

# **HOC MON TRADE JOINT STOCK COMPANY**

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## **THE CONSOLIDATED FINANCIAL STATEMENTS QUARTER II – 2026**

## CONSOLIDATED FINANCIAL POSITION REPORT

As of Jun 30, 2026

Unit: VND

|                                     | ASSETS                                                           | Code       | Note         | Closing balance        | Opening balance        |
|-------------------------------------|------------------------------------------------------------------|------------|--------------|------------------------|------------------------|
|                                     | 1                                                                | 2          | 3            | 4                      | 5                      |
| <b>A-</b>                           | <b>CURRENT ASSETS</b>                                            | <b>100</b> |              | <b>344.440.088.590</b> | <b>322.470.489.750</b> |
| <b>I.</b>                           | <b>Cash and cash equivalents</b>                                 | <b>110</b> | <b>V.1</b>   | <b>58.225.105.659</b>  | <b>29.055.971.892</b>  |
| 1.                                  | Cash                                                             | 111        |              | 49.204.804.288         | 20.030.037.645         |
| 2.                                  | Cash equivalents                                                 | 112        |              | 9.020.301.371          | 9.025.934.247          |
| <b>II.</b>                          | <b>Short-term financial investments</b>                          | <b>120</b> |              | <b>122.177.323.407</b> | <b>148.200.148.395</b> |
| 1.                                  | Trading securities                                               | 121        | <b>V.2a</b>  | 33.835                 | 33.835                 |
| 2.                                  | Provision for devaluation of trading securities                  | 122        | <b>V.2a</b>  | (19.756)               | (15.716)               |
| 3.                                  | Held-to-maturity investments                                     | 123        | <b>V.2b</b>  | 122.177.309.328        | 148.200.130.276        |
| <b>III.</b>                         | <b>Current receivables</b>                                       | <b>130</b> |              | <b>52.210.018.493</b>  | <b>21.769.858.845</b>  |
| 1.                                  | Current trade receivables                                        | 131        | <b>V.3</b>   | 45.549.857.267         | 14.189.361.977         |
| 2.                                  | Current prepayments to suppliers                                 | 132        | <b>V.4</b>   | 6.655.218.507          | 7.587.518.652          |
| 3.                                  | Current intercompany receivables                                 | 135        | <b>V.5a</b>  | 4.942.719              | 1.778.216              |
| 4.                                  | Construction contract progress receivables                       | 136        |              | 0                      | (8.800.000)            |
| <b>IV.</b>                          | <b>Inventories</b>                                               | <b>140</b> | <b>V.6</b>   | <b>101.435.735.639</b> | <b>113.923.595.198</b> |
| 1.                                  | Inventories                                                      | 141        |              | 101.480.787.068        | 113.968.646.627        |
| 2.                                  | Provision for devaluation of inventories (*)                     | 142        |              | (45.051.429)           | (45.051.429)           |
| <b>V.</b>                           | <b>Current biological assets</b>                                 | <b>150</b> |              | <b>0</b>               | <b>0</b>               |
| <b>VI.</b>                          | <b>Other current assets</b>                                      | <b>160</b> |              | <b>10.391.905.392</b>  | <b>9.520.915.420</b>   |
| 1.                                  | Current prepaid expenses                                         | 161        | <b>V.7a</b>  | 2.765.430.459          | 3.064.324.753          |
| 2.                                  | Deductible VAT                                                   | 162        |              | 0                      | 346.934.292            |
| 3.                                  | Tax and other receivables from State budget                      | 163        | <b>V.16</b>  | 7.626.474.933          | 6.109.656.375          |
| <b>B-</b>                           | <b>NON-CURRENT ASSETS</b>                                        | <b>200</b> |              | <b>278.898.709.783</b> | <b>277.422.695.705</b> |
| <b>I.</b>                           | <b>Non-current receivables</b>                                   | <b>210</b> |              | <b>7.608.541.171</b>   | <b>7.608.541.171</b>   |
| 1.                                  | Other long-term receivables                                      | 215        | <b>V.5b</b>  | 7.608.541.171          | 7.608.541.171          |
| <b>II.</b>                          | <b>Fixed assets</b>                                              | <b>220</b> | <b>V.8</b>   | <b>90.582.496.210</b>  | <b>77.818.480.064</b>  |
| 1.                                  | Tangible fixed assets                                            | 221        |              | 32.070.975.229         | 38.596.721.443         |
|                                     | - Historical cost                                                | 222        |              | 64.840.102.401         | 70.410.045.129         |
|                                     | - Accumulated depreciation (*)                                   | 223        |              | (32.769.127.172)       | (31.813.323.686)       |
| 2.                                  | Finance lease fixed assets                                       | 227        | <b>V.9</b>   | 58.511.520.981         | 39.221.758.621         |
|                                     | - Historical cost                                                | 228        |              | 59.900.446.212         | 40.523.252.534         |
|                                     | - Accumulated depreciation(*)                                    | 229        |              | (1.388.925.231)        | (1.301.493.913)        |
| <b>III.</b>                         | <b>Non-current biological assets</b>                             | <b>230</b> |              | <b>0</b>               | <b>0</b>               |
| <b>IV.</b>                          | <b>Investment properties</b>                                     | <b>240</b> | <b>V.10</b>  | <b>26.326.096.444</b>  | <b>20.218.609.724</b>  |
|                                     | - Historical cost                                                | 241        |              | 75.737.628.015         | 68.902.869.059         |
|                                     | - Accumulated depreciation (*)                                   | 242        |              | (49.411.531.571)       | (48.684.259.335)       |
| <b>V.</b>                           | <b>Non-current assets in progress</b>                            | <b>250</b> |              | <b>78.400.436.125</b>  | <b>98.258.868.432</b>  |
| 1.                                  | Non-current work in progress                                     | 251        | <b>V.11a</b> | 77.424.004.542         | 94.132.126.251         |
| 2.                                  | Construction in progress                                         | 252        | <b>V.11b</b> | 976.431.583            | 4.126.742.181          |
| <b>VI.</b>                          | <b>Long-term investments</b>                                     | <b>260</b> |              | <b>60.872.430.778</b>  | <b>61.245.414.227</b>  |
| 1.                                  | Investments in subsidiaries                                      | 261        |              | 0                      | 0                      |
| 2.                                  | Investments in associates and joint ventures                     | 262        | <b>V.2c</b>  | 60.872.430.778         | 61.245.414.227         |
| 3.                                  | Investments in equity of other entities                          | 263        | <b>V.2c</b>  | 878.238.342            | 878.238.342            |
| 4.                                  | Provision for devaluation of long-term financial investments (*) | 264        |              | (878.238.342)          | (878.238.342)          |
| <b>VII.</b>                         | <b>Other non-current assets</b>                                  | <b>270</b> |              | <b>15.108.709.055</b>  | <b>12.272.782.087</b>  |
| 1.                                  | Non-current prepaid expenses                                     | 271        | <b>V.7b</b>  | 14.056.058.601         | 10.978.918.023         |
| 2.                                  | Deferred income tax assets                                       | 272        | <b>V.12</b>  | 1.052.650.454          | 1.293.864.064          |
| 3.                                  | Long-term Equipment, Supplies, and Spare Parts                   | 279        |              | 0                      | 0                      |
| <b>TOTAL ASSETS (270 = 100+200)</b> |                                                                  | <b>280</b> |              | <b>623.338.798.373</b> | <b>599.893.185.455</b> |

| LIABILITIES AND EQUITY               |                                                       | Code       | Note        | Closing balance        | Opening balance        |
|--------------------------------------|-------------------------------------------------------|------------|-------------|------------------------|------------------------|
|                                      | 1                                                     | 2          | 3           | 4                      | 5                      |
| <b>C-</b>                            | <b>LIABILITIES</b>                                    | <b>300</b> |             | <b>326.459.520.069</b> | <b>299.183.580.264</b> |
| <b>I.</b>                            | <b>Current liabilities</b>                            | <b>310</b> |             | <b>207.011.064.247</b> | <b>203.119.136.099</b> |
| 1.                                   | Current trade payables                                | 311        | V.13        | 16.445.274.311         | 16.518.835.027         |
| 2.                                   | Current prepayments from customers                    | 312        | V.14        | 61.434.992.442         | 78.713.900.554         |
| 3.                                   | Payable dividends and profits                         | 313        | V.15        | 4.967.936.805          | 4.894.601.805          |
| 4.                                   | Taxes and short-term State payables                   | 314        | V.16        | 4.972.228.180          | 2.349.967.701          |
| 5.                                   | Payables to employees                                 | 315        | V.18        | 8.309.414.936          | 18.876.332.218         |
| 6.                                   | Current accrued expenses                              | 316        | V.17        | 468.282.072            | 274.993.152            |
| 7.                                   | Current unearned revenue                              | 319        | V.19a       | 4.165.697.866          | 2.986.207.776          |
| 8.                                   | Other current payables                                | 320        | V.20a       | 8.473.284.973          | 8.506.416.723          |
| 9.                                   | Current borrowings and finance lease liabilities      | 321        | V.21        | 92.660.710.000         | 64.500.000.000         |
| 10.                                  | Current provision                                     | 322        |             | 1.762.792.500          | 1.773.854.167          |
| 11.                                  | Bonus and welfare fund                                | 323        | V.24        | 3.350.450.162          | 3.724.026.976          |
| <b>II.</b>                           | <b>Non-current liabilities</b>                        | <b>330</b> |             | <b>119.448.455.822</b> | <b>96.064.444.165</b>  |
| 1.                                   | Non-current deferred revenue                          | 337        | V.19b       | 107.624.525.292        | 84.108.771.861         |
| 2.                                   | Other non-current payables                            | 338        | V.20b       | 11.823.930.530         | 11.955.672.304         |
|                                      | <b>OWNERS' EQUITY</b>                                 | <b>400</b> | <b>V.23</b> | <b>296.879.278.304</b> | <b>300.709.605.191</b> |
| 1.                                   | Owner's contributed capital                           | 411        |             | 164.999.930.000        | 164.999.930.000        |
|                                      | - Ordinary shares with voting rights                  | 411a       |             | 164.999.930.000        | 164.999.930.000        |
|                                      | - Preferred stock                                     | 411b       |             | 0                      | 0                      |
| 2.                                   | Other owner's equity                                  | 414        |             | 12.510.497.370         | 12.510.497.370         |
| 3.                                   | Development and investment fund                       | 418        |             | 70.671.436.621         | 68.299.167.481         |
| 4.                                   | Undistributed profit after tax                        | 420        |             | 48.697.414.313         | 54.900.010.340         |
|                                      | Undistributed profit after tax brought forward        | 420a       |             | 43.447.134.878         | 41.676.327.147         |
|                                      | Undistributed profit after tax for the current period | 420b       |             | 5.250.279.435          | 13.223.683.193         |
| 5.                                   | Non-controlling interest                              | 429        |             | 0                      | 0                      |
| <b>TOTAL SOURCES (440 = 300+400)</b> |                                                       | <b>440</b> |             | <b>623.338.798.373</b> | <b>599.893.185.455</b> |

Prepared on July 30, 2026

Prepared by

Chief Accountant

Legal Representative

PHAN CHAU HUYEN TRAM

TRUONG HOANG MINH THU

LE VAN MY

## CONSOLIDATED INCOME STATEMENTS

QUARTER II - 2026

Unit: VND

| ITEMS                                                            | Code | Note  | Current period    |                   | Accumulated from the beginning of the year to this quarter |                 |
|------------------------------------------------------------------|------|-------|-------------------|-------------------|------------------------------------------------------------|-----------------|
|                                                                  |      |       | Quarter II - 2026 | Quarter II - 2025 | Year 2026                                                  | Year 2025       |
| 1                                                                | 2    | 3     | 4                 | 5                 | 6                                                          | 7               |
| 1. Revenues from sales and services rendered                     | 01   | VI.1  | 352.808.853.627   | 252.011.442.333   | 594.127.327.766                                            | 498.342.608.820 |
| 2. Revenues deductions                                           | 02   | VI.2  | 0                 | 0                 | 0                                                          | 0               |
| 3. Net revenues from sales and services rendered                 | 10   | 0     | 352.808.853.627   | 252.011.442.333   | 594.127.327.766                                            | 498.342.608.820 |
| 0. (10 = 01 - 02)                                                | 0    | 0     | 0                 | 0                 | 0                                                          | 0               |
| 4. Costs of goods sold                                           | 11   | VI.3  | 319.687.442.729   | 217.828.536.304   | 530.206.866.997                                            | 429.966.370.876 |
| 5. Gross profit from sales and services rendered                 | 20   | 0     | 33.121.410.898    | 34.182.906.029    | 63.920.460.769                                             | 68.376.237.944  |
| 0. (20 = 10 - 11)                                                | 0    | 0     | 0                 | 0                 | 0                                                          | 0               |
| 6. Profit/loss on sale and liquidation of investment real estate | 21   | 0     | 0                 | 0                 | 0                                                          | 0               |
| 7. Financial income                                              | 22   | VI.4  | 4.756.036.174     | 3.962.034.741     | 6.690.351.906                                              | 5.724.472.965   |
| 8. Financial expenses                                            | 23   | VI.5  | 1.514.751.504     | 569.412.538       | 2.860.211.503                                              | 1.149.191.768   |
| 0. In which: Interest expenses                                   | 0    | 0     | 1.514.750.384     | 569.408.538       | 2.860.207.463                                              | 1.149.184.208   |
| 9. Share gain/loss of joint ventures and associates              | 24   | 0     | (943.163.644)     | 42.052.155        | (372.983.449)                                              | 253.061.255     |
| 10. Selling expenses                                             | 25   | VI.8  | 13.651.808.968    | 13.451.204.846    | 26.770.388.911                                             | 26.964.242.474  |
| 11. General administration expenses                              | 26   | VI.9  | 13.347.377.831    | 14.780.485.441    | 27.341.239.117                                             | 27.025.135.050  |
| 12. Net profit from operating activities                         | 30   | 0     | 8.420.345.125     | 9.385.890.100     | 13.265.989.695                                             | 19.215.202.872  |
| 0. {30 = (20 + (21 - 22) + 24 - (25 + 26))}                      | 0    | 0     | 0                 | 0                 | 0                                                          | 0               |
| 13. Other income                                                 | 31   | VI.6  | 2.800.144.330     | 6.472.069         | 3.125.197.937                                              | 7.854.701       |
| 14. Other expenses                                               | 32   | VI.7  | 3.082.911.179     | 17.955            | 3.082.911.179                                              | 17.955          |
| 15. Other profit (40 = 31 - 32)                                  | 40   | 0     | (282.766.849)     | 6.454.114         | 42.286.758                                                 | 7.836.746       |
| 16. Total net profit before tax (50 = 30 + 40)                   | 50   | 0     | 8.137.578.276     | 9.392.344.214     | 13.308.276.453                                             | 19.223.039.618  |
| 17. Current Corporate Income Tax Expense                         | 51   | VI.10 | 1.418.626.848     | 1.961.296.815     | 2.866.785.468                                              | 4.032.541.735   |
| 18. Deferred Corporate Income Tax Expense                        | 52   | VI.11 | 157.764.034       | 7.513.035         | 241.213.650                                                | 68.305.955      |
| 19. Profit after corporate income tax (60 = 50 - 51 - 52)        | 60   | 0     | 6.561.187.394     | 7.423.534.364     | 10.200.277.335                                             | 15.122.191.928  |
| 20. Current corporate income tax expense                         | 61   | 0     | 6.561.187.394     | 7.423.534.364     | 10.200.277.335                                             | 15.122.191.928  |
| 21. Deferred corporate income tax expense                        | 62   | 0     | 0                 | 0                 | 0                                                          | 0               |
| 22. Basic earnings per share (*)                                 | 70   | VI.12 | 336               | 390               | 522                                                        | 808             |
| 23. Diluted earnings per share (*)                               | 71   | 0     |                   |                   |                                                            |                 |

