

**MECHANICS CONSTRUCTION AND
FOODSTUFF JOINT STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 118 /CV-MCF-TCHC

Tay Ninh, July 20, 2026

Information Disclose

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

1. Organisation Name: **MECHANICS CONSTRUCTION AND FOODSTUFF JOINT STOCK COMPANY**

2. Stock Code: MCF

3. Address: 29 Nguyen Thi Bay, Ward Long An, Tay Ninh Province

4. Contact phone: 02723.821780

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5. E-mail: info@mecofood.com.vn

Website : <https://mecofood.com.vn>

6. Person disclose information: Mr Le Truong Son, Position: General Director

7. Type of Disclose

☒ Periodically

☐ Abnormal

☐ On Request

8. Content of information disclose:

- Financial Statement Quarter 2 of 2026

9. This information has been published on the Company's website on July 20, 2026 at the link: <https://mecofood.com.vn>

We would like to commit that the information published above is true and fully responsible before the law for the content of the published information.

LEGAL REPRESENTATIVE



General Director *chuan*

Recipients:

- Ditto;

- ID;

- Retention Clerical.

LE TRUONG SON

**MECHANICS CONSTRUCTION AND FOODSTUFF
JOINT STOCK COMPANY**



FINANCIAL REPORT QUARTER 2 OF 2026



Tay Ninh, July 11, 2026

STATEMENT OF FINANCIAL POSITION

As of June 30, 2026

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
A - CURRENT ASSETS	100		288.681.043.329	151.983.799.621
I. Cash and cash equivalents	110		10.795.699.694	1.786.731.556
1. Cash	111		10.795.699.694	1.786.731.556
2. Cash equivalents	112			
II. Short-term financial investments	120		8.181.084.932	
1. Trading securities	121			
2. Provision for devaluation of trading securities	122			
3. Held-to-maturity investments	123		8.181.084.932	
4. Provision for short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Allowance for impairment of other short-term investments (*)	126			
III. Short-term receivables	130		99.253.885.125	28.090.779.251
1. Short-term trade receivables	131		96.951.473.236	27.133.699.571
2. Short-term advances to suppliers	132		3.881.960.389	2.672.738.180
3. Short-term intragroup receivables	133			
4. Receivables under construction contracts by progress billings	134			
5. Other short-term receivables	135		136.110.000	
6. Allowance for short-term doubtful debts (*)	136		(1.715.658.500)	(1.715.658.500)
7. Deficit assets for treatment	137			
IV. Inventories	140		169.950.418.700	121.054.703.319
1. Inventories	141		170.556.086.346	121.054.703.319
2. Provision for decline in value of inventories	142		(605.667.646)	
V. Current biological assets	150			
1. Short-term livestock for one-time product harvest	151			
2. Short-term crops or seasonal crops for one-time product harvest	152			
3. Provision for impairment of current biological assets (*)	153			
VI. Other current assets	160		499.954.878	1.051.585.495
1. Deferred charges	161		497.005.976	1.040.107.103
2. Deductible VAT	162			
3. Taxes and other receivables from the State	163		2.948.902	11.478.392
4. Trading Government bonds	164			
5. Other current assets	165			
B - NON - CURRENT ASSETS	200		14.803.052.254	17.075.974.485
I. Long-term receivables	210		230.000.000	230.000.000
1. Long-term trade receivables	211			
2. Long-term prepayment to suppliers	212			
3. Working capital in affiliates	213			
4. Long-term inter-company receivables	214			
5. Other long-term receivables	215		230.000.000	230.000.000
6. Allowance for long-term doubtful debts	216			
II. Fixed assets	220		14.562.139.715	16.764.111.629
1. Tangible fixed assets	221		14.537.698.569	16.727.204.571
- Historical cost	222		118.966.309.536	118.708.476.706
- Accumulated depreciation (*)	223		(104.428.610.967)	(101.981.272.135)
2. Financial leased assets	224			
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227		24.441.146	36.907.058
- Historical cost	228		837.530.502	837.530.502
- Accumulated amortization (*)	229		(813.089.356)	(800.623.444)
III. Non-current biological assets	230			

STATEMENT OF FINANCIAL POSITION

As of June 30, 2026

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
1. Livestock for periodic product harvest	231			
a) Immature livestock for periodic product harvest	232			
b) Mature livestock for periodic product harvest	233			
- Historical cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock for one-time product harvest	236			
3. Long-term seasonal crops or crops for one-time product harvest	237			
4. Provision for impairment of non-current biological assets (*)	238			
IV. Investment property	240			
- Historical cost	241			
- Accumulated depreciation (*)	242			
V. Long-term assets in process	250		10.912.539	81.862.856
1. Long-term work-in-process	251			
2. Construction-in-progress	252		10.912.539	81.862.856
VI. Long-term investments	260			
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Investment in other entities	263			
4. Provisions for devaluation of long-term financial investments (*)	264			
5. Long-term held-to-maturity investments	265			
6. Provision for long-term held-to-maturity investments (*)	266			
VII. Other non-current assets	270			
1. Long-term deferred expenses	271			
2. Deferred income tax assets	272			
3. Long-term equipment, supplies and spare parts	273			
4. Other non-current assets	274			
TOTAL ASSET (280=100+200)	280		303.484.095.583	169.059.774.106
C - LIABILITIES	300		181.448.046.249	49.043.053.421
I. Current liabilities	310		181.448.046.249	49.043.053.421
1. Short-term trade payables	311		95.245.174.199	12.406.337.360
2. Short-term advances from customers	312		10.227.909.665	4.909.715.740
3. Dividends and profits payable	313			
4. Taxes and other obligations to the State Budget	314		2.626.935.046	1.278.786.679
5. Payables to employees	315		4.900.000.000	6.537.126.600
6. Short-term accrued expenses	316		464.956.313	292.604.561
7. Short-term inter-company payables	317			
8. Payable according to the progress of construction contracts	318			
9. Short-term unearned revenue	319			
10. Other short-term payables	320		591.941.660	779.456.250
11. Short-term borrowings and financial leases	321		64.833.400.539	20.205.453.045
12. Provisions for short-term payables	322		538.224.770	756.867.224
13. Bonus and welfare fund	323		2.019.504.057	1.876.705.962
14. Price stabilization fund	324			
15. Trading Government bonds	325			
II. Non-current liabilities	330			
1. Long-term trade payables	331			
2. Long-term prepayment from customers	332			
3. Long - term taxes and other obligations to the State Budget	333			
4. Long-term accrued expenses	334			
5. Inter-company payables for operating capital	335			
6. Long-term inter-company payables	336			

