

Financial statements
Quarter 2 - 2026

Interfood Shareholding Company

Corporate information

Investment Licence No.	Date
270/GP	16/11/1991

Investment Certificate No.	Date
472033000328 (1st amendment)	28/11/2007
472033000328 (2nd amendment)	20/05/2010
472033000328 (3rd amendment)	22/04/2011
472033000328 (4th amendment)	18/10/2011
472033000328 (5th amendment)	14/05/2014
472033000328 (6th amendment)	30/12/2015
6525867086 (7th amendment)	05/02/2016
6525867086 (8th amendment)	28/12/2016
6525867086 (9th amendment)	25/01/2017
6525867086 (10th amendment)	08/04/2018
6525867086 (11st amendment)	01/10/2019
6525867086 (12nd amendment)	21/09/2020
6525867086 (13rd amendment)	18/05/2021
6525867086 (14th amendment)	20/04/2023
6525867086 (15th amendment)	17/04/2025
6525867086 (16th amendment)	11/11/2025

The Investment Licence has been amended several times, the most recent of which is by the Investment Licence No. 270/CPH/GCNDDC3-BHK dated 23 August 2006. The Investment Licence and its amendments were issued by the Ministry of Planning and Investment and are valid for 50 years from the date of the initial Investment Licence

The Investment Certificates were issued by the Dong Nai Industrial Zone Authority and are valid for 50 years from the date of the initial Investment Licence.

Enterprise Registration Certificate No.:	Date
3600245631	21/01/2016
3600245631	19/03/2018
3600245631	06/07/2019
3600245631	30/06/2020
3600245631	01/04/2021
3600245631	18/01/2022
3600245631	05/04/2023
3600245631	01/04/2025
3600245631	01/11/2025

The Company's Enterprise Registration Certificate was issued by the Department of Planning and Investment of Dong Nai Province

Interfood Shareholding Company

Corporate information (continued)

Board of Management:

Ms. Moeko Masukawa	Chairman (from 1 October 2025)
Mr. Atsushi Kawasaki	Member (from 18 April 2025)
Mr. Hiroaki Takaoka	Member

Board of Director:

Mr. Atsushi Kawasaki	General Director cum General Manager of Internal Control (from 28 March 2025)
Mr. Segawa Toshinori	General Manager of Factory (from 1 April 2025)
Mr. Shinya Omori	General Manager of Marketing cum General Manager of Sales
Ms. Moeko Masukawa	General Manager of Planning (from 1 September 2025)

Supervisory Board:

Mr. Nguyen Thanh Bach	Head of Supervisory Board
Ms. Thai Thu Thao	Member
Ms. Yoko Misawa	Member

Registered Office

Lot 13, Tam Phuoc IZ, Tam Phuoc Ward, Dong Nai Province, Vietnam

Auditors

KPMG Limited Vietnam

Interfood Shareholding Company

Statement of the Board of Directors

The Board of Directors of Interfood Shareholding Company (“the Company”) presents this statement and the accompanying quarterly financial statements of the Company for the period ended 30 June 2026.

The Board of Directors is responsible for the preparation and true and fair presentation of the quarterly financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to quarterly financial reporting. In the opinion of the Board of Directors::

- (a) the quarterly financial statements set out on pages 4 to 29 give a true and fair view of the quarterly financial position of the Company as at 30 June 2026, and of its results of operations and cash flows for the period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to quarterly financial reporting; and
- (b) at the date of this statement, there are no reasons to believe that the Company will not be able to pay its debts as and when they fall due.

The Board of Directors has, on the date of this statement, authorised the accompanying separate financial statements for issue.

On behalf of the Board of Directors



Atsushi Kawasaki

Legal Representative

Dong Nai, dated 15 July 2026.

Statement of financial position

As at 30 June 2026

	Code	Note	Closing balance VND'000	Oppening balance VND'000
ASSETS				
A - Current assets (100=110+130+140+150)	100		1,310,718,306	1,305,196,214
I. Cash and cash equivalents	110	8	920,875,273	855,799,100
1. Cash	111		220,875,273	155,799,100
2. Cash equivalent	112		700,000,000	700,000,000
II. Accounts receivable – short-term	130		89,881,747	118,336,162
1. Accounts receivable from customers	131	9	29,729,001	33,405,859
2. Prepayments to suppliers	132		51,316,509	77,941,164
3. Other short-term receivables	135	10	8,836,237	6,989,139
4. Allowance for doubtful debts	136	9	-	-
III. Inventories	140	11	295,452,162	327,201,640
1. Inventories	141		296,549,733	328,564,554
2. Allowance for inventories	142		(1,097,571)	(1,362,914)
IV. Other current assets	160		4,509,124	3,859,312
Short-term deferred expenses	161		4,509,124	3,859,312
Taxes and others receivable from the State	163		-	-
B. Long-term assets				
(200 = 210 + 220 + 240 + 260)	200		243,807,886	148,117,685
I. Accounts receivable – long-term	210		1,100,562	1,082,182
1. Other long-term receivables	215		1,100,562	1,082,182
II. Fixed assets	220		95,608,987	99,110,261
1. Tangible fixed assets	221	12	89,944,556	93,117,234
Cost	222		347,674,589	347,215,113
Accumulated depreciation	223		(257,730,033)	(254,097,879)
2. Intangible fixed assets	227	13	5,664,431	5,993,027
Cost	228		19,905,740	19,905,740
Accumulated depreciation	229		(14,241,309)	(13,912,713)
III. Long-term work in progress	250		114,019,890	11,922,269
1. Construction in progress	252	14	114,019,890	11,922,269
IV. Other long-term assets	270		33,078,447	36,002,973
1. Long-term deferred expenses	271	15	23,095,510	23,680,471
2. Deferred tax assets	272	16	9,982,937	12,322,502
TOTAL ASSETS (270=100+200)	280		1,554,526,192	1,453,313,899

Statement of financial position (continued)

