

VIETNAM HERBS AND FOODS
JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Liberty - Happiness

No.: 2907/CBTTHN-VHE

Hanoi, 29/07 / 2026

REGULAR DISCLOSURE OF INFORMATION ON FINANCIAL REPORTS

Dear: Hanoi Stock Exchange

Implementing the regulations in Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Vietnam Herbs and Foods Joint Stock Company would like to announce financial statement information for quarter 2, 2026 with the Hanoi Stock Exchange as follows:

1. Organization name: VIETNAM HERBS AND FOODS JOINT STOCK COMPANY

- Stock code: VHE
- Address: No. 277 Van Xuan street, O Dien commune, Hanoi
- Tel: (84.24) 448 16999
- Email: congbothongtin@vinaherbfoods.com
- Website: Vinaherbfoods.com

2. Content of published information:

- Financial statements for the quarter 2, 2026

☐ Separate financial statements (listed organizations have no subsidiaries and no superior accounting unit with affiliated units);

☒ Consolidated financial statements (listed organizations have subsidiaries);

☐ General financial statements (listed organizations have accounting units under their own accounting department).

- Cases subject to explanation of reasons:

+ The auditing organization gives an opinion that is not a full acceptance opinion on the financial statements (for audited financial statements in 2025):

☐ Yes

☒ No

Written explanation in case of yes:

☐ Yes

☐ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after audit, moving from loss to profit or vice versa (for audited financial statements in 2025):



☐ Yes

☒ No

Written explanation in case of yes:

☐ Yes

☐ No

+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period report of the previous year:

☒ Yes

☐ No

Written explanation in case of yes:

☒ Yes

☐ No

+ Profit after tax in the reporting period is at a loss, changing from profit in the same period last year to loss in this period or vice versa:

☐ Yes

☒ No

Written explanation in case of yes:

☐ Yes

☐ No

This information was published on the company's website on: 29/07/2026 at: <https://vinaherbfoods.com/quan-he-co-dong/bao-cai-tai-chinh/>

4. Report on transactions worth 35% or more of total assets in quarter 2,2026: None

In case a listed organization has transactions, please fully report the following contents:

- Transaction content:.....

- Proportion of transaction value/total asset value of the enterprise (%) (based on the most recent annual financial statement);.....

- Transaction completion date:.....

We hereby commit that the information published above is true and take full responsibility before the law for the content of the published information.

Organization representative

Legal representative/ Authorizing person to disclose information
(Sign, clearly state full name, position, and seal)

Attached documents:

- Consolidated Financial statements of quarter 2,2026



CHỦ TỊCH HĐQT

Bùi Tiến Vinh

CONSOLIDATED FINANCIAL STATEMENTS

VIET NAM HERBS AND FOODS JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026

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REPORT OF THE BOARD OF GENERAL DIRECTORS

THE COMPANY

Viet Nam Herbs and Foods Joint Stock Company which was established and operating activities under the Business License No. 0107409148 issued by Ha Noi Department of Investment and Planning for the first time on 25 April 2016, 7th re-registered on 3th October 2022.

The Company's head office is located at: No. 277 Van Xuan Street, O Dien Commune, Hanoi City.

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

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

Mr. Bui Tien Vinh	Chairman
Mr. Tran Nhat Thanh	Member
Mr. Nguyen The Hung	Member
Mr. Nguyen Tai Duc	Member
Mr. Nguyen Dinh Cong	Member

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

Mr. Nguyen The Hung	General Director	Resigned on June 23, 2026
Mr. Tran Nhat Thanh	General Director	Appointed on June 23, 2026

THE LEGAL REPRESENTATIVE

The legal representative of the Company during the period and to the reporting date is Mr. Bui Tien Vinh -
Position: Chairman of the Board of Management

AUDITORS

Members of the Audit Committee under the Board of Management during the period and to the reporting are:

Mr. Nguyen Dinh Cong	Chairman
Mr. Nguyen Tai Duc	Member

STATEMENT OF THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY IN RESPECT OF

The Board of General Directors is responsible for the Consolidated Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the Quarter. In preparing those Consolidated Financial Statements, The Board of General Directors is required to:

- Establish and maintain an internal control system which is determined necessary by The Board of General Directors and Board of Management to ensure the preparation and presentation of Consolidated Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Consolidated Financial Statements;
- Prepare the Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Consolidated Financial Statements;
- Prepare the Consolidated Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

VIET NAM HERBS AND FOODS JOINT STOCK COMPANY

No. 277 Van Xuan Street, O Dien Commune, Hanoi City

The Board of General Directors is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Consolidated Financial Statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We, The Board of General Directors, confirm that the Consolidated Financial Statements give a true and fair view of the financial position at 30 June 2026, its operations and cash flows in the from 01/01/2026 to 30/06/2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and statutory requirements relevant to preparation and presentation of Consolidated Financial Statements.