STATEMENT OF FINANCIAL POSITION

As of June 30, 2026

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
7. Long-term unearned revenue	337			
8. Other long-term payables	338			
9. Long-term borrowings and financial leases	339			
10. Convertible bonds	340			
11. Preferred shares	341			
12. Deferred income tax liabilities	342			
13. Provisions for long-term payables	343			
14. Science and technology development funds	344			
D - OWNER'S EQUITY	400		122.036.049.334	120.016.720.685
I. Owner's equity	411		107.778.380.000	107.778.380.000
1. Owner's Contributed Capital	411a		107.778.380.000	107.778.380.000
- Ordinary shares carrying voting rights	411b			
- Preferred shares	412		(31.818.182)	(31.818.182)
3. Bond conversion options	413			
4. Other sources of capital	414			
5. Treasury shares (*)	415			
6. Differences on asset revaluation	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418		3.247.531.600	1.963.066.000
9. Other funds	419			
10. Retained earnings	420		11.041.955.916	10.307.092.867
- Retained earnings Accumulated to the end of the previous	420a		114.282.472	31.368.071
- Retained earnings of the current period	420b		10.927.673.444	10.275.724.796
TOTAL OWNER'S EQUITY (440=300+400)	440		303.484.095.583	169.059.774.106

PREPARER
Sign, Full Name



Bui Van Ket

CHIEF ACCOUNTANT
Sign, Full Name



Nguyen Thi Thanh Phung

Approved, July 11, 2026
LEGAL REPRESENTATION
Sign, Full Name, Seal

Le Truong Son

INCOME STATEMENT

Accounting period from April 01, 2026 to June 30, 2026

Unit: VND

ITEMS	Code	Note	Quarter 2		Accumulated	
			Year 2026	Year 2025	Year 2026	Year 2025
1	2	3	4	5	6	7
1. Revenue from sales of goods and provision of services	01		212.763.349.383	140.806.994.341	336.632.094.539	285.724.864.097
2. Revenue deductibles	02			6.428.500		6.428.500
3. Net revenue from sale of goods and rendering of services (10=01-02)	10		212.763.349.383	140.800.565.841	336.632.094.539	285.718.435.597
4. Cost of goods sold	11		187.472.435.821	126.586.307.422	298.046.621.340	258.832.357.962
5. Gross profit from sale of goods and rendering of services (20=10-11)	20		25.290.913.562	14.214.258.419	38.585.473.199	26.886.077.635
6. Gain/loss from sale and disposal of investment properties	21					
7. Financial income	22		320.535.511	514.293.780	449.305.837	816.336.614
8. Financial expenses	23		1.464.144.469	2.420.365.273	1.717.387.754	3.500.428.165
- In which: Loan interest expenses	24		1.444.835.144	2.379.286.188	1.600.265.153	3.398.772.449
9. Selling expenses	25		6.003.981.854	3.417.049.981	9.026.063.638	7.854.019.609
10. General and administration expenses	26		8.831.884.034	5.338.812.477	15.096.269.167	10.898.990.034
11. Net operating profit {30=20+21+22-(23+25+26)}	30		9.311.438.716	3.552.324.468	13.195.058.477	5.448.976.441
12. Other income	31		719.327.001	730.793.837	844.915.565	1.081.639.260
13. Other expenses	32		28.048.000	7.000.000	35.048.000	14.000.000
14. Other profit (40=31-32)	40		691.279.001	723.793.837	809.867.565	1.067.639.260
15. Total accounting profit before tax (50=30+40)	50		10.002.717.717	4.276.118.305	14.004.926.042	6.516.615.701
16. Current income tax	51		2.259.653.801	865.662.026	3.077.252.598	1.330.524.925
17. Deferred income tax	52					
18. Net profit after tax (60=50-51-52)	60		7.743.063.916	3.410.456.279	10.927.673.444	5.186.090.776
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

PREPARER
Sign, Full Name



Bui Van Ket

CHIEF ACCOUNTANT
Sign, Full Name



Nguyen Thi Thanh Phung

Approved, July 11, 2026
LEGAL REPRESENTATION

Sign, Full Name

CỔ PHẦN
XÂY LẬP-CƠ KH
VÀ LƯƠNG THỰC
THỰC PHẨM
P. LONG AN - T. TÂY NINH

Le Truong Son

INCOME STATEMENT BY BUSINESS SEGMENT

From April 01, 2026 to June 30, 2026

Segment	Revenue	Cost of Sales			Gross profit	Selling expenses	General and management expenses	Loan interest expenses	Operating profit	Financial income	Other income	Financial expenses	Other expenses	Earning before Tax
		Cost of goods sold (COGS)	Production Costs not accounted for in COGS	Total										
Principal business activities	212 763 349 383	187 472 435 821		187 472 435 821	25 290 913 562	6 003 981 854	8 831 884 034	1 444 835 144	9 010 212 530	320 535 511	719 327 001	19 309 325	28 048 000	10 002 717 717
Mechanical Engineering	4 172 311 700	4 447 685 950		4 447 685 950	(275 374 250)	1 277 800	521 351 281		(798 003 331)	46 083 638	669 255 265		175 000	(82 839 428)
Fresh concrete	25 515 465 680	21 862 843 379		21 862 843 379	3 652 622 301	430 658 241	2 178 382 709		1 043 581 351	46 083 638	45 357 210		24 373 000	1 110 649 199
Export rice	95 237 136 740	90 625 474 692		90 625 474 692	4 611 662 048	3 884 891 900	658 910 378		67 859 770	150 026 052	707 180	19 309 325	525 000	198 758 677
Domestic rice	80 243 161 081	64 050 125 670		64 050 125 670	16 193 035 411	1 586 300 897	4 733 328 146	1 444 835 144	8 428 571 224	32 258 545	1 650 080		1 225 000	8 461 254 849
Packaging	7 524 098 257	6 416 178 516		6 416 178 516	1 107 919 741	100 647 266	736 107 394		271 165 081	46 083 638	2 357 266		1 750 000	317 855 985
Adobe brick	71 175 925	70 127 614		70 127 614	1 048 311	205 750	3 804 126		(2 961 565)					(2 961 565)
Other														
TOTAL	212 763 349 383	187 472 435 821		187 472 435 821	25 290 913 562	6 003 981 854	8 831 884 034	1 444 835 144	9 010 212 530	320 535 511	719 327 001	19 309 325	28 048 000	10 002 717 717