As at 30 June 2026

RESOURCES	Code	Note	Closing balance VND'000	Oppening balance VND'000
C - LIABILITIES (300=310+330)	300		392,540,858	266,046,783
I. Current liabilities	310		387,380,285	260,194,401
1. Accounts payable to suppliers	311	17	152,634,019	153,612,899
2. Advances from customers	312		14,185,127	17,185,700
3. Dividends/profits payable	313	18	141,311,557	578,868
4. Taxes and others payable to the State	314	19	21,358,643	20,808,264
5. Payable to employees	315		12,537,295	12,118,733
6. Accrued expenses	316	20	43,656,528	54,397,215
7. Other payables – short-term	320	21	1,697,116	1,492,722
II. Long term liabilities	330		5,160,573	5,852,382
1. Provision – long-term	343	22	5,160,573	5,852,382
D - EQUITY	400		1,161,985,334	1,187,267,116
1. Share capital	411	23	871,409,840	871,409,840
- Ordinary shares with voting rights	411a		871,409,840	871,409,840
2. Share premium	412		85,035,704	85,035,704
3. Other reserves	414	24	90,034,048	90,034,048
4. Retained profits	420		115,505,742	140,787,524
- Accumulated profit brought forward	421a		54,835	68,397
- Retained profits for the current period	421b		115,450,907	140,719,127
TOTAL RESOURCES (440=300+400)			1,554,526,192	1,453,313,899

Dong Nai, dated 15 July 2026.

Preparer


Lê Nữ Ngọc Thảo
Genral Accountant

Chief Accountant


Nguyễn Hồng Phong
Chief Accountant

Legal Representative

Atsushi Kawasaki
Legal Representative

Statement of income

For quarter end at 30 June 2026

	Code	Note	The current quarter VND'000	The same quarter last year VND'000	Cumulative YTD as of quarter-end VND'000	Cumulative YTD as of last year quarter-end VND'000
1. Revenue from sales of goods and provision of services	01	26	618,732,257	520,058,411	1,152,594,935	1,050,239,269
2. Revenue deductions	02	26	36,103,568	30,341,931	69,722,670	64,274,157
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	10	26	582,628,689	489,716,480	1,082,872,265	985,965,112
4. Cost of sales	11	27	374,626,041	332,926,144	702,332,624	671,611,794
5. Gross profit from sales of goods and provision of services (20 = 10 - 11)	20		208,002,648	156,790,336	380,539,641	314,353,318
6. Financial income	22	28	8,570,078	7,510,823	16,945,890	14,779,038
7. Financial expenses	23	29	70,459	154,948	189,757	299,641
<i>In which: Interest expenses</i>	24		-	-	-	-
8. Selling expenses	25	30	127,073,395	102,917,768	229,009,259	195,457,853
9. G&A expenses	26	31	11,357,403	12,985,774	23,468,781	26,625,802
10. Net operating profit {30=20+(22-23)-(25+26)}	30		78,071,469	48,242,669	144,817,734	106,749,060
11. Other income	31	32	217,390	567,074	338,419	1,650,390
12. Other expenses	32	33	(3,282)	283,927	662,689	648,326
13. Results of other activities (40 = 31 - 32)	40		220,672	283,147	(324,270)	1,002,064
14. Accounting profit before tax (50 = 30 + 40)	50		78,292,141	48,525,816	144,493,464	107,751,124
Income tax expenses - current	51	35	17,056,591	9,772,273	26,702,992	16,848,060
			(1,345,508)	(50,431)	2,339,565	4,795,266
Income tax expenses - deferred	52	35				
Net profit after tax (60 = 50 - 51 - 52)	60		62,581,058	38,803,974	115,450,907	86,107,798
Earnings per share						
Basic earnings per share (in VND)	70	36	718	445	1,325	988

Dong Nai, dated 15 July 2026.

Preparer

Chief Accountant

Legal Representative


Lê Nữ Ngọc Thảo
Genral Accountant

Nguyễn Hồng Phong
Chief AccountantAtsushi Kawasaki
Legal Representative

Statements of cash flows (Indirect method)

For quarter end at 30 June 2026

	Code	Note	Cumulative YTD as of quarter-end VND'000	Cumulative YTD as of last year quarter-end VND'000
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		144,493,464	153,339,896
2. Adjustments for:				
- Depreciation and amortisation	02		3,960,750	8,957,382
- Allowances and provisions	03		(400,223)	3,384,612
- Exchange losses/(gains) arising from revaluation of monetary items	04		106,632	56,312
- (Profits)/losses from investing, financing activities	05		(16,803,596)	(21,817,517)
3. Operating profit/(loss) before changes in working capital	08		131,357,027	143,920,685
- Change in receivable	09		46,530,012	(52,475,764)
- Change in inventories	10		31,749,477	(2,939,234)
- Change in payables and other liabilities	11		(15,806,779)	(46,695,807)
- Change in deferred expenses	12		(64,851)	3,012,509
			193,764,886	44,822,388
Corporate income tax paid	15		(26,460,281)	(28,269,831)
Net cash flow from operating activities	20		167,304,605	16,552,557
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payments for additions to fixed assets and other	21		(102,557,097)	(14,437,082)
2. Proceeds from disposals of fixed assets and other	22		-	25,000
3. Receipts of interests and dividends	27		328,665	20,933,370
Net cash inflows/(outflows) from investing	30		(102,228,432)	6,521,288
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Payments of dividends, profits	36		-	(172,864,716)
Net cash inflows/(outflows) from financing	40		-	(172,864,716)
Net increase/(decrease) in cash (50= 20 +30 + 40)	50		65,076,173	(149,790,870)
Cash at beginning of the period	60		855,799,100	971,024,526
Effects of changes in foreign exchange rates	61		-	-
Cash at end of the period	70	8	920,875,273	821,233,656

Dong Nai, dated 15 July 2026.

Preparer

Chief Accountant

Legal Representative


Lê Nữ Ngọc Thảo
Genral Accountant

Nguyễn Hồng Phong
Chief AccountantAtsushi Kawasaki
Legal Representative

Notes to the financial statements

For quarter end at 30 June 2026

These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.

1 Reporting Entity

(a) Ownership structure

Interfood Shareholding Company (“the Company”) is incorporated as a joint stock company in Vietnam.