Prepared on July 30, 2026

Prepared by

Chief Accountant

Legal Representative

PHAN CHAU HUYEN TRAM

TRUONG HOANG MINH THU

LE VAN MY



CONSOLIDATED CASH FLOWS STATEMENT

(Direct method)

QUARTER II - 2026

Unit: VND

| ITEMS                                                                      | Code | Note | Current period         |                         | Accumulated from the beginning of the year to this quarter |                         |
|----------------------------------------------------------------------------|------|------|------------------------|-------------------------|------------------------------------------------------------|-------------------------|
|                                                                            |      |      | Quarter II - 2026      | Quarter II - 2025       | Year 2026                                                  | Year 2025               |
| 1                                                                          | 2    | 3    | 4                      | 5                       | 6                                                          | 7                       |
| <b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>                             |      |      |                        |                         |                                                            |                         |
| 1. Income from sales and services rendered                                 | 01   |      | 299.688.899.941        | 247.196.963.239         | 540.335.794.320                                            | 484.005.005.356         |
| 2. Payments to suppliers of merchandise and services                       | 02   |      | (252.851.789.626)      | (216.037.867.906)       | (460.886.497.891)                                          | (449.457.273.884)       |
| 3. Payments to employees                                                   | 03   |      | (20.547.091.833)       | (20.657.929.689)        | (54.629.593.718)                                           | (48.370.732.691)        |
| 4. Interest payment                                                        | 04   |      | (1.514.941.092)        | (585.613.856)           | (2.782.318.657)                                            | (585.613.856)           |
| 5. Corporate income tax payment                                            | 05   |      | (1.531.608.236)        | (1.627.576.686)         | (4.068.388.744)                                            | (4.269.054.198)         |
| 6. Other income from operating activities                                  | 06   |      | 30.198.969.204         | 26.342.231.684          | 55.182.197.018                                             | 50.239.627.481          |
| 7. Other payments for operating activities                                 | 07   |      | (37.445.977.097)       | (13.263.961.759)        | (69.312.191.364)                                           | (25.439.619.490)        |
| <i>Net cash flows from operating activities</i>                            | 20   |      | <i>15.996.461.261</i>  | <i>21.366.245.027</i>   | <i>3.839.000.964</i>                                       | <i>6.122.338.718</i>    |
| <b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>                            | 00   |      | -                      | -                       | -                                                          | -                       |
| 1. Purchase or construction of fixed assets and other non-current assets   | 21   |      | (24.362.994.808)       | (550.736.364)           | (27.847.075.353)                                           | (1.438.990.289)         |
| 2. Proceeds from disposal of fixed assets and other non-current assets     | 22   |      | 3.797.216.902          | -                       | 3.799.068.754                                              | 1.000.000               |
| 3. Loans and purchase of debt instruments from other entities              | 23   |      | (39.804.302.721)       | (66.939.918.100)        | (68.615.473.363)                                           | (88.837.655.773)        |
| 4. Collection of loan and repurchase of debt instruments of other entities | 24   |      | 51.942.167.266         | 66.282.384.246          | 92.603.337.908                                             | 94.130.121.919          |
| 5. Equity investments in other entities                                    | 25   |      | -                      | -                       | -                                                          | -                       |
| 6. Proceeds from equity investments in other entities                      | 26   |      | -                      | -                       | -                                                          | -                       |
| 7. Interest and dividend received                                          | 27   |      | 6.705.441.182          | 6.131.477.697           | 8.730.941.185                                              | 6.419.571.974           |
| <i>Net cash flow from investing activities</i>                             | 30   |      | <i>(1.722.472.179)</i> | <i>4.923.207.479</i>    | <i>8.670.799.131</i>                                       | <i>10.274.047.831</i>   |
| <b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>                           | 00   |      | -                      | -                       | -                                                          | -                       |
| 1. Proceeds from issuance of shares and receipt of contributed capital     | 31   |      | -                      | -                       | -                                                          | -                       |
| 2. Payments of contributed capital and repurchase of stock issued          | 32   |      | -                      | -                       | -                                                          | -                       |
| 3. Proceeds from borrowings                                                | 33   |      | 190.320.250.000        | 169.500.000.000         | 347.317.700.000                                            | 330.000.000.000         |
| 4. Payments of settle loan principal                                       | 34   |      | (193.253.613.352)      | (186.670.000.000)       | (319.173.613.352)                                          | (341.400.000.000)       |
| 5. Payments of finance leases principal                                    | 35   |      | -                      | -                       | -                                                          | -                       |
| 6. Dividends or profits paid to owners                                     | 36   |      | (6.559.497.200)        | (6.732.929.045)         | (11.479.120.100)                                           | (11.682.974.945)        |
| <i>Net cash flow from financing activities</i>                             | 40   |      | <i>(9.492.860.552)</i> | <i>(23.902.929.045)</i> | <i>16.664.966.548</i>                                      | <i>(23.082.974.945)</i> |
| Net cash flows during the period (50=20+30+40)                             | 50   |      | 4.781.128.530          | 2.386.523.461           | 29.174.766.643                                             | (6.686.588.396)         |
| Cash and cash equivalents at the beginning of the period                   | 60   |      | 53.423.675.758         | 23.354.730.470          | 29.030.037.645                                             | 32.427.842.327          |
| Cash and cash equivalents at the end of the period (70=50+60+61)           | 70   |      | 58.204.804.288         | 25.741.253.931          | 58.204.804.288                                             | 25.741.253.931          |

Prepared on July 30, 2026

Prepared by

Chief Accountant

Legal Representative

PHAN CHAU HUYEN TRAM

TRUONG HOANG MINH THU

LE VAN MY

## **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS QUARTER II - 2026**

### **I. OPERATING CHARACTERISTICS OF THE COMPANY:**

#### **1- Ownership structure:**

A joint stock company established through the conversion of the State-owned Hoc Mon General Trading and Investment Company into Hoc Mon Trade Joint Stock Company, pursuant to Decision No. 7508/QĐ-UB dated November 14, 2001, issued by the People's Committee of Ho Chi Minh City, and Business Registration Certificate No. 4103000761 issued by the Ho Chi Minh City Planning and Investment Department for the first time on December 31, 2001; The 12th Business Registration Certificate amended on August 16, 2022, reflecting the change in the legal representative's identification from Identity Card to Citizen Identification Card.

#### **2- Business lines: Trade - Import and Export - Construction - Investment**

#### **3- Business activities:**

- Wholesale and retail of consumer goods, food, and agricultural-aquacultural products;
- Food and beverage services, utility services, and tourism services;
- Trading and supplying technical materials: petroleum, lubricants, industrial grease, fertilizers, chemicals (excluding highly toxic chemicals), agricultural machinery and equipment, electrical and mechanical products, and construction materials;
- Trading agricultural, forestry, and aquacultural products, handicrafts, and fine arts for export and domestic consumption
- Hotel and motel services;
- Export of machinery, equipment, materials, raw materials, and goods
- Import and export services;
- Construction (residential, industrial, transportation, and public works) and real estate development;
- Trading pesticides, plant protection materials, and vehicles;
- Road transportation of petroleum;
- Karaoke services;
- Leasing premises, offices, warehouses, and kiosks;
- Real estate business;

#### **4- Normal production and business cycle:**

The normal operating cycle of the Company is within 12 months. Exceptionally, for real estate business activities, the operating cycle extends beyond 12 months.

#### **5- Characteristics of business operations in the fiscal year affecting Financial Statements:**

#### **6- Corporate structure:**

**Number of subsidiaries: 01**

**Number of subsidiaries consolidated: 01**

- Company name : Hoc Mon Agriculture Wholesale Market Company Limited
- Address : 14/7A Nguyen Thi Soc, Hamlet 48, Xuan Thoi Son Commune, Ho Chi Minh City.
- Contributed ca : 100%
- Profit sharing : 97% of profit after tax (Based on Resolution of the General Meeting of Shareholders No. 11/2026/NQ-ĐHĐCĐ dated April 24, 2026).

### **List of joint venture**

- Company name : Hoc Mon Foods Processing Corporation
- Address : 179, Hamlet 50, Ba Diem Commune, Ho Chi Minh City.
- Contributed cap : 35,00 % - Profit sharing ratio: Corresponding to the contributed capital ratio

### **7- Employees:**

As of June 30, 2026, the Company had 550 employees (the number of employees at the beginning of was 568).

## **II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY**

### **1- Accounting period:**

The accounting period of the Company begins on January 1 and ends on December 31 annually.

### **2- Accounting currency:**

- The currency used for report preparation is Vietnamese Dong (VND).
- Foreign exchange differences arising during the period and those resulting from the revaluation of foreign currency balances at the end of the period are accounted for in accordance with Accounting Standard No. 10, issued under Decision No. 165/2002/QĐ-BTC dated December 31, 2002, by the Ministry of Finance.

## **III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM**

### **1- Applied accounting system:**

According to the Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Minister of Finance providing guidance on the preparation and presentation of consolidated financial statements.

### **2- Statement of compliance with accounting standards and accounting policies:**

The Board of Executives of Hoc Mon Trade Joint Stock Company hereby certifies that the Consolidated Financial Statements have been prepared and presented in accordance with the current Vietnamese Accounting Standards and Accounting Regime under the accounting system and accounting report as stipulated by the Government of Vietnam.

## **IV. APPLIED ACCOUNTING POLICIES**

### **1- Principles for converting Financial Statements in foreign currencies into Vietnam Dong:**

The Company's accounting currency is Vietnam Dong (VND).

### **2- Exchange rates applied in accounting:**

### **3- Principles for determining the effective interest rate (EIR) used for discounting cash flows:**

### **4- Principles for recognizing cash and cash equivalents: recognized at historical cost.**

- Cash includes cash on hand, bank deposits, and cash in transit.
- Principles for determining cash equivalents: based on short-term investments with a maturity period of no more than 3 months from the date of investment, which are readily convertible into a known amount of cash and carry no significant risk of changes in value.

## 5- Accounting principles and financial investment items:

### a) Trading securities

- An investment is classified as trading securities when it is held for the purpose of buying and selling to make a profit. Trading securities are recorded at historical cost in the accounting books. The cost of trading securities is determined by the fair value of payments made at the time of the transaction, Total any transaction costs associated with the purchase of trading securities.

The recognition time for trading securities is the time when the company gains ownership rights, as follows:

+ For listed securities, they are recognized at the time the order is matched (T+0).

+ For unlisted securities, they are recognized at the time the ownership rights are officially obtained according to relevant legal regulations.

Interest, dividends, and profits from periods, which are before the investment is acquired, are accounted for as a reduction in the value of the trading securities. Interest, dividends, and profits from periods after the trading securities are purchased are recognized as financial income. Dividends received in the form of stock dividends are tracked only in terms of the increase in the number of shares, without recognizing the value of the shares received, or are recorded at face value.

Convertible shares are determined at fair value on the exchange date. The fair value of shares is determined as follows:

+For listed shares, the fair value is the closing price on the stock market at the exchange date. If the stock market does not trade on the exchange date, the fair value of the shares is the closing price of the preceding trading session.

+For unlisted shares traded on the UPCOM market, the fair value is the closing price of the shares on the UPCOM market at the exchange date. If the UPCOM market does not trade on the exchange date, the fair value is the closing price of the preceding trading session.

+For other unlisted shares, the fair value is either the price agreed upon by the parties in the contract or the book value at the time of the exchange.

- A provision for the devaluation of trading securities is made for each type of security traded on the market where the market value is lower than the historical cost. Regarding the determination of the fair value of listed trading securities on the stock exchange or those traded on the UPCOM market, the fair value of listed trading securities is the closing price at the end of the fiscal year.

In case the stock market or the UPCOM market does not trade on the fiscal year-end date, the fair value is determined by the closing price of the preceding trading session.

Any increase or decrease In the provision for the devaluation of trading securities at the end of the fiscal year is recognized as financial expense.

### b) *Held-to-maturity investments*

Investments are classified as held-to-maturity when the Company has the intention and ability to hold them until maturity. Held-to-maturity investments include: term deposits (including promissory notes and bills of exchange), bonds, preferred shares with a mandatory buyback by the issuer at a specified future time, and held-to-maturity loans for earning periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are initially recognized at historical cost, which includes the purchase price and any related transaction costs. After initial recognition, these investments are recorded at recoverable value. Interest income from held-to-maturity investments after the purchase date is recognized in the income statement on an accrual basis. Interest earned prior to the purchase is deducted from the cost at the time of purchase.

When there is strong evidence that part or all of the investment may not be recoverable and the loss is reliably determined, the loss is recognized as a financial expense for the year and is directly deducted from the investment's value.

### c) *Investments in subsidiaries, joint ventures, and associates*

Subsidiary:

Subsidiaries are enterprises controlled by the parent company. Control is achieved when the parent company has the ability to control the financial and operating policies of the investee to obtain economic benefits from its activities.

Joint venture:

Joint ventures are enterprises established based on an agreement between parties, under which the company and the participants conduct economic activities on the basis of joint control. Joint control means that strategic decisions regarding the operational and financial policies of the joint venture must be made with the consensus of all participants in the joint venture.

Associate:

Associates are enterprises in which the company has significant influence but does not have control over the financial and operational policies. Significant influence is evidenced by the right to participate in making decisions regarding the financial and operational policies of the investee company, but without controlling those policies.

Investments in subsidiaries, joint ventures, and associated companies are initially recognized at historical cost, which includes the purchase price or capital contribution, Total any directly related costs. In case of investments are made with non-monetary assets, the investment value is recognized based on the fair value of the non-monetary asset at the time of the transaction.

Dividends and profits of the periods, which are before the investment is acquired, are accounted for as a reduction of the investment value. Dividends and profits from periods after the investment is acquired are recognized as income. Dividends received in the form of stock dividends are tracked only in terms of the increase in the number of shares, without recognizing the value of the shares received, or are recorded at face value.