Preparer



Bui Van Ket

Chief Accountant



Nguyen Thi Thanh Phung



Lê Trường Sơn

MECHANNICS CONSTRUCTION AND FOODSTUFF JOINT-STOCK COMPANY

No. 29, Nguyen Thi Bay Street, Long An Ward, Tay Ninh Province

Form No. B 03 - DN

(Issued with Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Minister of Finance)

CASH FLOW STATEMENT

(Indirect method) (*)

Accounting period from January 01, 2026 to June 30, 2026

Đơn vị tính: VND

ITEMS	Code	Note	Current Year	Previous year
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		14.004.926.042	6.516.615.701
2. Adjustments				
- Depreciation of fixed assets	02		2.459.804.744	3.087.444.807
- Provisions and allowances	03		(218.642.454)	31.741.179
- Exchange gain/(loss) due to revaluation of monetary items in foreign currencies	04		5.243.612	176.245
- Gain/(loss) from investing activities	05		5.579.814	346.556.523
- Interest expenses	06		1.600.265.153	3.603.514.983
- Others	07			
3. Operating profit before changes of working capital	08		17.857.176.911	13.586.049.438
- Increase/(decrease) in receivables	09		(71.168.282.035)	4.313.053.757
- Increase/(decrease) in inventories	10		(48.824.765.064)	(67.371.976.938)
- Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11		86.200.965.048	2.647.934.113
- Increase/(decrease) in prepaid expenses	12		543.101.127	312.266.952
- Increase/(decrease) in trading securities	13			
- Interest paid	14		(1.600.265.153)	(3.603.514.983)
- Corporate income tax paid	15		(1.416.798.463)	(1.371.840.119)
- Other cash inflows	16			
- Other cash outflows	17		(1.759.952.000)	(1.218.976.500)
Net cash flows from operating activities	20		(20.168.819.629)	(52.707.004.280)
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21		(257.832.830)	(47.576.550)
2. Proceeds from disposals of fixed assets and other non-current assets	22			475.200.000
3. Cash outflow for lending, buying debt instruments of other entities	23		(8.000.000.000)	(4.500.000.000)
4. Cash recovered from lending, selling debt instruments of other entities	24			
5. Investments into other entities	25			
6. Withdrawals of investments in other entities	26			
7. Interest earned, dividends and profits received	27		(186.664.746)	62.720.373
Net cash flows from investing activities	30		(8.444.497.576)	(4.009.656.177)
III. Cash flows from financing activities				
1. Proceeds from issuing stocks and capital contributions from owners	31			
2. Repayment for capital contribution and re-purchases of stocks already issued	32			
3. Proceeds from borrowings	33		175.671.305.469	296.788.437.060
4. Repayment for loan principal	34		(131.043.357.975)	(235.354.973.848)
5. Payments for financial leased assets	35			
6. Dividends and profit paid to the owners	36		(7.005.594.700)	(6.164.910.700)
Net cash flows from financing activities	40		37.622.352.794	55.268.552.512
Net cash flows during the year (50=20+30+40)	50		9.009.035.589	(1.448.107.945)
Beginning cash and cash equivalents	60		1.786.731.556	3.125.122.734
Effect of fluctuations in foreign exchange rates	61		(67.451)	103.338
Ending cash and cash equivalents (70=50+60+61)	70		10.795.699.694	1.677.118.127

Approved, July 11, 2026

PREPARER
(Sign, Full Name)

Bui Van Ket

CHIEF ACCOUNTANT
(Sign, Full Name)

Nguyen Thi Thanh Phung

LEGAL REPRESENTATION
(Sign, Full Name, Seal)

Le Truong Son

NOTES TO THE FINANCIAL STATEMENTS

From April 01, 2026 to June 30, 2026

I. CHARACTERISTICS OF THE ENTERPRISE'S OPERATIONS

1. Form of capital ownership

The Mechanics Construction and Foodstuff Joint-Stock Company is a Joint Stock Company established on the basis of converting the State-owned enterprise unit, the Agricultural Mechanical Construction Enterprise, into a Joint Stock Company pursuant to Decision No. 4438/QĐ-BNN-TCCB dated December 09, 2004 of the Ministry of Agriculture and Rural Development. The Company was granted the Enterprise Registration Certificate No. 1100664038 by the Department of Planning and Investment of Long An Province (now the Department of Finance of Tay Ninh Province) for the first time on February 18, 2005, with subsequent amendments and the 17th amendment on December 30, 2025.

The charter capital according to the Enterprise Registration Certificate No. 1100664038, 17th amendment dated December 30, 2025, is 107.778.380.000 VND (In words: One hundred and seven billion, seven hundred and seventy-eight million, three hundred and eighty thousand VND only).

Company name in foreign language: MECHANICS CONSTRUCTION AND FOODSTUFF JOINT-STOCK COMPANY.

Abbreviated company name: MECOFOOD.

The Company's shares are currently listed on the Hanoi Stock Exchange with the stock code MCF.

The Company's head office is located at: No. 29, Nguyen Thi Bay Street, Long An Ward, Tay Ninh Province, Vietnam.

2. Business sector

The Company's business sector is foodstuff, mechanical construction, and artistic packaging.

3. Business lines

The Company's business lines according to the Enterprise Registration Certificate include:

- Production, processing, import-export trading, and domestic consumption of various types of food, foodstuffs, agricultural products, various types of packaging, and artistic goods made from young rice plants and dried straw;
- Production, trading, and import-export of machinery and equipment for food processing and agriculture, and manufacturing of various types of mechanical products; and

- Production of fresh concrete, trading of construction materials, real estate, and infrastructure investment.

4. Normal production and business cycle

The Company's normal production and business cycle is 12 months.

