

CONSOLIDATED FINANCIAL STATEMENTS

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

For the 3th quarter 2025 accounting period



VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

CONTENTS

	Pages
Report of The Board of General Directors	02-03
Audited Consolidated Financial Statements	04-40
Consolidated Statement of Financial Position	04-05
Consolidated Statement of Income	06-07
Consolidated Statement of Cash flows	08-09
Notes to the Consolidated Financial Statements	10-38

11/10/2018
09:00
C
H
V
A

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 3th 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, 11th re-registered on 23 July 2025.

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 30 September 2025, its operations and cash flows in the the 3th 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 Tuan
General Director

Hanoi, 15/10/2025

CONSOLIDATED STATEMENT OF FINANCIAL POSITION*As at 30 September 2025*

Code	ASSETS	Note	30/09/2025 VND	01/01/2025 VND
100	A. CURRENT ASSETS		314.978.301.803	256.812.755.933
110	I. Cash and cash equivalents	3	11.746.517.957	52.430.821.051
111	1. Cash		11.087.791.110	11.780.821.051
112	2. Cash equivalents		658.726.847	40.650.000.000
120	II. Short-term investments	4	32.908.296.154	45.362.296.404
121	1. Trading securities		16.712.401.254	28.263.410.429
122	2. Provision for diminution in value of trading securities		(1.242.644.826)	(901.114.025)
123	3. Held to maturity investments		17.438.539.726	18.000.000.000
130	III. Short-term receivables		180.278.523.733	87.554.604.577
131	1. Short-term trade receivables	5	35.679.903.276	29.598.893.841
132	2. Short-term prepayments to suppliers		71.507.829.292	52.938.606.782
136	3. Other short-term receivables	7	73.090.791.165	5.017.103.954
140	IV. Inventories	8	82.454.492.117	68.879.476.480
141	1. Inventories		82.454.492.117	68.879.476.480
150	V. Other short-term assets		7.590.471.842	2.585.557.421
151	1. Short-term prepaid expenses	11	389.914.881	332.740.840
152	2. Deductible VAT		7.200.556.961	2.252.816.581
200	B. NON-CURRENT ASSETS		92.501.585.272	58.388.089.432
220	II. Fixed assets		11.577.915.028	17.122.503.291
221	1. Tangible fixed assets	10	11.577.915.028	17.122.503.291
222	- Historical costs		89.735.388.968	89.770.500.631
223	- Accumulated depreciation		(78.157.473.940)	(72.647.997.340)
240	IV. Long-term assets in progress	9	9.576.123.956	-
242	1. Construction in progress		9.576.123.956	-
250	V. Long-term investments	4	32.121.548.629	32.012.743.298
252	1. Investments in joint ventures and associates		32.121.548.629	32.012.743.298
260	VI. Other long-term assets		39.225.997.659	9.252.842.843
261	1. Long-term prepaid expenses	11	39.225.997.659	9.252.842.843
270	TOTAL ASSETS		407.479.887.075	315.200.845.365

CONSOLIDATED STATEMENT OF FINANCIAL POSITION*As at 30 September 2025**(continue)*

Code	CAPITAL	Note	30/09/2025 VND	01/01/2025 VND
300	C. LIABILITIES		170.563.426.898	90.803.045.624
310	I. Current liabilities		122.642.590.108	85.981.042.923
311	1. Short-term trade payables	12	9.982.382.493	19.087.070.273
312	2. Short-term prepayments from customers		2.986.656.723	5.873.750.723
313	3. Taxes and other payables to State budget	14	3.131.716.946	3.353.343.409
314	4. Payables to employees		-	951.000.000
315	5. Short-term accrued expenses	15	1.204.865.729	123.266.855
319	6. Other short-term payments	16	221.562.830	448.417.907
320	7. Short-term borrowings and finance lease liabilities	17	105.115.405.387	56.144.193.756
330	II. Non-current liabilities		47.920.836.790	4.822.002.701
338	1. Long-term borrowings and finance lease liabilities	17	47.920.836.790	4.822.002.701
400	D. OWNER'S EQUITY		236.916.460.177	224.397.799.741
410	I. Owner's equity	18	236.916.460.177	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
421	2. Retained earnings		34.957.949.902	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		10.558.913.477	14.107.426.515
429	4. Non controlling interest		1.958.510.275	(1.236.684)
440	TOTAL CAPITAL		407.479.887.075	315.200.845.365