The Company’s shares were traded on the Unlisted Public Company Market in accordance with the Decision No. 717/QĐ-SGDHN issued by the Ha Noi Stock Exchange on 7 November 2016.

(b) Principal activities

The principal activities of the Company are to process agricultural and aquatic products into canned, dried, frozen, salted, and pickled products; the production of biscuits and snack food; carbonated and non-carbonated fruit juice, non-carbonated and carbonated beverages, with or without low level of alcohol (less than 10%); bottled filtered water; packaging for foods and beverages; process milk and milk related products; and to export, import products in accordance with business operation.

(c) Normal operating cycle

The normal operating cycle of the Company is generally within 12 months.

(d) The Company’s headcount

As at 30 June 2026, the Company had 1,043 employees (31/12/2024: 914 employees).

2 Basis of preparation

(a) Statement of compliance

The financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for the enterprises and the relevant statutory requirements applicable for financial reporting.

(b) Basis of measurement

The financial statements, except for the statement of cash flows, are prepared on the accrual basis using the historical cost concept. The statement of cash flows is prepared using the indirect method

(c) Annual accounting period

The annual accounting period of the Company is from 1 January to 31 December.

Notes to the financial statements (continued)

For quarter end at 30 June 2026

*Issued under Circular No. 99/2025/TT-BTC dated 27**October 2025 of the Minister of Finance***(d) Accounting and presentation currency**

The eCompany's accounting currency is Vietnam Dong ("VND"). the financial statements are prepared and presented in Vietnam Dong rounded to the nearest thousand ("VND'000").

3 Adoption of new guidance on accounting system for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for annual accounting periods beginning on or after 1 January 2026.

The Company has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basis, unless Circular 99 stipulates otherwise. The significant changes to the Company's accounting policies and the effects on the financial statements, if any, are disclosed in the following notes to the financial statements.

4 Summary of significant accounting policies

The following significant accounting policies have been adopted by the Company in the preparation of the accompanying financial statements.

(a) Foreign currency transactions

Transactions in currencies other than VND during the year have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the account transfer buying rate and the account transfer selling rate at the end of the annual accounting period, respectively, quoted by the commercial bank where the Company most frequently conducts transactions.

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

(b) Cash and cash equivalent

Cash comprises cash balances and call deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

(c) Accounts receivable

Trade and other receivables are stated at cost less allowance for doubtful debts. An allowance for doubtful debts is made for receivables that are overdue or deemed likely to be uncollectible.

The allowance for overdue trade and other receivables is calculated based on aging analysis and specific provisioning rates as below.

	Allowance Percentage
Past due 6 months – 1 year	30%
Past due 1 – 2 years	50%
Past due 2 – 3 years	70%
Past due more than 3 years	100%

Notes to the financial statements (continued)

For quarter end at 30 June 2026

*Issued under Circular No. 99/2025/TT-BTC dated 27
October 2025 of the Minister of Finance*

Trade and other receivables that are not past due but are assessed as unlikely to be collected based on available evidence at the end of the accounting period shall have an allowance provided on case-by-case basis.

(d) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a weighted average basis and includes all costs incurred in bringing the inventories to their present location and condition. Cost in the case of finished goods and work in progress includes raw materials, direct labour and attributable manufacturing overheads. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and estimated costs to sell.

The Company applies the perpetual method of accounting for inventory.

(e) Tangible fixed assets**(i) Cost**

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the statement of income in the year in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of fixed assets. The estimated useful lives are as follow:

Buildings	30 years
Machinery and equipment	4 – 15 years
Motor vehicles	6 – 10 years
Office equipment	3 – 10 years

(f) Intangible fixed assets**Software**

Cost of acquiring a new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basis over 10 years.

Notes to the financial statements (continued)

*Issued under Circular No. 99/2025/TT-BTC dated 27
October 2025 of the Minister of Finance*

For quarter end at 30 June 2026

(g) Construction in progress

Construction in progress represents the costs of tangible and intangible fixed assets which have not been fully completed and installed. No depreciation is provided for construction in progress during the period of construction and installation

(i) Long-term deferred expenses**(ii) Prepaid land costs**

Prepaid land costs comprise prepaid land lease rentals, including those for which the Company obtained land use rights certificate but are not qualified as intangible fixed assets under prevailing laws and regulations, and other costs incurred in conjunction with securing the use of leased land. These costs are recognised in the statement of income on a straight-line basis over the term of the lease of 33 years

(ii) Other long-term deferred expenses

Other long-term deferred expenses mainly include the renovation, repair and maintenance expenses which are initially stated at cost and amortised on a straight-line basis over 3 years

(i) Trade and other payables and accruals

Trade and other payables and accruals are stated at their cost

(j) Dividends/Profits payable

Dividends payable are recognised at the date when the General Meeting of Shareholders of the Company resolved to distribute dividends to shareholders.

(k) Provisions

A provision is recognised if, as a result of a past event, the Company has a present legal or contractual obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Severance allowance

Under the Vietnamese Labour Code, when an employee who has worked for 12 months or more (“the eligible employees”) voluntarily terminates his/her labour contract, the employer is required to pay the eligible employee severance allowance calculated based on years of service and employee’s compensation at termination. Provision for severance allowance has been provided based on employees’ years of service and their average salary for the six-month period prior to the end of the annual accounting period. For the purpose of determining the number of years of service by an employee, the period for which the employee participated in and contributed to unemployment insurance in accordance with prevailing laws and regulations and the period for which severance allowance has been paid by the Company are excluded.