5. Characteristics of the enterprise's operations during the financial year that affect the financial statements.

6. Enterprise structure

The Company has 3 centralized dependent accounting business locations including:

<u>No.</u>	<u>Enterprise name</u>	<u>Address</u>	<u>Business activities</u>
1	Packaging and Handicraft Enterprise	No. 4 Cu Luyen, Long An Ward, Tay Ninh Province	Production of packaging, handicrafts
2	Foodstuff Enterprise	No. 28 Cao Van Lau, Long An Ward, Tay Ninh Province	Production, processing, and trading of food and foodstuff items
3	Construction Mechanical Enterprise	- No. 27 Vo Ngoc Quan, Long An Ward, Tay Ninh Province	Production, trading, and import-export of machinery, equipment, and mechanical products; production of fresh concrete and construction materials

7. Number of employees

The total number of the Company's employees as of June 30, 2026 is 223 people (as of June 30, 2025, it was 254 people).

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

1. Annual accounting period: starts from January 01 and ends on December 31 annually.

2. Currency used in accounting: Vietnamese Dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Company applies the Vietnamese Accounting System for enterprises issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025.

2. Declaration of compliance with Accounting Standards and Accounting System

The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. The financial statements are prepared and presented in accordance with regulations.

IV. APPLICABLE ACCOUNTING POLICIES

1. Principles for recognition of cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits, and short-term investments with a maturity of no more than 03 months, high liquidity, easy convertibility into known amounts of cash, and subject to insignificant risk of changes in value.

When foreign currency transactions occur, they are converted into Vietnamese Dong according to the following principles:

- When buying and selling foreign currency: the exchange rate specified in the purchase and sale contract between the Company and the bank.
- When recording receivables: at the average buying and selling transfer exchange rate of the bank where the Company designates for payment at the time the transaction occurs.
- When recording payables: at the average buying and selling transfer exchange rate of the bank where the Company expects to transact at the time the transaction occurs.

The actual transaction exchange rate when revaluing foreign currency-denominated monetary items is determined as follows:

- For items classified as assets: the average buying and selling transfer exchange rate of the commercial bank where the Company frequently conducts transactions is applied.
- For foreign currency deposits: the exchange rate of the bank where the foreign currency account is opened is applied.
- For items classified as liabilities: the average buying and selling transfer exchange rate of the commercial bank where the Company frequently conducts transactions is applied.

All actual exchange rate differences arising during the year and differences due to revaluation of foreign currency balances at the end of the year are recorded in the business results of the financial year.

2. Accounting principles for receivables

Receivables are presented in the separate financial statements at the book value of trade receivables and other receivables after deducting provisions made for bad debts.

3. Accounting principles for inventory

Inventory is recorded based on the historical cost principle

Inventory valuation method: Weighted average

Inventory accounting method: Periodic declaration

Method for determining the value of work-in-progress at the end of the period: Unfinished production and business costs are accumulated for each project that has not been completed or has not recognized revenue, corresponding to the volume of work remaining at the end of the period.

Method for making provision for inventory devaluation: Based on inventory groups and market prices.

4. Principles for recognition and depreciation of Fixed Assets

Tangible fixed assets and intangible fixed assets are recorded at historical cost. During use, tangible fixed assets and intangible fixed assets are recorded at original cost, accumulated depreciation, and carrying amount.

Depreciation of fixed assets is calculated using the straight-line method with the estimated depreciation period as follows:

- Buildings and structures	05 - 30 years
- Machinery and equipment	03 - 15 years
- Transportation vehicles	04 - 15 years
- Management tools and equipment	03 - 08 years

5. Accounting principles for prepaid expenses

The calculation and allocation of prepaid expenses to production and business costs for each accounting period are based on the nature and extent of each type of expense to select a reasonable allocation method and criteria. Prepaid expenses are gradually allocated to production and business costs using the straight-line method.

6. Principles for recognition of accrued expenses

Actual expenses that have not yet been paid but are accrued into production and business costs during the year to ensure that when expenses actually occur, they do not cause fluctuations in production and business costs, based on ensuring the matching principle between revenue and expenses.

7. Principles and methods for recognition of provisions for liabilities

The recognized value of a provision for liabilities is the best reasonable estimate of the amount that will have to be paid to settle the current debt obligation at the end of the financial year.

Only expenses related to the provision for liabilities initially established are offset by that provision for liabilities.

The difference between the provision for liabilities established in the previous accounting period that has not been fully used and the provision for liabilities established in the reporting period is reversed to reduce production and business costs in the period, except for the excess difference of the provision for liabilities related to mechanical products which is reversed into other income during the year.

8. Principles for recognition of owner's equity

Owner's investment capital is recorded at the actual capital contributed by shareholders.

Share premium is recognized as the excess of the actual issue price over the par value of shares upon initial issuance, additional issuance, or re-issuance of treasury shares.

Undistributed profit is determined based on the business results after corporate income tax and the Company's profit distribution.

The Company's profit after tax is used to pay dividends to shareholders after being approved by the General Meeting of Shareholders at the Company's Annual General Meeting and after setting up funds according to the Company's Charter.

Dividends payable to shareholders are recorded as a liability on the Company's Balance Sheet after the announcement of dividend payment by the Board of Directors and the announcement of the record date for dividend entitlement by the Securities Depository Center.

9. Principles and methods for revenue recognition

The Company's revenue includes revenue from the sale of products, goods, and revenue from service provision.

Revenue from the sale of goods and products

Sales revenue is recognized when all five (5) of the following conditions are simultaneously satisfied:

- The Company has transferred the significant risks and rewards of ownership of the products or goods to the buyer;
- The Company no longer retains management rights as the owner of the goods or control over the goods;
- Revenue is determined with reasonable certainty;
- The Company will receive economic benefits from the sales transaction; and
- Costs related to the sales transaction can be determined.

Revenue from service provision

Revenue from service provision transactions is recognized when the outcome of that transaction can be determined reliably. In cases where a service provision transaction relates to multiple periods, revenue is recognized in the period based on the results of the work completed as of the Balance Sheet date of that period. The outcome of a service provision transaction is determined when all four (4) following conditions are met:

- Revenue can be determined relatively reliably;
- It is probable that economic benefits from the service provision transaction will be received;
- The portion of work completed as of the Balance Sheet date can be determined; and
- Costs incurred for the transaction and costs to complete the service provision transaction can be determined.