Tran Thi Viet Hoa
Preparer


Tran Thi Viet Hoa
Chief Accountant


Nguyen Dinh Tuan
General Director

Hanoi, 15/10/2025



CONSOLIDATED STATEMENT OF INCOME

For the 3th quarter 2025 accounting period

Code ITEM	Note	The 3th 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	116.232.448.672	112.610.193.848	357.396.740.141	320.743.940.556
02 2. Revenue deductions	21	-	1.077.949	-	232.173.136
10 3. Net revenue from sales of goods and rendering of services		116.232.448.672	112.609.115.899	357.396.740.141	320.511.767.420
11 4. Cost of goods sold	22	103.244.841.521	107.810.354.331	325.709.917.478	303.238.021.209
20 5. Gross profit from sales of goods and rendering of services		12.987.607.151	4.798.761.568	31.686.822.663	17.273.746.211
21 6. Financial income	23	2.124.153.685	2.457.772.639	7.016.069.003	6.060.893.079
22 7. Financial expense	24	4.395.264.851	418.357.622	12.513.244.778	4.764.686.877
23 In which: Interest expenses		2.148.061.067	585.965.812	5.993.809.304	1.662.242.874
24 8. Share of joint ventures and associates' profit or loss		-	-	108.805.331	-
25 9. Selling expenses	25	2.587.702.099	1.652.779.195	8.098.697.378	5.162.486.822
26 10 General and administrative expense	26	2.005.801.840	1.193.617.696	5.242.580.311	3.191.769.527
30 11. Net profit from operating activities		6.122.992.046	3.991.779.694	12.957.174.530	10.215.696.064
31 12. Other income	27	631.270.967	82.549.874	1.850.332.788	209.677.583
32 13. Other expense	28	173.232.579	26.759.522	1.117.305.026	255.747.766
40 14. Other profit		458.038.388	55.790.352	733.027.762	(46.070.183)

CONSOLIDATED STATEMENT OF INCOME

For the 3th quarter 2025 accounting period

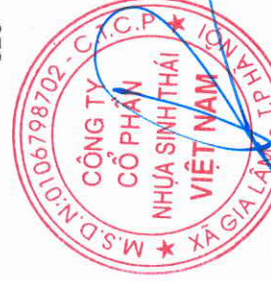
Code ITEM	Note	The 3th quarter		Accumulated from the beginning of the year to the end of this quarter	
		Current year	Last year	Current year	Last year
		VND	VND	VND	VND
50	15. Total net profit before tax	6.581.030.434	4.047.570.046	13.690.202.292	10.169.625.881
51	16. Current corporate income tax expenses	1.450.129.423	748.674.081	3.171.541.856	2.033.925.176
52	17. Deferred corporate income tax expenses	-	-	-	-
60	18. Profit after corporate income tax	5.130.901.011	3.298.895.965	10.518.660.436	8.135.700.705
61	19. Profit after tax attributable to owners of the parent	5.141.081.693	3.298.895.965	10.558.913.477	8.135.700.705
62	20. Profit after tax attributable to non-controlling interest	(10.180.682)	-	(40.253.041)	-
70	21. Basic earnings per share	257	165	526	407