Notes to the financial statements (continued)

Issued under Circular No. 99/2025/TT-BTC dated 27

For quarter end at 30 June 2026

October 2025 of the Minister of Finance

(l) Share capital

(i) Ordinary shares

Ordinary shares are recognised at issuance price less incremental costs directly attributable to the issuance of shares, net of tax effects. Such costs are recognised as a deduction from share premium. The difference between proceeds from the issuance of shares over the par value is recorded in share premium

(ii) Repurchase and reissue of ordinary shares (treasury shares)

Treasury shares are recognised only in respect of repurchased shares which are aggregated fractions of share arising when the Company issues shares to pay dividends or issues shares from equity reserves in accordance with an approved issuance plan, or repurchased odd-lots of shares as requested by the shareholders. In all other cases, when shares recognised as equity are repurchased, their par value amount is recognised as a reduction to share capital. The difference between the par value and the amount of the consideration paid, which includes directly attributable costs, net of tax effects, is included in share premium

(m) Taxation

Income tax on the profit or loss for the year comprises current and deferred tax. Income tax is recognised in the statement of income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using the tax rates enacted or substantively enacted at the balance sheet date.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Notes to the financial statements (continued)

For quarter end at 30 June 2026

Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance

On 29 November 2023, the National Assembly of Vietnam passed a resolution to introduce Income Inclusion Rule (“IIR”) and Qualified Domestic Minimum Top-up Tax (“QDMTT”), which broadly align with Pillar Two of the Global Anti-Base Erosion Model Rules of the OECD with effect from 1 January 2024. The Resolution requires large multi-national enterprises to pay a global minimum corporate income tax of 15% on profit in each jurisdiction in which they operate. Following the Resolution, on 29 August 2025, the Vietnamese Government officially issued detailed guidance for the implementation of the GMT Rules under Decree No. 236/2025/ND-CP, which took effect from 15 October 2025. The global minimum top-up tax – which is required to pay under Pillar Two legislation – is included in current income tax in the scope of VAS 17 – Income taxes.

(n) Revenue and other income**(i) Goods sold**

Revenue from sale of goods is recognised in the separate statement of income when significant risks and rewards of ownership have been transferred to the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods. Revenue from sale of goods is recognised at the net amount after deducting sales discounts stated on the invoice.

(ii) Interest income

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate. However, interest income is not recognised for held-to-maturity investments that have been provided allowance for impairment due to unlikelihood of recovery.

(o) Leases**(i) Leased assets**

Leases in terms of which the Company, as lessee, assumes substantially all the risks and rewards of ownership are classified as finance leases. Tangible fixed assets acquired by way of finance leases are stated at an amount equal to the lower of fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation

Depreciation on finance leased assets is computed on a straight-line basis over the shorter of the lease term and the estimated useful lives of the leased assets unless it is reasonably certain that the Company will obtain ownership by the end of the lease term. The estimated useful lives of finance leased assets are consistent with the useful lives of tangible fixed assets as described in Note 4(e).

Assets held under other leases are classified as operating leases and are not recognised in the Company’s statement of financial position

Notes to the financial statements (continued)

For quarter end at 30 June 2026

*Issued under Circular No. 99/2025/TT-BTC dated 27**October 2025 of the Minister of Finance***(ii) Leased payments**

Payments made under operating leases are recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the statement of income as an integral part of the total lease expense, over the term of the lease

Lease payments made under finance leases are apportioned between the finance expense and the reduction of the outstanding liability. The finance expense is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability

(p) Production and business expenses

Expenses shall be recognised in the statement of income in the period in which they are incurred. Except where the expenses relate to the results of production and business activities of multiple accounting periods, they shall be allocated to the income statement on a systematic or proportional basis.

(q) Earnings per share

The Company presents basic earnings per share ("EPS") for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year. During the year, the Company had no potential ordinary shares and therefore does not present diluted EPS.

(r) Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. The Company's primary format and secondary format for segment reporting are based on business segments and geographical segments, respectively.

(t) Related parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party

(r) Comparative information

Comparative information in these financial statements is presented as corresponding figures. Under this method, comparative information for the prior year is included as an integral part of the current year financial statements and is intended to be read only in relation to the amounts and other disclosures relating to the current year. Accordingly, the comparative information included in these financial statements is not intended to present the Company's financial position, results of operations or cash flows for the prior year

Notes to the financial statements (continued)

For quarter end at 30 June 2026

Issued under Circular No. 99/2025/TT-BTC dated 27

October 2025 of the Minister of Finance

5 Seasonality of operations

Total revenue of the Company typically increases in the fourth quarter of each year as distributors prepare for an anticipated increase in consumer demand in the months leading up to the Tet (Lunar New Year) holidays, which occur in the first quarter of each year. Accordingly, the Company typically increases the production and also increases advertising and promotional efforts to boost revenue in the fourth quarter of each year during the period leading to the festive season.

6 Changes in accounting estimates

In preparing these interim financial statements, the Company's Board of Directors made several accounting estimates. Actual results may differ from these estimates. There were no significant changes in basis of accounting estimates compared to those made in the most recent annual financial statements or those made in the same interim period of the prior year..

7 Changes in the composition of the Company

There were no significant changes in the composition of the Company since the end of the last annual accounting period which affect the Company's quarterly financial statements for the Quarter period ended 31 December 2025.

8 Segment reporting**(a) Business segments**

The Company operates in the following main business segments:

- Drinks; and
- Others include other products and scraps

Q2-2026	Drink VND'000	Canned food VND'000	Scraps VND'000	Total VND'000
Total segment revenue – net	430,452,159	151,638,083	538,447	582,628,689
Segment cost of sales	(289,768,820)	(78,032,161)	(6,825,060)	(374,626,041)
Segment gross profit	140,683,339	73,605,922	(6,286,613)	208,002,648
Unallocated selling expenses				(127,073,395)
Unallocated general and administration expenses				(11,357,403)
Financial income				8,570,078
Financial expenses				(70,459)
Net operating profit				78,071,469
Results of other activities				220,672
Income tax expense				(15,711,083)
Net profit after tax				62,581,058

Notes to the financial statements (continued)

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Q2-2025	Drink VND'000	Canned food VND'000	Scraps VND'000	Total VND'000
Total segment revenue – net	381,228,568	102,657,905	5,830,007	489,716,480
Segment cost of sales	(254,185,990)	(70,628,955)	(8,111,199)	(332,926,144)
Segment gross profit	127,042,578	32,028,950	(2,281,192)	156,790,336
Unallocated selling expenses				(102,917,768)
Unallocated general and administration expenses				(12,985,774)
Financial income				7,510,823
Financial expenses				(154,948)
Net operating profit				48,242,669
Results of other activities				283,147
Income tax expense				(9,721,842)
Net profit after tax				38,803,974

(b) Geographical segments

The Company mainly operates in one geographical segment which is in Vietnam

9	Cash and cash equivalents	30/06/2026 VND'000	31/12/2025 VND'000
Cash on hand		167,973	120,750
Cash in banks - Vietcombank Dong Nai		54,250,481	20,824,192
Cash in banks - Agribank Dong Nai		28,266,408	4,994,018
Cash in banks - Vietinbank Dong Nai		74,835,115	80,356,554
Cash in banks - Sacombank Dong Nai		22,563,684	8,554,208
Cash in banks - BIDV Dong Nai		34,198,428	39,426,722
Cash in banks - other bank		6,593,184	1,522,656
Cash equivalents		700,000,000	700,000,000
		920,875,273	855,799,100

Cash equivalents represented term deposits at MUFG Ho Chi Minh Branch banks with original terms to maturity of three months or less from their transaction dates.