Other commitments

The Board of General Directors pledges that the company complies with Decree No. 155/2020/NĐ-CP dated 31 December 2020 guiding on corporate governance of public companies and the company does not violate the obligations of information disclosure in accordance with the regulations of the Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by Ministry of Finance guiding the disclosure of information on Securities Market.



Bui Tien Vinh
Chairman
Hanoi, 28 July 2026

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	30/06/2026 VND	01/01/2026 VND
100	A. CURRENT ASSETS		433,914,876,039	424,392,861,103
110	I. Cash and cash equivalents	3	4,883,184,938	5,144,456,238
111	1. Cash		4,883,184,938	5,144,456,238
130	III. Short-term receivables		80,997,479,623	95,564,210,961
131	1. Short-term trade receivables	4	51,522,849,624	35,582,960,221
132	2. Short-term prepayments to suppliers		29,424,629,999	17,406,160,740
135	3. Other short-term receivables	6	50,000,000	42,575,090,000
140	IV. Inventories	7	344,424,720,743	320,297,473,073
141	1. Inventories		344,424,720,743	320,297,473,073
160	V. Other short-term assets		3,609,490,735	3,386,720,831
161	1. Short-term deferred expenses	9	468,307,565	307,462,299
162	2. Deductible VAT		3,141,183,170	3,079,258,532
200	B. NON-CURRENT ASSETS		192,841,391,348	195,766,056,438
220	II. Fixed assets		192,041,343,443	195,310,993,491
221	1. Tangible fixed assets	10	24,292,292,133	27,561,942,181
222	- Historical costs		73,525,804,634	73,411,504,634
223	- Accumulated depreciation (*)		(49,233,512,501)	(45,849,562,453)
227	2. Intangible fixed assets	8	167,749,051,310	167,749,051,310
228	- Historical costs		168,051,670,358	168,051,670,358
229	- Accumulated amortization (*)		(302,619,048)	(302,619,048)
250	IV. Long-term assets in progress		446,101,516	-
252	1. Construction in progress		446,101,516	-
270	VI. Other long-term assets		353,946,389	455,062,947
271	1. Long-term deferred expenses	9	353,946,389	455,062,947
280	TOTAL ASSETS		626,756,267,387	620,158,917,541

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(continue)

Code	CAPITAL	Note	30/06/2026 VND	01/01/2026 VND
300	C. LIABILITIES		243,275,262,523	243,233,404,217
310	I. Current liabilities		242,654,760,672	242,612,902,366
311	1. Short-term trade payables	11	2,809,482,886	7,636,439,964
312	2. Short-term prepayments from customers		59,635,600	271,086,564
314	3. Short-term taxes and other payables to State budget	15	1,756,805,220	4,504,715,693
315	4. Payables to employees		282,084,300	262,173,714
316	5. Short-term accrued expenses	13	441,384,151	796,542,227
320	6. Other short-term payments	14	637,955,239	232,675,152
321	7. Short-term borrowings and finance lease liabilities	16	236,667,413,276	228,909,269,052
330	II. Non-current liabilities		620,501,851	620,501,851
339	1. Long-term borrowings and finance lease liabilities	16	421,237,109	421,237,109
341	2. Deferred income tax liabilities		199,264,742	199,264,742
400	D. OWNER'S EQUITY		383,481,004,864	376,925,513,324
410	I. Owner's equity	17	383,481,004,864	376,925,513,324
411	1. Contributed capital		331,400,000,000	331,400,000,000
411a	Ordinary shares with voting rights		331,400,000,000	331,400,000,000
412	2. Share Premium		(418,000,000)	(418,000,000)
415	3. Treasury shares (*)		(40,000)	(40,000)
416	4. Differences upon asset revaluation		677,500,123	677,500,123
420	5. Retained earnings		28,985,575,999	22,480,301,828
420a	Retained earnings accumulated till the end of the previous period		22,480,301,828	4,887,873,658
420b	Retained earnings of the current year		6,505,274,171	17,592,428,170
429	7. Non controlling interest		22,835,968,742	22,785,751,373
440	TOTAL CAPITAL		626,756,267,387	620,158,917,541

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Nguyen Thi Mai Anh
Preparer
Hanoi, 28 July 2026