Tran Thi Viet Hoa
 Preparer
 Hanoi, 15/10/2025



Tran Thi Viet Hoa
 Chief Accountant



Nguyen Dinh Tuan
 General Director

CONSOLIDATED STATEMENT OF CASH FLOWS*From 01/01/2025 to 30/09/2025**(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		13.690.202.292	10.169.625.881
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		5.801.144.539	4.463.109.906
03	- Provisions		341.530.801	-
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(66.039.033)	68.750.195
05	- Gains/losses from investment		(1.219.675.028)	-
06	- Interest expense		5.993.809.304	1.662.242.874
07	- Other adjustments		2.000.000.000	-
08	3. Operating profit before changes in working capital		26.540.972.875	16.363.728.856
09	- Increase or decrease in receivables		(97.773.591.932)	(46.361.921.595)
10	- Increase or decrease in inventories		(13.575.015.637)	(10.055.363.549)
11	- Increase or decrease in payables (excluding interest payable/ corporate income tax payable)		(12.962.224.328)	15.772.736.065
12	- Increase or decrease in prepaid expenses		(30.030.328.857)	(1.838.942.586)
13	- Increase or decrease in trading securities		11.551.009.175	8.884.767.980
14	- Interest paid		(5.160.594.821)	(1.701.824.829)
15	- Corporate income tax paid		(3.466.741.912)	(2.679.613.947)
20	Net cash flows from operating activities		(124.876.515.437)	(21.616.433.605)
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(10.969.150.475)	(8.161.882.406)
22	2. Proceeds from disposals of fixed assets and other long-term assets		1.270.000.000	-
23	3. Loans and purchase of debt instruments from other entities		(6.438.539.726)	(35.630.000.000)
24	4. Collection of loans and resale of debt instrument of other entities		7.000.000.000	57.941.000.000
27	5. Interest and dividend received		1.193.817.791	45.649.318
30	Net cash flows from investing activities		(7.943.872.410)	14.194.766.912
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		277.505.055.462	145.644.456.380
34	2. Repayment of principal		(185.435.009.742)	(139.083.527.661)
40	Net cash flows from financing activities		92.070.045.720	6.560.928.719

CONSOLIDATED STATEMENT OF CASH FLOWS

From 01/01/2025 to 30/09/2025

(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		(40.750.342.127)	(860.737.974)
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	(68.750.195)
70	Cash and cash equivalents at the end of the accounting peri	3	<u>11.746.517.957</u>	<u>10.008.872.400</u>



Tran Thi Viet Hoa
 Preparer

Hanoi, 15/10/2025



Tran Thi Viet Hoa
 Chief Accountant



Nguyễn Đình Tuấn
 General Director

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS*For the 3th 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, 11th re-registered on 23 July 2025.

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:	Address	Main business activities
Business location - Vietnam Ecological Plastic Joint Stock Company	Nhu Quynh Commune, Hung Yen Province	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 30/09/2025 include :

Name of company	Head office	Proportion of	Proportion of voting	Principal activities
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

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

Consolidated Financial Statements
For the 3th quarter 2025 accounting period

- 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 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.

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.

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.

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 3th 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

	30/09/2025	01/01/2025
	VND	VND
Cash on hand	2.543.287.580	1.837.409.640
Demand deposits	8.544.503.530	9.943.411.411
Cash equivalents	658.726.847	40.650.000.000
	<u><u>11.746.517.957</u></u>	<u><u>52.430.821.051</u></u>

As at September 30, 2025, cash equivalents are term deposits with terms of no more than 3 months deposited at commercial banks with interest rates from 1.6%/year to 4.5%/year. Of which, the deposit worth VND 650,000,000 is being mortgaged at Vietinbank - Dong Ha Noi Branch.

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

Consolidated Financial Statements
For the 3th quarter 2025 accounting period

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

4 . FINANCIAL INVESTMENTS

a) Held to maturity investments

	30/09/2025		01/01/2025	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
- Term deposits	17.438.539.726	-	18.000.000.000	-
	17.438.539.726	-	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

	30/09/2025		01/01/2025	
	Original cost	Fair value	Original cost	Fair value
	VND	VND	VND	VND
- Investment in stock	16.712.401.254	28.368.680.000	28.263.410.429	27.362.296.404
	16.712.401.254	28.368.680.000	28.263.410.429	(901.114.025)

c) Equity investments in associates and joint - ventures

	30/09/2025				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 Joint Stock Company	Nhu Quynh Commune, Hung Yen Province	45,71%	45,71%	32.121.548.629	Nhu Quynh Commune, Hung Yen Province	45,71%	45,71%	32.012.743.298
				32.121.548.629				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 3th quarter 2025 accounting period

