

SA GIANG IMPORT-EXPORT CORPORATION

INTERIM SEPARATE FINANCIAL STATEMENTS

THE SECOND QUARTER OF 2026

SA GIANG IMPORT EXPORT CORPORATION

Form No. B01a-DN

Address: Lot CII-3, Road No.5, Industrial Park C, Sa Dec Ward, Dong Thap Province, Vietnam

Interim Statement of Financial Position

As at 30 June 2026

Unit: VND

ASSETS	Code	Notes	End of quarter balance	Beginning balance of the year
1	2	3	4	5
A - Current Assets	100		384.831.551.706	284.403.557.798
I. Cash and Cash Equivalents	110	3	48.117.678.685	30.251.955.721
1. Cash	111		27.088.878.685	30.251.955.721
2. Cash Equivalents	112		21.028.800.000	-
II. Short-term Financial Investments	120		99.650.000.000	44.300.000.000
1. Trading Securities	121		-	-
2. Allowance for Decline in Value of Trading Securities (*)	122		-	-
3. Held-to-Maturity Investments	123	4a	99.650.000.000	44.300.000.000
4. Allowance 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		75.598.681.204	105.354.010.290
1. Short-term Trade Receivables from Customers	131	5	61.630.261.439	94.736.154.284
2. Short-term Advances to Suppliers	132	6	10.738.389.762	10.225.858.192
3. Short-term Intercompany Receivables	133		-	-
4. Contract Assets (Construction Contracts)	134		-	-
5. Other Short-term Receivables	135	7	3.674.030.003	835.997.814
6. Allowance for Doubtful Short-term Receivables (*)	136	8	(444.000.000)	(444.000.000)
7. Missing Assets Pending Resolution	137		-	-
IV. Inventories	140		145.388.342.758	90.412.939.105
1. Inventories	141	9	149.591.342.758	92.791.939.105
2. Allowance for Decline in Value of Inventories (*)	142	9	(4.203.000.000)	(2.379.000.000)
V. Short-term Biological Assets	150		-	-
1. Short-term Consumable Livestock	151		-	-
2. Short-term Seasonal or Consumable Crops	152		-	-
3. Allowance for Impairment of Short-term Biological Assets (*)	153		-	-
VI. Other Current Assets	160		16.076.849.059	14.084.652.682
1. Short-term Prepaid Expenses	161	12a	4.536.338.968	2.610.625.700
2. Input VAT Recoverable	162	15	11.540.510.091	11.474.026.982
3. Taxes and Other Receivables from the State	163		-	-
4. Government Bond Repurchase Transactions	164		-	-
5. Other Current Assets	165		-	-
B - Non-current Assets	200		308.998.133.331	315.483.059.335
I. CLong-term Receivables	210		-	-
1. Long-term Trade Receivables from Customers	211		-	-
2. Long-term Advances to Suppliers	212		-	-
3. Business Capital at Dependent Units	213		-	-
4. Long-term Intercompany Receivables	214		-	-

5. Other Long-term Receivables	215		-	-
6. Allowance for Doubtful Long-term Receivables (*)	216		-	-
II. Fixed Assets	220		168.889.283.756	163.033.454.417
1. Tangible Fixed Assets	221	10a	168.639.660.453	162.730.266.842
- Cost	222		348.576.627.546	332.254.344.859
- Accumulated Depreciation (*)	223		(179.936.967.093)	(169.524.078.017)
2. Finance Lease Fixed Assets	224		-	-
- Cost	225		-	-
- Accumulated Depreciation (*)	226		-	-
3. Intangible Fixed Assets	227	10b	249.623.303	303.187.575
- Cost	228		532.700.000	532.700.000
- Accumulated Depreciation (*)	229		(283.076.697)	(229.512.425)
III. Long-term Biological Assets	230		-	-
1. Breeding Livestock for Periodic Products	231		-	-
a. Livestock used for recurring production – not yet at maturity stage	232		-	-
b. Livestock used for recurring production – at maturity stage	233		-	-
- Cost	234		-	-
- Accumulated depreciation(*)	235		-	-
2. Biological assets held for one-time production (long-term)	236		-	-
3. Seasonal crops or crops for one-time long-term harvest	237		-	-
4. Provision for impairment of long-term biological assets (*)	238		-	-
IV. Investment property	240		-	-
- Cost	241		-	-
- Accumulated depreciation(*)	242		-	-
V. Long-term work in progress	250		2.705.222.941	13.476.867.365
1. Long-term production and business work in progress	251		-	-
2. Construction in progress	252	11	2.705.222.941	13.476.867.365
VI. Long-term financial investments	260		118.395.000.000	118.395.000.000
1. Investments in subsidiaries	261	4b	118.395.000.000	118.395.000.000
2. Investments in joint ventures and associates	262		-	-
3. Equity investments in other entities	263		-	-
4. Provision for impairment of long-term investments in other entities (*)	264		-	-
5. Held-to-maturity investments (long-term)	265		-	-
6. Provision for impairment of held-to-maturity investments (long-term) (*)	266		-	-
VII. Other long-term assets	270		19.008.626.634	20.577.737.553
1. Long-term prepaid expenses	271	12b	15.099.311.611	16.656.975.429
2. Deferred tax assets	272	23	3.909.315.023	3.920.762.124
3. Long-term spare parts, supplies and replacement equipment	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	280		693.829.685.037	599.886.617.133
C - LIABILITIES	300		163.235.938.843	135.147.244.629
I. Current liabilities	310		138.383.417.111	110.220.189.283

1. Short-term trade payables	311	13	16.836.229.891	25.887.684.880
2. Advances from customers (short-term)	312	14	7.649.504.540	6.196.571.160
3. Dividends and profit payable	313		-	-
4. Taxes and amounts payable to the State (short-term)	314	15	15.485.638.073	27.620.679.072
5. Payables to employees	315	16	26.667.174.131	29.505.990.103
6. Short-term accrued expenses	316	17	1.908.971.497	1.713.846.007
7. Short-term intercompany payables	317		-	-
8. Short-term contract liabilities (construction progress billing)	318		-	-
9. Unearned revenue (short-term)	319		-	-
10. Other short-term payables	320	18	2.409.774.659	2.081.516.494
11. Short-term borrowings and finance lease liabilities	321	19	62.753.924.715	13.066.698.070
12. Short-term provisions	322		-	-
13. Bonus and welfare funds	323	20	4.672.199.605	4.147.203.497
14. Price stabilization fund	324		-	-
15. Repurchase agreements of government bonds	325		-	-
II. Non-current liabilities	330		24.852.521.732	24.927.055.346
1. Long-term trade payables	331		-	-
2. Advances from customers (non-current)	332		-	-
3. Taxes and amounts payable to the State (non-current)	333		-	-
4. Long-term accrued expenses	334		-	-
5. Payables to internal parties for charter capital	335		-	-
6. Other long-term intercompany payables	336		-	-
7. Deferred revenue (non-current)	337		-	-
8. Other non-current liabilities	338		-	-
9. Long-term borrowings and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred tax liabilities	342		-	-
13. Long-term provisions	343	22	19.546.575.117	19.603.810.620
14. Science and technology development fund	344		5.305.946.615	5.323.244.726
D - OWNER'S EQUITY	400		530.593.746.194	464.739.372.504
1. Owners' contributed capital	411	24	71.475.800.000	71.475.800.000
- Ordinary shares with voting rights	411a		71.475.800.000	71.475.800.000
- Preference shares	411b		-	-
2. Share premium	412		-	-
3. Convertible bond option rights	413		-	-
4. Other capital of owners	414		-	-
5. Treasury shares (*)	415		-	-
6. Revaluation surplus of assets	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		15.962.558.817	15.962.558.817
9. Other equity funds	419		291.290	291.290
10. Retained earnings	420		443.155.096.087	377.300.722.397
- Accumulated retained earnings from prior periods	420a		373.500.722.397	247.772.325.900
- Current year retained earnings	420b		69.654.373.690	129.528.396.497
TOTAL RESOURCES (440 = 300 + 400)	440		693.829.685.037	599.886.617.133

Pham Thi Yen Em
Chief Accountant/Prepared by



Le Thi Dieu Thi
General Director

Address: Lot CII-3, Road No.5, Industrial Park C, Sa Dec Ward, Dong Thap Province, Vietnam