A provision for losses on investments in subsidiaries, joint ventures, and associated companies is made when the subsidiaries, joint ventures, and associated companies incur losses, with the provision calculated as the difference between the actual capital contributions of the parties at the investee companies and the actual shareholders' equity, multiplied by the company's contribution ratio relative to the total capital contribution of the parties involved. If the subsidiary, joint venture, or associated company prepares consolidated financial statements, the basis for determining the provision is the consolidated financial statements.

Any increase or decrease in the provision for losses on investments in subsidiaries, joint ventures, and associated companies at the end of the fiscal year is recognized as a financial expense.

#### *d) Investments in equity instruments of other entities*

Investments in equity instruments of other entities include investments in equity instruments where the Company does not have control, joint control, or significant influence over the investee.

Investments in equity instruments of other entities are initially recognized at historical cost, which includes the purchase price or capital contribution Total any directly related costs of the investment activity. Dividends and profits from periods, which are before the investment is acquired, are accounted for as a reduction in the investment value. Dividends and profits from periods after the investment is acquired are recognized as revenue. Dividends received in the form of stock dividends are tracked only in terms of the increase in the number of shares, without recognizing the value of the shares received, or are recorded at face value.

Provision for losses on investments in equity instruments of other entities:

- For investments in listed shares or those with reliably determined fair value, the provision is based on the market value of the shares.

- For investments where the fair value cannot be determined at the reporting date, the provision is made based on the losses of the investee company, with the provision calculated as the difference between the actual capital contributions of the parties at the investee and the actual shareholders' equity, multiplied by the Company's contribution ratio relative to the total capital contribution of the parties involved.

Any increase or decrease in the provision for losses on investments in equity instruments of other entities at the end of the fiscal year is recognized as a financial expense.

#### *e) Accounting methods for other transactions related to financial investments*

## 6- Recognition principle for receivables :

Receivables are presented at their book value minus provisions for doubtful debts.

The classification of receivables into trade receivables and other receivables is carried out based on the following principles:

- Trade receivables reflect amounts owed by customers resulting from commercial transactions such as the sale of goods and services between the company and independent third parties, including export sales through other entities.
- Other receivables reflect amounts not related to commercial transactions.

- Provisions for doubtful debts are established for receivables deemed uncollectible, based on the aging of receivables or anticipated losses. Provisions are calculated in accordance with Circular No. 228/2009/TT-BTC dated December 7, 2009, and Circular No. 89/2013/TT-BTC dated June 28, 2013, as follows:

- + 30% of the value of receivables overdue for more than 6 months but less than 1 year.
- + 50% of the value of receivables overdue for more than 1 year but less than 2 years.
- + 70% of the value of receivables overdue for more than 2 years but less than 3 years.
- + 100% of the value of receivables overdue for more than 3 years.

+ In cases of receivables deemed uncollectible, a provision is recognized based on the estimated amount of loss.

Adjustments to the provision for doubtful debts are made at the end of the fiscal year to reflect the impact on the company's operating expenses. Increases and decreases in the balance of the allowance for doubtful accounts required at the end of the fiscal year are recognized in administrative expenses.

## 7- Recognition principle for inventories :

Inventories are recognized at the lower cost or net realizable value.

The cost of inventories is determined as follows.

- Raw materials and goods: Includes purchase price and other directly attributable costs incurred to bring the inventories to their current location and condition.

- Work-in-progress and finished goods: Includes the cost of raw materials, direct labor, and appropriate allocation of overhead costs.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the costs necessary to make the sale.

Inventory costs are calculated using the FIFO method and recorded regularly based on this accounting policy.

A provision for devaluation of inventories is established for items where the cost exceeds the net realizable value.

Adjustments to the provision for devaluation of inventories are made at the end of the fiscal year and recognized as an expense in the cost of goods sold.

## 8- Recognition and depreciation principles for fixed assets, finance leased assets and investment properties:

a) Accounting principles for tangible and intangible fixed assets:

- Fixed assets are stated at Historical cost less accumulated depreciation.

- The historical cost of fixed assets includes purchase costs and directly attributable costs incurred to bring the assets to their intended use. Subsequent expenditures for repairs and enhancements are capitalized into the value of the assets and are reflected in the financial statements.

- When fixed assets are sold or liquidated, their book value and accumulated depreciation are derecognized, and any related income or expense arising from the transaction is recorded in the financial statements.

- Depreciation method for fixed assets:

+ Fixed assets are depreciated by using the straight-line method over their estimated useful life, in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance.

+ The estimated useful lives are as follows

| Type of Asset           | Useful life   |
|-------------------------|---------------|
| Buildings – Structures  | 05 - 50 years |
| Machinery and equipment | 03 - 20 years |
| Vehicles                | 06 - 30 years |
| Management tools        | 03 - 10 years |
| Land use rights         | 20 - 50 years |

b) Recognition and depreciation principles for investment properties:

- Valuation principles

+ Investment properties includes market stalls, infrastructure and clearance expenses of site which is owned by the Company and used for the purpose of gaining rental income.

+ Investment property is recognized at cost less accumulated depreciation.

The cost of an investment property is the total expenditure incurred by the Company or the fair value of the consideration given to acquire the investment property up to the time of purchase or completion of construction.

+ Any expenses related to investment properties incurred after recognition are added to the asset's book value if they increase the future economic benefits. Otherwise, they are recorded as expenses in the period incurred.

+ When investment properties are sold, the historical cost and accumulated depreciation are derecognized, and any gain or loss arising from the sale is recorded as income or expense.

- Depreciation method for investment property:

Depreciation of investment properties is calculated using the straight-line method.

+ Estimated useful life of investment properties:

| Type of Investment property              | Useful life |
|------------------------------------------|-------------|
| Market stalls + Technical infrastructure | 25 years    |
| Site clearance                           | 50 years    |
| Compensation costs                       | 20 years    |

9- Accounting policies for biological assets:

The Company does not have any biological assets; therefore, accounting policies for biological assets are not applicable.

10- Accounting principles for business cooperation contracts:

11- Accounting principles for prepaid expenses:

Prepaid expenses include:

- Prepaid rental expenses for land or premises
- Prepaid service expenses for business operations
- Expenses for insurance (Fire and explosion insurance)
- Expenses for installation and repair
- Other prepaid expenses

12- Accounting principles for payables

Payables and accrued expenses are recognized for future payment amounts related to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

- Trade payables reflect commercial payables arising from transactions involving the purchase of goods, services, and assets purchase where the suppliers are independent entities from the Company, including payables for imports made through authorized representatives.

13- Accounting principles for dividends and profit payable

The Company recognizes dividends payable to shareholders when there is a Resolution of the General The amount of dividends payable is determined based on the approved dividend rate and the number of shares These dividends are presented as a current liability in the Financial Statements until they are actually paid to shareholders.

#### **14- Accounting principles for payables and accrued expenses**

- Accrued expenses reflect payables for goods and services received from sellers or provided to buyers but not yet paid due to absence of invoices or insufficient accounting documents, and payables to employees for vacation pay, and accrued production and business expenses.
- Other payables reflect non-commercial payables not related to transactions involving the purchase, sale or provision of goods and services.

#### **15- Recognition principle for unearned revenue:**

- Unearned revenue is recognized according to the following principle: the amount of money received in advance from the buyer but related to multiple accounting periods, and the seller has delivered goods and provided services (leasing business stalls), and assets for the buyer's use.

#### **16- Recognition principle for provisions:**

- Provisions are recognized at the reasonably estimated amount of the expenditure required to settle the present obligation at the end of the reporting period.
- Recognition method: The provision is increased (or reversed) by the difference greater (or less) between the provision required for the current year and the provision recognized in the previous year recorded in the accounting books.

#### **17- Accounting principles for deferred cor**

##### **a) Accounting principles for deferred income tax assets**

The recognition of deferred CIT assets is carried out under the principle of offsetting deferred tax assets with deferred tax liabilities. If the deferred tax assets arising from previous years are realized in the current year, the recognition is performed as follows:

- If the deferred CIT asset generates a greater refund amount than the deferred CIT liability in the same fiscal year, the difference is recorded as a reduction in CIT expenses.
- If the deferred CIT asset generates a lesser refund amount than the deferred CIT liability in the same fiscal year, the difference is added to the CIT expenses.

Accounting principles for deferred corporate income tax payable:

Deferred CIT liabilities are recognized for temporary differences that lead to taxable amounts in the future, except for those related to the initial recognition of goodwill or other transactions that are not part of a business combination and do not affect accounting or taxable profit at the time of the transaction.

##### **b) Accounting principles deferred corporate income tax payable**

Deferred income tax liabilities must be recognized for all taxable temporary differences, unless the deferred income tax liability arises from the initial recognition of an asset or liability in a transaction that has no impact on accounting profit or taxable profit (or tax loss) at the time of the transaction.

### **18- Recognition principle for borrowings and finance lease liabilities:**

Borrowings and finance lease liabilities are initially recognized at the actual amount received, net of directly attributable transaction costs (if any).

After initial recognition, borrowings and finance lease liabilities are carried at cost, and the principal amount payable is classified into current and non-current liabilities based on the repayment schedule.

Borrowing costs are recognized in finance expenses in the period on an accrual basis, except for those eligible for capitalization in accordance with regulations.

Finance lease obligations are recognized at the present value of the minimum lease payments and are subsequently allocated between finance expenses and the outstanding principal over each period.

Finance lease obligations are recognized at the present value of the minimum lease payments and are subsequently allocated between finance expenses and the principal payable over each period.

### **19- Recognition principle for capitalization of borrowing expenses:**

- Borrowing costs are recognized as expenses in the period when they are incurred.
- Borrowing costs are capitalized when they are directly related to the investment in the construction or production of assets under construction that require a sufficient period (over 12 months) to be put into use for their intended purpose or for sale, and it is certain that future economic benefits will be derived from the use of that asset, additionally the borrowing costs can be reliably determined.

### **20- Recognition principle for convertible bonds:**

### **21- Recognition principle for equity:**

- Recognition principle of paid-in capital, capital surTotal and other capital:
- + Owner's investment: This represents the actual contributed capital by the shareholders.
- + Capital surTotal: This is the difference (positive or negative) between the actual issue price and the par value of shares in joint-stock companies during share issuance and treasury share reissuance. Any direct costs related to additional share issuance and treasury share reissuance are deducted from share premium.
- + Other capital is formed by additions from business results, asset revaluation, and the residual value between the fair value of donated, gifted, or sponsored assets after deducting any related taxes payable.
- + When repurchasing shares issued by the Company, the payment amount, including transaction-related costs, is recorded as treasury stock and reflected as a deduction from owner's equity. Upon reissuance, the difference between the reissuance price and the book value of treasury shares is recorded under Capital surTotal.

+ Recognition principle for undistributed profits: Undistributed profit after tax on the Balance Sheet represents the profit (or loss) from the enterprise's operations after deducting corporate income tax expenses for the current period and adjustments due to retrospective application of accounting policy changes and retrospective adjustments of material errors from prior periods.

- Principle for allocating funds from profit after tax: According to the Company's charter and the resolution of the General Meeting of Shareholders.

## **22- Recognition principle and methods for revenue and other income:**

- Revenue from sales is recognized when the following conditions are met:

- + Significant risks and rewards of ownership of the goods or products have been transferred to the buyer, and the completion of the transaction is reasonably assured
- + The company no longer retains control over the goods or manages them as an owner
- + The revenue is reliably measurable
- + It is probable that the economic benefits associated with the sale will be obtained by the Company
- + Expenses associated with the sale can be measured reliably

- Revenue from service rendered is recognized When the outcome of the transaction can be reliably estimated. If the service is performed over multiple periods, Revenue is recognized in the period based on the completed portion at the end of the accounting period. Revenue from service rendered is recognized when the following conditions are met:

- + The revenue is reliably measurable
- + It is probable that the economic benefits associated with the service rendered will be obtained by the Company
- + The completed portion of the transaction at the end of the fiscal year can be determined.
- + The expenses incurred for the transaction and the expenses to complete the service provision can be determined.

- Revenue from sales of real estate:

Revenue from the sale of real estate for where the Company is the investor, is recognized when all of the following conditions are met simultaneously:

- + The real estate has been fully completed and handed over to the buyer, and the enterprise has transferred the risks and rewards of ownership to the buyer.
- + The Company no longer retains control over the property or manages them as an owner
- + The revenue is reliably measurable
- + It is probable that the economic benefits associated with property transactions will be obtained by the Company
- + Expenses associated with the property transactions can be measured reliably

- Financial income is recognized when the following are satisfied:

- + It is probable that the economic benefits associated with transactions will be obtained by the Company
- + The income is reliably measurable

- Other income fully complies with the revenue recognition principle according to Accounting Standards.

## **23- Accounting principles for revenue deductions:**

- Revenue deductions include special consumption tax.

**24- Accounting principles for cost of goods sold:**

Cost of goods sold is recognized when revenue from sale or service rendered arises during the accounting period. The enterprise recognizes the cost of goods sold following the relevant principle, consistency principle, and prudence principle. All incurred expenses are reasonable and legitimate and are stipulated in the Law on Corporate Income Tax.

**25- Recognition principle and methods for financial expenses:**

Financial expenses recognized in the income statement are the total financial expenses incurred during the period, without offsetting against financial operating income.

**26- Accounting principles for Selling and general administrative expenses:**

Selling expenses and administrative expenses are all expenses incurred in the process of selling products, goods, providing services, and general management expenses of the Company.

**27- Accounting principles for disposal and liquidation of property, plant and equipment and investment property**

When property, plant and equipment and investment property are sold or disposed of, the Company derecognizes the related cost and accumulated depreciation.

The carrying amount of the asset (cost less accumulated depreciation) and any directly related disposal or sale expenses are recognized in other expenses.

Proceeds from the sale or disposal of assets are recognized in other income

The difference between income and expenses arising from the sale or disposal of assets is recognized in the current period's profit or loss.

**28- Recognition principle and methods for current income tax expense and deferred income tax expense:**

Corporate income tax expense includes current corporate income tax and deferred corporate income tax.

**Current income tax**

Current income tax is the tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for non-taxable income and transferred losses.

**Deferred corporate income tax**

Deferred income tax is the corporate income tax payable or refundable due to temporary differences between the book value of assets and liabilities for financial reporting purposes and their tax bases. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only when it is probable that future taxable profit will be available against which the deductible temporary differences can be utilized.

The book value of deferred tax assets is reviewed at the end of the fiscal year and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Deferred tax assets not previously recognized are reassessed at the end of the fiscal year and recognized to the extent that it has become probable that sufficient taxable profit will be available to allow the deferred tax asset to be utilized.

Deferred tax assets and deferred tax liabilities are determined using the tax rate expected to apply in the year the asset is realized or the liability is settled, based on tax rates effective at the end of the fiscal year. Deferred income tax is recognized in the Statement of Comprehensive Income and is only recognized directly in equity when the tax relates to items charged or credited directly to equity.