5 . TRADE RECEIVABLES

	30/09/2025		01/01/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
CEK - Estonia	62.946.185	-	2.105.127.646	-
Leepak Joint Stock Company	-	-	1.405.000.000	-
SD LTD - Belgium	6.714.976.207	-	2.347.940.942	-
S.S LDA - Portugal	4.883.815.262	-	4.940.006.251	-
Thuan Duc Joint Stock Company	-	-	4.357.800.000	-
E.I LTD - England	2.113.903.498	-	-	-
EVP Sas	-	-	2.375.872.733	-
EP, SA - Spain	1.915.342.945	-	-	-
Cat Tuong Plastic Production and Trading LTd	1.739.836.000	-	-	-
Cat Tuong Plastic Production and Trading LTd	1.577.800.000	-	-	-
Other trade receivables	16.671.283.179	-	12.067.146.269	-
	35.679.903.276	-	29.598.893.841	-

6 . PREPAYMENTS TO SUPPLIERS

	30/09/2025		01/01/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Nam Cuong Business and Trading JSC	37.530.144.566	-	37.496.788.516	-
Tan Quang Plastic JSC	7.353.221.500	-	5.954.831.500	-
5T Import Export JSC	4.286.495.000	-	5.158.267.550	-
IVICT (Singapore) Pte. Ltd	3.612.243.198	-	-	-
Indcon JSC	13.420.448.536	-	-	-
Others	5.305.276.492	-	4.328.719.216	-
	71.507.829.292	-	52.938.606.782	-
Prepayment to suppliers from related parties				
	7.353.221.500	-	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 3th quarter 2025 accounting period

7 . OTHER RECEIVABLES

	30/09/2025		01/01/2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Receivables from interest of deposit, loan	139.251.165	-	241.183.561	-
Advances	881.240.000	-	467.350.393	-
VAT refund request	-	-	4.200.000.000	-
Others	72.070.300.000	-	108.570.000	-
	73.090.791.165	-	5.017.103.954	-

8 . INVENTORIES

	30/09/2025		01/01/2025	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Goods in transit	-	-	6.439.917.566	-
Raw materials	70.767.403.807	-	50.021.499.799	-
Tools, supplies	32.417.566	-	-	-
Work in process	516.364.434	-	-	-
Finished goods	9.281.399.866	-	10.117.586.166	-
Goods	1.856.906.444	-	2.300.472.949	-
	82.454.492.117	-	68.879.476.480	-

9 . LONG-TERM UNFINISHED ASSET

	30/09/2025	01/01/2025
	VND	VND
Construction in progress	9.576.123.956	-
- Plastic packaging factory project (*)	9.576.123.956	-
	9.576.123.956	-

(*) 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.

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements

For the 3th quarter 2025 accounting period

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	240.050.709	5.287.908.884	273.184.946	5.801.144.539
- Liquidation, disposal	-	(129.600.000)	(162.067.939)	(291.667.939)
Ending balance of the accounting period	4.847.693.703	71.719.125.998	1.590.654.239	78.157.473.940
Net carrying amount				
Beginning balance	784.042.479	14.440.132.778	1.898.328.034	17.122.503.291
Ending balance	543.991.770	9.190.742.413	1.843.180.845	11.577.915.028

In which:

- Tangible fixed assets with original cost and residual value of VND 75.622.288.549 and VND 10.888.545.605 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: 47.682.333.846 VND.

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements

For the 3th quarter 2025 accounting period

11 . PREPAID EXPENSES

	30/09/2025	01/01/2025
	VND	VND
a) Short-term		
Tools	124.184.970	297.947.890
Insurance	147.149.666	27.751.283
Others	118.580.245	7.041.667
	389.914.881	332.740.840
b) Long-term		
Tools	1.384.396.334	1.573.763.370
Infrastructure rental (*)	37.841.601.325	7.670.964.224
Others	-	8.115.249
	39.225.997.659	9.252.842.843

(*) According to Land Use Rights Sublease Contract No. 175/HĐTLĐ/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

	30/09/2025		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	-	-	2.120.850.000	2.120.850.000
Haplast Joint Stock Company	70.725.000	70.725.000	3.123.701.000	3.123.701.000
A Dong Plastic Joint Stock Company	1.114.641.000	1.114.641.000	1.331.522.500	1.331.522.500
Tien Phong Transport Trading Company Limited	1.141.056.626	1.141.056.626	1.073.693.755	1.073.693.755
Phu Lam Import Export Company Limited	2.698.815.240	2.698.815.240	1.819.359.000	1.819.359.000
Others	4.957.144.627	4.957.144.627	9.617.944.018	9.617.944.018
	9.982.382.493	9.982.382.493	19.087.070.273	19.087.070.273