Pham Thi Anh

Pham Thi Anh
Chief Accountant



Bui Tien Vinh
Chairman

CONSOLIDATED STATEMENT OF INCOME

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

Code ITEM	Note	2nd Quarter of 2026	2nd Quarter of 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
01 1. Revenue from sales of goods and rendering of services	18	128,379,197,855	212,820,405,760	285,981,764,003	369,790,809,351
02 2. Revenue deductions	19	84,340,000	-	86,080,000	-
10 3. Net revenue from sales of goods and rendering of services		128,294,857,855	212,820,405,760	285,895,684,003	369,790,809,351
11 4. Cost of goods sold	20	118,711,963,896	193,297,301,832	263,561,166,925	345,036,840,757
20 5. Gross profit from sales of goods and rendering of services		9,582,893,959	19,523,103,928	22,334,517,078	24,753,968,594
22 7. Financial income	21	6,487,559	11,676,861	36,665,445	19,939,306
23 8. Financial expense	22	5,524,011,689	3,562,904,214	10,202,019,728	6,082,187,102
24 In which: Interest expenses		5,447,835,493	3,540,821,022	10,065,386,730	5,869,748,034
25 9. Selling expenses	23	400,928,257	576,426,387	736,693,699	992,004,776
26 10. General and administrative expense	24	1,551,323,054	1,082,720,574	2,773,336,541	2,071,181,172
30 11. Net profit from operating activities		2,113,118,518	14,312,729,614	8,659,132,555	15,628,534,850
31 12. Other income	25	685,871	26,327,529	685,871	160,764,935
32 13. Other expense	26	287,133,188	84,198,838	367,660,502	89,835,206
40 14. Other profit		(286,447,317)	(57,871,309)	(366,974,631)	70,929,729
50 15. Total net profit before tax		1,826,671,201	14,254,858,305	8,292,157,924	15,699,464,579
51 16. Current corporate income tax expenses	27	427,799,903	2,872,967,900	1,736,666,384	3,162,302,365
52 17. Deferred corporate income tax expenses		-	-	-	-
60 18. Profit after corporate income tax		1,398,871,298	11,381,890,405	6,555,491,540	12,537,162,214
61 19. Profit after tax attributable to owners of the parent		1,392,699,868	11,336,587,574	6,505,274,171	12,491,859,383
62 20. Profit after tax attributable to non-controlling interest		6,171,431	45,302,831	50,217,369,091	45,302,831
70 21. Basic earnings per share	28			198	378

Pham Thi Anh

Nguyen Thi Mai Anh

Nguyen Thi Mai Anh
Preparer
Hanoi, 28 July 2026

Pham Thi Anh
Chief Accountant



Bui Tien Vinh
Chairman

CONSOLIDATED STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEM	Note	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Profit before tax		8,292,157,924	15,699,464,579
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and		3,383,950,048	3,403,049,757
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(87,845)	15,400,000
05	- Gains / losses from investment		(1,346,650)	(4,645,382)
06	- Interest expense		9,919,710,983	5,869,748,034
08	3. Operating profit before changes in working capital		21,594,384,460	24,983,016,988
09	- Increase or decrease in receivables		14,504,806,700	(90,813,105,732)
10	- Increase or decrease in inventories		(24,127,247,670)	(10,368,738,189)
11	- Increase or decrease in payables (excluding interest payable/ corporate income tax payable)		(5,293,282,413)	12,804,112,223
12	- Increase or decrease in deferred expenses		(59,728,708)	197,477,707
14	- Interest paid		(10,037,574,054)	(5,804,201,783)
15	- Corporate income tax paid		(4,487,908,334)	(97,234,470)
20	Net cash flows from operating activities		(7,906,550,019)	(69,098,673,256)
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(114,300,000)	(893,399,746)
27	2. Interest and dividend received		1,346,650	4,645,382
30	Net cash flows from investing activities		(112,953,350)	(888,754,364)
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		265,571,774,923	219,931,611,721
34	2. Repayment of principal		(257,813,630,699)	(149,761,061,341)
40	Net cash flows from financing activities		7,758,144,224	70,170,550,380
50	Net cash flows in the year		(261,359,145)	183,122,760
60	Cash and cash equivalents at the beginning of the period		5,144,456,238	686,704,641
61	Effect of exchange rate fluctuations		87,845	-
70	Cash and cash equivalents at the end of the period 3		4,883,184,938	869,827,401


Nguyen Thi Mai Anh
Preparer
Hanoi, 28 July 2026


Pham Thi Anh
Chief Accountant


Bui Tien Vinh
Chairman



NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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

1 . GENERAL INFORMATION OF THE COMPANY

Form of Ownership

Viet Nam Herbs and Foods Joint Stock Company which was established and operating activities under the Business License No. 0107409148 issued by Ha Noi Department of Investment and Planning for the first time on 25 April 2016, 7th re-registered on 3th October 2022.

The Company's head office is located at: No. 277 Van Xuan Street, O Dien Commune, Hanoi City.

The number of employees of the Company as at 31 December 2025 was 24 people.

Business field

Trading and producing healthy foods;

Business activities

Main business activities of the Company include:

- Export and trade of raw agricultural and forestry products;
- Production of healthy foods

Normal business and production cycle

The Company's operating cycle is the period of time from the purchase of raw materials involved in the production process to conversion into cash or assets easily converted into cash, usually no more than 12 months.

The Company's operation in the year that affects the Consolidated Financial Statements

As at 30 May 2024, through the transfer of shares, the Company becomes the parent company of Yen Bai Herbs and Foods Joint Stock Company.