INTERIM INCOME STATEMENT

For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND

Items	Code	Notes	Quarter II		Cumulative from the beginning of the year to the end of Q2	
			Year 2026	Year 2025	Year 2026	Year 2025
1	2	3	4	5	6	7
1. Revenue from sales of goods and rendering of services	01	27	221.450.144.596	187.874.927.027	414.639.686.602	354.949.074.346
2. Deductions from revenue	02	27	462.811.766	64.095.168	607.569.515	151.109.704
3. Net revenue from sales of goods and rendering of services (10= 01-02)	10	27	220.987.332.830	187.810.831.859	414.032.117.087	354.797.964.642
4. Cost of goods sold	11	28	160.734.026.872	135.163.226.731	294.762.514.293	254.746.479.447
5. Gross profit from sales of goods and rendering of services (20=10 - 11)	20		60.253.305.958	52.647.605.128	119.269.602.794	100.051.485.195
6. Gains/losses from sale and disposal of investment property	21		-	-	-	-
7. Financial income	22	29	2.161.956.298	3.771.703.281	3.930.613.009	5.500.662.701
8. Financial expenses	23	30	922.593.167	602.649.143	1.493.976.710	1.084.932.877
- Including: Interest expense	24	30	859.383.320	485.545.335	1.043.647.620	709.841.832
9. Selling expenses	25	31	12.627.256.223	10.254.194.450	23.321.350.601	18.745.959.641
10. General and administrative expenses	26	32	7.160.695.808	5.314.091.946	14.240.917.899	11.319.986.918
11. Net profit from operating activities {30=20+21+22-(23+25+26)}	30		41.704.717.058	40.248.372.870	84.143.970.593	74.401.268.460
12. Other income	31	33	810.149.965	208.179.093	1.662.457.325	546.740.010
13. Other expenses	32	34	678.164.457	368.690.172	990.285.748	625.745.709
14. Other profit (40 = 31 - 32)	40		131.985.508	(160.511.079)	672.171.577	(79.005.699)
15. Accounting profit before tax (50 = 30 + 40)	50		41.836.702.566	40.087.861.791	84.816.142.170	74.322.262.761
16. Current corporate income tax expense	51	35	6.912.757.044	5.082.034.094	15.150.321.379	12.327.050.726
17. Deferred corporate income tax expense	52	23	11.447.101	653.149.128	11.447.101	338.155.239
18. Profit after tax (60=50 – 51 - 52)	60		34.912.498.421	34.352.678.569	69.654.373.690	61.657.056.796
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					



Pham Thi Yen Em
Chief Accountant/Prepared by

Approved, 24 July 2026
LEGAL REPRESENTATIVE
M.S.D. 140019817
CÔNG TY
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SA GIANG
TỈNH ĐỒNG THÁP

Le Thi Dieu Thi
General Director

SA GIANG IMPORT EXPORT CORPORATION

Form No. B03a-DN

Address: Lot CII-3, Road No.5, Industrial Park C, Sa Dec Ward, Dong Thap Province, Vietnam

INTERIM CASH FLOW STATEMENT

For the accounting period from [January 1, 2026] to [June 30, 2026]

Unit: VND

Items	Code	Notes	Cumulative figures from the beginning of the year to the end of the second quarter.	
			2026	2025
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		84.816.142.170	74.322.262.761
2. Adjustments for				
- Depreciation of fixed assets and investment property	02		12.124.355.636	11.004.130.630
- Provisions	03		1.766.764.497	872.205.500
- Gains/(losses) from foreign exchange differences arising from revaluation of foreign currency monetary items	04		(203.367.562)	(224.167.221)
- Profit and loss from investment and financial activities	05		(2.210.326.625)	(1.016.459.042)
- Borrowing costs	06		1.043.647.620	709.841.832
- Other adjustments	07		(3.800.000.000)	-
3. Operating profit before changes in working capital	08		93.537.215.736	85.667.814.460
- Increase/(decrease) in receivables	09		31.858.992.873	(9.879.906.645)
- Increase/(decrease) in inventories	10		(56.799.403.653)	(16.040.061.685)
- Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11		(2.352.177.245)	(976.269.351)
- Increase/(decrease) in prepaid expenses	12		(368.049.450)	(4.324.955.229)
- Increase/(decrease) in trading securities	13		-	-
- Interest paid	14		(1.047.312.411)	(718.473.586)
- Corporate income tax paid	15		(27.411.154.907)	(3.705.178.387)
- Other cash inflows from operating activities	16		-	-
- Other cash outflows from operating activities	17		(3.292.302.003)	(6.795.941.369)
Net cash flows from operating activities	20		34.125.808.940	43.227.028.208
II. Cash flows from investing activities				
1. Payments for purchases and construction of fixed assets and other long-term assets	21		(10.830.686.359)	(17.401.910.130)
2. Proceeds from disposals of fixed assets and other long-term assets	22		97.503.636	-

3. Payments for loans granted and purchases of debt instruments of other entities	23		(69.850.000.000)	(65.000.000.000)
4. Collections from loans granted and proceeds from sale of debt instruments of other entities	24		14.500.000.000	85.000.000.000
5. Payments for investments in other entities	25		-	-
6. Proceeds from divestments in other entities	26		-	-
7. Interest received, dividends and profits received	27		6.248.995	2.270.971.362
Net cash flows from investing activities	30		(66.076.933.728)	4.869.061.232
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and capital contributions from owners	31			
2. Repayment of capital to owners and repurchase of shares issued	32			
3. Proceeds from borrowings	33		175.363.653.327	124.841.689.554
4. Repayment of borrowings	34		(125.676.426.682)	(111.568.504.048)
5. Repayment of finance lease liabilities	35			
6. Dividends and profits paid to owners	36			
Net cash flows from financing activities	40		49.687.226.645	13.273.185.506
Net increase/(decrease) in cash and cash equivalents (50 = 20+30+40)	50		17.736.101.857	61.369.274.946
Cash and cash equivalents at the beginning of the period	60	3	30.251.955.721	21.456.055.094
Effect of exchange rate changes on cash and cash equivalents	61		129.621.107	16.648.068
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	3	48.117.678.685	82.841.978.108



Pham Thi Yen Em
Chief Accountant/Prepared by

Approved, 24 July 2026

 LEGAL REPRESENTATIVE
 Le Thi Dieu Thi
 General Director

SA GIANG IMPORT EXPORT CORPORATION**Form No. B 09a – DN****NOTES TO THE SEPARATE FINANCIAL STATEMENTS
FOR THE SECOND QUARTER ENDED JUNE 30, 2026****1 CHARACTERISTICS OF THE COMPANY'S ACTIVITIES**

Sa Giang Import Export Corporation (the "Company") was established in the Socialist Republic of Vietnam under the First Business Registration Certificate No. 1400469817 issued by the Department of Planning and Investment of Dong Thap Province on July 2, 2004 and the latest 16th amended Business Registration Certificate dated August 3, 2025.

The Company's shares were listed on the Hanoi Stock Exchange on September 5, 2006 under Decision No. 224/QĐ.TTGDHN of the Hanoi Stock Exchange.

The main activities of the Company are:

- Food production and trading: shrimp-chips, noodles, rice noodles;
- Production of machinery and equipment for food production and processing, lease of premises

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

The Company's business activities in the interim accounting period for the interim financial statements are not affected by seasonality.

As of Jun 30, 2026, the company had a total of 836 employees.

As of Jun 30, 2026, the Company had 1 subsidiary, 1 branch and 4 dependent enterprises as follows:

Subsidiary	Principal activities	Registered office address	30.06.2026		31.12.2025	
			Equity interest (%)	Voting rights (%)	Equity interest (%)	Voting rights (%)
Hoan Ngoc Agriculture Food Corporation (*)	Manufacturing of prepared and ready-to-eat food products	Lot B4, My Hiep Industrial Cluster, My Hiep Commune, Dong Thap Province	79,9986	79,9986	79,9986	79,9986

- Ho Chi Minh City Branch is located at 1th Floor, TKT Building, No. 569-571-573, Tran Hung Dao Street, Cau Ong Lanh Ward, Ho Chi Minh City, Viet Nam
- Sa Giang 1 factory is located at Lot CII-3, Street No. 5, Industrial Park C, Sa Dec Ward, Dong Thap Province.
- Sa Giang 2 factory is located at Lot III-2 and Lot III-3, Area A1, Sa Dec Industrial Park, Sa Dec Ward, Dong Thap Province.
- Sa Giang 3 factory at Lot IV-7, Area A1, Sa Dec Industrial Park, Sa Dec Ward, Dong Thap Province.
- Food factory at Lot III-4, Zone A1, Sa Dec Industrial Park, Sa Dec Ward, Dong Thap Province.