10. Principles and methods for recognizing financial expenses

Financial expenses reflect expenses incurred during the year, primarily including borrowing costs, foreign exchange losses upon revaluation of monetary items denominated in foreign currency at the end of the period, or upon payment of liabilities or collection of receivables.

11. Principles and methods for recognizing current corporate income tax expenses

Corporate income tax expense: Is the total current tax expense when determining the profit or loss of a year.

Current corporate income tax expense: Is the corporate income tax payable calculated on the taxable income for the period and the current corporate income tax rate. The difference between taxable income and accounting profit is due to adjustments for differences between accounting profit and taxable income in accordance with current tax policies.

The Company is obligated to pay corporate income tax at a rate of 20% on taxable income.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change over time, and the final determination of corporate income tax depends on the inspection results of the competent tax authorities.

V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

Item	30/06/2026	01/01/2026
- Cash on hand	67.199.000	86.726.000
- Demand deposits	10.728.500.694	1.700.005.556
Details of demand deposit balances by bank accounting for 10% or more of the total demand deposit balance	10.710.659.390	1.679.495.802
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Long An	3.470.641.788	693.991.690
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Long An Branch	607.400.181	974.525.109
+ Joint Stock Commercial Bank for Investment and Development of Vietnam Long An branch	1.707.699.349	10.457.939
+ Joint Stock Commercial Bank for Investment and Development of Vietnam - Tan Long An branch	4.924.918.072	521.064
Demand deposits at other banks	17.841.304	20.509.754
- Cash in transit		
- Cash equivalents		
Total	10.795.699.694	1.786.731.556

2. Held-to-maturity investments

Item	30/06/2026		01/01/2026	
	Historical cost	Book value	Historical cost	Book value
Term deposits (i)	8.000.000.000	8.000.000.000	8.000.000.000	8.000.000.000
Accrued interest on deposit contracts (ii)	181.084.932	181.084.932		
Total	8.181.084.932	8.181.084.932	8.000.000.000	8.000.000.000

(i) This is a deposit contract at Saigon - Hanoi Commercial Joint Stock Bank - Saigon Branch, with a 6-month term and an interest rate of 8.1%/year.

(ii) This represents the accrued interest on deposit contracts at Saigon - Hanoi Commercial Joint Stock Bank - Saigon Branch, provisionally calculated from March 20, 2026 to June 30, 2026.

3. Trade receivables

Item	30/06/2026		01/01/2026	
	Book value	Provision amount	Book value	Provision amount
a) Short-term trade receivables	32.942.524.910	(1.715.658.500)	27.133.699.571	(1.715.658.500)
- Details of short-term trade receivables				
Chau A Food Technology Joint Stock Company	7.113.600.000		4.578.210.000	
Acecook Vietnam Joint Stock Company -	6.836.400.000		2.725.884.000	
Dinh Nghiep Construction Works One Member Limited Liability Company	5.419.746.720		1.292.874.480	
DAVIS COMMODITIES PTE LTD	11.184.744.443			
SUNSHINE IMPEX HK LTD	16.556.502.063			
MEGA ASIA RESOURCES PTE LTD	16.897.955.100			
- Other trade receivables	32.942.524.910	(1.715.658.500)	18.536.731.091	(1.715.658.500)
b) Long-term trade receivables				
c) Trade receivables from related	293.697.976		2.582.211.234	
Long An Food Company	109.525.392		465.786.234	
Southern Food Corporation - Joint Stock Company (Binh Dong)	159.472.584		692.388.000	
Saigon Food Joint Stock Company	23.500.000			
Kien Giang Import-Export Joint Stock Company			1.424.037.000	
Colusa - Miliket Food Products Joint Stock Company	1.200.000			

4. Short-term advances to suppliers

Item	30/06/2026	01/01/2026
Kien Phat KG One Member Limited Liability Company	3.813.150.000	2.313.150.000
Other entities	68.810.389	359.588.180
Total	3.881.960.389	2.672.738.180

5. Other receivables

Item	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
a) Short-term	136.110.000			
- Receivables from employees	58.820.000			
- Other receivables	77.290.000			
b) Long-term	230.000.000		230.000.000	
- Deposits and collaterals	230.000.000		230.000.000	
+ Khanh Hoi Electric Welding Rod Industry Joint Stock Company Branch	50.000.000		50.000.000	
+ Luan Ha Construction Materials Limited Liability Company	150.000.000		150.000.000	
+ PETROLIMEX Tay Ninh One Member Limited Liability Company	30.000.000		30.000.000	
c) Receivables from a BCC contract under joint control of the enterprise				
Total	366.110.000		230.000.000	

6. Inventories

Item	30/06/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
- Goods in transit				
- Raw materials and supplies	134.124.451.469		95.699.846.054	
- Tools and supplies	983.530.630		925.363.240	
- Work-in-progress	2.131.095.079		3.461.269.187	
- Product	6.291.547.580	(605.667.646)	17.833.497.487	
- Merchandise	21.466.734.898		2.812.660.745	
- Goods sent on consignment	5.558.726.690		322.066.606	
Total	170.556.086.346	(605.667.646)	121.054.703.319	

7. Deferred charges

Line item	30/06/2026	01/01/2026
a) Short-term	497.005.976	1.040.107.103
Prepaid expenses - Management tools	234.041.976	514.892.346
Prepaid expenses - Office repair		525.214.757
Prepaid expenses - Land rentals	2.964.000	
Prepayment for vessel freight for rice purchasing to Long An Food Company	260.000.000	
b) Long-term		
Total	497.005.976	1.040.107.103

8. Bad debts

Entity	30/06/2026				01/01/2026			
	Overdue years	Historical cost (+)	Provision (-)	Recoverable value	Overdue years	Historical cost (+)	Provision (-)	Recoverable value
Thien Dia Nhan Trading and Service One Member Limited Liability Company	> 3 years	22.350.000	(22.350.000)		> 3 years	22.350.000	(22.350.000)	
Socon Vietnam Joint Stock Company	> 3 years	1.000.075.000	(1.000.075.000)		> 3 years	1.000.075.000	(1.000.075.000)	
Hue Tan Mechanical Construction Trading and Service Limited Liability Company	> 3 years	625.120.000	(625.120.000)		> 3 years	625.120.000	(625.120.000)	
An Duong Construction Design Investment Joint Stock Company	> 3 years	30.270.000	(30.270.000)		> 3 years	30.270.000	(30.270.000)	
My Tin Construction Investment Joint Stock Company	> 3 years	37.843.500	(37.843.500)		> 3 years	37.843.500	(37.843.500)	
Total		1.715.658.500	(1.715.658.500)			1.715.658.500	(1.715.658.500)	