- The Group's subsidiaries have consolidated in Consolidated Financial Statements as at 30/06/2026 include :

Name of company	Head office	Proportion	Proportion of voting	Principal activities
Yen Bai Herbs and Foods Joint Stock Company	Quyet Hung Village, Xuan Ai Commune, Lao Cai Province	85.00%	85.00%	Export and trade of agricultural products

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 1st January and ends as at 31st December.

The Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and the Circular No. 202/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

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2.3 . Basis for preparation of consolidated financial statements

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control as at 31 December annually. Control right is achieved when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Company. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Company and its subsidiaries.

The operating results of subsidiaries acquired or disposed during the year are included in the Consolidated financial statements from the effective date of acquisition or up to the effective date of disposal.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated financial statements.

Non – controlling interests

Non – controlling interests represents the portion of profit or loss and net assets of subsidiaries not held by the Company.

Profit and loss when there is a change in the Group's ownership in subsidiaries:

- In case the Parent company reduces their investment in subsidiaries without losing control over the subsidiaries: Profit/loss recorded into retained earnings in the Consolidated financial statements is the difference between the receipt from divestment and the total value of net assets transferred to non - controlling interests and corresponding goodwill.
- In case the Parent company reduces their investment in subsidiaries and loses control over the subsidiaries, the subsidiaries become associates: Profit/loss recorded in the Consolidated financial statements is the difference between the receipt from divestment and the total value of net assets transferred and remaining goodwill;
- In case subsidiaries raise additional capital from the owners when preparing Consolidated Financial Statements: the Parent company determines and presents the changes in its ownership and non - controlling interests in the net assets of the subsidiary before and after raising additional capital;
- In case of business combinations under common control: when transferring indirect subsidiaries to direct subsidiaries or vice versa, the Parent company determines and presents the changes in its ownership and non -controlling interests in the net assets of the subsidiary due to the changes of the ownership structure in subsidiaries.

2.4 . Foreign currency transactions

The foreign currency transactions during the year are translated into Vietnam Dong using the real exchange rate ruling at the transaction date. Real exchange rates are determined under the following principles:

Real exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Consolidated Financial Statements is determined under the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;
- For receiving capital contribution: applying the bid rate of the bank where the Company opens an account to receive capital from investors on the date of capital contribution;
- For foreign currency deposited in bank, applying the bid rate of the bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transaction.
- For purchasing assets or making immediate payments in foreign currency: applying the bid rate of the commercial bank where the Company makes the payment.

Real exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Consolidated Financial Statements is determined under the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;

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- For foreign currency deposited in bank, applying the bid rate of the bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transaction.

All exchange differences arising from foreign currency transactions in the year and from revaluation of remaining foreign currency monetary items at the end of the year are recorded immediately to operating results of the accounting year.

2.5 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

2.6 . Business combination and goodwill

All business combinations shall be accounted for by applying the purchase method. The cost of a business combination includes the aggregate of the fair values, at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the acquirer, in exchange for control of the acquiree plus any costs directly attributable to the business combination. The acquiree's identifiable assets, liabilities and contingent liabilities in business combination are measured at their fair values at the at the acquisition date.

Goodwill arises on the business consolidation is initially measured at its cost, being the excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities. If the excess is negative (gain from bargain purchase), it is recognised immediately in the consolidated statement of income. After initial recognition, goodwill is measured at cost less accumulated amortisation. Goodwill is amortised on a straight-line basis during its estimated useful life over 10 years. Annually, the Group shall assess impairment loss of goodwill at subsidiaries, whether there is any indication that impaired loss of goodwill is higher than the goodwill allocated, the Group shall recognise the impaired loss immediately in year that incurred.

2.7 . Financial investments

Investments in subsidiaries, joint ventures and associates: During the year, the buyer determines the date of purchase and the cost of investments and implements accounting procedures in accordance with the Accounting Standards on "Business combination" and "Investments in joint ventures and associates".

Dividends received in the form of shares only monitor the number of shares received but do not record the increase in the value of the investment and financial income.

Provision for devaluation of investments is made at the end of the Quarter as follows:

- With regard to investments in trading securities, the provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.
- With regard to investments held long-term (other than trading securities) without significant influence on the investee: If the investment is made in listed shares or the fair value of the investment is determined reliably, the provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, the provision shall be made based on the Financial Statements at the provision date of the investee.
- With regard to investments held to maturity, the provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.8 . Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

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2.9 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated by weighted average method.

Inventory is recorded by perpetual.

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

2.10 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Except for machinery, equipment used for production activities are depreciated (amortised) using the units of production depreciation method / declining balance method, Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	22	years
- Machinery, equipment	05 - 10	years
- Vehicles, Transportation equipment	06 - 08	years
- Office equipment and furniture	04 - 07	years
- Management software	06	years

2.11 . Investment properties

Investment property is recognised at historical cost.