2 KEY ACCOUNTING POLICIES**2.1 Basis for making financial statements**

The mid-year financial statements have been prepared in accordance with the Vietnam Accounting Standards, the Vietnam Enterprise Accounting Regime and legal regulations related to the preparation and presentation of financial statements. Financial statements shall be prepared on the principle of cost price.

The accompanying financial statements are not intended to present the financial situation, results of business and cash flows in accordance with generally accepted accounting principles and practices in other countries and institutions outside Vietnam. Accounting principles and practices used in Vietnam may differ from accounting principles and practices in other countries and institutions.

In addition, the Company also prepares consolidated financial statements of the Company and its subsidiaries in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Regime and relevant statutory requirements applicable to the preparation and presentation of consolidated financial statements. In the consolidated financial statements, subsidiaries are entities over which the Parent Company has control of the operating and financial policies and which are fully consolidated.

Users of the Company's separate financial statements should read these separate financial statements in conjunction with the consolidated financial statements of the Parent Company for the financial year ended 30 Jun 2026 in order to obtain full information on the consolidated financial position, consolidated results of operations and consolidated cash flows of the Parent Company..

The interim financial statements in the Vietnamese language are the official statutory financial statements of the Company. The interim financial statements in the English language have been translated from the Vietnamese language version. Should there be any conflict between the Vietnamese and English versions, the Vietnamese version shall take precedence.

2.2 Fiscal Year

The Company's fiscal year begins on January 1 to December 31.

The financial statements are prepared for the accounting period from January 1 to Jun 30, 2026

2.3 Currency used in accounting

The Company uses the currency in its accounting and presented in its separate financial statements as the Vietnamese Dong ("VND" or "Dong"). The company determines the currency used in accounting based on the currency mainly used in sales transactions, which has a great impact on the selling price of goods; the currency used to post the selling price and receive payment; the currency used mainly in the purchase of goods and services; have a great influence on the cost of labor, materials, and other production and business costs, and are usually used to pay for those costs.

2.4 Types of exchange rates applied in accounting

Transactions denominated in foreign currency are converted using the average exchange rate between the buying and selling rates of the foreign currency offered by the bank where the transaction takes place, applicable on the date the transaction occurs. Exchange rate differences arising from these transactions are recognized as income or expense in the separate income statement.

2 KEY ACCOUNTING POLICIES (continued)

2.4 Types of exchange rates applied in accounting (continued)

Assets and liabilities denominated in foreign currency as of the date of the separate balance sheet are converted using the average exchange rate between the buying and selling rates of the foreign currency offered by the commercial bank where the Company regularly conducts transactions, applicable on the date of the separate balance sheet. Foreign currency deposits in banks without a fixed term as of the date of the separate balance sheet are converted using the average exchange rate between the buying and selling rates of the foreign currency offered by the same bank where the Company maintains its foreign currency account. Exchange rate differences arising from this conversion are recognized as income or expense in the separate income statement.

2.5 Money

Money includes cash at the fund and bank deposits.

2.6 Accounts receivable

Receivables represent the book value of customer receivables, including receivables of a commercial nature arising from the sale of goods; and other receivables that are not commercial and not related to the sale of goods. Provisions for bad debts shall be made for each receivable based on the overdue time of principal repayment according to the original debt commitment (excluding the extension of debt between the parties), or on the expected level of possible losses. Receivables determined to be irretrievable will be written off.

Receivables are classified into short-term and long-term on separate the balance sheet based on the remaining term of the receivables on the date of the separate balance sheet to the date of the due date.

2.7 Inventory

Inventory is expressed at a lower price between the original price and the net realizable value. The cost is determined on a weighted average basis and includes all purchase costs, processing costs, and other costs of obtaining inventory at the current location and state. In the case of manufactured products, the original price includes all direct costs and general production costs based on normal levels of operation. Net realizable value is the estimated selling price of inventory in the normal business period minus the estimated cost of completing the product and the estimated cost required for consumption.

The company applies the regular declaration method to account for inventory.

Reserves are made for obsolete, slow-moving, and damaged inventory. The difference between the provision to be made at the end of this accounting period and the provision made at the end of the previous accounting period is recorded as an increase or decrease in the cost of goods sold in the period.

2.8 Investments

(a) Investments held to maturity

Investments held to maturity are investments that the Company intends and is likely to hold until the maturity date.

2 KEY ACCOUNTING POLICIES (continued)

(a) Investments held to maturity (continued)

Investments held to maturity include time deposits, bonds, and fixed-term loans. These investments are initially recorded at cost.

A provision for depreciation of investments held to maturity is made on the basis of solid evidence that part or all of the investment may not be recovered. The difference between the provision made at the end of this accounting period and the provision made at the end of the previous accounting period is recorded as an increase or decrease in financial expenses in the period. The reimbursed reserve does not exceed the original book value.

Investments held to maturity are classified as short-term and long-term on the interim separate balance sheet based on the remaining term of investments held to maturity on the date of the interim separate balance sheet to maturity.

(b) Investments in subsidiaries

Subsidiaries are entities over which the Company has control over the financial and operating policies so as to obtain economic benefits from their activities, which is generally evidenced by ownership of more than one half of the voting power. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Company has control over an entity.

Investments in subsidiaries are initially recognised at cost, which comprises the purchase price or contributed capital together with directly attributable acquisition costs. Subsequently, the Legal Representative reviews all investments to determine the amount of provision to be recognised at the end of the financial year.

2 KEY ACCOUNTING POLICIES (continued)**2.9 Fixed assets ("Fixed Assets")***Tangible fixed assets*

Fixed assets are reflected at historical cost minus accumulated depreciation. Historical cost includes costs directly related to the acquisition of fixed assets in a ready-to-use state. Expenses incurred after initial recognition shall only be recorded as an increase in the historical cost of fixed assets if these costs are certain to increase future economic benefits due to the use of such assets. Expenses incurred that do not satisfy the above conditions are recorded as production and business expenses in the period.

Depreciation

Fixed assets are depreciated in a straight line to gradually reduce the historical cost of the asset over the estimated useful life. The estimated useful life of the asset classes is as follows:

Houses and architectural objects	5 - 25 years
Machinery and equipment	5 - 15 years
Means of transport	6 - 10 years
Management Equipment	3 years
Accounting software	5-years

Liquidation

Profits or losses arising from the liquidation or sale of fixed assets are determined by the difference between the net proceeds from liquidation and the residual value of assets and are recorded as income or expenses in the statement of business results.

Costs of unfinished capital construction

The cost of unfinished capital construction represents the value of the assets during installation or construction for production, lease or administration purposes, or for any other purpose, recorded at the original price, including all costs required for new construction or repair, renovation, expansion or re-equipment of works such as construction costs and equipment costs. The depreciation of these assets, like other types of fixed assets, will begin to be deducted when the assets are ready for use.

2.10 Lease Property

Operating lease is a type of fixed asset lease in which most of the risks and benefits associated with the ownership of the asset belong to the lessor. Payments in the form of operating leases shall be accounted in the report of business results by the straight-line method based on the operating lease term.

2.11 Pending costs

Delayed expenses include short-term and long-term deferred expenses on a separate balance sheet. These expenses are recognized at cost and amortized using the straight-line method based on their estimated useful life.

Prepaid land rent for leases effective after the effective date of the 2003 Land Law (July 1, 2004) is recognized as deferred expenses and amortized using the straight-line method over the term of the prepaid lease.

2 KEY ACCOUNTING POLICIES (continued)**2.12 Liabilities**

Liabilities classified based on nature include:

- Payables to sellers include payables of a commercial nature arising from the purchase of goods and services; and
- Other payables include non-commercial payables that are not related to the purchase of goods and services.

Payables are classified into short-term and long-term on separate the balance sheet based on the remaining maturity of the payables on the date of the balance sheet to the due date.

2.13 Borrow

Loans include loans from banks and related parties.

Short-term and long-term loans are classified on separate the balance sheet based on the remaining term of the loans at the date of separate the balance sheet to the payment due date.

Borrowing costs are recognized in the separate income statement when incurred.