Deferred tax assets and deferred tax liabilities are offset when:

- The Company has a legally enforceable right to offset current tax assets against current tax liabilities.
- The deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority.
- The Company intends to settle its current tax payables and current tax assets on a net basis, or to realize the asset and settle the liability simultaneously, in each future period when significant portions of the deferred tax liabilities or assets are settled or recovered.

**29- Other accounting principles and methods:**

### 30- Principles and methods for preparing consolidated financial statements:

#### Principles for consolidation of financial statements

The consolidated financial statements comprise the financial statements of Hoc Mon Trade Joint Stock Company and the financial statements of its subsidiaries and associates (collectively referred to as the Company) and reflect the equity interests of the Company in the associates. These are prepared for the financial period ending on June 30, 2026. Consolidated financial statements are prepared by the accounting policies and standards applicable to the parent company. The financial statements of subsidiaries are adjusted as necessary to align with the accounting policies and standards of the parent company, ensuring consistency within the Company.

Control is achieved when the parent company is able to manage the financial and operating policies of its subsidiaries. The results of subsidiaries are included in the consolidated financial statements from the date of acquisition of control and are excluded when the control ceases.

The results of a subsidiary are included in the consolidated financial statements from the date the parent acquires control to the date such control ends. The results of transactions and balances within the Company are eliminated while the consolidated financial statements are prepared. Intercompany balances and unrealized gains or losses resulting from intercompany transactions are also eliminated.

Differences arising from investments in subsidiaries, including fair value adjustments to assets, are measured and recognized at the acquisition date. These differences are amortized over their useful lives, if applicable. Unrealized losses are recognized if the transaction indicates an impairment.

The subsidiary's net profit or loss attributable to the parent is recognized in consolidated financial statements, reflecting the profits of the parent company through its ownership. Losses that exceed the profits of the parent company are recognized unless there is an agreement to offset or recover such losses in subsequent periods.

Business combination transactions are accounted for using the purchase method. The fair value of the business combination includes the fair value as of the exchange date of the assets exchanged, liabilities incurred or assumed, and equity instruments issued by the acquirer to gain control of the acquiree, Total any directly attributable costs related to the business combination. Identifiable assets, liabilities, and recognized contingent liabilities in the business combination transaction are initially recorded at their fair value as of the acquisition date, excluding the interests of minority shareholders.

Accounting method for joint business operations over multiple stages:

\*\*\* For the investment in Hoc Mon Agricultural and Food Wholesale Market Managing and Trading Company Limited: The historical cost method is applied.

The parent company gains control from the establishment date of the subsidiary. Quarterly, the subsidiary transfers 75% of its post-tax profit to the parent company, which is reflected in the consolidated financial statements of the parent company.

The profits distribution is decided by the General Meeting of Shareholders of the parent company. The Board of Management of the subsidiary is appointed by the Board of Directors of the parent company.

The company does not revalue this investment for the fair value determination.

\*\*\*For the investment in Hoc Mon Foods Processing Corporation (HFC): The equity method is applied.

Quarterly, based on the Income Statement of HFC, the Company adjusts the increase (decrease) in the investment expense according to the ownership percentage;

V. SUPPLEMENTARY INFORMATION FOR DETAILED PRESENTED AT THE BALANCE SHEET:

Unit: VND

01- Cash and cash equivalents:

Closing balance Opening balance

|                                                                                          |                |                |
|------------------------------------------------------------------------------------------|----------------|----------------|
| 1.1 Cash on hand:                                                                        | 68.609.993     | 333.080.643    |
| 1.2 Cash in banks:                                                                       | 49.136.194.295 | 19.696.957.002 |
| + Joint Stock Commercial Bank for Investment and Development of Vietnam – Hoc Mon Branch | 26.919.514.991 | 6.277.078.908  |
| + Vietnam Bank for Agriculture and Rural Development – Hoc Mon Branch and Branch 12      | 15.793.346.074 | 11.820.140.854 |
| + Saigon Thuong Tin Commercial Joint Stock Bank                                          | 5.989.437.919  | 1.303.393.490  |
| + The other banks                                                                        | 433.895.311    | 296.343.750    |

Total

49.204.804.288 20.030.037.645

1.3 Cash equivalents (term deposits with maturity of 3 months or less):

Closing balance Opening balance

|                                                                       |               |               |
|-----------------------------------------------------------------------|---------------|---------------|
| + Vietnam Bank for Agriculture and Rural Development - Hoc Mon Branch | 6.000.000.000 | 6.000.000.000 |
| 1 month maturity                                                      | 4.000.000.000 | 3.000.000.000 |
| 3 months maturity                                                     | 2.000.000.000 | 3.000.000.000 |
| + Vietnam Bank for Agriculture and Rural Development – 12 Branch      | 3.000.000.000 | 3.000.000.000 |
| 1 month maturity                                                      | 2.000.000.000 | 2.000.000.000 |
| 3 months maturity                                                     | 1.000.000.000 | 1.000.000.000 |
| Accrued interest receivable from Agribank – Hoc Mon Branch            | 12.102.740    | 16.432.877    |
| Accrued interest receivable from Agribank – District 12 Branch        | 8.198.631     | 9.501.370     |

Total

9.020.301.371 9.025.934.247

02- Financial investments:

2a. Trading securities:

| Item                                   |       | Closing balance |            |           | Opening balance |            |           |
|----------------------------------------|-------|-----------------|------------|-----------|-----------------|------------|-----------|
|                                        |       | Historical cost | Fair value | Provision | Historical cost | Fair value | Provision |
| Name of company                        | Stock | 33.835          | 14.079     | (19.756)  | 33.835          | 18.119     | (15.716)  |
| - Van Phat Hung Corporation (VPH Corp) | VPH   | 33.835          | 14.079     | (19.756)  | 33.835          | 18.119     | (15.716)  |

- Fair value basis: Valuation based on the closing price of listed shares on the Ho Chi Minh Stock Exchange as of June 30, 2026.

- The number of securities unchanged.

**2b. Held-to-maturity investments:**

| Item                                                                                                             | Closing balance        |                        |                 | Opening balance        |                        |                 |
|------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------|------------------------|------------------------|-----------------|
|                                                                                                                  | Historical cost        | Recoverable value      | Provision value | Historical cost        | Recoverable value      | Provision value |
| <b>a) Short-term:</b>                                                                                            | <b>122.177.309.328</b> | <b>122.177.309.328</b> | <b>0</b>        | <b>148.200.130.276</b> | <b>148.200.130.276</b> | <b>0</b>        |
| - Joint Stock Commercial Bank for Investment and Development of Vietnam – Hoc Mon Branch                         | 25.000.000.000         | 25.000.000.000         | 0               | 25.000.000.000         | 25.000.000.000         | 0               |
| - Vietnam Bank for Agriculture and Rural Development - Hoc Mon Branch and Branch No. 12                          | 30.000.000.000         | 30.000.000.000         | 0               | 25.000.000.000         | 25.000.000.000         | 0               |
| - Saigon Thuong Tin Commercial Joint Stock Bank - Hoc Mon Branch                                                 | 20.000.000.000         | 20.000.000.000         | 0               | 30.000.000.000         | 30.000.000.000         | 0               |
| - Ho Chi Minh City Development Joint Stock Commercial Bank - Ho Chi Minh Large Enterprise Customer Center Branch | 27.250.000.000         | 27.250.000.000         | 0               | 42.000.000.000         | 42.000.000.000         | 0               |
| - Other banks                                                                                                    | 13.620.000.000         | 13.620.000.000         | 0               | 18.020.000.000         | 18.020.000.000         | 0               |
| <i>Interest receivable from bank deposits</i>                                                                    | <i>2.119.293.031</i>   | <i>2.119.293.031</i>   | <i>0</i>        | <i>4.154.249.434</i>   | <i>4.154.249.434</i>   | <i>0</i>        |
| <i>Retained margin interest income from Xuan Thoi Dong Residential Area project</i>                              | <i>4.188.016.297</i>   | <i>4.188.016.297</i>   | <i>0</i>        | <i>4.025.880.842</i>   | <i>4.025.880.842</i>   | <i>0</i>        |
| <b>b) Long-term</b>                                                                                              | <b>0</b>               | <b>0</b>               | <b>0</b>        | <b>0</b>               | <b>0</b>               | <b>0</b>        |
| <b>Total</b>                                                                                                     | <b>122.177.309.328</b> | <b>122.177.309.328</b> | <b>0</b>        | <b>148.200.130.276</b> | <b>148.200.130.276</b> | <b>0</b>        |

- As of June 30, 2026, the Company's held-to-maturity investments with a carrying value of 26,900,000,000 VND were pledged as collateral for loans at SHINHAN Bank Vietnam Limited - Bac Sai Gon Branch; 25,000,000,000 VND for loans at Joint Stock Commercial Bank For Investment And Development Of Viet Nam-Hoc Mon Branch; 20,000,000,000 VND for loans at Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Hocmon Branch; and 15,000,000,000 VND for loans at Vietnam Bank for Vietnam Bank for Agriculture and Rural Development - Hoc Mon Branch.

**2c. Long-term financial investments:**

| Item                                                                         | Closing balance       |                       |                      | Opening balance       |                       |                      |
|------------------------------------------------------------------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|----------------------|
|                                                                              | Historical cost       | Recoverable value     | Provision value      | Historical cost       | Recoverable value     | Provision value      |
| - Investments in associates and joint ventures (1)                           | 52.500.040.000        | 60.872.430.778        | 0                    | 52.500.040.000        | 61.245.414.227        | 0                    |
| - Investment in other entities (Ben thanh Duc Khai Property Corporation) (2) | 878.238.342           | 0                     | (878.238.342)        | 878.238.342           | 0                     | (878.238.342)        |
| <b>Total</b>                                                                 | <b>53.378.278.342</b> | <b>60.872.430.778</b> | <b>(878.238.342)</b> | <b>53.378.278.342</b> | <b>61.245.414.227</b> | <b>(878.238.342)</b> |

(1) According to Business Registration Certificate No. 0312789319, amended for the 4th time on April 28, 2023, issued by the Ho Chi Minh City Planning and Investment Department. As of the end of the accounting period, the Company had invested 52,500,040,000 VND, equivalent to 35.00% of the charter capital (the Opening balance was 52,500,040,000 VND, equivalent to 35.00% of the charter capital). Hocmon Foods Processing Corporation has operated effectively and paid a 2025 cash dividend at a rate of 5%

(2) Investment in Ben thanh Duc Khai Property Corporation with the amount of 878,238,342 VND, equivalent to 8.4% of the charter capital (the Opening balance was 878,238,342 VND, equivalent to 8.4% of the charter capital). The company is in the process of dissolution as per the Resolution of the General Meeting of Shareholders of Ben thanh Duc Khai Property Corporation No. 01/2014/NQ-DHDCB-BTĐK dated January 3, 2014.

The fair value of the above investments cannot be determined due to the lack of transaction prices and the absence of guidance on fair value determination in Vietnamese Accounting Standards. Therefore, the Company determines the fair value as the original investment cost less provision.

**03- Current trade receivables:**

|                                                                 | Closing balance       |                 | Opening balance       |                 |
|-----------------------------------------------------------------|-----------------------|-----------------|-----------------------|-----------------|
|                                                                 | Book value            | Provision value | Book value            | Provision value |
| <b>a) Short-term</b>                                            |                       |                 |                       |                 |
| <b>Receivables from other customers</b>                         | <b>44.459.297.267</b> | <b>0</b>        | <b>13.643.241.977</b> | <b>0</b>        |
| - Residential customers - Xuan Thoi Dong Residential Area Proje | 37.026.988.152        | 0               | 10.788.466.256        | 0               |
| - Other customers                                               | 7.432.309.115         | 0               | 2.854.775.721         | 0               |
| <b>b) Long-term</b>                                             | <b>0</b>              | <b>0</b>        | <b>0</b>              | <b>0</b>        |
| <b>c) Receivables from related parties</b>                      | <b>1.090.560.000</b>  | <b>0</b>        | <b>546.120.000</b>    | <b>0</b>        |
| - Transimex Port Joint Stock Company                            | 1.090.560.000         | 0               | 546.120.000           | 0               |
| <b>Total</b>                                                    | <b>45.549.857.267</b> | <b>0</b>        | <b>14.189.361.977</b> | <b>0</b>        |

| 04- Current prepayments to suppliers                    | Closing balance      | Opening balance      |
|---------------------------------------------------------|----------------------|----------------------|
| Prepayments to related parties                          | 6.346.347            | 4.111.467            |
| Petrolimex Sai Gon One Member Limited Liability Company | 6.346.347            | 4.111.467            |
| Prepayments to other suppliers                          | 6.648.872.160        | 7.583.407.185        |
| Wecons Construction Investment & Joint stock Company    | 1.815.451.056        | 1.270.793.448        |
| Enter Construction Consulting Limited Liability Company | 3.400.397.687        | 2.064.454.884        |
| Other suppliers                                         | 1.433.023.417        | 4.248.158.853        |
| <b>Total</b>                                            | <b>6.655.218.507</b> | <b>7.587.518.652</b> |

| 05- Other receivables:                                                                  | Closing balance      |            | Opening balance      |            |
|-----------------------------------------------------------------------------------------|----------------------|------------|----------------------|------------|
| 5a. Other current receivables:                                                          | Book value           | Book value | Book value           | Book value |
| Receivables from related parties                                                        | 0                    | 0          | 0                    | 0          |
| Receivables from other organizations and individuals                                    | 4.942.719            | 0          | 1.778.216            | 0          |
| - Other receivables                                                                     | 0                    | 0          | 0                    | 0          |
| - Other customer                                                                        | 4.942.719            | 0          | 1.778.216            | 0          |
| <b>Total</b>                                                                            | <b>4.942.719</b>     | <b>0</b>   | <b>1.778.216</b>     | <b>0</b>   |
| 5b. Other non-current receivables:                                                      | Book value           | Book value | Book value           | Book value |
| Deposits and guarantees - Department of Planning and Investment of Ho Chi Minh City (*) | 7.248.541.171        | 0          | 7.248.541.171        | 0          |
| Deposits and guarantees - Duong Dong - Binh Thuan Company Limited                       | 360.000.000          | 0          | 360.000.000          | 0          |
|                                                                                         | <b>7.608.541.171</b> | <b>0</b>   | <b>7.608.541.171</b> | <b>0</b>   |

(\*) On November 6, 2017, Hoc Mon Trade Joint Stock Company deposited an amount of VND 14,497,082,342 with the Department of Planning and Investment of Ho Chi Minh City as per the Deposit Agreement to ensure the implementation of the Residential Housing Project in Xuan Thoi Dong Commune, Hoc Mon District. On November 28, 2017, the People's Committee of Ho Chi Minh City issued Decision No. 6203/QĐ-UBND, granting Hoc Mon Trade Joint Stock Company the right to use the land for implementing the Residential Housing Project in Xuan Thoi Dong Commune, Hoc Mon District, Ho Chi Minh City.