Investment properties held for capital appreciation prior to 01 January 2015 are depreciated on a straight-line basis similar to other fixed assets, but from 01 January 2015 are not depreciated.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

- Buildings	05 - 30	year
- Land use rights	05 - 30	year

An item of owner-occupied property or inventories only becomes an investment property when its use has changed, evidenced by commencement of stopping using that item and starting to operate leasing for the third party or completing the construction period. The investment property is transferred to owner-occupied property or inventories only where it undergoes a change in use, evidenced by commencement of starting using the assets by owner or development with a view to sale. The transferring from investment property to owner-occupied property or inventories will not change the original cost and carrying amount of asset as at the date of transfer.

2.12 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs. Construction in progress is not depreciated until the relevant assets are completed and put into use.

2.13 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.

2.14 . Prepaid expenses

Prepaid expenses that are only related to production and business expenses of a fiscal year or a business cycle are recorded as short-term prepaid expenses and are included in production and business expenses during the period.

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

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

2.15 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company.

2.16 . Borrowings and finance lease liabilities

Borrowings and finance lease liabilities shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.17 . Borrowing costs

Borrowing costs include interest and other costs incurred directly related to the Company's loans.

Regarding joint liability borrowings attributable to the construction or production of a qualifying asset, the borrowing costs eligible for capitalization in each accounting period shall be determined based on the capitalization rate for weighted average accumulated costs incurred in the construction or production of such asset. The capitalization rate shall be calculated according to the weighted average interest rate of the unpaid borrowings in the year, except for specific borrowings for the purpose of acquiring a qualifying asset.

All other borrowing costs are recorded in the Consolidated Financial Statements when incurred.

2.18 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, etc. which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.19 . Owner's equity

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

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Treasury shares are shares issued and bought-back by the issuing company itself. Treasury shares are uncanceled and shall be re-issued within the period as regulated by the law on securities. Treasury shares shall be recorded at the actual buyback price and presented on the Statement of Financial position as a decrease in owner's equity. Cost of Treasury shares when being re-issued or used to pay dividend, bonus, etc. shall be calculated using the weighted average method.

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Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Company. The distribution of net profits is made when the net profit of the company does not exceed the net profit presented on Consolidated Financial Statements after eliminating the profits from cheap purchase. In case dividend payment or profit distribution for the owners exceeds the net profit, the difference shall be recorded as a decrease in contributed capital. Net profit can be distributed to investors based on capital contribution rate after being approved by General Meeting of Shareholders/Board of Management and after being appropriated to funds in accordance with the Company's Articles of Incorporation and Vietnamese statutory requirements.

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

2.20 . Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Financial income

Revenue arising from the used by the others of entity assets yielding interest, royalties and dividends shall be recognised when:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.
- The amount of the revenue can be measured reliably
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The cost incurred or to be incurred in respect of the transaction can be measured reliably.

Financial income

Revenue arising from the used by the others of entity assets yielding interest, royalties and dividends shall be recognised when:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

2.21 . Revenue deductions

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

Trade discount, sales discount and sales return incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.22 . Cost of goods sold

The recognition of cost of goods sold is matched against the revenue in the period and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year.

2.23 . Financial expenses

Items recorded into financial expenses comprise:

The above items are recorded by the total amount arising in the year without offsetting against financial income.

2.24 . Corporate income tax

Current corporate income tax expenses and Deferred corporate income tax expenses.

Current corporate income tax expenses are determined based on taxable income during period, and current corporate income tax rate.

2.25 . Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the year.

2.26 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Consolidated Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.27 . BUSINESS COMBINATION AND TRANSFERRING SECURITIES

On 31 May 2024, the Company acquired 85% of shares of Yenbai Herbs and Foods Joint Stock Company ("YHF"), a joint stock company established under Vietnamese Enterprise Law under Business Registration Certificate No. 5200938674 issued by Planning and Investment Department of Yen Bai Province dated 02 August 2023 and its amended certificates. The principal activities of Yenbai Herbs and Foods Joint Stock Company are exporting and trading of agricultural products. The Company acquired this Company for enlarging the Company's business fields.

3 . CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	217,831,218	365,297,430
Demand deposits	4,665,353,720	4,779,158,808
	4,883,184,938	5,144,456,238

4 . TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
- AVANTA HOLDINGS TRADING AND SERVICES COMPANY LIMITED	774,000,000	-	12,450,250,000	-
- Tuan Minh Trading And Production Company Limited	27,491,783,436	-	458,000,000	-
- LANG SON ORGANIC CINNAMON AND ANISE COOPERATIVE	5,335,000,000	-	18,793,215,000	-
- SENIMEX VIETNAM JOINT STOCK COMPANY	12,573,500,000	-	-	-
- VIET HA SPICES JOINT STOCK COMPANY	1,818,000,000	-	3,636,000,000	-
- YEN BAI SPICES JOINT STOCK COMPANY	1,410,640,000	-	-	-
- SENSPICES VIETNAM JOINT STOCK COMPANY	2,116,000,000	-	-	-
- Others	3,926,188	-	245,495,221	-
	51,522,849,624	-	35,582,960,221	-