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 3th quarter 2025 accounting period

13 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	<u>30/09/2025</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	-	372.187.246
JYD, INC	345.157.200	-
SCL	516.112.522	-
LPP	203.060.736	-
As Pakendikeskus	-	612.667.358
Others	1.922.326.265	2.005.488.619
	<u>2.986.656.723</u>	<u>5.873.750.723</u>

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 3th quarter 2025 accounting period

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	-	-	2.907.026	2.907.026	-	-
Business income tax	-	3.324.543.409	3.171.541.856	3.466.741.912	-	3.029.343.353
Personal income tax	-	28.800.000	73.573.593	-	-	102.373.593
Fees and other obligations	-	-	8.000.000	8.000.000	-	-
	-	3.353.343.409	3.256.022.475	3.477.648.938	-	3.131.716.946

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

	30/09/2025	01/01/2025
	VND	VND
- Accrued interest expenses	888.071.497	54.857.014
- Electricity costs	316.794.232	-
- Other accrued expenses	-	68.409.841
	1.204.865.729	123.266.855

16 . OTHER SHORT-TERM PAYMENTS

	30/09/2025	01/01/2025
	VND	VND
- Social insurance	21.641.355	25.520.606
- Health insurance	38.201.197	38.002.897
- Unemployment insurance	17.720.278	17.319.674
- Others	-	367.574.730
- Remuneration of the Board of Directors and Board of Supervisors	144.000.000	-
	221.562.830	448.417.907

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 3th quarter 2025 accounting period

17 . BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2025		During the year		30/09/2025	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
a) Short-term borrowings	56.144.193.756	56.144.193.756	234.406.221.373	185.435.009.742	105.115.405.387	105.115.405.387
Short-term borrowings	54.734.671.428	54.734.671.428	234.406.221.373	184.377.867.996	104.763.024.805	104.763.024.805
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Ha Noi Branch (1)	34.517.847.990	34.517.847.990	57.570.397.608	52.178.603.142	39.909.642.456	39.909.642.456
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Thang Long Branch (2)	18.879.178.419	18.879.178.419	35.224.023.388	40.264.277.554	13.838.924.253	13.838.924.253
- Military Commercial Joint Stock Bank - Thang Long Branch (3)	300.202.116	300.202.116	-	300.202.116	-	-
- Mirae Asset Securities Joint Stock Company (Vietnam) - margin trading	1.037.442.903	1.037.442.903	21.390.800.377	22.184.785.184	243.458.096	243.458.096
- Mrs Ngo Thi Tuyet Minh	-	-	20.200.000.000	20.200.000.000	-	-
- Mr Le Van Hoan (4)	-	-	52.401.000.000	26.400.000.000	26.001.000.000	26.001.000.000
- Mr Nguyen Tuan Dung (5)	-	-	47.620.000.000	22.850.000.000	24.770.000.000	24.770.000.000
Current portion of long-term loan	1.409.522.328	1.409.522.328	-	1.057.141.746	352.380.582	352.380.582
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Thang Long Branch (6)	1.409.522.328	1.409.522.328	-	1.057.141.746	352.380.582	352.380.582
	56.144.193.756	56.144.193.756	234.406.221.373	185.435.009.742	105.115.405.387	105.115.405.387
b) Long-term borrowings	4.822.002.701	4.822.002.701	37.596.115.140	-	47.920.836.790	47.920.836.790
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Thang Long Branch (6)	4.822.002.701	4.822.002.701	-	-	4.822.002.701	4.822.002.701
- Military Commercial Joint Stock Bank - Thang Long Branch (7)	-	-	37.596.115.140	-	43.098.834.089	43.098.834.089
	4.822.002.701	4.822.002.701	37.596.115.140	-	47.920.836.790	47.920.836.790

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.

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements

For the 3th quarter 2025 accounting period

(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/HĐTLĐ/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.