- On April 19, 2019, the Department of Planning and Investment refunded 50% of the deposit amount in accordance with Deposit Agreement No. 41/TTKQ-2017 dated November 6, 2017, with the amount of VND 7,248,541,171, at the Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Hoc Mon Branch.

## 06- Inventories:

| Item                                                                         | Closing balance        |                     | Opening balance        |                     |
|------------------------------------------------------------------------------|------------------------|---------------------|------------------------|---------------------|
|                                                                              | Historical cost        | Provision           | Historical cost        | Provision           |
| - Raw materials: Disinfectant and antiseptic drugs                           | 9.120.000              | 0                   | 9.370.000              | 0                   |
| - Properties (Housing - Xuan Thoi Dong Residential Area Project) (*)         | 97.488.351.287         | 0                   | 109.294.691.344        | 0                   |
| - Other goods (petroleum and various types of lubricants...)                 | 3.983.315.781          | (45.051.429)        | 4.664.585.283          | (45.051.429)        |
| <b>Total</b>                                                                 | <b>101.480.787.068</b> | <b>(45.051.429)</b> | <b>113.968.646.627</b> | <b>(45.051.429)</b> |
| - Value of inventory pledged to collateralize to ensure liabil               | 0                      | 0                   | 0                      | 0                   |
| - Value recovered from provision for inventory devaluation during the period | 0                      | 0                   | 0                      | 0                   |

## 07- Deferred expenses

## 7a.Short-term deferred expenses

|                                                                                         | Closing balance      | Opening balance      |
|-----------------------------------------------------------------------------------------|----------------------|----------------------|
| - Costs of repairing and reinforcing signage and purchasing materials for fuel stations | 824.133.916          | 1.152.419.007        |
| - Renovation of the drainage channel system at the meat market shed area                | 367.034.849          | 867.485.278          |
| - Deferred expenses at Market Company                                                   | 548.689.086          | 214.301.216          |
| - Current prepaid expenses at the Market Company                                        | 349.428.000          | 85.500.000           |
| - Other expenses                                                                        | 676.144.608          | 744.619.252          |
| <b>Total</b>                                                                            | <b>2.765.430.459</b> | <b>3.064.324.753</b> |

## 7b. Long-term deferred expenses

|                                                    | Closing balance       | Opening balance       |
|----------------------------------------------------|-----------------------|-----------------------|
| Land rental fee for the clean water supply station | 3.805.729.390         | 3.854.313.172         |
| Road improvement works at gates B1, B2, ...        | 6.342.943.861         | 4.886.137.824         |
| Non-current prepaid expenses at the Market Company | 1.306.757.863         | 173.450.601           |
| Other expenses                                     | 2.600.627.487         | 2.065.016.426         |
| <b>Total</b>                                       | <b>14.056.058.601</b> | <b>10.978.918.023</b> |

(\*) Clean water supply station, with a 50-year allocation period as stipulated in the agreement document dated August 24, 2025.

**08- Tangible fixed assets:**

| Item                                           | Buildings and structures | Machinery and equipment | Motor vehicles        | Management Tools   | Total                 |
|------------------------------------------------|--------------------------|-------------------------|-----------------------|--------------------|-----------------------|
| <b>Tangible fixed assets historical cost</b>   |                          |                         |                       |                    |                       |
| <b>At the beginning of the year</b>            | <b>43.851.873.895</b>    | <b>14.893.217.188</b>   | <b>10.710.617.520</b> | <b>954.336.526</b> | <b>70.410.045.129</b> |
| - Purchases during the period                  | 100.000.000              | 214.910.000             | 0                     | 36.850.000         | 351.760.000           |
| - Liquidation, sales and transfer              | 1.010.000.000            | 124.072.728             | 4.787.630.000         | 0                  | 5.921.702.728         |
| <b>At the end of this period</b>               | <b>42.941.873.895</b>    | <b>14.984.054.460</b>   | <b>5.922.987.520</b>  | <b>991.186.526</b> | <b>64.840.102.401</b> |
| Of which: Fully depreciated but still in use   | 9.908.988.180            | 4.073.789.883           | 99.500.000            | 146.229.190        | 14.228.507.253        |
| <b>Accumulated depreciation</b>                |                          |                         |                       |                    |                       |
| <b>At the beginning of the year</b>            | <b>18.910.392.436</b>    | <b>8.975.907.980</b>    | <b>3.527.034.445</b>  | <b>399.988.825</b> | <b>31.813.323.686</b> |
| - Depreciation during the period               | 1.015.606.841            | 609.164.514             | 510.713.108           | 108.952.299        | 2.244.436.762         |
| - Liquidation, sales and transfer              | 898.909.022              | 124.072.728             | 265.651.526           | 0                  | 1.288.633.276         |
| <b>At the end of this period</b>               | <b>19.027.090.255</b>    | <b>9.460.999.766</b>    | <b>3.772.096.027</b>  | <b>508.941.124</b> | <b>32.769.127.172</b> |
| <b>Net book value of tangible fixed assets</b> |                          |                         |                       |                    |                       |
| <b>- At the beginning of the year</b>          | <b>24.941.481.459</b>    | <b>5.917.309.208</b>    | <b>7.183.583.075</b>  | <b>554.347.701</b> | <b>38.596.721.443</b> |
| <b>- At the end of this period</b>             | <b>23.914.783.640</b>    | <b>5.523.054.694</b>    | <b>2.150.891.493</b>  | <b>482.245.402</b> | <b>32.070.975.229</b> |

- The net book value at the end of the period of tangible fixed assets used as collateral or pledged to secure loans: none

**09- Intangible fixed assets:**

| Item                                             | Land use rights       | Publication rights | Software           | Other intangible assets | Toal                  |
|--------------------------------------------------|-----------------------|--------------------|--------------------|-------------------------|-----------------------|
| <b>Intangible fixed assets historical cost</b>   |                       |                    |                    |                         |                       |
| <b>At the beginning of the year</b>              | <b>40.093.252.534</b> | <b>0</b>           | <b>0</b>           | <b>430.000.000</b>      | <b>40.523.252.534</b> |
| - Purchases during the period                    | 19.082.193.678        | 0                  | 295.000.000        | 0                       | 19.377.193.678        |
| <b>At the end of this period</b>                 | <b>59.175.446.212</b> | <b>0</b>           | <b>295.000.000</b> | <b>430.000.000</b>      | <b>59.900.446.212</b> |
| <b>Accumulated amortization</b>                  |                       |                    |                    |                         |                       |
| <b>At the beginning of the year</b>              | <b>1.298.372.946</b>  | <b>0</b>           | <b>0</b>           | <b>3.120.967</b>        | <b>1.301.493.913</b>  |
| Amortization during the period                   | 59.556.544            | 0                  | 6.374.776          | 21.499.998              | 87.431.318            |
| <b>At the end of this period</b>                 | <b>1.357.929.490</b>  | <b>0</b>           | <b>6.374.776</b>   | <b>24.620.965</b>       | <b>1.388.925.231</b>  |
| <b>Net book value of intangible fixed assets</b> |                       |                    |                    |                         |                       |
| <b>- At the beginning of the year</b>            | <b>38.794.879.588</b> | <b>0</b>           | <b>0</b>           | <b>426.879.033</b>      | <b>39.221.758.621</b> |
| <b>-At the end of this period</b>                | <b>57.817.516.722</b> | <b>0</b>           | <b>288.625.224</b> | <b>405.379.035</b>      | <b>58.511.520.981</b> |

+ The net book value at the end of the period of intangible fixed assets used as collateral or pledged to secure loans: none

+ The net book value of intangible fixed assets which are fully depreciated but still in use: 0 VND

10- Investment properties:

| Item                                                        | At the beginning of the year | Increase during the period | Decrease during the period | At the end of this period |
|-------------------------------------------------------------|------------------------------|----------------------------|----------------------------|---------------------------|
| <b>a) Investment property for lease</b>                     |                              |                            |                            |                           |
| <b>Historical cost</b>                                      | <b>68.902.869.059</b>        | <b>6.834.758.956</b>       | <b>75.737.628.015</b>      | <b>75.737.628.015</b>     |
| * Land use rights                                           | 0                            | 0                          | 0                          | 0                         |
| * House                                                     | 28.807.614.543               | 6.272.937.567              | 35.080.552.110             | 35.080.552.110            |
| - Vegetable market pavilion                                 | 13.161.237.343               | 0                          | 0                          | 13.161.237.343            |
| - Meat market pavilion                                      | 7.512.905.862                | 0                          | 0                          | 7.512.905.862             |
| - Others                                                    | 8.133.471.338                | 6.272.937.567              | 0                          | 14.406.408.905            |
| * House and land use rights                                 | 0                            | 0                          | 0                          | 0                         |
| * Infrastructure                                            | 40.095.254.516               | 561.821.389                | 40.657.075.905             | 40.657.075.905            |
| - Infrastructure of vegetable market                        | 13.628.452.646               | 0                          | 0                          | 13.628.452.646            |
| - Compensation                                              | 13.827.302.657               | 0                          | 0                          | 13.827.302.657            |
| - Others                                                    | 12.639.499.213               | 561.821.389                | 0                          | 13.201.320.602            |
| <b>Accumulated depreciation</b>                             | <b>48.684.259.335</b>        | <b>727.272.236</b>         | <b>49.411.531.571</b>      | <b>49.411.531.571</b>     |
| * Land use rights                                           | 0                            | 0                          | 0                          | 0                         |
| * House                                                     | 24.459.150.859               | 621.471.513                | 25.080.622.372             | 25.080.622.372            |
| - Vegetable market pavilion                                 | 11.362.534.886               | 263.224.746                | 0                          | 11.625.759.632            |
| - Meat market pavilion                                      | 5.459.378.316                | 150.258.120                | 0                          | 5.609.636.436             |
| - Others                                                    | 7.637.237.657                | 207.988.647                | 0                          | 7.845.226.304             |
| * House and land use rights                                 | 0                            | 0                          | 0                          | 0                         |
| * Infrastructure                                            | 24.225.108.476               | 105.800.723                | 24.330.909.199             | 24.330.909.199            |
| - Infrastructure of vegetable market                        | 9.929.806.893                | 0                          | 0                          | 9.929.806.893             |
| - Compensation                                              | 8.296.381.593                | 0                          | 0                          | 8.296.381.593             |
| - Others                                                    | 5.998.919.990                | 105.800.723                | 0                          | 6.104.720.713             |
| <b>Net book value</b>                                       | <b>20.218.609.724</b>        | <b>6.834.758.956</b>       | <b>27.053.368.680</b>      | <b>26.326.096.444</b>     |
| * Land use rights                                           | 0                            | 0                          | 0                          | 0                         |
| * House                                                     | 4.348.463.684                | 6.272.937.567              | 10.621.401.251             | 9.999.929.738             |
| - Vegetable market pavilion                                 | 1.798.702.457                | 0                          | 263.224.746                | 1.535.477.711             |
| - Meat market pavilion                                      | 2.053.527.546                | 0                          | 150.258.120                | 1.903.269.426             |
| - Others                                                    | 496.233.681                  | 6.272.937.567              | 207.988.647                | 6.561.182.601             |
| * House and land use rights                                 | 0                            | 0                          | 0                          | 0                         |
| * Infrastructure                                            | 15.870.146.040               | 561.821.389                | 16.431.967.429             | 16.326.166.706            |
| - Infrastructure of vegetable market                        | 3.698.645.753                | 0                          | 0                          | 3.698.645.753             |
| - Compensation                                              | 5.530.921.064                | 0                          | 0                          | 5.530.921.064             |
| - Others                                                    | 6.640.579.223                | 561.821.389                | 105.800.723                | 7.096.599.889             |
| <b>b) Investment property held for capital appreciation</b> | <b>0</b>                     | <b>0</b>                   | <b>0</b>                   | <b>0</b>                  |

- The People's Committee of Ho Chi Minh City issued Decision No. 4942/QĐ-UBND on October 7, 2014, regarding the settlement of the Northern City Wholesale Market project.

- The funded budget source is: **29.626.768.849 VND**

- The net book value of fully depreciated investment properties still in use at the end of the period: **11.743.750.113 VND**

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**11- Non-current assets in progress:**

|                                                        | Closing balance        |                          | Opening balance        |                          |
|--------------------------------------------------------|------------------------|--------------------------|------------------------|--------------------------|
|                                                        | Historical cost        | Recoverable value        | Historical cost        | Recoverable value        |
| <b>a) Long-term work in progress</b>                   |                        |                          |                        |                          |
| * Xuan Thoi Dong Residential Area Project              | 58.328.760.434         | 58.328.760.434           | 75.219.567.328         | 75.219.567.328           |
| * 4th floor of Shopping Mall Project                   | 18.181.818.182         | 18.181.818.182           | 18.181.818.182         | 18.181.818.182           |
| * Others                                               | 913.425.926            | 913.425.926              | 730.740.741            | 730.740.741              |
| <b>Total</b>                                           | <b>77.424.004.542</b>  | <b>77.424.004.542</b>    | <b>94.132.126.251</b>  | <b>94.132.126.251</b>    |
| <b>b) Long-term construction in progress:</b>          | <b>Historical cost</b> | <b>Recoverable value</b> | <b>Historical cost</b> | <b>Recoverable value</b> |
| - 1/500 Planning of Hoc Mon Agromarket Reconfiguration | 779.970.009            | 779.970.009              | 509.970.009            | 509.970.009              |
| - Goods Distribution Zone at the Wholesale Mar         | 0                      | 0                        | 3.550.310.598          | 3.550.310.598            |
| - Atrium project                                       | 130.000.000            | 130.000.000              | 0                      | 0                        |
| - Others                                               | 66.461.574             | 66.461.574               | 0                      | 0                        |
| <b>Total</b>                                           | <b>976.431.583</b>     | <b>976.431.583</b>       | <b>4.126.742.181</b>   | <b>4.126.742.181</b>     |

**12- Deferred income tax assets and Payable deferred income tax**

|                                        | Closing balance      | Opening balance      |
|----------------------------------------|----------------------|----------------------|
| <b>a) Deferred income tax assets:</b>  |                      |                      |
| - Temporarily pay 1% CIT               | 1%                   | 1%                   |
| - Accrual for severance allowance      | 20%                  | 20%                  |
| - Temporarily pay 1% CIT               | 685.991.037          | 939.093.231          |
| - Accrual for severance allowance      | 366.659.417          | 354.770.833          |
| <b>b) Payable deferred income tax:</b> | <b>1.052.650.454</b> | <b>1.293.864.064</b> |
| <b>Total</b>                           | <b>0</b>             | <b>0</b>             |