5 . PREPAYMENTS TO SUPPLIERS

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Crown Saigon Joint Venture Company Limited	22,468,740	-	22,468,740	-
Mr. Vu Van Chuong	-	-	4,000,000,000	-
Mr. Do Hong Tuan	-	-	4,000,000,000	-
Mr. Do Mai Lam	-	-	4,400,000,000	-
AASC Limited	-	-	85,000,000	-
Vietnam Cinnamon Anise Production and Export Joint Stock Company	7,497,250,000	-	-	-
Mr. Tran Van Thuoi	-	-	4,650,000,000	-
U&I PHUONG QUAN TRADING AND MANUFACTURING COMPANY LIMITED	410,670,000	-	-	-
Vien Son Agricultural and Forestry Products Cooperative	15,752,500,000	-	-	-
Northern Boiler and Thermal Equipment Co., Ltd.	75,000,000	-	75,000,000	-
Xuan Ai Green Agricultural Cooperative	5,260,000,000	-	-	-
Others	406,741,259	-	173,692,000	-
	29,424,629,999	-	17,406,160,740	-

6 . OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Mr. Nguyen Van Manh (1)	-	-	42,525,000,000	-
Profit Station Business Consulting Company Limited	50,000,000	-	50,000,000	-
Others	-	-	90,000	-
	50,000,000	-	42,575,090,000	-

(1) Deposit of 50% of the purchase price of 486,000 shares in Lao Cai Forest Industry Development Investment Joint Stock Company ("LCF") according to Agreement No. 01/2024/WEWELL-LCF CNCP dated June 27, 2024. During the year, the Company transferred all rights and obligations related to the above deposit agreement to Mr. Nguyen Van Manh with a total transfer value of VND 60,750,000,000 according to Share Transfer Agreement No. 01/2025/HĐCNCP dated December 15, 2025 and terminated the agreement with LCF.

7 . INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw materials	6,026,979,412	-	8,249,501,915	-
Tools, supplies	55,277,912	-	44,632,131	-
Finished goods	2,584,086,992	-	1,210,392,193	-
Goods	335,758,376,427	-	310,792,946,834	-
	344,424,720,743	-	320,297,473,073	-

VIET NAM HERBS AND FOODS JOINT STOCK COMPANY

No. 277 Van Xuan Street, O Dien Commune, Hanoi City

Consolidated Financial Statements

For the period from 01/01/2026 to 30/06/2026

10 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Total
	VND	VND	VND	VND	VND
Original cost					
Beginning balance	14,008,757,159	53,917,708,223	3,429,023,637	2,056,015,615	73,411,504,634
- Purchase in the year	-	-	114,300,000	-	114,300,000
Ending balance of the period	14,008,757,159	53,917,708,223	3,543,323,637	2,056,015,615	73,525,804,634
Accumulated depreciation					
Beginning balance	4,570,252,851	36,925,988,407	2,920,279,617	1,433,041,578	45,849,562,453
- Depreciation for the period	434,704,002	2,723,946,846	146,460,834	78,838,366	3,383,950,048
Ending balance of the period	5,004,956,853	39,649,935,253	3,066,740,451	1,511,879,944	49,233,512,501
Net carrying amount					
Beginning balance	9,438,504,308	16,991,719,816	508,744,020	622,974,037	27,561,942,181
Ending balance	9,003,800,306	14,267,772,970	476,583,186	544,135,671	24,292,292,133

In which:

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the year: VND 14,755,746,448

11 . TRADE PAYABLES

	30/06/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
- VIETNAM CINNAMON AND ANISE PRODUCTION AND EXPORT JOINT STOCK COMPANY	146,000,000	146,000,000	3,192,750,000	3,192,750,000
- BP International Logistics Company Limited	141,942,808	141,942,808	189,737,218	189,737,218
- Mr. Do Van Tue	1,640,000,000	1,640,000,000	4,220,000,000	4,220,000,000
- MB Ages Life Insurance Company Limited	466,599,000	466,599,000	-	-
- Others	414,941,078	414,941,078	33,952,746	33,952,746
	2,809,482,886	2,809,482,886	7,636,439,964	7,636,439,964

12 . PREPAYMENTS FROM CUSTOMERS

	30/06/2026	01/01/2026
	VND	VND
- TUAN MINH TRADING AND MANUFACTURING COMPANY LIMITED	-	157,336,564
- THAI MINH HIGH TECHNOLOGY JOINT STOCK COMPANY	51,385,600	113,750,000
- LANAMY Beauty Trading and Service Co., Ltd.	8,250,000	-
	59,635,600	271,086,564

13 . ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Accrued interest expenses	356,384,151	328,571,475
Accrued salaries for annual leave	-	297,970,752
Other accrued expenses	85,000,000	170,000,000
	441,384,151	796,542,227

14 . OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
- Social insurance	53,470,735	6,304,000
- Others	584,484,504	226,371,152
	637,955,239	232,675,152