2.14 Provisions

Provisions are recorded when the Company has current, legal or joint debt obligations, arising from events that have occurred; The payment of the debt obligation will likely result in a decrease in the economic benefits and the value of the debt obligation is reliably estimated. Provisions are not recorded for future operating losses.

Provisions are calculated on the basis of estimated expenses to pay debt obligations. If the effect on the time value of money is material, the provision is calculated on the basis of the present value at the pre-tax discount rate and reflects the current market assessments of the time value of the money and the specific risk of the debt. The increased value due to the influence of the time factor is recorded as financial costs. The difference between the provision made at the end of this accounting period and the unused provision made at the end of the previous accounting period is recorded as an increase or decrease in production and business expenses in the period.

2.15 Provision for severance pay

According to the Labor Law of Vietnam, employees of the Company who have worked regularly for 12 months or more are entitled to severance allowance. The working time for calculating the severance allowance is the total time the employee has actually worked for the Company minus the time the employee has participated in unemployment insurance as prescribed by law and the working time for which the company has paid the severance allowance.

The severance allowance of the employee shall be deducted before the end of each reporting period at the rate of half of the average monthly salary for each working year. The average monthly salary for calculating severance allowance is based on the average salary under the labor contract of the last six months up to the date of making this separate balance sheet.

2 KEY ACCOUNTING POLICIES (continued)

2.15 Provision for severance pay (continued)

This advance deduction is used to pay a lump sum when the employee terminates the labor contract according to current regulations.

2.16 Provision for restoration and site reimbursement costs

The Company shall make provisions for restoration costs incurred upon the return of premises and leased land in accordance with the principles set out in Notes to the Financial Statements 2.14 and relevant applicable regulations.

The balance of this provision is determined by the present value of the total estimated costs required to complete the obligation to clean, restore and return the premises at the end of the lease term. The value of provisions increases due to the influence of the time factor recorded as the financial cost of the reporting period.

2.17 Equity

The owner's contributed capital is recorded according to the actual amount contributed by shareholders and reflected according to the par value of the shares.

Other capital of the owner reflects the value of other capital of the owner at the time of reporting.

Undistributed profit reflects the Company's business results (profit) after CIT at the time of reporting.

2.18 Net Profit Split

Dividends are recognized as an amount payable in the separate financial statements of the accounting period based on the closing date of the list of shareholders according to the Resolution of the Board of Directors after the dividend payment plan is approved at the General Meeting of Shareholders.

CIT profit can be divided among shareholders after being approved by the General Meeting of Shareholders and after setting up funds in accordance with the company's charter and the provisions of Vietnamese law.

The Company shall set aside the following funds:

(a) Development Investment Fund

The development investment fund is set aside from the Company's CIT and approved by shareholders at the General Meeting of Shareholders. The fund is used to invest, expand production and business to develop the Company.

(b) Reward and welfare fund

The reward and welfare fund is set up from the Company's CIT and approved by shareholders at the General Meeting of Shareholders. The fund is presented as an amount payable on the balance sheet. The fund is used to pay bonuses and benefits to employees in accordance with the Company's

2 KEY ACCOUNTING POLICIES (continued)**2.18 Net Profit Split (continued)**

policies and to reward the Board of Directors and the Supervisory Board according to the level of completion of each member's work.

2.19 Revenue recognition**(a) Sales revenue**

Sales revenue is recorded in the separate statement of business results when all five (5) of the following conditions are satisfied at the same time:

- The company has transferred most of the risks and benefits associated with ownership of the product or goods to the buyer;
- The Company no longer holds the right to manage the product or goods as the owner of the product or goods, or the right to control the product or goods;
- Revenue is determined relatively certainly;
- The company will gain economic benefits from the sale; and
- Determine the costs associated with the sale.

Revenue is not recognized when there is a material uncertainty about the ability to collect proceeds from the sale or the possibility of the sale being returned.

Revenue is recorded in accordance with the nature rather than the form and is allocated according to the obligation to supply products or goods. In case the Company uses products and goods for promotion to customers with the Company's purchase conditions, the Company shall allocate the proceeds to calculate revenue for both promotional goods and the value of promotional goods shall be included in the cost of goods sold in the report on business results.

(b) Interest income

Interest income is recognized when entitled.

2.20 Turnover deductions

Sales deductions include commercial discounts and returned sales. Revenue deductions arising in the same period of consumption of products and goods are recorded to be adjusted to decrease revenue in the period incurred.

Turnover deductions for products and goods consumed in the period, arising after the date of the balance sheet but before the time of issuance of separate financial statements, shall be recorded as adjustments to the decrease in turnover of the reporting period.

2.21 Cost of goods sold

Cost of goods sold is the total cost incurred of finished products, goods and supplies sold in the period, recorded on the principle of conformity with revenue and the principle of prudence.

2 KEY ACCOUNTING POLICIES (continued)

2.22 Financial Costs

Financial expenses reflect financial operating expenses incurred in the period, mainly including interest expenses and exchange rate losses.

2.23 Cost of sales

Selling expenses reflect the actual costs incurred in the process of selling products and goods.

2.24 Business management expenses

Corporate management expenses reflect actual expenses incurred in the general management process of the Company.

2.25 Current corporate income tax and deferred corporate income tax

Corporate income tax ("CIT") includes the entire amount of CIT calculated on CIT taxable income. CIT expenses include current CIT expenses and deferred CIT expenses.

The current CIT is the payable or recovered CIT amount calculated on the taxable income and CIT rate of the current year. Current CIT and deferred CIT are recognized as income or expenses when determining the profit or loss of the period incurred, except where income tax arises from a transaction or event that is recorded directly to equity in the same period or another period.

Deferred CIT is fully calculated on the temporary differences between the book value of asset items and liabilities on the interim separate financial statements for special purposes and the CIT basis of these items. Deferred CIT is not recognized when deferred income tax liabilities arise from the initial recognition of an asset or liabilities of a transaction that is not a merger transaction, has no effect on accounting profits or income-tax profits/losses at the time the transaction arises. Deferred CIT is calculated according to the estimated tax rate applied in the year in which the assets are recovered or liabilities are paid based on the tax rate issued or deemed to be effective as at the date of the balance sheet.

Deferred CIT assets are recognized when there is a possibility of future CIT profits to use the deductible temporary differences.

2.26 Stakeholders

Businesses, individuals, directly or indirectly through one or more intermediaries, who control or are under the control of the Company, or share control with the Company, including the parent company, subsidiaries and companies in the same group are related parties. Affiliates, individuals who directly or indirectly hold voting rights of the Company that have a significant influence on the Company, key management individuals including members of the Board of Directors and the Board of Directors of the Company, close family members of these individuals or these affiliates or affiliated companies These individuals are also considered related parties.

In considering each relationship of the parties involved, the Company bases on the nature of the relationship, not just the legal form of those relationships.

2 KEY ACCOUNTING POLICIES (continued)**2.27 Department Reports**

A division is a separately identifiable component of the Company that engages in the sale or provision of related services (division by business), or the sale or provision of services in a particular economic environment (division by geographic region). Each of these parts takes risks and obtains benefits that are different from the others. The Company's basic division reports are based on divisions broken down by business activities or by geographic region.

2.28 Critical Accounting Estimation

The preparation of mid-year financial statements in compliance with Vietnam Accounting Standards, Vietnam Enterprise Accounting Regime and legal regulations related to the preparation and presentation of financial statements requires the Board of Directors to make estimates and assumptions affecting debt figures, assets and the presentation of liabilities and potential assets at the end of the accounting period as well as revenue and expense figures throughout the accounting period.

3 MONEY

	30.06.2026	31.12.2025
	VND	VND
Cash	138.155.546	283.303.972
Demand bank deposits	26.950.723.139	29.968.651.749
Cash equivalents*	21.028.800.000	-
	48.117.678.685	30.251.955.721
Details of demand bank deposits		
Joint Stock Commercial Bank for Foreign Trade of Vietnam- Dong Thap Branch	26.392.634.688	28.894.047.316
Other banks	558.088.451	1.074.604.433
Details of cash equivalents:		
This represents a 3-month term deposit at the Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Dong Thap Branch, equivalent to USD 800,000	21.028.800.000	-

4 INVESTMENTS**(a) INVESTMENT HELD TO MATURITY DATE**

	As of 30.06.2026		As of 31.12.2025	
	Original price	Book value	Original price	Book value
	VND	VND	VND	VND
Loan (*)	<u>99.650.000.000</u>	<u>99.650.000.000</u>	<u>44.300.000.000</u>	<u>44.300.000.000</u>

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4 INVESTMENTS (continued)

(b) Investments in subsidiaries

	Tại ngày 30.06.2026		Tại ngày 31.12.2025	
	Original price VND	Provision VND	Original price VND	Provision VND
Hoan Ngoc Agriculture Food Corporation	118.395.000.000	-	118.395.000.000	-

Details of business activities and voting rights in subsidiaries are presented in Note 1. The subsidiary is currently in the basic construction phase and has not yet commenced production.