**13- Trade payables:**

|                                                        | Closing balance       | Opening balance       |
|--------------------------------------------------------|-----------------------|-----------------------|
| <b>a) Current trade payables:</b>                      | <b>16.445.274.311</b> | <b>16.518.835.027</b> |
| Hoang Quan Real Estate Consulting Trading Services Jst | 5.000.000.000         | 5.000.000.000         |
| Phu Loc Construction Consulting Joint Stock Company    | 1.895.085.851         | 2.355.598.611         |
| Others                                                 | 9.550.188.460         | 9.163.236.416         |
| <b>b) Non-current trade payables:</b>                  | <b>0</b>              | <b>0</b>              |
| <b>c) Overdue debt</b>                                 | <b>0</b>              | <b>0</b>              |
| <b>d) Payables from related parties</b>                | <b>0</b>              | <b>0</b>              |
| <b>Total</b>                                           | <b>16.445.274.311</b> | <b>16.518.835.027</b> |

**14- Current prepayments from customers:**

|                                                        | Closing balance       | Opening balance       |
|--------------------------------------------------------|-----------------------|-----------------------|
| Customers from Xuan Thoi Dong Residential Area Project | 61.404.103.742        | 78.304.891.854        |
| Other customers                                        | 30.888.700            | 409.008.700           |
| <b>Total</b>                                           | <b>61.434.992.442</b> | <b>78.713.900.554</b> |

**15- Payable dividends and profits**

| Item                                                                                                                  | Closing balance      | Opening balance      |
|-----------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|
| The third interim dividend of 2025 - The orthers                                                                      | 4.836.311.805        | 4.803.476.805        |
| The first, the second and the third interim dividend of 2025 - Association for Promoting Education of HocMon district | 131.625.000          | 91.125.000           |
| <b>Total</b>                                                                                                          | <b>4.967.936.805</b> | <b>4.894.601.805</b> |

**16- Taxes and other obligations payable to the Government**

| Item                                                                            | Opening balance      | Tax Payable           | Tax paid               | Closing balance      |
|---------------------------------------------------------------------------------|----------------------|-----------------------|------------------------|----------------------|
| <b>a) Tax payable:</b>                                                          |                      |                       |                        |                      |
| <i>* Short-term:</i>                                                            | <b>2.349.967.701</b> | <b>12.334.515.737</b> | <b>(9.712.255.258)</b> | <b>4.972.228.180</b> |
| - Value added tax                                                               | 597.989.483          | 8.760.427.862         | (6.091.665.626)        | 3.266.751.719        |
| - Personal income tax (from capital investments)                                | 116.146.095          | 274.623.555           | (277.083.555)          | 113.686.095          |
| - Personal income (from salaries, wages)                                        | 15.540.513           | 0                     | (15.540.513)           | 0                    |
| - Non-agricultural land use tax                                                 | 0                    | 74.834.888            | (74.834.888)           | 0                    |
| - Natural resource tax                                                          | 3.648.150            | 20.837.700            | (20.974.950)           | 3.510.900            |
| - Corporate income tax                                                          | 1.613.143.460        | 3.119.887.702         | (3.144.751.696)        | 1.588.279.466        |
| - Other payables (fees, charges, late payment fees)                             | 3.500.000            | 83.904.030            | (87.404.030)           | 0                    |
| <i>* Long-term:</i>                                                             | <b>0</b>             | <b>0</b>              | <b>0</b>               | <b>0</b>             |
| <b>Total</b>                                                                    | <b>2.349.967.701</b> | <b>12.334.515.737</b> | <b>(9.712.255.258)</b> | <b>4.972.228.180</b> |
| <b>b) Tax receivable:</b>                                                       |                      |                       |                        |                      |
| <i>* Short-term:</i>                                                            | <b>6.109.656.375</b> | <b>3.077.500.706</b>  | <b>(4.594.319.304)</b> | <b>7.626.474.973</b> |
| - Personal income (from salaries, wages)                                        | 362.510.416          | 1.249.626.881         | (1.786.606.682)        | 899.490.217          |
| - Land rental fees                                                              | 686.517.279          | 2.080.976.059         | (1.884.075.574)        | 489.616.794          |
| - Corporate income tax                                                          | 5.060.628.680        | (253.102.234)         | (923.637.048)          | 6.237.367.962        |
| + Corporate income tax from business operation                                  | 4.216.627.567        | 0                     | 0                      | 4.216.627.567        |
| + Corporate income tax from properties sales and transfer (provision of 1%) (*) | 708.470.979          | (253.102.234)         | 0                      | 961.573.213          |
| + Corporate income tax from real estate transfers (*)                           | 135.530.134          | 0                     | -923637048             | 1.059.167.182        |
| <i>* Long-term:</i>                                                             | <b>0</b>             | <b>0</b>              | <b>0</b>               | <b>0</b>             |
| <b>Total</b>                                                                    | <b>6.109.656.375</b> | <b>3.077.500.706</b>  | <b>(4.594.319.304)</b> | <b>7.626.474.973</b> |

**17- Current accrued expenses:**

|                       | Closing balance    | Opening balance    |
|-----------------------|--------------------|--------------------|
| <b>a) Short-term:</b> | <b>468.282.072</b> | <b>274.993.152</b> |
| Audit fees            | 61.500.000         | 0                  |
| Other expenses        | 406.782.072        | 274.993.152        |
| <b>b) Long-term:</b>  | <b>0</b>           | <b>0</b>           |
| <b>Total</b>          | <b>468.282.072</b> | <b>274.993.152</b> |

| 18- Payables to employees:                                                                    | Closing balance        | Opening balance        |
|-----------------------------------------------------------------------------------------------|------------------------|------------------------|
| - Salaries and allowances payable                                                             | 8.309.414.936          | 18.876.332.218         |
| <b>Total</b>                                                                                  | <b>8.309.414.936</b>   | <b>18.876.332.218</b>  |
| <b>19- Unearned revenue:</b>                                                                  | <b>Closing balance</b> | <b>Opening balance</b> |
| <b>19a. Current</b>                                                                           | <b>4.165.697.866</b>   | <b>2.986.207.776</b>   |
| - Unearned revenue - Meat Market                                                              | 948.805.632            | 753.634.332            |
| - Unearned revenue - Vegetable Market                                                         | 1.638.288.516          | 1.602.092.400          |
| - Unearned revenue - Kiosk Rental                                                             | 593.251.968            | 591.902.364            |
| - Unearned revenue - Canteen Rental                                                           | 38.578.680             | 38.578.680             |
| - Unearned revenue - Advertising (Ben Thanh)                                                  | 9.000.000              | 0                      |
|                                                                                               | 932.253.070            | 0                      |
|                                                                                               | 5.520.000              | 0                      |
| <b>19b. Non-current</b>                                                                       | <b>107.624.525.292</b> | <b>84.108.771.861</b>  |
| - Unearned revenue - Vegetable Market                                                         | 42.680.388.531         | 43.535.705.418         |
| - Unearned revenue - Meat Market                                                              | 24.668.946.722         | 23.394.076.400         |
| - Unearned revenue - Kios                                                                     | 15.386.090.595         | 15.684.066.183         |
| - Unearned revenue - Canteen Rental                                                           | 1.475.634.520          | 1.494.923.860          |
| - Unearned revenue - Goods distribution area                                                  | 23.413.464.924         | 0                      |
| <b>Total</b>                                                                                  | <b>111.790.223.158</b> | <b>87.094.979.637</b>  |
| <b>20- Other payables:</b>                                                                    | <b>Closing balance</b> | <b>Opening balance</b> |
| <b>20a. Current</b>                                                                           | <b>8.473.284.973</b>   | <b>8.506.416.723</b>   |
| Payable to Hoang Quan Real Estate Company                                                     | 8.226.893.022          | 8.226.893.022          |
| Other payables                                                                                | 246.391.951            | 279.523.701            |
| <b>20b. Non-current</b>                                                                       | <b>11.823.930.530</b>  | <b>11.955.672.304</b>  |
| Registration for right to purchase properties in the Xuan Thoi Dong Residential Area project. | 7.195.000.000          | 7.295.000.000          |
| Other payables                                                                                | 4.628.930.530          | 4.660.672.304          |
| <b>Total</b>                                                                                  | <b>20.297.215.503</b>  | <b>20.462.089.027</b>  |

#### 21- Short-term borrowings and finance lease liabilities

| Index                                                                                   | Closing balance       | Year 2026              |                        | Opening balance       |
|-----------------------------------------------------------------------------------------|-----------------------|------------------------|------------------------|-----------------------|
|                                                                                         |                       | Increased              | Decreased              |                       |
| <b>a. Short-term borrowings:</b>                                                        | <b>92.660.710.000</b> | <b>439.978.410.000</b> | <b>759.135.400.000</b> | <b>64.500.000.000</b> |
| - Joint Stock Commercial Bank for Investment & Development of Viet Nam - Hoc Mon Branch | 35.352.860.000        | 181.574.310.000        | 166.721.450.000        | 20.500.000.000        |
| - Shinhan Bank VN Limited Liability Company - North Saigon Branch                       | 15.015.570.000        | 108.951.110.000        | 131.935.540.000        | 38.000.000.000        |
| - Joint stock Commercial Bank for Foreign Trade of Viet Nam - Thong Nhat Branch         | 3.000.000.000         | 17.500.000.000         | 20.500.000.000         | 6.000.000.000         |
| - Vietnam Bank for Agriculture and Rural Development                                    | 39.292.280.000        | 39.292.280.000         | 0                      | 0                     |
| <b>b. Short-term borrowings from related parties:</b>                                   | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0</b>              |
| <b>Total</b>                                                                            | <b>92.660.710.000</b> | <b>439.978.410.000</b> | <b>759.135.400.000</b> | <b>64.500.000.000</b> |

**22- Payable provisions:**

| Item                              | Opening balance      | Increase during the period | Decrease during the period | Closing balance      |
|-----------------------------------|----------------------|----------------------------|----------------------------|----------------------|
| a) Short term:                    | 1.773.854.167        | 0                          | 11.061.667                 | 1.762.792.500        |
| Provision for severance allowance | 1.773.854.167        | 0                          | 11.061.667                 | 1.762.792.500        |
| b) Long term:                     | 0                    | 0                          | 0                          | 0                    |
| <b>Total</b>                      | <b>1.773.854.167</b> | <b>0</b>                   | <b>11.061.667</b>          | <b>1.762.792.500</b> |

**23- Equity:**
**a. Changes in owners' equity table:**

| Index                                          | Item concluded in Owners' equity |                      |                                 |                      |                 |
|------------------------------------------------|----------------------------------|----------------------|---------------------------------|----------------------|-----------------|
|                                                | Contributed capital              | Other owner's equity | Development and investment fund | Undistributed profit | Total           |
| A                                              | 1                                | 2                    | 3                               | 4                    |                 |
| Balance at the beginning of the previous year  | 164.999.930.000                  | 12.510.497.370       | 67.291.832.374                  | 58.214.166.358       | 303.016.426.102 |
| - Capital increase in the previous year        | 0                                | 0                    | 1.007.335.107                   | 0                    | 1.007.335.107   |
| - Net profit for the previous year (after tax) | 0                                | 0                    | 0                               | 29.486.971.331       | 29.486.971.331  |
| - Appropriation to funds                       | 0                                | 0                    | 0                               | 6.401.138.549        | 6.401.138.549   |
| - Dividends                                    | 0                                | 0                    | 0                               | 26.399.988.800       | 26.399.988.800  |
| Balance at the end of the previous year        | 164.999.930.000                  | 12.510.497.370       | 68.299.167.481                  | 54.900.010.340       | 300.709.605.191 |
| Balance at the beginning of this year          | 164.999.930.000                  | 12.510.497.370       | 68.299.167.481                  | 54.900.010.340       | 300.709.605.191 |
| - Increase in this period                      | 0                                | 0                    | 2.372.269.140                   | 0                    | 2.372.269.140   |
| - Profit in this period                        | 0                                | 0                    | 0                               | 10.200.277.335       | 10.200.277.335  |
| - Appropriation to funds                       | 0                                | 0                    | 0                               | 4.852.878.262        | 4.852.878.262   |
| - Dividends                                    | 0                                | 0                    | 0                               | 11.549.995.100       | 11.549.995.100  |
| Balance at the end of this period              | 164.999.930.000                  | 12.510.497.370       | 70.671.436.621                  | 48.697.414.313       | 296.879.278.304 |

**b. Details of owners' investment:**

|                                                             | Closing balance        | Opening balance        |
|-------------------------------------------------------------|------------------------|------------------------|
| - Investment capital of Benthanh Group (State-owned entity) | 39.364.500.000         | 39.364.500.000         |
| - Investment capital of other entities                      | 125.635.430.000        | 125.635.430.000        |
| <b>Total</b>                                                | <b>164.999.930.000</b> | <b>164.999.930.000</b> |

**c. Equity transactions with owners and distribution of dividends and profits :**

|                                                    | Year 2026             | Year 2025             |
|----------------------------------------------------|-----------------------|-----------------------|
| <b>- Owners' investment</b>                        |                       |                       |
| + Contributed capital at the beginning of the year | 164.999.930.000       | 164.999.930.000       |
| + Contributed capital at the end of the period     | 164.999.930.000       | 164.999.930.000       |
|                                                    | <b>06TH - 2026</b>    | <b>06TH - 2025</b>    |
| <b>- Distributed dividends and profit</b>          | <b>11.549.995.100</b> | <b>14.849.993.700</b> |
| + 2024 dividends                                   | 0                     | 9.899.995.800         |
| + 2025 dividends                                   | 6.599.997.200         | 4.949.997.900         |
| + 2026 dividends                                   | 4.949.997.900         | 0                     |

| <i>d. Shares:</i>                      | Closing balance         | Openning balance        |
|----------------------------------------|-------------------------|-------------------------|
| - Number of shares registered to issue | 16.499.993              | 16.499.993              |
| - Number of shares sold to the public  | 16.499.993              | 16.499.993              |
| + Ordinary shares                      | 16.499.993              | 16.499.993              |
| - Number of outstanding shares         | 16.499.993              | 16.499.993              |
| + Ordinary shares                      | 16.499.993              | 16.499.993              |
| <i>* Par value per Share</i>           | <i>10,000 VND/share</i> | <i>10,000 VND/share</i> |

| <i>e. The Company's funds</i>     | Closing balance       | Openning balance      |
|-----------------------------------|-----------------------|-----------------------|
| - Development and investment fund | 70.671.436.621        | 68.299.167.481        |
| <b>Total</b>                      | <b>70.671.436.621</b> | <b>68.299.167.481</b> |

\* The purpose of the distribution of the company's funds: These funds are used for purposes as prescribed by the current accounting regulations and the company's charter of organization and operation.