9. Long-term assets in process

Item	30/06/2026		01/01/2026	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
a) Construction-in-progress (Detailed for each type, stating the reason why the production process of the unfinished asset was abnormally interrupted)				
Total				
b) Construction-in-progress	10.912.539	10.912.539	81.862.856	81.862.856
Office repair - Mechanical Construction Enterprise			80.422.742	80.422.742
Dismantling of PXBT materials warehouse and installing partitions for mechanical equipment finished goods warehouse to make construction materials yard - Mechanical Construction Enterprise	2.145.000	2.145.000		
Repair of office and fence at Workshop 2 - Food Product Enterprise	8.767.539	8.767.539		
Painting of boundary wall - Mechanical Construction Enterprise			1.440.114	1.440.114
Total	10.912.539	10.912.539	81.862.856	81.862.856

10. Increase and decrease in tangible fixed assets

Line item	Buildings and structures	Machinery and equipment	Vehicles	Management tools	Total
Historical cost					
Opening balance	37.783.752.552	45.746.379.809	33.027.462.480	2.150.881.865	118.708.476.706
- Purchases during the period		53.000.000			53.000.000
- Completed capital construction investment			204.832.830		204.832.830
- Other increases					

- Transfer to investment property					
- Liquidation and disposal					
- Other decreases					
Closing balance	37.783.752.552	45.799.379.809	33.232.295.310	2.150.881.865	118.966.309.536
Accumulated depreciation					
Opening balance	31.906.164.456	38.377.973.993	29.706.405.685	1.990.728.001	101.981.272.135
- Depreciation during the period	469.539.756	1.365.562.666	589.464.316	22.772.094	2.447.338.832
- Other increases					
- Transfer to investment property					
- Liquidation and disposal					
- Other decreases					
Closing balance	32.375.704.212	39.743.536.659	30.295.870.001	2.013.500.095	104.428.610.967
Carrying amount					
At the beginning of the year	5.877.588.096	7.368.405.816	3.321.056.795	160.153.864	16.727.204.571
At the end of the period	5.408.048.340	6.055.843.150	2.936.425.309	137.381.770	14.537.698.569

Net book value of tangible Fixed Assets used as collateral or security for loans: 10.389.612.566 VND

Historical cost of tangible Fixed Assets fully depreciated but still in use: 66.497.289.133 VND

11. Increase and decrease in intangible fixed assets

Line item	Land use rights	Copyrights	Computer software	Other Fixed Assets	Total
Historical cost					
Opening balance			474.745.773	362.784.729	837.530.502
- Purchases during the period					

- Internally generated					
- Increase due to business combination					
- Other increases					
- Liquidation and disposal					
- Other decreases					
Closing balance			474.745.773	362.784.729	837.530.502
Accumulated depreciation					
Opening balance			437.838.715	362.784.729	800.623.444
- Depreciation during the period			12.465.912		12.465.912
- Other increases					
- Liquidation, disposal					
- Other decreases					
Closing balance			450.304.627	362.784.729	813.089.356
Carrying amount					
At the beginning of the year			36.907.058		36.907.058
At the end of the period			24.441.146		24.441.146

12. Loans and finance lease liabilities

Line item	30/06/2026	During the period		01/01/2026
		Increase	Decrease	
a) Short-term loans	64.833.400.539	175.671.305.469	131.043.357.975	20.205.453.045
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Long An Branch	51.880.101.800	145.757.513.000	111.385.752.345	17.508.341.145
Joint Stock Commercial Bank for Industry and Trade of Vietnam - Long An Branch	12.953.298.739	29.913.792.469	19.657.605.630	2.697.111.900

b) Long-term loans				
c) Loans from related parties				

d) Finance lease liabilities: None

e) Overdue, unpaid loans and finance lease liabilities: None

f) Overdue and unpaid loans and finance lease liabilities due to related parties: None

Details of borrowings as of 30/06/2026:

Lender	Contract No./KUNN	Interest rate	Principal balance as of 30/06/2026	Loan security method
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Long An Branch	03/CV/0020/KHD N/23LD dated 26/12/2025	Agreed upon from time to time	51.880.101.800	Mortgage of assets and inventory
Joint Stock Commercial Bank for Industry and Trade of Vietnam - Long An Branch	2559.0603/2025-HĐCVHM/NHCT 700-MECOFOOD dated 20/03/2025	Agreed upon from time to time	12.953.298.739	Mortgage of assets and inventory

13. Trade payables

Line item	30/06/2026	01/01/2026
a) Short-term payable	95.245.174.199	12.406.337.360
- Details for each counterparty accounting for 10% or more of total payables		
Duc Ngan Packaging Co., Ltd.		711.000.000
Phuc Thinh Construction Trading Service One Member Co., Ltd.	1.270.134.900	814.350.640
Mai Thanh Phat Trading Service Co., Ltd.	3.228.832.450	2.131.264.085
Thanh Nam Construction Investment Joint Stock Company	2.253.728.080	3.641.180.910
Long An Food Company	83.586.566.110	
- Payables to other parties	4.905.912.659	5.108.541.725
b) Long-term payable		
c) Outstanding overdue debt		
d) Payable to related parties	83.586.566.110	
Long An Food Company	83.586.566.110	

14. Short-term advances from customers

Item	30/06/2026	01/01/2026
RAMA FOOD MANUFACTURE CORPORATION	698.035.446	698.035.446
NEW EASTERN (1971) PTE LTD	1.035.747.201	
Chau Tin Thanh Company Limited	1.050.000.000	
Bao Dai Rice Milling One Member Co., Ltd.	6.099.600.000	3.099.600.000
Other parties	1.344.527.018	1.112.080.294
Total	10.227.909.665	4.909.715.740