Fair value

As at Jun 30, 2026, the Company has not been able to determine the fair value of these financial investments for disclosure in the separate financial statements, as these investments are not quoted in an active market. The fair value of these investments may differ from their carrying amounts.

5 SHORT-TERM RECEIVABLES OF CUSTOMERS

	30.06.2026 VND	31.12.2025 VND
Third Parties	57.952.732.824	86.031.190.248
<i>Mercadona S.A.</i>	10.552.487.364	-
<i>Different</i>	47.400.245.460	74.925.202.739
Related Parties (Note 37(b))	3.677.528.615	8.704.964.036
	61.630.261.439	94.736.154.284

On Jun 30, 2026 and December 31, 2025. The balance of short-term receivables of customers who are overdue for payment as presented in Notes to the Financial Statements 8.

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6 PREPAYMENT TO SHORT-TERM SELLERS

	30.06.2026 VND	31.12.2025 VND
Third Parties	10.738.389.762	10.225.858.192
<i>Dinh Khue One Member Company Limited</i>	<i>2.243.700.000</i>	<i>1.364.688.000</i>
<i>Tuan Anh Mechanical Manufacturing Co.,LTD</i>	<i>5.297.440.000</i>	<i>5.305.800.000</i>
<i>Minh Phu Refrigeration Engineering Service Trading Company Limited</i>	<i>1.199.020.000</i>	-
<i>Different</i>	<i>1.998.229.762</i>	<i>3.555.370.192</i>
Related Parties	-	-
	10.738.389.762	10.225.858.192

7 OTHER SHORT-TERM RECEIVABLES

	30.06.2026 VND	31.12.2025 VND
Third Parties	1.218.067.003	551.648.814
Related Parties (Note 38(b))	2.455.963.000	284.349.000
	3.674.030.003	835.997.814

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8 PROVISION FOR SHORT-TERM BAD RECEIVABLES

30.06.2026			
Original Value VND	Recoverable value VND	Provision VND	Overdue time
Total value of overdue receivables			over 3 years
DANG KHOA FOOD IMPORT EXPORT JOINT STOCK COMPANY	444.000.000	-	444.000.000
-	-	-	
-	-	-	
444.000.000	-	444.000.000	
31.12.2025			
Original Value VND	Recoverable value VND	Provision VND	Overdue time
Total value of overdue receivables			over 3 years
DANG KHOA FOOD IMPORT EXPORT JOINT STOCK COMPANY	444.000.000	-	444.000.000
-	-	-	
-	-	-	
444.000.000	-	444.000.000	

9 INVENTORY

	30.06.2026		31.12.2025	
	Original price	Provision	Original price	Provision
Goods in transit	-	-	20.177.803	-
Ingredients	75.380.476.360	-	42.283.903.010	-
Product	53.200.778.056	(4.203.000.000)	33.972.232.773	(2.379.000.000)
Goods sent for sale	12.017.226.513	-	9.165.688.477	-
Tools and instruments	7.083.395.363	-	5.727.284.418	-
Unfinished production and business expenses	1.738.760.052	-	1.496.432.068	-
Commodities	170.706.414	-	126.220.556	-
	<u>149.591.342.758</u>	<u>(4.203.000.000)</u>	<u>92.791.939.105</u>	<u>(2.379.000.000)</u>

The changes in the provision for inventory devaluation

during the period are as follows:

	Period from January 1, 2026 to June 30, 2026 VND	Period from January 1, 2025 to December 31, 2025 VND
At the beginning of the period/year	2.379.000.000	1.039.000.000
Accrual	1.824.000.000	1.340.000.000
Reversal	-	-
At the end of the period/year	<u>4.203.000.000</u>	<u>2.379.000.000</u>



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10a Tangible Assets					
Original cost	Buildings and structures VND	Machinery and equipment VND	Means of transport VND	Management Equipment VND	Total VND
As of January 1, 2026	145.370.447.810	178.419.250.806	8.426.137.152	38.509.091	332.254.344.859
Buy in Period	131.415.881	4.431.045.444	-	-	4.562.461.325
Transferred from construction in progress (note 11)	3.013.009.659	9.317.926.090	1.151.827.907	-	13.482.763.656
Liquidation and Sale	-	(1.722.942.294)	-	-	(1.722.942.294)
As of Jun 30, 2026	<u>148.514.873.350</u>	<u>190.445.280.046</u>	<u>9.577.965.059</u>	<u>38.509.091</u>	<u>348.576.627.546</u>
Accumulated depreciation value					
As of January 1, 2026	76.000.990.282	88.802.547.626	4.682.031.018	38.509.091	169.524.078.017
Depreciation in the period	3.974.989.361	7.699.708.359	396.093.644	-	12.070.791.364
Liquidation. Sale	-	(1.657.902.288)	-	-	(1.657.902.288)
As of Jun 30, 2026	<u>79.975.979.643</u>	<u>94.844.353.697</u>	<u>5.078.124.662</u>	<u>38.509.091</u>	<u>179.936.967.093</u>
Residual value					
As of January 1, 2026	69.369.457.528	89.616.703.180	3.744.106.134	-	162.730.266.842
As of Jun 30, 2026	<u>68.538.893.707</u>	<u>95.600.926.349</u>	<u>4.499.840.397</u>	<u>-</u>	<u>168.639.660.453</u>

* As of Jun 30, 2026, the Company has no fixed assets pledged as collateral.

* The historical cost of tangible fixed assets that have been fully depreciated but still have a usable value as of Jun 30, 2026 is VND 94.164.766.631

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10b Intangible Fixed Assets

	Land use rights VND	Software Programs VND	Total VND
Original cost			
The first issue of the period	-	532.700.000	532.700.000
Buy in Period	-	-	-
Receiving capital contributions	-	-	-
Moving from unfinished capital construction	-	-	-
Ending Balance	-	532.700.000	532.700.000
Accumulated depreciation			
The first issue of the period	-	229.512.425	229.512.425
Depreciation in the period	-	53.564.272	53.564.272
Ending Balance	-	283.076.697	283.076.697
Residual value			
The first issue of the period	-	303.187.575	303.187.575
Ending Balance	-	249.623.303	249.623.303

11 COST OF UNFINISHED CAPITAL CONSTRUCTION

	30.06.2026 VND	31.12.2025 VND
Machinery and equipment	1.674.430.017	9.195.356.933
Buy a new factory	-	-
Factory renovation	396.235.028	4.082.137.721
Others	634.557.896	199.372.711
	<u>2.705.222.941</u>	<u>13.476.867.365</u>

Fluctuations in unfinished capital construction costs in the period/year are as follows:

	Fiscal period ending 30.06.2026 VND	Fiscal year ended 31.12.2025 VND
Balance at the beginning of the period/year	13.476.867.365	3.967.289.330
Increase	2.767.263.232	21.393.179.581
Transition to fixed assets (Note 10)	(13.482.763.656)	(11.883.601.546)
Other transfers	(56.144.000)	-
Period-end balance	<u>2.705.222.941</u>	<u>13.476.867.365</u>

12 PENDING COSTS**(a) Short-term**

	30.06.2026 VND	31.12.2025 VND
Tools and instruments	1.588.280.673	157.929.167
Land lease fees, infrastructure usage fees	1.684.485.675	-
Others	1.263.572.620	2.452.696.533
	<u>4.536.338.968</u>	<u>2.610.625.700</u>

12 PENDING COSTS (CONTINUED)**(b) Long-term**

	30.06.2026 VND	31.12.2025 VND
Land use rights (*)	4.793.498.868	4.870.342.032
Tools and instruments	5.559.676.009	4.771.969.482
Others	4.746.136.734	7.014.663.915
	15.099.311.611	16.656.975.429

Fluctuations in long-term prepaid costs in the period/year are as follows:

	Fiscal year ending 30.06.2026 VND	Fiscal year ended 31.12.2025 VND
Balance at the beginning of the period/year	16.656.975.429	10.727.071.090
Increase	3.839.482.060	13.432.277.983
Allocation in the period/year	(5.397.145.878)	(7.502.373.644)
Period-end balance	15.099.311.611	16.656.975.429

(*) As of Jun 30, 2026, there are no mortgages relating to the land use rights.