*f. Income and expenses, profits or losses are recognized directly in Equity in accordance with specific accounting sta*

**24- Bonus and welfare funds:**

| BONUS FUND,<br>WELFARE | Opening<br>balance   | Increase during the period              |                   | Paid<br>expenditures<br>during the<br>period | Closing balance      |
|------------------------|----------------------|-----------------------------------------|-------------------|----------------------------------------------|----------------------|
|                        |                      | Increase from<br>profit<br>distribution | Other increase    |                                              |                      |
| - Bonus fund           | 2.370.543.156        | 741.634.787                             | 10.000.000        | (857.000.000)                                | 2.265.177.943        |
| - Welfare fund         | 1.593.483.820        | 994.383.399                             | 0                 | (1.382.595.000)                              | 1.205.272.219        |
| <b>Total</b>           | <b>3.724.026.976</b> | <b>2.480.609.122</b>                    | <b>10.000.000</b> | <b>(2.864.185.936)</b>                       | <b>3.350.450.162</b> |

| <b>25- Off balance sheet items:</b> | Closing balance | Openning balance |
|-------------------------------------|-----------------|------------------|
| - Written-off bad debts             | 70.946.464      | 70.946.464       |

# VI- SUPPLEMENTARY INFORMATION FOR DETAILS PRESENTED AT THE INCOME STATEMENT

|                                                                                                 | <u>This period</u>       |                          | <u>Accumulated from the beginning of period</u> |                        |
|-------------------------------------------------------------------------------------------------|--------------------------|--------------------------|-------------------------------------------------|------------------------|
|                                                                                                 | <u>Quarter II - 2026</u> | <u>Quarter II - 2025</u> | <u>Year 2026</u>                                | <u>Year 2025</u>       |
| <b>1- Revenues from sales and services rendered (No. 01)</b>                                    |                          |                          |                                                 |                        |
| a. Revenue from sales                                                                           | 337.351.873.627          | 243.392.983.237          | 568.877.820.359                                 | 488.639.439.724        |
| + Revenue from sales                                                                            | 253.163.886.816          | 182.086.788.152          | 434.722.738.369                                 | 375.700.077.151        |
| * Petroleum and lubricants of all types                                                         | 249.578.721.412          | 178.807.797.988          | 427.631.040.771                                 | 369.247.194.538        |
| * Electricity, water                                                                            | 3.585.165.404            | 3.278.990.164            | 7.091.697.598                                   | 6.452.882.613          |
| + Revenue from real estate transfers                                                            | 47.853.653.857           | 24.569.295.707           | 62.113.587.625                                  | 40.539.035.381         |
| * Sale of houses in the Xuan Thoi Dong Residential Area Project                                 | 47.853.653.857           | 24.569.295.707           | 62.113.587.625                                  | 40.539.035.381         |
| + Revenue from services rendered                                                                | 35.229.196.182           | 35.680.109.514           | 69.831.244.308                                  | 70.286.747.464         |
| * Rental of premises                                                                            | 2.698.021.558            | 2.540.837.991            | 5.257.782.244                                   | 5.021.675.982          |
| * Market operation                                                                              | 32.531.174.624           | 33.139.271.523           | 64.573.462.064                                  | 65.265.071.482         |
| + Revenue from leasing investment real estate                                                   | 1.105.136.772            | 1.056.789.864            | 2.210.250.057                                   | 2.113.579.728          |
| * Vegetable Market                                                                              | 409.572.129              | 400.523.100              | 819.120.771                                     | 801.046.200            |
| * Meat Market                                                                                   | 605.564.643              | 574.448.583              | 1.211.129.286                                   | 1.148.897.166          |
| * Motorcycle Store, Office at 53/1D LTK                                                         | 90.000.000               | 81.818.181               | 180.000.000                                     | 163.636.362            |
| b. Revenue from related parties                                                                 | 15.456.980.000           | 8.618.459.096            | 25.249.507.407                                  | 9.703.169.096          |
| + Transimex Port Joint Stock Company                                                            | 10.614.400.000           | 5.568.145.458            | 16.728.418.518                                  | 6.649.105.458          |
| + Xuan Thoi Petroleum Private Enterprise                                                        | 4.838.080.000            | 3.046.563.638            | 8.512.088.889                                   | 3.046.563.638          |
| + Ben Thanh Group                                                                               | 4.500.000                | 3.750.000                | 9.000.000                                       | 7.500.000              |
| <b>Total</b>                                                                                    | <b>352.808.853.627</b>   | <b>252.011.442.333</b>   | <b>594.127.327.766</b>                          | <b>498.342.608.820</b> |
| <b>2- Revenue deductions(Code 02)</b>                                                           | <b>0</b>                 | <b>0</b>                 | <b>0</b>                                        | <b>0</b>               |
| <b>3- Costs of goods sold (Code 11)</b>                                                         |                          |                          |                                                 |                        |
| - Cost of goods sold                                                                            | 274.433.847.696          | 193.980.435.785          | 470.446.990.209                                 | 390.302.183.324        |
| + Petroleum and lubricants of all types                                                         | 261.369.376.521          | 180.305.960.186          | 444.047.796.878                                 | 364.478.838.325        |
| + Cost of electricity and water sold                                                            | 2.154.523.273            | 1.872.345.458            | 4.175.216.386                                   | 3.742.875.935          |
| + Cost of market operation                                                                      | 10.909.947.902           | 11.802.130.141           | 22.223.976.945                                  | 22.080.469.064         |
| - Cost of house sales in the Xuan Thoi Dong Residential Area Project                            | 40.752.515.257           | 21.234.854.681           | 52.628.747.853                                  | 34.682.288.583         |
| - Cost of leasing premises, investment properties                                               | 3.992.716.670            | 2.234.125.293            | 6.244.044.436                                   | 4.220.921.363          |
| - Loss and damage of inventories                                                                | 508.363.106              | 379.120.545              | 887.084.499                                     | 760.977.606            |
| <b>Total</b>                                                                                    | <b>319.687.442.729</b>   | <b>217.828.536.304</b>   | <b>530.206.866.997</b>                          | <b>429.966.370.876</b> |
| <b>4- Financial income (No. 21)</b>                                                             | <b>Quarter II - 2026</b> | <b>Quarter II - 2025</b> | <b>Year 2026</b>                                | <b>Year 2025</b>       |
| - Interest income from bank deposits                                                            | 2.131.032.174            | 1.862.033.141            | 4.065.347.906                                   | 3.624.471.365          |
| Including: Interest income from escrow deposits for the Xuan Thoi Dong Residential Area project | 91.010.257               | 79.903.021               | 171.630.096                                     | 158.234.772            |
| - Dividends received                                                                            | 2.625.004.000            | 2.100.001.600            | 2.625.004.000                                   | 2.100.001.600          |
| <b>Total</b>                                                                                    | <b>4.756.036.174</b>     | <b>3.962.034.741</b>     | <b>6.690.351.906</b>                            | <b>5.724.472.965</b>   |

|                                                                       | <u>This period</u>       |                          | <u>Accumulated from the beginning of the year</u> |                      |
|-----------------------------------------------------------------------|--------------------------|--------------------------|---------------------------------------------------|----------------------|
|                                                                       | <u>Quarter II - 2026</u> | <u>Quarter II - 2025</u> | <u>Year 2026</u>                                  | <u>Year 2025</u>     |
| <b>5- Financial expenses (No. 22)</b>                                 |                          |                          |                                                   |                      |
| - Interest expenses                                                   | 1.514.750.384            | 569.408.538              | 2.860.207.463                                     | 1.149.184.208        |
| - Provision for devaluation of securities                             | 1.120                    | 4.000                    | 4.040                                             | 7.560                |
| <b>Total</b>                                                          | <b>1.514.751.504</b>     | <b>569.412.538</b>       | <b>2.860.211.503</b>                              | <b>1.149.191.768</b> |
| <b>6- Other income (No. 31)</b>                                       |                          |                          |                                                   |                      |
| - Penalties for contract violations, compensation, relocation support | 184.383.518              | -                        | 421.580.567                                       | -                    |
| - Liquidation of assets and tools                                     | -                        | -                        | -                                                 | 925.926              |
| - Dossier expense for stall transfer                                  | 73.622.505               | 1.111.110                | 159.415.447                                       | 1.296.295            |
| - Other income                                                        | 2.542.138.307            | 5.360.959                | 2.544.201.923                                     | 5.632.480            |
| <b>Total</b>                                                          | <b>2.800.144.330</b>     | <b>6.472.069</b>         | <b>3.125.197.937</b>                              | <b>7.854.701</b>     |
| <b>7- Other expenses (No. 32)</b>                                     |                          |                          |                                                   |                      |
| - Late payment fines, tax arrears                                     | 0                        | 17.955                   | 0                                                 | 17.955               |
| - Fixed ASSETS liquidation                                            | 3.082.911.179            | 0                        | 3.082.911.179                                     | 0                    |
| <b>Total</b>                                                          | <b>3.082.911.179</b>     | <b>17.955</b>            | <b>3.082.911.179</b>                              | <b>17.955</b>        |

**8-9- Selling expenses and General and administration expenses (No. 25 & No. 26)**

| Item                                                                        | Quarter II - 2026     | Quarter II - 2025     | Year 2026             | Year 2025             |
|-----------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>a) General and administration expenses</b>                               | <b>13347377831</b>    | <b>14.780.485.441</b> | <b>27.341.239.117</b> | <b>27.025.135.050</b> |
| Labour costs                                                                | 7.875.150.082         | 9.856.785.922         | 15.005.226.267        | 16.349.175.162        |
| Other expenses                                                              | 2.247.595.835         | 2.309.507.215         | 6.362.297.045         | 5.522.554.479         |
| Another general and administration expenses                                 | 3.224.631.914         | 2.614.192.304         | 5.973.715.805         | 5.153.405.409         |
| <b>b) Selling expenses</b>                                                  | <b>13.651.808.968</b> | <b>13.451.204.846</b> | <b>26.770.388.911</b> | <b>26.964.242.474</b> |
| Labour costs                                                                | 10.238.780.218        | 10.462.267.692        | 19.700.122.452        | 20.048.247.454        |
| External service expenses                                                   | 2.712.382.015         | 2.351.837.680         | 5.254.631.173         | 4.997.302.616         |
| Another Selling expenses                                                    | 700.646.735           | 637.099.474           | 1.815.635.286         | 1.918.692.404         |
| <b>c) Decrease Selling expenses and General and administration expenses</b> | <b>0</b>              | <b>0</b>              | <b>0</b>              | <b>0</b>              |
| <b>Total</b>                                                                | <b>26.999.186.799</b> | <b>28.231.690.287</b> | <b>54.111.628.028</b> | <b>53.989.377.524</b> |

|                                                    |                                                                                                                   | <u>This period</u>              |                                 | <u>Accumulated from the beginning of the year</u> |                         |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------|---------------------------------------------------|-------------------------|
| <b>** Production and business costs by element</b> |                                                                                                                   | <b><u>Quarter II - 2026</u></b> | <b><u>Quarter II - 2025</u></b> | <b><u>Year 2026</u></b>                           | <b><u>Year 2025</u></b> |
| -                                                  | Direct raw materials cost, materials and tools expense                                                            | 810.386.068                     | 795.003.845                     | 7.701.857.625                                     | 1.587.243.029           |
| -                                                  | Labour costs                                                                                                      | 27.624.119.885                  | 24.473.184.052                  | 47.377.177.162                                    | 55.413.233.971          |
| -                                                  | Depreciation expense                                                                                              | 1.490.503.493                   | 1.417.273.775                   | 3.052.765.540                                     | 2.831.122.203           |
| -                                                  | External service expenses                                                                                         | 19.404.543.350                  | 17.259.054.541                  | 33.001.809.222                                    | 27.448.144.855          |
| -                                                  | Other expenses                                                                                                    | 4.780.765.249                   | 5.438.542.964                   | 11.425.875.514                                    | 9.281.980.685           |
| <b>Total</b>                                       |                                                                                                                   | <b>54.110.318.045</b>           | <b>49.383.059.177</b>           | <b>102.559.485.063</b>                            | <b>96.561.724.743</b>   |
|                                                    |                                                                                                                   |                                 |                                 |                                                   |                         |
|                                                    |                                                                                                                   | <b><u>Quarter II - 2026</u></b> | <b><u>Quarter II - 2025</u></b> | <b><u>Year 2026</u></b>                           | <b><u>Year 2025</u></b> |
| 10-                                                | <b>Current corporate income tax expenses (No. 51)</b>                                                             |                                 |                                 |                                                   |                         |
|                                                    | <b>Net profit before tax</b>                                                                                      | <b>8.137.578.276</b>            | <b>9.392.344.214</b>            | <b>13.308.276.453</b>                             | <b>19.223.039.618</b>   |
|                                                    | Adjustments to increase or decrease accounting profit to determine taxable income for corporate income tax        | (8.279.438.989)                 | (1.424.193.412)                 | (7.809.765.238)                                   | (1.094.684.412)         |
|                                                    | - Increasing adjustments                                                                                          | 461.959.639                     | 675.808.188                     | 931.633.390                                       | 1.005.317.188           |
| Including:                                         | + Remuneration of Members of Board of Directors and Board of Supervisors not directly hold management             | 316.000.000                     | 276.000.000                     | 628.000.000                                       | 552.000.000             |
|                                                    | - Decreasing adjustments                                                                                          | (8.741.398.628)                 | (2.100.001.600)                 | (8.741.398.628)                                   | (2.100.001.600)         |
|                                                    | <b>Taxable income</b>                                                                                             | <b>801.302.931</b>              | <b>7.926.098.647</b>            | <b>5.871.494.664</b>                              | <b>17.875.293.951</b>   |
|                                                    | Corporate income tax rate                                                                                         | 20%                             | 20%                             | 20%                                               | 20%                     |
|                                                    | <b>Corporate income tax incurred</b>                                                                              | <b>1.588.279.466</b>            | <b>1.960.571.683</b>            | <b>3.119.887.702</b>                              | <b>4.092.609.523</b>    |
| Including:                                         | - Corporate income tax incurred from production and business activities                                           | 0                               | 1.557.034.841                   | 3.119.887.702                                     | 3.184.611.527           |
|                                                    | + Hoc Mon Trade Joint Stock Company                                                                               | 0                               | 0                               | 0                                                 | 0                       |
|                                                    | + Hoc Mon Agromarket.                                                                                             | 1.588.279.466                   | 1.557.034.841                   | 3.119.887.702                                     | 3.184.611.527           |
|                                                    | - Corporate income tax arising from real estate transfer                                                          | 0                               | 403.536.842                     | 0                                                 | 907.997.996             |
|                                                    | <b>Corporate income tax from real estate transfer (1% prepayment for Xuan Thoi Dong Residential Area project)</b> | <b>(169.652.618)</b>            | <b>725.132</b>                  | <b>(253.102.234)</b>                              | <b>(60.067.788)</b>     |
|                                                    | <b>Total current corporate income tax expense</b>                                                                 | <b>1.418.626.848</b>            | <b>1.961.296.815</b>            | <b>2.866.785.468</b>                              | <b>4.032.541.735</b>    |
|                                                    |                                                                                                                   |                                 |                                 |                                                   |                         |
| 11-                                                | <b>Deferred corporate income tax expense</b>                                                                      | <b><u>Quarter II - 2026</u></b> | <b><u>Quarter II - 2025</u></b> | <b><u>Year 2026</u></b>                           | <b><u>Year 2025</u></b> |
|                                                    | Deferred corporate income tax expenses arising from temporary differences in taxable income                       | 157.764.034                     | 7.513.035                       | 241.213.650                                       | 68.305.955              |
|                                                    | <b>Total deferred corporate income tax expense</b>                                                                | <b>157.764.034</b>              | <b>7.513.035</b>                | <b>241.213.650</b>                                | <b>68.305.955</b>       |
|                                                    |                                                                                                                   |                                 |                                 |                                                   |                         |
| 12-                                                | <b>Basic earnings per share</b>                                                                                   | <b><u>Quarter 1 - 2026</u></b>  | <b><u>Quarter 1 - 2025</u></b>  | <b><u>Year 2026</u></b>                           | <b><u>Year 2025</u></b> |
|                                                    | Profit after corporate income tax of the Parent company's shareholders                                            | 6.561.187.394                   | 7.423.534.364                   | 10.200.277.335                                    | 15.122.191.928          |
|                                                    | Adjustments to increase or decrease accounting profit to determine the profit allocated to common shareholders:   | (1.016.984.046)                 | (980.648.889)                   | (1.581.042.987)                                   | (1.997.641.554)         |
|                                                    | - Appropriation of bonus and welfare funds                                                                        | (951.372.172)                   | (792.833.470)                   | (1.479.040.214)                                   | (1.615.050.098)         |
|                                                    | - Appropriation of the Board of Executives bonus fund                                                             | (65.611.874)                    | (187.815.419)                   | (102.002.773)                                     | (382.591.456)           |
|                                                    | <b>Net profit after tax attributable to shareholders</b>                                                          | <b>5.544.203.348</b>            | <b>6.442.885.475</b>            | <b>8.619.234.348</b>                              | <b>13.124.550.374</b>   |
|                                                    | Weighted average number of common shares outstanding during the year                                              | 16.499.993                      | 16.499.993                      | 16.499.993                                        | 16.499.993              |
|                                                    | <b>Basic earnings per share</b>                                                                                   | <b>336</b>                      | <b>390</b>                      | <b>522</b>                                        | <b>795</b>              |