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements

For the 3th quarter 2025 accounting period

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	200.000.000.000	10.291.609.910	-	210.291.609.910
Profit/loss	-	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	200.000.000.000	24.399.036.425	(1.236.684)	224.399.036.425
Profit/loss	-	10.558.913.477	(40.253.041)	10.518.660.436
Value of non-controlling interest in subsidiary during the period	-	-	2.000.000.000	2.000.000.000
At 30/09/2025	200.000.000.000	34.957.949.902	1.958.510.275	236.917.696.861

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements

For the 3th quarter 2025 accounting period

b) Details of owner's invested capital

	Rate	30/09/2025	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 3th quarter 2025	The 3th quarter 2024
	VND	VND
Owner's contributed capital	200.000.000.000	200.000.000.000
- <i>At the beginning of period</i>	200.000.000.000	200.000.000.000
- <i>Increase in the period</i>	-	-
- <i>Decrease in the period</i>	-	-
- <i>At the ending of period</i>	200.000.000.000	200.000.000.000

d) Stock

	30/09/2025	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
- <i>Common stocks</i>	20.000.000	20.000.000
Quantity of outstanding shares in circulation	20.000.000	20.000.000
- <i>Common stocks</i>	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

	30/09/2025	01/01/2025
- USD	231.748,97	25.767,15
- EUR	3.566,14	278,01

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 3th quarter 2025 accounting period

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

	The 3th quarter 2025	The 3th quarter 2024	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
			VND	VND
Revenue from sale of goods	65.503.969.602	47.378.561.232	200.677.773.302	136.153.895.876
Revenue from sale of finished goods	50.728.479.070	64.531.632.616	154.758.966.839	183.298.846.344
Revenue from sale of scrap	-	700.000.000	1.960.000.000	802.500.000
Revenue from services rendered	-	-	-	488.698.336
	116.232.448.672	112.610.193.848	357.396.740.141	320.743.940.556

21 . DEDUCTIBLE ITEMS

	The 3th quarter 2025	The 3th quarter 2024	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
			VND	VND
Sales return	-	537.535	-	537.535
Sales rebates	-	540.414	-	231.635.601
	-	1.077.949	-	232.173.136

22 . COSTS OF GOODS SOLD

	The 3th quarter 2025	The 3th quarter 2024	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
			VND	VND
Costs of finished goods sold	53.543.077.284	43.371.968.877	171.676.092.714	121.835.624.151
Costs of goods sold	49.701.764.237	63.645.462.954	151.795.780.424	180.058.131.637
Cost of scrap sold	-	792.922.500	2.238.044.340	953.641.086
Costs of services	-	-	-	390.624.335
	103.244.841.521	107.810.354.331	325.709.917.478	303.238.021.209

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 3th quarter 2025 accounting period

23 . FINANCE INCOME

	The 3th quarter 2025	The 3th quarter 2024	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
			VND	VND
Interest income, interest from loans	456.709.662	349.758.385	1.091.885.395	1.041.802.059
Gain from selling securities	106.585.000	1.425.892.316	1.472.996.065	1.899.314.703
Realized gain from foreign exchange difference	1.560.859.023	682.121.938	4.385.148.510	3.119.776.317
Unrealized gain from foreign exchange difference	-	-	66.039.033	-
	2.124.153.685	2.457.772.639	7.016.069.003	6.060.893.079

24 . FINANCIAL EXPENSES

	The 3th quarter 2025	The 3th quarter 2024	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
			VND	VND
Interest expenses	2.149.774.863	585.965.812	5.993.809.304	1.662.242.874
Losses from securities investment	2.061.561.276	323.024.660	5.233.237.860	1.284.069.320
Realized loss from foreign exchange difference	418.414.540	223.284.677	885.264.838	1.466.576.992
Reversal of provision for trading securities	(249.846.586)	(753.658.422)	-	257.426.893
Provision for securities investment	-	-	341.530.801	-
Others	15.360.758	39.740.895	59.401.975	94.370.798
	4.395.264.851	418.357.622	12.513.244.778	4.764.686.877

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 3th quarter 2025 accounting period

25 . SELLING EXPENSES

	The 3th quarter 2025	The 3th quarter 2024	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
			VND	VND
Labor	296.944.546	279.270.624	827.161.167	579.905.608
Expenses from external services	1.793.793.110	1.020.805.444	5.562.908.317	3.283.759.448
Other expenses by cash	496.964.443	352.703.127	1.708.627.894	1.298.821.766
	2.587.702.099	1.652.779.195	8.098.697.378	5.162.486.822