15. Taxes and other obligations to the State Budget

Line item	01/01/2026	Amount payable during the period	Amount actually paid during the period	30/06/2026
a) Payables	1.278.786.679	4.320.919.699	2.972.771.332	2.626.935.046
- Short-term	1.278.786.679	4.320.919.699	2.972.771.332	2.626.935.046
VAT	505.068.958	340.317.843	822.668.191	22.718.610
CIT	766.798.463	3.077.252.598	1.416.798.463	2.427.252.598
PIT	6.919.258	361.541.798	191.497.218	176.963.838
Land rent		541.807.460	541.807.460	
- Long-term				
Total	1.278.786.679	4.320.919.699	2.972.771.332	2.626.935.046
b) Receivables	11.478.392	8.529.490		2.948.902
- Short-term	11.478.392	8.529.490		2.948.902
Overpaid land rent for 2025	11.478.392	8.529.490		2.948.902
- Long-term				
Total	11.478.392	8.529.490		2.948.902

16. Accrued expenses

Line item	30/06/2026	01/01/2026
a) Short-term	464.956.313	292.604.561
Concrete pumping costs	20.588.889	
Electricity costs for production	155.219.928	175.554.760
Interest expenses	14.281.220	7.662.301
Outsourced service expenses		14.500.000
Annual report preparation consultancy fees		25.000.000
Advertising and marketing expenses		12.637.500
Financial statement audit fees	62.975.000	57.250.000
Bank service charges	5.475	
Accrued cost for rice purchasing settlement to Long An Food Company	211.885.801	
b) Long-term		
Total	464.956.313	292.604.561

17. Other payables

Line item	30/06/2026	01/01/2026
a) Short-term	591.941.660	779.456.250
Trade union fees	518.163.363	695.539.353
Social protection fund collected from employees	58.916.897	83.916.897
Other payables	14.861.400	
b) Long-term		
c) Overdue debts not yet paid		
Total	591.941.660	779.456.250

18. Provision

18. Provision

Line item	01/01/2026	Provision increase during the period	Provision decrease during the period	30/06/2026
a) Short-term	756.867.224	474.039.770	692.682.224	538.224.770
Provision for mechanical product warranty	756.867.224	474.039.770	692.682.224	538.224.770
b) Long-term				
Total	756.867.224	474.039.770	692.682.224	538.224.770

19. Owner's equity**a) Statement of changes in owner's equity**

Line item	Owner's equity	Share premium	Undistributed profit after tax	Development and investment fund	Total
Balance at beginning of this year (01/01/2026)	107.778.380.000	(31.818.182)	10.307.092.867	1.963.066.000	120.016.720.685
- Capital increase this period			10.927.673.444		10.927.673.444
Appropriation to investment and development fund			(1.284.465.600)	1.284.465.600	
Appropriation to bonus and welfare fund			(1.489.980.095)		(1.489.980.095)
Appropriation to bonus fund for the Board of Management			(412.770.000)		(412.770.000)
Dividend distribution			(7.005.594.700)		(7.005.594.700)
Balance at end of this period (30/06/2026)	107.778.380.000	(31.818.182)	11.041.955.916	3.247.531.600	122.036.049.334

b) Details of owner's contributed capital

Line item	30/06/2026	01/01/2026
Southern Food Corporation - Joint Stock Company	64.668.000.000	64.668.000.000
Other shareholders	43.110.380.000	43.110.380.000
Total	107.778.380.000	107.778.380.000

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

Line item	30/06/2026	01/01/2026
- Owner's contributed capital	107.778.380.000	107.778.380.000
+ Contributed capital at beginning of year	107.778.380.000	107.778.380.000
+ Contributed capital increased during the year		
+ Contributed capital decreased during the year		
+ Contributed capital at end of period	107.778.380.000	107.778.380.000

d) Shares

Line item	30/06/2026	01/01/2026
- Number of registered shares	10.777.838	10.777.838
- Number of shares sold to the public	10.777.838	10.777.838
+ Common stock	10.777.838	10.777.838
- Number of outstanding shares	10.777.838	10.777.838
+ Common stock	10.777.838	10.777.838

Par value of outstanding shares: 10,000 VND/share

e) Company funds

Line item	30/06/2026	01/01/2026
- Development investment fund	3.247.531.600	1.963.066.000
Total	3.247.531.600	1.963.066.000

20. Items outside the Statement of Financial Position

Line item	30/06/2026	01/01/2026
a) Assets under operating lease: Total minimum future lease payments under non-cancellable operating lease contracts by term	4.045.565.965	3.543.768.904
- 1 year or less	1.019.505.240	809.732.264
- Over 1 year to 5 years	1.733.686.784	1.409.281.923
- Over 5 years	1.292.373.942	1.324.754.717

b) Assets held in custody

Item name	Unit	30/06/2026	01/01/2026
- NL rice 20% broken	Kg	26.762	26.762

c) Foreign currencies

Item	30/06/2026	01/01/2026
- US Dollar (USD)	159.020,43	2.168,59

d) Written-off bad debts

Line item	Processing date	30/06/2026	01/01/2026
- Nhan Tri Private Enterprise (ii)	31/07/2011	10.978.100	10.978.100
- Dien Mai Private Enterprise (i)	30/11/2020	33.483.175	33.483.175
- Ha Thanh Construction Trading Co., Ltd. (i)	30/11/2020	42.000.000	42.000.000
- Nguyen Huynh Industrial Catering Co., Ltd. (i)	30/11/2020	35.354.000	35.354.000
- GoL Information Trading Service Co., Ltd. (i)	30/11/2020	34.000.000	34.000.000
- Hau Giang Food Joint Stock Company (i)	30/11/2020	7.524.103.500	7.524.103.500
Total	7.679.918.775	7.679.918.775	7.679.918.775

(i) These debts were written off in 2020 due to being determined as uncollectible. The Company performed the write-off in accordance with the Minutes of the Debt Settlement Council meeting dated November 30, 2020, of the Company's Debt Settlement Council.

(ii) The Company wrote off these debts from the accounting records in 2011 due to being determined as uncollectible.

VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF INCOME

1. Revenue from sales of goods and provision of services

Line item	Quarter 2, 2026	Quarter 2, 2025
- Revenue from sale of products and goods	211.260.507.530	139.895.382.757
- Revenue from rendering of services	1.502.841.853	905.183.084
- Other revenue		
Total	212.763.349.383	140.800.565.841

2. Revenue deductibles

Line item	Quarter 2, 2026	Quarter 2, 2025
- Sales returns		6.428.500
Total		6.428.500

3. Cost of goods sold

Line item	Quarter 2, 2026	Quarter 2, 2025
- Cost of goods and finished products sold	185.748.873.012	125.670.095.847
- Cost of services rendered	1.117.895.163	893.450.861
- Inventory losses and shortages		
- Goods destroyed due to expiration, deterioration, damage, or loss of utility		
- Other abnormal costs included directly in cost of goods sold		22.760.714
- Provision for inventory devaluation	605.667.646	
Total	187.472.435.821	126.586.307.422

4. Financial income

Line item	Quarter 2, 2026	Quarter 2, 2025
- Interest on deposits and loans	184.334.550	61.524.483
- Realized foreign exchange gain	103.002.805	452.769.297
- Unrealized foreign exchange gain	33.198.156	
Total	320.535.511	514.293.780

5. Financial expenses

Line item	Quarter 2, 2026	Quarter 2, 2025
- Loan interest expense	1.444.835.144	2.379.286.188
- Realized foreign exchange loss	19.309.325	5.639.317
- Unrealized foreign exchange loss		35.439.768
Total	1.464.144.469	2.420.365.273

6. Other income

Line item	Quarter 2, 2026	Quarter 2, 2025
- Liquidation and disposal of Fixed Assets		423.087.899
- Income from cargo shipping service fees		63.636.364
- Reversal of warranty expenses for mechanical construction products	666.897.999	171.653.814
- Income from surplus goods	42.999.944	64.499.970
- Other income	9.429.058	7.915.790
Total	719.327.001	730.793.837

7. Other expenses

Line item	Quarter 2, 2026	Quarter 2, 2025
- Other items	28.048.000	7.000.000
Total	28.048.000	7.000.000

8. Selling expenses and General and administration expenses

Line item	Quarter 2, 2026	Quarter 2, 2025
a) General and administrative expenses	8.831.884.034	5.338.812.477
- Administrative material costs	(201.345.772)	62.661.116
- Staff costs	7.032.440.799	3.791.773.843
- Fixed asset depreciation expenses	150.945.797	122.539.793
- Taxes, fees, and charges	294.222.123	(10.076.397)
- Outsourced service expenses	332.835.734	667.336.265
- Other cash expenses	1.222.785.353	704.577.857
b) Selling expenses	6.003.981.854	3.417.049.981
- Transportation expenses	3.380.588.924	900.344.428
- Material and packaging costs	1.200.010.742	1.124.566.973
- Staff costs	700.750	468.000
- Fixed asset depreciation expenses	97.167.426	329.356.522
- Outsourced service expenses	760.250.861	648.587.181
- Other cash expenses	565.263.151	413.726.877

9. Production and business costs by element

Line item	Quarter 2, 2026	Quarter 2, 2025
- Raw material costs	90.000.652.054	111.301.156.556
- Labor costs	10.870.132.024	6.970.475.826
- Fixed asset depreciation expenses	1.170.915.887	1.505.238.688
- Outsourced service expenses	10.355.601.255	6.431.589.505
- Other cash expenses	2.491.901.878	1.495.242.402
Total	114.889.203.098	127.703.702.977

10. Current corporate income tax expense

Line item	Quarter 2, 2026	Quarter 2, 2025
- Total accounting profit before tax	10.002.717.717	4.276.118.305
- Increases/Adjustments	1.328.749.444	52.191.823
+ Expenses related to share issuance	7.000.000	7.000.000
+ Towing and impoundment fees for concrete mixer truck involved in	21.048.000	
+ Remuneration for non-executive members of the Board of Directors	53.846.000	40.119.000
+ Foreign exchange loss from revaluation of foreign currency deposits and receivables at the end of the period		5.072.823
+ Movements in unrecognized temporary differences	1.046.855.444	
+ Funding support for charitable house construction	200.000.000	
- Decreasing adjustments	33.198.156	
+ Foreign exchange gain from revaluation of foreign currency deposits and receivables at the end of the period	33.198.156	
- Corporate income tax (CIT) taxable income	11.298.269.005	4.328.310.128
- Current corporate income tax expenses (tax rate of 20%)	2.259.653.801	865.662.026

VII. OTHER INFORMATION

1. Contingent liabilities, commitments, and other financial information: none

2. Events occurring after the accounting period: none

3. Information on related parties

Related party	Nature of transaction	Quarter 2, 2026	Quarter 2, 2025
Purchase transaction		93.870.114.958	473.873.977
Tien Giang Food Company	Purchase of goods	12.515.743	11.238.426
Dong Thap Food Company	Purchase of services		462.635.551
Long An Food Company	Purchase of goods	93.851.286.824	
Ho Chi Minh City Food Joint Stock Company	Purchase of goods	6.312.391	
Sales transactions		2.081.705.125	6.128.449.513
Southern Food Corporation - Joint Stock Company	Sale of packaging		435.590.000
Southern Food Corporation - Joint Stock Company (Binh Dong Flour Mill Branch)	Sale of packaging	604.559.800	604.905.000
	Sale goods	26.000.000	
	Sale of mechanical services		131.000.000

Long An Food Company	Sale of mechanical services		1.710.810.000
	Contract packaging services	110.394.000	
	Sale of packaging	1.319.951.325	1.611.241.550
	Sale of concrete		6.712.963
Kien Giang Export Import Joint Stock Company	Sale of mechanical services		1.628.190.000
Saigon Food Joint Stock Company	Sale of goods	19.600.000	
Colusa - Miliket Food Products Joint Stock Company	Sale goods	1.200.000	
Other transactions		4.203.420.000	4.203.420.000
Southern Food Corporation - Joint Stock Company	Dividend distribution	4.203.420.000	4.203.420.000

Approved, July 11, 2026

PREPARER

(Signature, full name)

Bui Van Ket

CHIEF

ACCOUNTANT

(Signature, full name)

Nguyen Thi Thanh Phung

LEGAL REPRESENTATIVE

(Signature, full name, seal)



Le Truong Son