13 PAYABLE TO SHORT-TERM SELLERS

	As of 30.06.2026		As of 31.12.2025	
	Value VND	Amount payable VND	Value VND	Amount payable VND
Third Parties	16.498.795.983	16.498.795.983	25.187.950.047	25.187.950.047
Others	16.498.795.983	16.498.795.983	25.187.950.047	25.187.950.047
Related Parties (Note 37(b))	337.433.908	337.433.908	699.734.833	699.734.833
	<u>16.836.229.891</u>	<u>16.836.229.891</u>	<u>25.887.684.880</u>	<u>25.887.684.880</u>

On Jun 30, 2026 and December 31, 2025. The company has no overdue debts that have not been paid.

14 SHORT-TERM PREPAID BUYERS

	30.06.2026 VND	31.12.2025 VND
Third Parties	7.649.504.540	6.196.571.160
<i>KK Food Trading Co. Ltd</i>	4.111.920.108	1.418.454.999
<i>Others</i>	3.537.584.432	4.778.116.161
Related Parties (Note 38b)	-	-
	<u>7.649.504.540</u>	<u>6.196.571.160</u>

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15 TAXES AND STATE RECEIVABLES/PAYABLES

Changes in taxes and receivables/payables to the State in the period are as follows:

	On January 1, 2026 VND	Receivables/payables in the period VND	Amount actually paid in the period/Refund VND	Offset VND	As of 30.06.2026 VND
a) To be paid					
VAT	-	8.639.748.603		(8.639.748.603)	-
VAT on imported goods	-	279.072	(279.072)	-	-
Import tax	-	723.520	(723.520)	-	-
Corporate Income Tax	27.411.154.908	15.150.321.379	(27.411.154.907)	-	15.150.321.380
Personal Income Tax	209.524.164	1.625.861.497	(1.491.649.449)	-	343.736.212
Other taxes	-	154.806.987	(163.226.506)	-	(8.419.519)
	<u>27.620.679.072</u>	<u>25.571.741.058</u>	<u>(29.067.033.454)</u>	<u>(8.639.748.603)</u>	<u>15.485.638.073</u>
b) Receivables					
Input VAT	<u>11.474.026.982</u>	<u>17.847.261.292</u>	<u>(9.141.029.580)</u>	<u>(8.639.748.603)</u>	<u>11.540.510.091</u>

SA GIANG IMPORT EXPORT CORPORATION**Form No. B 09a – DN****16 PAYABLE TO EMPLOYEES**

On Jun 30, 2026 and December 31, 2025. The balance in turn represents the amount of salary and bonus in the 03-month accounting period ending Jun 30, 2026; and salaries and bonuses in 2025 to be paid to the Company's employees.

17 SHORT-TERM EXPENSES

	30.06.2026 VND	31.12.2025 VND
Electricity expenses	535.683.892	632.772.811
Others	1.373.287.605	1.081.073.196
	1.908.971.497	1.713.846.007

18 OTHER SHORT-TERM PAYABLES

	30.06.2026 VND	31.12.2025 VND
Receive Deposit. Short-term deposits	1.699.211.810	1.464.376.200
Social Insurance	13.740.512	414.856
Trade union funding	239.140.029	223.336.110
Others	454.682.308	388.889.328
Related Parties (Note 37 b)	3.000.000	4.500.000
	2.409.774.659	2.081.516.494

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19 SHORT-TERM LOANS

	On January 1, 2026		Increase		Diminish		Re-evaluation		As of 30.06.2026	
	VND		VND		VND		VND		VND	
Joint Stock Commercial Bank for Foreign Trade of Vietnam	13.066.698.070		175.363.653.327		125.676.426.682		-		62.753.924.715	
Stakeholders (Note 37)	-		-		-		-		-	
	<u>13.066.698.070</u>		<u>175.363.653.327</u>		<u>125.676.426.682</u>		<u>-</u>		<u>62.753.924.715</u>	

Details of the ending balance of the loans are presented as follows:

Lender	Digital Contract	30.06.2026 VND	Quota VND	Maturity time	Purpose of the loan	Interest rate/year (%)	Collateral
Joint Stock Commercial Bank for Foreign Trade of Vietnam	85/2025/VCB.DT-CRC	62.753.924.715	VND 150.000.000.000 and/or equivalent USD	4 months from the date of disbursement according to each debt receipt	Supplementing working capital to pay for food production and business expenses of all kinds	According to each debt receipt	- The collateral (pledging) is a 3-month term deposit contract equivalent to USD 800,000 under the term deposit balance pledge contract No. 17/2026/VCB.DT-CRC dated March 19, 2026.

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20 REWARD AND WELFARE FUND

Fluctuations in the reward fund. Benefits in the period/year are as follows:

	Fiscal period ending 30.06.2026 VND	Fiscal year ended 31.12.2025 VND
Balance at the beginning of the period/year	4.147.203.497	1.711.564.757
Increase	3.800.000.000	3.800.000.000
Use	(3.275.003.892)	(1.364.361.260)
Period-end balance	4.672.199.605	4.147.203.497

21 FUND FOR SCIENCE AND TECHNOLOGY DEVELOPMENT

	Fiscal period ending 30.06.2026	Fiscal year ended 31.12.2025
Balance at the beginning of the period/year	5.323.244.726	10.963.592.599
Fund allocation	-	5.000.000.000
Expenditure on purchasing tools and equipment for research, technology conversion costs	-	(10.602.971.560)
Depreciation during the period	(17.298.111)	(37.376.313)
Period-end balance	5.305.946.615	5.323.244.726

22 LONG-TERM PAYABLE PROVISIONS

	30.06.2026 VND	31.12.2025 VND
Environmental Restoration Costs	18.100.000.000	18.100.000.000
Provision for severance pay	1.446.575.117	1.503.810.620
	19.546.575.117	19.603.810.620

23 DEFERRED INCOME TAX

Deferred corporate income tax ("CIT") assets and payable deferred CIT are cleared when the Company has the legal right to clear between the current CIT assets and the current CIT payable and when the deferred CIT is related to the same tax authority and the same taxable entity. Details are as follows:

	30.06.2026 VND	31.12.2025 VND
Deferred income tax assets:		
Deferred income tax assets recovered after 12 months	3.909.315.023	3.920.762.124

Gross fluctuations of deferred income tax, not clearing balances related to the same tax authority, in the period/year as follows:

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	Fiscal period ending 30.06.2026 VND	Fiscal year ended 31.12.2025 VND
Balance at the beginning of the period/year	3.920.762.124	3.371.840.944
Recorded in the report of business results	(11.447.101)	548.921.180
Period-end balance	<u>3.909.315.023</u>	<u>3.920.762.124</u>

23 DEFERRED INCOME TAX (continued)

Deferred income tax assets arise from the deductible temporary differences of the severance allowance provision, environmental restoration and other disparities.
The CIT rate used to determine deferred income tax is 20%.

24 OWNER'S EQUITY

(a) Number of Shares

	As of 30.06.2026	As of 31.12.2025
	Stock common	Stock common
Number of Registered Shares	7.147.580	7.147.580
Number of issued shares	7.147.580	7.147.580
Number of shares outstanding	7.147.580	7.147.580

(b) Details of the owner's contributed capital

	Charter capital		Contributed capital
	VND	%	VND
Vinh Hoan Corporation	54.833.270.000	76,72	54.833.270.000
Tran Thi Thanh Thuy	2.868.000.000	4,01	2.868.000.000
Pham Hong Thinh	2.338.390.000	3,27	2.338.390.000
Pham Thanh Hung	2.281.580.000	3,19	2.281.580.000
Other shareholders	9.154.560.000	12,81	9.154.560.000
	<u>71.475.800.000</u>	<u>100</u>	<u>71.475.800.000</u>

(c) Volatility of equity capital

	Number of Shares	Common Stocks VND	Total VND
As of January 1, 2025. on December 31, 2025 and on Jun 30, 2026	7.147.580	71.475.800.000	71.475.800.000

Par value of shares: 10,000 VND per share.