26 . GENERAL ADMINISTRATIVE EXPENSES

	The 3th quarter 2025	The 3th quarter 2024	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
			VND	VND
Labor	407.686.995	385.135.260	1.247.890.276	1.337.409.187
Depreciation and amortisation	94.031.729	121.480.281	254.205.959	203.325.885
Tax, Charge, Fee	-	-	8.000.000	5.000.000
Expenses from external services	1.005.001.294	423.821.905	2.590.965.936	818.743.271
Other expenses by cash	499.081.822	263.180.250	1.141.518.140	827.291.184
	2.005.801.840	1.193.617.696	5.242.580.311	3.191.769.527

27 . OTHER INCOME

	The 3th quarter 2025	The 3th quarter 2024	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
			VND	VND
Gain from liquidation, disposal of fixed assets	8.984.302	-	18.984.302	-
Pre-printed, sample	208.810.860	-	824.539.430	-
Debt handling	151.850.605	82.549.874	182.441.611	209.677.583
Others	261.625.200	-	824.367.445	-
	631.270.967	82.549.874	1.850.332.788	209.677.583

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 3th quarter 2025 accounting period

28 . OTHER EXPENSE

	The 3th quarter 2025	The 3th quarter 2024	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
			VND	VND
Debt handling	110.065.291	26.323.246	102.971.853	27.019.269
Fines	12.650.000	-	122.818.041	-
Destroy inventory	176.988	436.276	829.224.014	228.728.497
Others	50.340.300	-	62.291.118	-
	173.232.579	26.759.522	1.117.305.026	255.747.766

29 . CURRENT BUSINESS INCOME TAX EXPENSE

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
	VND	VND
Total profit before tax	13.690.202.292	10.169.625.881
Increase	2.355.105.694	-
- <i>Ineligible expenses</i>	275.431.012	-
- <i>Exchange rate differences due to year-end revaluation</i>	12.422.613	-
- <i>Profit or loss in joint ventures and associates</i>	-	-
- <i>Remuneration of non-executive Board members</i>	54.600.000	-
- <i>Exclude losses of subsidiaries</i>	2.012.652.069	-
- Current corporate income tax expense in ...	(187.598.707)	-
- <i>Dividends</i>	(16.992.500)	-
- <i>Exchange rate differences due to end-of-period revaluation</i>	(61.800.876)	-
- <i>Profit or loss in joint ventures and associates</i>	(108.805.331)	-
Thu nhập chịu thuế TNDN	15.670.110.572	10.169.625.881
Current corporate income tax expense (Tax rate 20%)	3.171.541.856	2.033.925.176

30 . BASIC EARNINGS PER SHARE

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

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
Net profit after tax	10.558.913.477	8.135.700.705
Profit distributed for common stocks	10.558.913.477	8.135.700.705
Average number of outstanding common shares in circulation in th	20.000.000	35.383.508
Basic earnings per share	528	230

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 3th quarter 2025 accounting period

31 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
	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			
		30/09/2025		01/01/2025	
		Original Cost	Provision	Original Cost	Provision
		VND	VND	VND	VND
Financial Assets					
Cash and cash equivalents	11.746.517.957	-	52.430.821.051	-	
Trade receivables, other receivables	108.770.694.441	-	34.615.997.795	-	
Short term investr	34.150.940.980	(1.242.644.826)	46.263.410.429	(901.114.025)	
	154.668.153.378	(1.242.644.826)	133.310.229.275	(901.114.025)	

		Carrying amount	
		30/09/2025	01/01/2025
		VND	VND
Financial Liabilities			
Borrowings and debts		153.036.242.177	60.966.196.457
Trade payables, other payables		10.203.945.323	19.535.488.180
Accrued expenses		1.204.865.729	123.266.855
		164.445.053.229	80.624.951.492

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.