15 . TAX AND PAYABLES FROM STATE BUDGET

	Tax payable at the beginning of period	Tax payable in the period	Tax paid in the period	Tax payable at the end of the period
	VND	VND	VND	VND
Corporate income tax	4,487,908,334	1,736,666,384	4,487,908,334	1,736,666,384
Personal income tax	16,807,359	28,072,773	24,741,296	20,138,836
Fees, charges and other payables	-	3,015,828	3,015,828	-
	4,504,715,693	1,767,754,985	4,515,665,458	1,756,805,220

.BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026		During the year		30/06/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
Short-term borrowings						
- Short-term debts	228,768,856,680	228,768,856,680	265,571,774,923	257,743,424,507	236,597,207,096	236,597,207,096
(i) Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Da Branch	39,996,400,000	39,996,400,000	34,504,000,000	45,082,900,000	29,417,500,000	29,417,500,000
(ii) Vietnam Prosperity Joint Stock Commercial Bank	73,866,868,148	73,866,868,148	77,440,293,323	73,952,346,898	77,354,814,573	77,354,814,573
(iii) Military Commercial Joint Stock Bank	79,999,399,000	79,999,399,000	79,021,481,600	81,184,988,077	77,835,892,523	77,835,892,523
(iv) Vietnam Maritime Commercial Joint Stock Bank - Long Bien Branch	34,906,189,532	34,906,189,532	74,606,000,000	57,523,189,532	51,989,000,000	51,989,000,000
Current portion of long-term loan	140,412,372	140,412,372	-	70,206,192	70,206,180	70,206,180
(v) Shinhan Bank Vietnam Limited	140,412,372	140,412,372	-	70,206,192	70,206,180	70,206,180
	228,909,269,052	228,909,269,052	265,571,774,923	257,813,630,699	236,667,413,276	236,667,413,276
Long-term borrowings						
(v) Shinhan Bank Vietnam Limited	421,237,109	421,237,109	-	-	421,237,109	421,237,109
	421,237,109	421,237,109	-	-	421,237,109	421,237,109

- (i): Loan from Viet Nam Joint Stock Commercial Bank for industry and trade under Credit Contract No. 11/2026 -HĐCVHM/NHCT126-VHE dated 12 February, 2026. Credit limit is VND 120,000,000,000. The purpose of the loan is to supplement working capital for cinnamon anise commercial activities. Credit limit period is 12 months, and loan term is according to each debt acknowledgment contract but not exceeding 07 months. Interest rate is specified on each specific debt acknowledgment document. Collateral includes assets specifically specified in the mortgage contract.
- (ii): Loan from Vietnam Prosperity Joint Stock Commercial Bank (VPBank) under Loan Contract No. CLC - 52516 - 01 dated 29 July, 2025 with credit limit of VND 120 billion to supplement working capital to serve agricultural product production and trading activities and herbal beverage production. The term limit is 12 months, the loan term depends on each debt agreement but must not exceed 07 months. Interest rates are specified on each debt agreement. This loan is secured by certain real estate specified in the contract.
- (iii): Loan from Military Commercial Joint Stock Bank under Credit Contract No.: 314895.25.833.6059556.TD dated 11 July, 2025 with maximum short-term loan limit of VND 90,000,000,000; discount limit of documents according to LC is VND 10,000,000,000. The limit value includes the credit balance under credit contract No. 2240007.24.833.6059556TD dated 26 June, 2024 with a maximum short-term loan limit of VND 70,000,000,000; term of 12 months. The purpose of the loan is to supplement working capital for cinnamon anise commercial activities. The credit limit maintenance period is until 19 June, 2026. Interest rates and loan term are specified on each specific credit contract, but must not exceed 7 months. Collateral includes real estate and movable assets specifically specified in the contract.
- (iv) Loan from The Maritime Commercial Joint Stock Bank (MSB) - Long Bien Branch according to:
+ Credit Limit Agreement No.: 112-00054252.24805/2025/HĐTD and supplementary appendix dated April 21, 2025, with a credit limit of VND 45,000,000,000 for the purpose of: Supplementing working capital to support business operations/issuance of guarantees/LCs of the enterprise. The credit term is maintained until December 3rd, 2026. Interest rate and term are as agreed in the Contract/Promissory Note/Promissory Note/Discount Agreement/Agreement (Contract) for issuing guarantees and other related agreements concluded between the two parties. Collateral includes the assets specifically stipulated in the contract.
+ Credit Contract No. 112-00054253.24804/2025/HĐTD with credit limit of VND 7,000,000,000 for the purpose of: Supplementing working capital for the production and business/issuance of corporate guarantee/LC. The credit limit maintenance period is until 21 October, 2027. Interest rates and loan term are specified on debt agreement and other relevant agreements concluded between the two parties. Collateral includes assets specifically specified in the contract.
- (v): Loan from Shinhan Bank Vietnam Limited under Credit Contract No.: SHBVN/CG/HĐTD/2021/CONGTYPDUOCLIEU VATHUCPHAMVN dated 2 December, 2021 used to pay for car purchases under Contract No.: 1032/T10/ 2021/HĐMB-KIAPVD signed on 11 October, 2021. Loan term is 96 months, fixed interest rate of 7.4%/year, principal repayment is divided equally according to the principal repayment term, interest is calculated on the actual principal balance. The collateral for the loan is the means of transport formed from the loan.