10 Accounts receivable from customers**(a) Accounts receivable from customers detailed by significant customers**

	30/06/2026		31/12/2025	
	Cost VND'000	Allowance VND'000	Cost VND'000	Allowance VND'000
EB Services Company Limited	4,110,188		6,102,440	
MM Mega Market Vietnam Company Limited	2,635,898		5,718,505	
Wincommerce General Commercial Services SJ	5,867,242		6,574,325	
Bach Hoa Xanh Trading Joint Stock Company	2,338,603		2,983,561	
Red Circle Company Limited	2,024,130		1,401,176	
GS 25 Vietnam LTD Company	3,223,504		2,951,350	
Others customers	9,529,436		7,674,502	
	29,729,001	-	33,405,859	-

Notes to the financial statements (continued)*Issued under Circular No. 99/2025/TT-BTC dated 27*

For quarter end at 30 June 2026

*October 2025 of the Minister of Finance***(b) Accounts receivable from customers classified by payment term**

	30/06/2026 VND'000	31/12/2025 VND'000
Short-term	29,729,001	33,405,859
	<u>29,729,001</u>	<u>33,405,859</u>

(c) Allowance for doubtful debts

Movements of the allowance for doubtful debts during the year were as follows:

	30/06/2026 VND'000	31/12/2025 VND'000
Opening balance	-	2,471
Allowance made during the year	-	-
Allowance utilised during the year	-	(2,471)
Closing balance	<u>-</u>	<u>-</u>

11 Other short-term receivables

	30/06/2026		31/12/2025	
	Cost VND'000	Allowance VND'000	Cost VND'000	Allowance VND'000
Interest receivable from deposits at banks	6,467,809		6,394,932	
Other receivable	2,368,428		594,207	
	<u>8,836,237</u>	<u>-</u>	<u>6,989,139</u>	<u>-</u>

12 Inventories

	30/06/2026		31/12/2025	
	Cost VND'000	Allowance VND'000	Cost VND'000	Allowance VND'000
Goods in transit	-	-	362,075	-
Raw materials	59,977,966		54,737,131	
Tools and supplies	6,907,100	(296,819)	4,508,147	(296,819)
Work in progress	7,578,784	-	4,848,460	-
Finished goods	222,085,883	(800,752)	264,108,741	(1,066,095)
	<u>296,549,733</u>	<u>(1,097,571)</u>	<u>328,564,554</u>	<u>(1,362,914)</u>

Movements in the allowance for inventories during the year were as follows:

	30/06/2026 VND'000	31/12/2025 VND'000
Opening balance	1,362,914	976,447
Increase in allowance during the year	214,450	1,553,604
Allowance utilised during the year	(479,793)	(1,167,137)
Closing balance	<u>1,097,571</u>	<u>1,362,914</u>

Included in inventories as at 30 June 2026 was VND 1,007 million (1/1/2025: VND 1,007 million) of obsolete and slow-moving inventories

Notes to the financial statements (continued)

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For quarter end at 30 June 2026

13 Tangible fixed assets

	Building VND'000	Machinery & Equipment VND'000	Motor vehicles VND'000	Office equipment VND'000	Total VND'000
Historical cost					
Opening balance	120,909,771	205,529,585	3,201,874	17,573,883	347,215,113
Additions	-	1,190,378	-	1,045,833	2,236,211
Transfer from CIP	-	335,500	-	-	335,500
Disposals(*)	-	(738,871)	-	(1,373,364)	(2,112,235)
Closing balance	120,909,771	206,316,592	3,201,874	17,246,352	347,674,589
Accumulated depreciation					
Opening balance	71,577,118	163,986,767	3,016,560	15,517,434	254,097,879
Charge for the year	2,164,262	3,143,159	21,782	415,186	5,744,389
Disposals(*)	-	(738,871)	-	(1,373,364)	(2,112,235)
Closing balance	73,741,380	166,391,055	3,038,342	14,559,256	257,730,033
Net book value					
Opening balance	49,332,653	41,542,818	185,314	2,056,449	93,117,234
Closing balance	47,168,391	39,925,537	163,532	2,687,096	89,944,556

Included in the cost of tangible fixed assets were assets costing 163,395 Million VND which were fully depreciated as of 31 June 2026 (31/12/2025: 162,832 million VND), but are still in active use.

The net book value of temporarily idle tangible fixed assets amounted to VND 513 million as at 31 December 2025 (31/12/2025: VND 531 million).

14 Intangible fixed assets

	Software VND'000	Total VND'000
Historical cost		
Opening balance	19,905,740	19,905,740
Additions	-	-
Closing balance	19,905,740	19,905,740
Accumulated depreciation		
Opening balance	13,912,713	13,912,713
Charge for the year	328,596	328,596
Closing balance	14,241,309	14,241,309
Net book value		
Opening balance	5,993,027	5,993,027
Closing balance	5,664,431	5,664,431

Included in the cost of intangible fixed assets were assets costing VND 13,334 million which were fully amortised as of 30 June 2026 (31/12/2025: VND 13,334 million), but are still in active use.