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 3th quarter 2025 accounting period

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	From 1 to 5 years	From more than 5	Total
	VND	VND	years VND	VND
As at 30/09/2025				
Short term investments	32.908.296.154	-	-	32.908.296.154
	<u>32.908.296.154</u>	<u>-</u>	<u>-</u>	<u>32.908.296.154</u>
As at 01/01/2025				
Short term investments	45.362.296.404	-	-	45.362.296.404
	<u>45.362.296.404</u>	<u>-</u>	<u>-</u>	<u>45.362.296.404</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:

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 3th quarter 2025 accounting period

	Under 1 year VND	From 1 to 5 years VND	From more than 5 years VND	Total VND
As at 30/09/2025				
Cash and cash equivalents	11.746.517.957	-	-	11.746.517.957
Trade receivables, other receivables	108.770.694.441	-	-	108.770.694.441
	<u><u>120.517.212.398</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>120.517.212.398</u></u>
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
	<u><u>87.046.818.846</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>87.046.818.846</u></u>

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:

	Under 1 year VND	From 1 to 5 years VND	From more than 5 years VND	Total VND
As at 30/09/2025				
Borrowings and debts	105.115.405.387	47.920.836.790	-	153.036.242.177
Trade payables, other payables	10.203.945.323	-	-	10.203.945.323
Accrued expenses	1.204.865.729	-	-	1.204.865.729
	<u><u>116.524.216.439</u></u>	<u><u>47.920.836.790</u></u>	<u><u>-</u></u>	<u><u>164.445.053.229</u></u>
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
	<u><u>75.802.948.791</u></u>	<u><u>4.822.002.701</u></u>	<u><u>-</u></u>	<u><u>80.624.951.492</u></u>

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.

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements
For the 3th quarter 2025 accounting period

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	159.616.179.141	197.780.561.000	357.396.740.141
Parts costs	156.542.165.809	169.167.751.669	325.709.917.478
Excluding gains from investments in associates consolidated under the equity method	-	-	-
Gross profit from sales of goods	3.074.013.332	28.612.809.331	31.686.822.663
Excluding gains from investments in associates consolidated under the equity method	-	-	108.805.331
Financial income			7.016.069.003
Financial expense			12.513.244.778
Selling expenses			8.098.697.378
General and administrative expense			5.242.580.311
Other income			1.850.332.788
Other expense			1.117.305.026
Total net profit before tax			13.690.202.292

35 . 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	

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

VIETNAM ECO PLASTIC TECHNOLOGY JOINT STOCK COMPANY

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

Consolidated Financial Statements

For the 3th quarter 2025 accounting period

Transactions during the accounting period:

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
	VND	VND
Tan Quang Plastic Joint Stock Company	12.760.260.000	27.223.651.000
Purchase of goods	12.760.260.000	27.223.651.000

Outstanding balances up to the reporting date are as follows:

	30/09/2025	01/01/2025
	VND	VND
Tan Quang Plastic Joint Stock Company	7.353.221.500	5.954.831.500
Prepayments to suppliers	7.353.221.500	5.954.831.500

Transactions with other related parties:

	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
	VND	VND
Remuneration to members of The Board of General Directors and The Board of Management		
Mr Nguyen Van Binh	30.000.000	45.000.000
Mr Nguyen Huu Duong	183.196.761	180.283.111
Mr Nguyen Dinh Tuan	68.000.000	27.000.000
Mr Dao Quoc Hung	166.188.735	144.152.495
Mr Nguyen Thanh An	133.062.556	45.690.865
Mr Nguyen Ton Viet	6.600.000	-
Mrs Le Thị Thụy	152.383.028	145.637.354

Remuneration to members of the Board of Supervision

Mrs Nguyen Thu Hang	137.569.700	105.667.004
Mrs Do Thi Duyen	131.190.773	102.088.866
Mrs Tran Ngoc Phuong	116.808.209	103.090.137
	1.124.999.762	898.609.832

36 . COMPARATIVE FIGURES

The figures on the Consolidated Balance Sheet and the corresponding notes are the audited Consolidated Financial Statements for the fiscal year ending December 31, 2024. The figures on the Consolidated Income Statement, Consolidated Cash Flow Statement and the corresponding notes for the third quarter of 2024 and the cumulative figures from January 1, 2024 to September 30, 2024 are the figures prepared by the company.



Tran Thi Viet Hoa
Preparer

Hanoi, 15/10/2025



Tran Thi Viet Hoa
Chief Accountant



Nguyễn Đình Tuấn
General Director