(\*) Pursuant to the General Meeting of Shareholders' Resolution No. 11/2026/NQ-DHĐCĐ dated April 24, 2026, the Company appropriated 10.68% of its profit after tax for 2025 to the Bonus and Welfare Fund and 2.53% to the Management Incentive Fund. Under the same Resolution, the Company's plan for 2026 is to appropriate 14.5% of profit after tax to the Bonus and Welfare Fund and 1% to the Management Incentive Fund.

# VII. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

|                             | Accumulated from the beginning of the year |                          |                  |                  |
|-----------------------------|--------------------------------------------|--------------------------|------------------|------------------|
|                             | <u>Quarter II - 2026</u>                   | <u>Quarter II - 2025</u> | <u>Year 2026</u> | <u>Year 2025</u> |
| 1- Proceeds from borrowings | 190.320.250.000                            | 169.500.000.000          | 347.317.700.000  | 330.000.000.000  |
| 2- Repayment of borrowings  | 193.253.613.352                            | 186.670.000.000          | 319.173.613.352  | 341.400.000.000  |

# VIII. OTHER SUPPLEMENTARY INFORMATION

1- Events occurring after the reporting date:

2- Information on related parties:

| No. | Related parties                                                                     | Relationship                                                                                                                                                 |
|-----|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01  | Hoc Mon Agricultural and Food Wholesale Market Managing and Trading Company Limited | Subsidiaries, contributed capital: 100% ownership                                                                                                            |
| 02  | Hoc Mon Foods Processing Corporation                                                | Associate, contributed capital: 35,00% ownership                                                                                                             |
| 03  | Mr. To Van Liem                                                                     | Both Deputy General Director of Hoc Mon Trading Joint Stock Company and Chairman of Hoc Mon Foods Processing Corporation (Associate).                        |
| 04  | Mr. Le Anh Phuong                                                                   | Both Deputy General Director of Hoc Mon Trading Joint Stock Company and Director Hoc Mon Foods Processing Corporation (Associate).                           |
| 05  | Mr. Le Van Tien                                                                     | Both Deputy General Director of Hoc Mon Trade Joint Stock Company and General Director of Hoc Mon Agriculture Wholesale Market Company Limited (Subsidiary). |

| 3. Transactions with Subsidiaries                                | <u>Quarter II - 2026</u> | <u>Quarter II - 2025</u> | Accumulated from the beginning of 2026 | Accumulated from the beginning of 2025 |
|------------------------------------------------------------------|--------------------------|--------------------------|----------------------------------------|----------------------------------------|
| - Profit receivable from subsidiaries                            | 6.116.396.628            | 6.058.136.968            | 12.059.036.585                         | 12.373.134.510                         |
| - Profit received from subsidiaries                              | 5.942.639.957            | 6.314.997.542            | 12.203.715.935                         | 12.494.544.212                         |
| - Receivables from collected-on-behalf income from stall leasing | 2.490.083.200            | 2.786.388.000            | 4.609.906.400                          | 4.790.139.200                          |
| - Received from collected-on-behalf income from stall leasing    | 2.648.559.078            | 2.698.557.246            | 4.713.163.686                          | 5.140.016.838                          |
| - Payments for fixed asset leases                                | 2.312.868.270            | 2.275.818.270            | 4.625.736.540                          | 4.513.686.540                          |
| - Collection of fixed asset lease payments                       | 2.312.868.270            | 2.275.818.270            | 4.625.736.540                          | 4.513.686.540                          |
| - Guarantee commission income                                    | 22.637.120               | 25.330.800               | 41.908.240                             | 43.546.720                             |

| Closing balances with Subsidiaries                                        | As of June, 30 2026 | As of June, 30 2025 |
|---------------------------------------------------------------------------|---------------------|---------------------|
| - Profit receivable from subsidiaries                                     | 6.116.396.628       | 6.058.136.968       |
| - Receivables from stall rental and amounts collected on behalf of others | 1.466.731.310       | 1.324.076.666       |
| - Short-term borrowings payable to subsidiaries.                          | 19.000.000.000      | 27.200.000.000      |
| - Interest payable to subsidiaries                                        | 231.383.564         | 239.583.561         |

**4. Information on the remuneration of Board of Directors members, salaries of the General Director, and other management personnel for Quarter II of 2026:**

| No.          | NAME                      | POSITION                                                 | SALARY             | REMUNERATION       | BONUS              | DIVIDENDS          | OTHER              | TOTAL                |
|--------------|---------------------------|----------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
|              | <b>Board of Directors</b> |                                                          | <b>425.050.000</b> | <b>339.000.000</b> | <b>312.626.995</b> | <b>872.476.200</b> | <b>125.000.000</b> | <b>2.074.153.195</b> |
| 1            | LE VAN MY                 | Chairman of the Board of Directors/ Legal Representative | 236.000.000        | 59.000.000         | 49.362.157         | 639.574.200        | 50.000.000         | 1.033.936.357        |
| 2            | NGUYEN NGOC CHAU          | Deputy Chairman of the Board of Directors                | 0                  | 28.000.000         | 0                  | 0                  | 5.000.000          | 33.000.000           |
| 3            | KIEU CONG TAM             | Member/General Director                                  | 169.050.000        | 24.000.000         | 43.877.473         | 26.687.400         | 10.000.000         | 273.614.873          |
| 4            | TO VAN LIEM               | Member/Deputy General Director                           | 12.000.000         | 36.000.000         | 43.877.473         | 40.509.900         | 10.000.000         | 142.387.373          |
| 5            | PHAM BINH PHUONG          | Member                                                   | 0                  | 36.000.000         | 43.877.473         | 0                  | 10.000.000         | 89.877.473           |
| 6            | LE PHUC TUNG              | Member                                                   | 0                  | 36.000.000         | 43.877.473         | 0                  | 10.000.000         | 89.877.473           |
| 7            | PHAM HOANG NAM            | Member                                                   | 0                  | 12.000.000         | 0                  | 0                  | 5.000.000          | 17.000.000           |
| 8            | PHAN QUANG ĐAN            | Member                                                   | 0                  | 36.000.000         | 0                  | 0                  | 5.000.000          | 41.000.000           |
| 9            | LE ANH PHUONG             | Member/Deputy General Director                           | 8.000.000          | 36.000.000         | 43.877.473         | 165.704.700        | 10.000.000         | 263.582.173          |
| 10           | NGUYEN THI THAI NHI       | Member                                                   | 0                  | 36.000.000         | 43.877.473         | 0                  | 10.000.000         | 89.877.473           |
|              | <b>Supervisory Board</b>  |                                                          | <b>64.000.000</b>  | <b>96.000.000</b>  | <b>87.754.945</b>  | <b>14.345.000</b>  | <b>20.000.000</b>  | <b>282.099.945</b>   |
| 1            | LE VAN TEO                | Head of the Board of Supervisors                         | 64.000.000         | 36.000.000         | 32.908.105         | 14.345.000         | 8.000.000          | 155.253.105          |
| 2            | TRAN THI THUY HONG        | Member                                                   | 0                  | 30.000.000         | 27.423.420         | 0                  | 8.000.000          | 65.423.420           |
| 3            | HUYNH LE YEN NHI          | Member                                                   | 0                  | 30.000.000         | 27.423.420         | 0                  | 4.000.000          | 61.423.420           |
|              | <b>Board of Directors</b> |                                                          | <b>483.171.490</b> | <b>0</b>           | <b>0</b>           | <b>76.993.700</b>  | <b>40.970.000</b>  | <b>601.135.190</b>   |
| 1            | PHAN THI HONG PHUC        | Deputy General Director                                  | 132.472.736        | 0                  | 0                  | 4.134.400          | 9.000.000          | 145.607.136          |
| 2            | NGUYEN NGOC THAO          | Deputy General Director                                  | 109.400.000        | 0                  | 0                  | 59.034.900         | 9.000.000          | 177.434.900          |
| 3            | LE VAN TIEN               | Deputy General Director                                  | 132.885.122        | 0                  | 0                  | 13.805.400         | 13.970.000         | 160.660.522          |
| 4            | TRUONG HOANG MINH THU     | Chief Accountant                                         | 108.413.632        | 0                  | 0                  | 19.000             | 9.000.000          | 117.432.632          |
| <b>Total</b> |                           |                                                          | <b>972.221.490</b> | <b>435.000.000</b> | <b>400.381.940</b> | <b>963.814.900</b> | <b>185.970.000</b> | <b>2.957.388.330</b> |

**5- Revenue and Operating Results by Segment (Quarter II of 2026):**

| ITEM                                           | Commercial             |                      |                      | Service                |                       |                       | Leasing and<br>real estate | Real estate<br>transfer | Total                 |
|------------------------------------------------|------------------------|----------------------|----------------------|------------------------|-----------------------|-----------------------|----------------------------|-------------------------|-----------------------|
|                                                | Joint Stock<br>Company | Market<br>Company    | Total                | Joint Stock<br>Company | Market Company        | Total                 |                            |                         |                       |
| <b>Current period</b>                          | <b>1</b>               | <b>2</b>             | <b>3</b>             | <b>4</b>               | <b>5</b>              | <b>6</b>              | <b>7</b>                   | <b>8</b>                | <b>9=3+6+7+8</b>      |
| Net revenue from sales<br>and service rendered | 265.031.201.412        | 3.585.165.404        | 268.616.366.816      | 0                      | 32.531.174.624        | 32.531.174.624        | 3.807.658.330              | 47.853.653.857          | 352.808.853.627       |
| Cost of goods sold                             | 261.877.739.627        | 2.154.523.273        | 264.032.262.900      | 0                      | 10.909.947.902        | 10.909.947.902        | 3.992.716.670              | 40.752.515.257          | 319.687.442.729       |
| <b>Gross profit</b>                            | <b>3.153.461.785</b>   | <b>1.430.642.131</b> | <b>4.584.103.916</b> | <b>0</b>               | <b>21.621.226.722</b> | <b>21.621.226.722</b> | <b>(185.058.340)</b>       | <b>7.101.138.600</b>    | <b>33.121.410.898</b> |
| <b>Previous period</b>                         | <b>1</b>               | <b>2</b>             | <b>3</b>             | <b>4</b>               | <b>5</b>              | <b>6</b>              | <b>7</b>                   | <b>8</b>                | <b>9=3+6+7+8</b>      |
| Net revenue from sales<br>and service rendered | 187.422.507.084        | 3.278.990.164        | 190.701.497.248      | 0                      | 33.139.271.523        | 33.139.271.523        | 3.601.377.855              | 24.569.295.707          | 252.011.442.333       |
| Costs of goods sold                            | 180.685.080.731        | 1.872.345.458        | 182.557.426.189      | 0                      | 11.802.130.141        | 11.802.130.141        | 2.234.125.293              | 21.234.854.681          | 217.828.536.304       |
| <b>Gross profit</b>                            | <b>6.737.426.353</b>   | <b>1.406.644.706</b> | <b>8.144.071.059</b> | <b>0</b>               | <b>21.337.141.382</b> | <b>21.337.141.382</b> | <b>1.367.252.562</b>       | <b>3.334.441.026</b>    | <b>34.182.906.029</b> |

**6- Comparative information (Changes in the information presented in the consolidated financial statements from previous accounting periods):**

The profit after tax of the Company for Quarter II of 2025 decrease 11,62% compared to the same period of the previous year. Specifically:

- The consolidated profit after tax of the Company for Quarter II of 2026 amounted to VND 6.561.187.394.
- The consolidated profit after tax of the Company for Quarter II of 2025 amounted to VND 7.423.534.364.

The main reason is that the company accounts for employees bonuses as expenses according to regulations.

+ Profit generated from real estate business activities at the Xuan Thoi Dong Residential Project increased by 112,96%, compensating for the 53,19% decrease in petroleum business activities.

+ Beside that, the profit after tax of Hoc Mon Foods Processing Corporation for quarter II of 2026 decrease 41,17% compare to the same period last year lead to The consolidated profit after tax of the Company decrease 11,62%.

**7- Other information:**

- On April 24, 2026, the Board of Directors issued Notice No. 167/2026/TB-HĐQT regarding the payment of the fourth cash dividend for 2025.
- On May 20, 2026, Hoc Mon Trade Joint Stock Company entered into Internal Audit Engagement Contract No. 1140/2026/AUP/PRV with Parker Russell Vietnam Company Limited for the provision of internal audit services
- On May 28, 2026, Hoc Mon Trade Joint Stock Company entered into Independent Audit Engagement Contract No. 280501/26/AUD.VVALUES with Chuan Viet Auditing and Consulting Company Limited for the audit of the Company's financial statements.
- On June 16, 2026, Notice No. 106/2026/TB-HTC was issued regarding the first interim cash dividend payment for 2026.

Prepared on July 30, 2026

Prepared by

Chief Accountant

Legal Representative



PHAN CHAU HUYEN TRAM

TRUONG HOANG MINH THU

LE VAN MY