Notes to the financial statements (continued)

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15	Construction in progress	30/06/2026	31/12/2025
		VND'000	VND'000
Opening balance		11,922,269	16,079,370
Additions during the year		102,433,121	13,313,381
Transfers to tangible fixed assets		(335,500)	(10,748,283)
Transfers to long-term deferred expenses		-	(899,034)
Transfers to intangible fixed assets		-	(5,823,165)
Closing balance		114,019,890	11,922,269

Major construction in progress as at the end of the annual accounting period was as follows:

	30/06/2026	31/12/2025
	VND'000	VND'000
Buildings and structures	50,636,051	11,922,269
Software	-	-
Machinery and equipment	63,383,839	-
	114,019,890	11,922,269

16	Long-term deferred expenses	Prepaid land costs	Other	Total
		VND'000	VND'000	VND'000
Opening balance		19,313,599	4,366,872	23,680,471
Additions		-	-	-
Transfers from construction in progress		-	-	-
Amortisation for the period		(347,993)	(236,968)	(584,961)
Closing balance		18,965,606	4,129,904	23,095,510

17	Deferred tax assets		30/06/2026	31/12/2025
		Tax rate	VND'000	VND'000
Deferred tax assets recognised on				
Accrual expenses		20%	8,731,308	10,879,443
Allowance and provisions		20%	1,251,629	1,443,059
			9,982,937	12,322,502

18	Dividends/Profits payable	30/06/2026	31/12/2025
		VND'000	VND'000
Dividends payable		141,311,557	578,868
		141,311,557	578,868

The Company's Annual General Shareholder Meeting on 16 April 2026 resolved to distribute dividends amounting to VND140,719 million (2025: VND172,888 million). The remain was dividends payable upon demand

Notes to the financial statements (continued)

For quarter end at 30 June 2026

Issued under Circular No. 99/2025/TT-BTC dated 27

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19 Accounts payable to suppliers**(a) Accounts payable to suppliers detailed by significant suppliers**

	30/06/2026		31/12/2025	
	Cost	Amount within payment capacity	Cost	Amount within payment capacity
	VND'000	VND'000	VND'000	VND'000
Crown Beverage Cans (Dong Nai) Co., Ltd	44,840,603	44,840,603	28,535,105	28,535,105
Vietnam Kirin Beverage Company Limited	46,237,425	46,237,425	42,145,958	42,145,958
Others	61,555,991	61,555,991	82,931,836	82,931,836
	152,634,019	152,634,019	153,612,899	153,612,899

(b) Accounts payable to suppliers classified by payment term

	30/06/2026		31/12/2025	
	Cost	Amount within payment capacity	Cost	Amount within payment capacity
	VND'000	VND'000	VND'000	VND'000
Short-term	152,634,019	152,634,019	153,612,899	153,612,899
	152,634,019	152,634,019	153,612,899	153,612,899

(c) Accounts payable to suppliers who are related parties

	30/06/2026	30/06/2026	31/12/2025	31/12/2025
	Cost	Amount within payment capacity	Cost	Amount within payment capacity
	VND'000	VND'000	VND'000	VND'000
Ultimate parent company				
Kirin Holdings Company, Limited	1,125	1,125	1,125	1,125
Other related parties				
Vietnam Kirin Beverage Company, Limited	46,237,425	46,237,425	42,145,958	42,145,958
Kirin Engineering Company, Limited – Taipei Branch	-	-	-	-
	46,238,550	46,238,550	42,147,083	42,147,083

The trade related amounts due to related parties were unsecured, interest free and are payable within 30 to 60 days from invoice date.

Notes to the financial statements (continued)

For quarter end at 30 June 2026

Issued under Circular No. 99/2025/TT-BTC dated 27

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20 Taxes and others payable to State Treasury

	31/12/2025	Incurred	Netted-off	Paid	30/06/2026
	VND'000	VND'000	VND'000	VND'000	VND'000
Value added tax	3,697,135	97,255,387	(65,788,139)	(30,862,331)	4,302,052
Corporate income tax	16,813,881	26,702,992	-	(26,460,282)	17,056,591
Personal income tax	48,270	2,341,559	-	(2,389,829)	-
Other tax	248,978	1,233,246	-	(1,482,224)	-
	20,808,264	127,533,184	(65,788,139)	(61,194,666)	21,358,643

21 Accrued expenses**30/06/2026****31/12/2025****VND'000****VND'000****Accrued expenses – short-term**

Sales discounts and commission	10,355,202	10,796,673
Advertising and promotion expenses	5,503,896	3,987,356
Incentives for salesman	5,166,606	5,190,329
Secondment fee (*)	4,035,740	4,491,802
Transportation fee	2,675,450	1,807,267
Others	15,919,634	28,123,788
	43,656,528	54,397,215

(*) According to the Secondment Agreement dated 1 July 2011, the Group agreed to pay secondment fee to Kirin Holdings Company, Limited, a related party, who provides strategic and management advice and assistance to the Group at fixed amounts stipulated in the agreement with each seconded employee.

22 Other short-term payables

	30/06/2026	31/12/2025
	VND'000	VND'000
Trade union fees	259,086	-
Health insurance	554,060	565,780
Unemployment insurance	1,938	3,093
Surplus assets awaiting resolution	159,199	159,198
Non-trade amounts due to a related party	722,833	764,651
	1,697,116	1,492,722

The non-trade amounts due to a related party were unsecured, interest free and are payable on demand.

Notes to the financial statements (continued)

For quarter end at 30 June 2026

Issued under Circular No. 99/2025/TT-BTC dated 27

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23 Long-term provisions

Movements of provision for severance allowance during the period were as follows::

Severance allowance	Severance allowance
30/06/2026	31/12/2025
VND'000	VND'000
Opening balance	3,387,207
Provision made during the year	2,713,616
Provision utilised during the year	(248,441)
Closing balance	5,852,382

24 Changes in owners' equity

	Share capital	Share premium	Other Reserves	Retained profits	Total
	VND'000	VND'000	VND'000	VND'000	VND'000
Balance as at 01/01/2025	871,409,840	85,035,704	90,034,048	172,956,107	1,219,435,699
Net profit for the year				140,719,127	140,719,127
Dividends (Note 27)				(172,887,710)	(172,887,710)
Balance as at 31/12/2025	871,409,840	85,035,704	90,034,048	140,787,524	1,187,267,116
Net profit for the year				115,450,907	115,450,907
Dividends (Note 27)				-	-
Balance as at 30/06/2026	871,409,840	85,035,704	90,034,048	256,238,431	1,302,718,023

25 Share capital

The Company's authorised and issued share capital is:

	30/06/2026		31/12/2025	
	Number of shares	VND'000	Number of shares	VND'000
Authorised and issued share capital				
Ordinary shares	87,140,992	871,409,920	87,140,992	871,409,920
Shares in circulation				
Ordinary shares	87,140,984	871,409,840	87,140,984	871,409,840

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Company. Shareholders are entitled to receive dividend as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets. In respect of shares bought back by the Company, all rights are suspended until those shares are reissued.

