115	170.591.826	160.174.230
Tax, Charge, Fee	6.183.304	-	6.183.304	5.000.000
Expenses from external services	940.784.846	392.839.898	1.307.016.719	710.912.278
Other expenses by cash	417.687.885	449.185.901	1.043.189.445	677.668.860
	<u>1.798.378.569</u>	<u>1.331.107.573</u>	<u>3.278.343.409</u>	<u>2.393.958.649</u>

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25 . OTHER INCOME

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

26 . OTHER EXPENSE

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

27 . CURRENT CORPORATE INCOME TAX EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Total profit before tax	17.097.107.626	8.503.984.497
Increase	-	-
Decrease	-	-
Taxable income	17.097.107.626	8.503.984.497
Current corporate income tax expense (Tax rate 20%)	<u>3.512.322.203</u>	<u>1.721.412.433</u>

28 . BASIC EARNINGS PER SHARE

According to the provisions of accounting standard No. 30 on "Earnings per share", in case the Company has to prepare separate financial statements and consolidated financial statements, it only presents information on earnings per share in the consolidated financial statements, therefore the Company does not present this indicator in this consolidated financial statement.

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29 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Raw materials	94.013.113.237	101.680.358.107
Labour expenses	5.545.109.831	4.996.068.464
Depreciation and amortisation	1.907.024.300	3.849.393.725
Tax, Charge, Fee	-	5.000.000
Expenses from external services	10.815.936.000	16.301.961.052
Other expenses by cash	1.135.048.559	816.647.816
	<u>113.416.231.927</u>	<u>127.649.429.164</u>

30 . OTHER INFORMATION
31 . SEGMENT REPORTING
Under business geographical area

	Domestic	Export	Grant total
	VND	VND	VND
Net revenue from sales of goods and rendering of services	57.543.003.245	120.960.476.567	178.503.479.812
Costs of goods sold	60.527.350.061	91.688.110.802	152.215.460.863
Profit from business activities	<u>(2.984.346.816)</u>	<u>29.272.365.765</u>	<u>26.288.018.949</u>
Profit/loss from the sale and liquidation of investment properties.			-
Financial income			2.757.644.696
Financial expense			5.484.003.599
Selling expenses			3.624.086.224
General and administrative expense			3.278.343.409
Other income			682.758.017
Other expense			244.880.804
Total net profit before tax			<u>17.097.107.626</u>

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32 . TRANSACTION AND BALANCES WITH RELATED PARTIES

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

Related parties	Relation
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	

Outstanding balances up to the reporting date are as follows:

Transactions during the accounting period:

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Tan Quang Plastic Joint Stock Company	6.757.790.000	7.831.186.363
Purchase of goods	6.757.790.000	7.831.186.363
Vietnam Eco Plastic Packaging Joint Stock Company	-	48.000.000.000
Contribute capital	-	48.000.000.000

Outstanding balances up to the reporting date are as follows:

	30/06/2026 VND	01/01/2026 VND
Tan Quang Plastic Joint Stock Company	2.226.028.300	5.954.831.500
Prepayments to suppliers	2.226.028.300	5.954.831.500

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Transactions with other related parties:

		From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
		VND	VND
Remuneration to members of The Board of General Directors and The Board of Management			
Mr Nguyen Van Binh		30.000.000	30.000.000
Mr Nguyen Dinh Tuan		291.360.000	18.000.000
Mr Dao Quoc Hung		127.294.420	116.862.780
Mr Nguyen Huu Duong	Resigned on 18/04/2026	-	163.423.113
Mr Nguyen Ton Viet	Resigned on 18/04/2026	-	6.600.000
Mrs Le Thị Thuy		111.841.837	102.533.368
Remuneration to members of the Board of Supervision			
Mrs Nguyen Thu Hang	Resigned on 18/04/2026	53.248.476	101.801.209
Mrs Do Thi Duyen	Resigned on 18/04/2026	72.501.310	82.558.948
Mrs Tran Ngoc Phuong	Resigned on 18/04/2026	-	94.560.644
		686.246.043	716.340.062

33 . COMPARATIVE FIGURES

The figures in the separate balance sheet and corresponding notes are from the audited separate financial statements for the fiscal year ended December 31, 2025. The figures in the separate income statement, separate cash flow statement, and corresponding notes are from the financial statements for the first quarter of 2025 prepared by the company.



Tran Thi Viet Hoa
Preparer

Hanoi, 30/07/2026



Tran Thi Viet Hoa
Chief Accountant



Nguyen Dinh Tuan
General Director