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25 THE SITUATION OF INCREASE AND DECREASE IN EQUITY

	Owner's contributed capital VND	Development Investment Fund VND	Other funds belonging to equity VND	Undistributed INST VND	Total VND
As of January 1, 2025	71.475.800.000	15.962.558.817	291.290	258.719.905.900	346.158.556.007
Profit in the period	-	-	-	129.528.396.497	129.528.396.497
Dividend Distribution	-	-	-	(7.147.580.000)	(7.147.580.000)
Appropriation for the establishment of reward and welfare funds	-	-	-	(3.800.000.000)	(3.800.000.000)
As of December 31, 2025	71.475.800.000	15.962.558.817	291.290	377.300.722.397	464.739.372.504
Profit in the period	-	-	-	69.654.373.690	69.654.373.690
Dividend Distribution	-	-	-	-	-
Appropriation for the establishment of reward and welfare funds	-	-	-	(3.800.000.000)	(3.800.000.000)
As of Jun 30, 2026	71.475.800.000	15.962.558.817	291.290	443.155.096.087	530.593.746.194

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26 ITEMS OFF THE MID-YEAR BALANCE SHEET

(a) Foreign currencies of all kinds

	30.06.2026	31.12.2025
US Dollar ("USD")	831.381,73	858.972,48
Euro ("EUR")	88,11	2.988,11
Australian Dollar ("AUD")	100.00	100,00

(b) Operating Lease Assets

The total minimum rent that can be collected in the future under the non-irrevocable asset operating lease is presented in Note 39.

(c) Bad debts have been handled:

	30.06.2026		31.12.2025	
	Foreign Currency USD	VND	Foreign Currency USD	VND
Saigon Cargo Solutions Co., Ltd.	-	8.547.792	-	8.547.792
Dai Ly Phuong	-	60.344.480	-	60.344.480
Tien Hung Private Production and Trading Enterprise	-	9.658.623	-	9.658.623
Tran Van Hung	-	147.011.700	-	147.011.700
Tran An Kha	-	2.400.000	-	2.400.000
Phan Le Tran Vu	-	4.161.000	-	4.161.000
Hoo Hing LTD	29.412,00	709.417.440	29.412,00	709.417.440
Ly Thea Trading CO., LTD	117,86	2.842.783	117,86	2.842.783
Total	29.529,86	944.383.818	29.529,86	944.383.818

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27 NET SALES REVENUE

	Period 06 months ending on	
	30.06.2026 VND	30.06.2025 VND
Turnover		
Sales of products	414.350.069.815	353.641.156.967
Revenue from sales of by-products and scrap	-	1.276.386.250
Revenue from rendering of services	-	221.588
Revenue from sales of goods and supplies	289.616.787	31.309.541
	<u>414.639.686.602</u>	<u>354.949.074.346</u>
Deductions		
Trade Discounts	242.381.007	148.679.330
Sale discounts	10.919.584	-
Returned sales	354.268.924	2.430.374
	<u>607.569.515</u>	<u>151.109.704</u>
Net sales revenue		
Net sales of products	413.742.500.300	353.490.047.263
Revenue from sales of by-products and scrap	-	1.276.386.250
Revenue from rendering of services	-	221.588
Net revenue from sales of goods. Supplies	289.616.787	31.309.541
	<u>414.032.117.087</u>	<u>354.797.964.642</u>

28 COST OF GOODS SOLD

	Period 06 months ending on	
	30.06.2026 VND	30.06.2025 VND
Cost of products sold	290.602.846.794	253.661.677.242
Cost of goods and supplies sold	2.335.667.499	106.802.205
Inventory price reduction provision	1.824.000.000	978.000.000
	<u>294.762.514.293</u>	<u>254.746.479.447</u>

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29 REVENUE FROM FINANCIAL ACTIVITIES

	Period 06 months ending on	
	30.06.2026	30.06.2025
	VND	VND
Interest on demand deposits	6.248.995	1.156.259.033
Interest on loans with a term of less than one year	2.171.614.000	-
Realized foreign exchange gains	1.520.402.534	4.120.236.447
Unrealized interest on exchange rate	232.347.480	224.167.221
	<u>3.930.613.009</u>	<u>5.500.662.701</u>

30 FINANCIAL OPERATING EXPENSES

	Period 06 months ending on	
	30.06.2026	30.06.2025
	VND	VND
Loan interest	1.043.647.620	709.841.832
Realized exchange rate difference loss	421.349.172	375.091.045
Unrealized exchange rate difference loss	28.979.918	-
Other financial costs	-	-
	<u>1.493.976.710</u>	<u>1.084.932.877</u>

31 COST OF SALES

	Period 06 months ending on	
	30.06.2026	31.03.2025
	VND	VND
Transportation and storage costs and other outsourced service costs	10.147.714.652	9.211.262.097
Brokerage costs	-	27.814.518
Employee costs	2.696.541.763	3.095.912.822
Sample cost and testing	2.474.893.699	2.060.825.655
Advertising costs	5.178.503.829	2.530.993.756
Depreciation	67.455.906	42.015.912
Others	2.756.240.752	1.777.134.881
	<u>23.321.350.601</u>	<u>18.745.959.641</u>

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32 BUSINESS MANAGEMENT EXPENSES

	Period 06 months ending on	
	30.06.2026	30.06.2025
	VND	VND
Employee costs	6.937.259.588	5.444.992.012
Outsourcing service costs	2.077.797.880	1.827.645.011
Contingency Expenses	-	-
Depreciation expense	154.078.816	59.892.444
Other expenses	5.071.781.615	3.987.457.451
	14.240.917.899	11.319.986.918

33 OTHER INCOME

	Kỳ 06 tháng kết thúc ngày	
	30.06.2026	30.06.2025
	VND	VND
Premises for rent	17.896.274	6.268.597
The liquidation of fixed assets	32.463.630	-
Receive compensation and support	138.604.096	293.953.826
Others	1.473.493.325	246.517.587
	1.662.457.325	546.740.010

34 OTHER EXPENSES

	Kỳ 06 tháng kết thúc ngày	
	30.06.2026	30.06.2025
	VND	VND
Losses from the liquidation of fixed assets	-	139.799.991
Donations and support	393.506.698	180.210.002
Others	596.779.050	305.735.716
	990.285.748	625.745.709

35 CORPORATE INCOME TAX

The CIT amount on the Company's pre-tax accounting profit is Others from the tax amount when calculated at the ordinary tax rate of 20% in accordance with the current tax laws as follows:

	Period 06 months ending on	
	30.06.2026	30.06.2025
	VND	VND
Pre-tax accounting profit	84.816.142.170	74.322.262.761
Taxes are calculated at the tax rate of 20%	16.963.228.434	14.864.452.552
Adjust:		
Non-deductible expenses	198.960.958	193.511.195
Temporary difference without deferred CIT	(63.653.092)	75.005.932
CIT expenses have not been exempted or reduced	17.098.536.300	15.132.969.679
CIT exemption due to incentives	(1.936.767.820)	(2.651.566.820)
Underprovision from prior year	-	183.803.106
CIT expenses	15.161.768.480	12.665.205.965
CIT expenses recorded in the statement of business results	-	-
CIT - current	15.150.321.379	12.327.050.726
CIT - deferred	11.447.101	338.155.239
	15.161.768.480	12.665.205.965

(*) Corporate income tax expenses for the 06-month period ending Jun 30, 2026 are estimated based on taxable income and may be subject to adjustment depending on the inspection of the tax authority.

36 PRODUCTION AND BUSINESS EXPENSES BY FACTORS

Production and business expenses by factors represent expenses incurred in the period from the Company's business activities, excluding the purchase price of goods arising in commercial activities. The details are presented as follows:

	Period 06 months ending on	
	30.06.2026	30.06.2025
	VND	VND
Cost of raw materials and materials	195.598.656.680	159.949.398.728
Employee costs	76.438.785.918	69.689.036.468
Depreciation expense of fixed assets	12.056.476.488	10.934.539.654
Cost of outsourced services	46.206.113.038	20.138.921.210
Inventory price reduction provision	1.824.000.000	978.000.000
Other expenses	20.187.494.473	23.137.464.131
	352.311.526.597	284.827.360.191

37 DEPARTMENT REPORT*Department Reports by Geographic Region:*

The Company's activities are mainly distributed domestically and exported. The Company does not track information about business results, fixed assets, other long-term assets and the value of large non-monetary expenses of the department by geographic area based on the customer's location.