There were no movements of share capital during the report period.

Notes to the financial statements (continued)

For quarter end at 30 June 2026

Issued under Circular No. 99/2025/TT-BTC dated 27
October 2025 of the Minister of Finance**26 Other equity funds**

(b) On 1 January 2013, the Company changed its accounting currency from United States Dollars (USD) to Vietnam Dong (VND) in accordance with the requirements of Circular No. 244/2010/TT/BTC dated 31 December 2009 of the Ministry of Finance (Circular 244). Accordingly, all balances in USD as at 31 December 2012 have been translated to VND at the exchange rate of VND20,828 to USD1. This amount represents the difference between the converted value and par value of ordinary shares in VND. The difference between the converted value and par value of ordinary shares of VND90,034,048,000 is reflected as other reserves.

27 Dividends

The Company's Annual General Shareholder Meeting on 16 April 2026 resolved to distribute dividends amounting to VND140,719 million (2025: VND172,888 million).

28 Off balance sheet items**(a) Lease commitments**

The future minimum lease payments under non-cancellable operating leases were as follows:

	30/06/2026	31/12/2025
	VND'000	VND'000
Within one year	4,297,889	1,626,955
Within two to five years	15,165,644	-
	<u>19,463,533</u>	<u>1,626,955</u>

(b) Foreign currency

	30/06/2026		31/12/2025	
	Original currency	VND'000	Original currency	VND'000
USD	240,105	6,348,282	35,453	935,134
		<u>6,348,282</u>		<u>935,134</u>

29 Revenues from sales of goods

Total revenue represents the gross value of goods sold exclusive of value added tax.

Net revenue comprised:

	Q2-2026 VND'000	Q2-2025 VND'000	YTD2026Q1 VND'000	YTD2025Q1 VND'000
Total revenue				
■ Sales of drinks	463,012,744	408,902,174	875,328,764	820,734,451
■ Sales of canned food	155,181,066	105,326,230	274,970,871	218,722,333
■ Sales of scraps	538,447	5,830,007	2,295,300	10,782,485
	<u>618,732,257</u>	<u>520,058,411</u>	<u>1,152,594,935</u>	<u>1,050,239,269</u>
Less revenue deductions:				
■ Sales allowances - drinks	32,560,585	27,673,606	63,418,563	58,537,709
■ Sales allowances - canned food	3,542,983	2,668,325	6,304,107	5,736,448
■ Sales return	-	-	-	-
	<u>36,103,568</u>	<u>30,341,931</u>	<u>69,722,670</u>	<u>64,274,157</u>
Net revenue	<u>582,628,689</u>	<u>489,716,480</u>	<u>1,082,872,265</u>	<u>985,965,112</u>

Notes to the financial statements (continued)

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30	Cost of sales	Q2-2026	Q2-2025	YTD2026Q1	YTD2025Q1
		VND'000	VND'000	VND'000	VND'000
Total cost of sales					
■	Cost of drinks	289,768,820	254,185,990	550,293,434	511,527,048
■	Cost of canned food	78,032,161	70,628,955	141,531,376	147,244,466
■	Others	6,825,060	8,111,199	10,507,814	12,840,280
		374,626,041	332,926,144	702,332,624	671,611,794
31	Financial income	Q2-2026	Q2-2025	YTD2026Q1	YTD2025Q1
		VND'000	VND'000	VND'000	VND'000
	Interest income from deposits at banks	8,475,853	7,340,693	16,803,596	14,546,119
	Foreign exchange gains	94,225	170,130	142,294	232,919
		8,570,078	7,510,823	16,945,890	14,779,038
32	Financial expenses	Q2-2026	Q2-2025	YTD2026Q1	YTD2025Q1
		VND'000	VND'000	VND'000	VND'000
	Foreign exchange losses	70,459	154,948	189,757	299,641
		70,459	154,948	189,757	299,641
33	Selling expenses	Q2-2026	Q2-2025	YTD2026Q1	YTD2025Q1
		VND'000	VND'000	VND'000	VND'000
	Staff costs and support expense	54,210,475	47,657,918	104,278,253	92,920,145
	Transportation fee	33,038,036	25,417,246	59,958,843	50,917,701
	Advertisement and promotion expenses	32,049,465	21,934,008	48,802,582	37,886,558
	Rental fee	3,028,325	3,217,642	6,034,897	5,794,960
	Others	4,747,094	4,690,954	9,934,684	7,938,489
		127,073,395	102,917,768	229,009,259	195,457,853
34	General and administration expenses	Q2-2026	Q2-2025	YTD2026Q1	YTD2025Q1
		VND'000	VND'000	VND'000	VND'000
	Staff costs	4,320,541	3,793,027	8,389,685	7,485,889
	Rental fee	438,288	525,238	981,436	1,022,821
	Consultant fee	871,220	907,900	2,068,870	1,788,800
	Depreciation and amortisation	462,834	288,995	943,168	587,617
	Allowance	-	308,435	-	2,554,597
	Others	5,264,520	7,162,179	11,085,622	13,186,078
		11,357,403	12,985,774	23,468,781	26,625,802

Notes to the financial statements (continued)

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35 Other income

	Q2-2026	Q2-2025	YTD2026Q1	YTD2025Q1
	VND'000	VND'000	VND'000	VND'000
Gains from disposals of tangible fixed assets	-	-	-	25,000
Compensation income	216,636	116,729	336,462	1,110,135
Others	754	450,345	1,957	515,255
	217,390	567,074	338,419	1,650,390