. OWNER'S EQUITY

Increase and decrease in owner's equity

	Contributed capital	Share premium	Treasury shares	Asset revaluation differences	Retained earnings	Non - controlling interest	Total
	VND	VND	VND	VND	VND	VND	VND
Beginning balance of current period	331,400,000,000	(418,000,000)	(40,000)	677,500,123	22,480,301,828	22,785,751,373	376,925,513,324
Profit/(loss) for current period	-	-	-	-	6,505,274,171	50,217,369	6,555,491,540
Ending balance of current period	331,400,000,000	(418,000,000)	(40,000)	677,500,123	28,985,575,999	22,835,968,742	383,481,004,864

b) Share

	30/06/2026	01/01/2026
	Share	Share
- Number of shares registered for issuance	33,140,000	33,140,000
Number of shares issued/sold to the public	33,140,000	33,140,000
+ Common stock	33,140,000	33,140,000
- Number of shares bought back	4	4
+ Common stock	4	4
- Number of shares outstanding	33,139,996	33,139,996
+ Common stock	33,139,996	33,139,996

* Par value of VND 10,000 per share.

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

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Revenue from sale of goods	284,777,160,847	368,057,180,101
Revenue from rendering of services	424,889,896	1,468,820,250
Revenue from construction contracts	779,713,260	264,809,000
	285,981,764,003	369,790,809,351

19 . REVENUE DEDUCTIONS

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Sales return	3,480,000	-
Sales rebates	82,600,000	-
	86,080,000	-

20 . COSTS OF GOODS SOLD

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Cost of goods sold	259,051,934,981	339,072,887,342
Cost of finished goods sold	587,303,373	2,313,154,351
Cost of processing services	640,685,653	153,566,757
Costs due to under-capacity are charged directly to cost of goods sold	3,281,242,918	3,497,232,307
	263,561,166,925	345,036,840,757

21 . FINANCE INCOME

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Interest income, interest from loans	1,346,650	4,645,382
Gain on exchange difference in the period	33,637,160	15,293,924
Gain on exchange difference in the period	1,681,635	-
	36,665,445	19,939,306

22 . FINANCIAL EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Interest expenses	10,065,386,730	5,869,748,034
Loss on exchange difference in the period	35,877,439	62,272,655
Loss on exchange difference at the period-end	-	15,400,000
Others	100,755,559	134,766,413
	10,202,019,728	6,082,187,102

23 . SELLING EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Raw materials	144,152,006	85,474,212
Labor	276,147,732	479,133,631
Sale supplies	4,651,512	4,651,512
Depreciation and amortisation	28,657,260	28,657,260
Expenses from external services	283,085,189	394,088,161
	736,693,699	992,004,776

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24 . GENERAL ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Labor	1,294,220,674	909,462,992
Offices supplies	85,970,477	44,482,084
Depreciation and amortisation	195,143,548	208,194,687
Tax, Charge, Fee	26,082,176	42,959,134
Expenses from external services	1,081,129,466	751,082,275
Other expenses by cash	90,790,200	115,000,000
	2,773,336,541	2,071,181,172

25 . OTHER INCOME

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Others	685,871	160,764,935
	685,871	160,764,935

26 . OTHER EXPENSE

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Loss from liquidation, disposal of fixed assets	-	11,588
Others	367,660,502	89,823,618
	367,660,502	89,835,206

27 . CURRENT BUSINESS INCOME TAX EXPENSE

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
<i>Corporate income tax from main business activities</i>		
- Current corporate income tax expense in parent company	1,644,773,446	3,086,797,883
- Current corporate income tax expense in subsidiary	91,892,938	75,504,482
Current corporate income tax expense	1,736,666,384	3,162,302,365

28 . BASIC EARNINGS PER SHARE

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

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Net profit after tax	6,555,491,540	12,537,162,214
Profit distributed for common stocks	6,555,491,540	12,537,162,214
Average number of outstanding common shares in circulation in the Quarter	33,139,996	33,139,996
Basic earnings per share	198	378



29 . EVENTS AFTER BALANCE SHEET DATE

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Consolidated Financial Statements.

30 . EVENTS AFTER BALANCE SHEET DATE

The comparative figures are figures in the Financial Statements for the fiscal year ended as at 31 December 2025, which was audited by AASC Limited.



Nguyen Thi Mai Anh
Preparer

Hanoi, 28 July 2026



Pham Thi Anh
Chief Accountant



Bui Tien Vinh
Chairman