	Period 06 months ending on	
	30.06.2026	30.06.2025
	VND	VND
Export revenue	308.752.748.649	262.144.780.487
Domestic Revenue	105.279.368.438	92.653.184.155
Net sales	<u>414.032.117.087</u>	<u>354.797.964.642</u>

Report the division by business area:

The Company's main activity is the production of shrimp puff pastry of all kinds and rice products, while other revenues account for a small proportion of the Company's total revenue, therefore, the Board of Directors believes that the Company operates in a single business unit.

38 NOTES TO THE FINANCIAL STATEMENTS OF STAKEHOLDERS

The Company is controlled by the parent company as it accounts for 76,72% of the Company's share capital. The parent company is also the tallest parent company.
The company has transactions and balances with the following stakeholders:

Related Parties

Vinh Hoan Corporation
Feed One Joint Stock Company
Vinh Phuoc Food Company Limited
Thanh Binh Dong Thap One Member Company Limited
Vinh Hoan Collagen One Member Limited
Thanh Ngoc Agriculture Food Corporation
Van Duc Food Co., Ltd.

Van Duc Tien Giang Food Export Company Limited

Mai Thien Thanh Joint Stock Company (*)
Vinh Hoan Pangasius Seed Production Co., Ltd.

Vinh Technology Pte Ltd
Phu Si Packaging Co., Ltd

Thien Minh Phuc Co., Ltd. (*)

Relationship

Parent Company
Member companies of the Group
Member companies of the Group
Member companies of the Group
Member companies of the Group
Member companies of the Group
Member's related company
Board of Directors
Member's related company
Board of Directors
Affiliates
Member companies of the Group

Member companies of the Group
Member's related company
Board of Directors
Member's related company
Board of Directors

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Truong Sanh Production, Trading and Services Company Limited

Member's related company
Board of Directors

Hoan Ngoc Agriculture Food Corporation

Subsidiary company

(*) As of December 31, 2025, Mai Thien Thanh Joint Stock Company is no longer a related party.

(a) Operations with stakeholders

During the period. The following operations shall be performed with related parties:

	Period 06 months ending on	
	30.06.2026	30.06.2025
	VND	VND
i) Sales revenue		
Vinh Hoan Corporation	789.259.608	1.299.896.409
Thanh Binh Dong Thap One Member Company Limited	57.478.157	252.719.817
Vinh Phuoc Food Company Limited	39.447.456	230.657.509
Feed One Joint Stock Company	6.026.528	29.731.793
Mai Thien Thanh Joint Stock Company	-	3.783.796
Van Duc Food Co., Ltd.	71.237.000	78.703.704
Van Duc Tien Giang Food Export Co., Ltd.	20.405.653	83.849.721
Vinh Hoan Collagen One Member Limited	12.238.602	29.320.673
Thanh Ngoc Agriculture Food Corporation	36.483.851	36.997.872
Vinh Hoan Pangasius Seed Production Co., Ltd.	5.713.825	3.541.355
Vinh Technology Pte Ltd	23.463.884.211	22.513.363.033
Hoan Ngoc Agriculture Food Corporation	285.509	-
	24.502.460.400	24.562.565.682
ii) Buy goods		
Vinh Hoan Corporation	246.896.464	40.865.463
Vinh Phuoc Food Company Limited	1.573.771.218	986.411.910
Van Duc Food Co., Ltd	18.008.000	-
Van Duc Tien Giang Food Export Company Limited	462.963	45.980.000
Thanh Ngoc Agriculture Food Corporation	43.310.000	96.364.090
Vinh Hoan Collagen One Member Limited	438.604.573	369.401.500
Thien Minh Phuc Co., Ltd.	1.659.875.100	1.552.140.100
Phu Si Packaging Co., Ltd	4.262.800	921.500
Truong Sanh Production, Trading and Services Company Limited	696.114.000	-
	4.681.305.118	3.092.084.563

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		Period 06 months ending on	
		30.06.2026	30.06.2025
		VND	VND
iii) Purchase of fixed assets			
Thanh Ngoc Agriculture Food Corporation	913.325.174		-
iv) Short-term loans			
Hoan Ngoc Agriculture Food Corporation	69.850.000.000		-
v) Recovering short-term loans			
Hoan Ngoc Agriculture Food Corporation	14.500.000.000		-
vi) Interest expense			
Hoan Ngoc Agriculture Food Corporation	2.171.614.000		-

vii) Expenses for key management personnel

* Income of the Board of Directors		6 month 2026	6 month 2025
Le Thi Dieu Thi	x		x
Tang Thi Mong Tien	x		x
Nguyen Hong Diem	x		
Nguyen Van Sang	x		
		4 people	2 people
		3.049.209.343	1.472.399.225

*** Remuneration of the Board of Directors + Supervisory Board**
6 month 2026

Truong Thi Le Khanh	60.000.000
Nguyen Van Kiem	258.000.000
Le Thi Dieu Thi	60.000.000
Lam Mau Diep	60.000.000
Tang Thi Mong Tien	60.000.000
Tran Thi Thanh Thuy	60.000.000
Ha Thi Phuong Thuy Hong Nhung	60.000.000
Nguyen Trong Liem	22.800.000
Pham Thanh Tung	60.000.000
Nguyen Van Sang	60.000.000
Đang Thi Thuong	24.000.000
Total	784.800.000

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** Remuneration of the Board of Directors + Supervisory Board***6 month 2025**

Truong Thi Le Khanh	60.000.000
Nguyen Van Kiem	258.000.000
Le Thi Dieu Thi	60.000.000
Lam Mau Diep	60.000.000
Tang Thi Mong Tien	60.000.000
Tran Thi Thanh Thuy	60.000.000
Ha Thi Phuong Thuy Hong Nhung	60.000.000
Nguyen Trong Liem	18.000.000
Pham Thanh Tung	53.400.000
Nguyen Van Sang	60.000.000
Total	749.400.000

viii) Accepting security deposits and earnest money

Feed One Joint Stock Company	-	1.500.000
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(b) Period-end balance with stakeholders

	30.06.2026 VND	31.12.2025 VND
Short-term receivables of customers (Note 6)		
Vinh Hoan Corporation	34.891.490	825.346.089
Vinh Hoan Collagen One Member Limited	-	1.070.182
Thanh Ngoc Agriculture Food Corporation	-	190.080
Vinh Technology Pte Ltd	3.642.637.125	7.878.357.685
	3.677.528.615	8.704.964.036

Other short-term receivables

Vinh Hoan Collagen One Member Limited	130.815.000	130.815.000
Hoan Ngoc Agriculture Food Corporation	2.325.148.000	153.534.000
	2.455.963.000	284.349.000

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	30.06.2026 VND	31.12.2025 VND
Vinh Hoan Corporation	-	151.513.860
Vinh Hoan Collagen One Member Limited	9.757.624	15.232.654
Vinh Phuoc Food Company Limited	220.964.820	223.665.027
Thien Minh Phuc Co., Ltd.	106.711.464	295.823.292
Truong Sanh Production Trading and Services Company Limited	-	13.500.000
	<u>337.433.908</u>	<u>699.734.833</u>

Short-term loans

Hoan Ngoc Agriculture Food Corporation	<u>99.650.000.000</u>	<u>44.300.000.000</u>
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Other payables

Thanh Ngoc Agriculture Food Corporation	3.000.000	3.000.000
Feed One Joint Stock Company	-	1.500.000
	<u>3.000.000</u>	<u>4.500.000</u>



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39 COMMITMENT TO LEASE OPERATIONS

Leases operate irrevocably. The Company must pay the minimum in the future as follows:

	30.06.2026 VND	31.12.2025 VND
Less than 1 year	4.568.624.846	4.619.523.410
From 1 to 5 years	15.766.008.548	15.899.477.804
Over 5 years	84.296.437.963	85.987.545.376
Total	104.631.071.357	106.506.546.590

The financial statements have been approved by the Board of Directors for release on July 24, 2026.



Pham Thi Yen Em
Chief Accountant and Preparer



LEGAL REPRESENTATIVE



Le Thi Dieu Thi
General Director