36 Other expenses

	Q2-2026	Q2-2025	YTD2026Q1	YTD2025Q1
	VND'000	VND'000	VND'000	VND'000
Compensation	-	-	36,000	-
Depreciation of idle tangible fixed assets	8,885	10,918	17,770	21,836
Loss on disposals of tangible fixed assets	-	-	-	70,000
Others	(12,167)	273,009	608,919	556,490
	(3,282)	283,927	662,689	648,326

37 Production and business costs by element

	Q2-2026	Q2-2025	YTD2026Q1	YTD2025Q1
	VND'000	VND'000	VND'000	VND'000
Raw material costs included in production cost	215,112,624	224,614,543	402,289,194	406,543,869
Labour costs and staff costs	70,310,496	63,413,771	135,277,505	125,430,657
Depreciation and amortisation	3,028,177	3,044,933	6,072,984	6,127,140
Outside services	225,858,363	159,612,463	376,378,047	309,250,841
Other expenses	9,033,139	10,118,598	18,470,421	19,626,834
	523,342,800	460,804,309	938,488,150	866,979,341

38 Corporate Income Taxes**(a) Recognised in the statement of income**

	30/06/2026	31/12/2025
	VND'000	VND'000
Current tax expense		
Current year	26,702,992	33,661,941
Under provision in prior years	-	-
	26,702,992	33,661,941
Deferred tax expense		
Origination and reversal of temporary differences	2,339,565	1,613,518
	2,339,565	1,613,518
Income tax expense	29,042,557	35,275,459

Notes to the financial statements (continued)

For quarter end at 30 June 2026

*Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance***(b) Reconciliation of effective tax rate**

	30/06/2026	31/12/2025
	VND'000	VND'000
Accounting profit (loss) before tax	144,493,464	175,994,586
Tax at the Company's tax rate	28,898,693	35,198,917
Non-deductible expenses	143,864	76,542
	<u>29,042,557</u>	<u>35,275,459</u>

(c) Applicable tax rates

Under the terms of prevailing income tax regulations, the Company has an obligation to pay the government income tax at the rate of 20% of taxable profits (2024: 20%).

(d) Global minimum top-up tax

As described in Note 3(l), on 29 November 2023, the National Assembly of Vietnam passed a resolution to introduce Income Inclusion Rule (IIR) and Qualified Domestic Minimum Top-up Tax (QDMTT), which broadly align with Pillar Two of the Global Anti-Base Erosion Model Rules of the OECD with effect from 1 January 2024. The resolution requires large multi-national enterprises to pay a global minimum corporate income tax of 15% on profit in each jurisdiction in which they operate.

The Company has been appointed by the Group as the designated filing entity for Qualified Domestic Minimum Top-up Tax purposes in Vietnam. Management has assessed the potential QDMTT top-up exposure and concluded that no QDMTT top-up tax is expected to be due in Vietnam, as the Group meets the Transitional Country-by-Country Report (CbCR) Safe Harbour requirements – specifically, the simplified effective tax rate test – for FY2025 in Vietnam.

39 Basic earnings per share**(a) Net profit attributable to ordinary shareholders**

	30/06/2026	31/12/2025
	VND'000	VND'000
Net profit attributable to ordinary shareholders	<u>115,450,907</u>	<u>140,719,127</u>

(b) Weighted average number of ordinary shares

Weighted average number of ordinary shares for	<u>87,140,984</u>	<u>87,140,984</u>
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(c) Basic earnings per share

Basic earnings per share	<u>1,325</u>	<u>1,615</u>
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Notes to the financial statements (continued)

For quarter end at 30 June 2026

Issued under Circular No. 99/2025/TT-BTC dated 27
October 2025 of the Minister of Finance**40 Significant transactions with related parties**

In addition to related party balances disclosed in other notes to the financial statements, the Company had the following significant transactions with related parties during the year:

	Transaction value	
	YTD2026Q1	YTD2025Q1
	VND'000	VND'000
<i>Ultimate parent company</i>		
Kirin Holdings Company, Limited - Ultimate Parent Company		
Secondment fee	4,205,387	4,644,629
Purchases of services	-	-
<i>Parent company</i>		
Kirin Holdings Singapre Pte, Ltd		
Purchases of services	-	-
Dividend paid	-	-
Sponsor CSV campaign	-	-
<i>Other related parties</i>		
Vietnam Kirin Beverage Company, Limited		
Processing fee	196,577,770	178,778,729
Purchases of services	3,676,430	2,607,718
Sale of finished goods	53,745	32,584
Purchases of goods	4,478	12,177
Receive Compensation	-	-
Compensation cost	-	-
Kyowa Hakko Bio Singapore Pte,Ltd		
Purchases of goods	-	6,291,150
Kirin Engineering Company, Limited - Taipei Branch		
Purchases of goods	-	728,950
Purchases of services	-	-
Kirin Engineering Company, Limited - Vietnam Branch		
Purchases of goods	-	-
Kirin Engineering Company, Limited - Japan		
Purchases of serives	-	-
Kirin Engineering Company, Limited - Main contractor of Factory renovation and Warehouse construction Project of IFS		
Purchases of serives	42,821,401	4,501,045
Board of Management's members		
<i>Fees</i>	-	-
Board of Directors		
<i>Salary</i>	-	-

Notes to the financial statements (continued)

For quarter end at 30 June 2026

Issued under Circular No. 99/2025/TT-BTC dated 27
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Supervisory Board

Salary

Nguyen Thanh Bach – Head of Supervisory Board	346,387	339,201
Thai Thu Thao – Member	-	-
Akihiro Kurosawa – Member	-	-

Key management personnel (excluding all items disclosed above)

Fees, bonus and other benefits	-	-
Secondment fees	2,524,896	2,486,720

Dong Nai, dated 15 July 2026.

Preparer



Lê Nữ Ngọc Thảo
Genral Accountant

Chief Accountant



Nguyễn Hồng Phong
Chief Accountant

Legal Representative



Atsushi Kawasaki
Legal Representative