

**PERIODIC INFORMATION DISCLOSURE ON
FINANCIAL STATEMENTS**

To: Hanoi Stock Exchange

In accordance with the provisions of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance providing guidance on information disclosure on the securities market, Cencon Vietnam Joint Stock Company hereby announces the disclosure of its reviewed semi-annual financial statements for 2026 to the Hanoi Stock Exchange, as follows:

1. Name of the organization: CENCON VIETNAM JOINT STOCK COMPANY

- Stock code: CEN
- Address: Lot 45-50B, Thuy Hoa Street, Lao Cai Ward, Lao Cai Province, Vietnam
- Tel: (024) 6285 0292 Fax: (024) 6285 0292
- Email: cenconvietnam@gmail.com Website: cencon.vn

2. Disclosed Information Content:

- The reviewed interim financial statements for the accounting period ended 30 June 2026:

Separate Financial Statements.

- Cases Subject to Explanation of Underlying Reasons:

+ The audit firm expressed a qualified opinion on the financial statements:

Yes ☒

No ☐

Explanation (if applicable):

Yes ☒

No ☐

+ The profit after corporate income tax presented in the income statement for the reporting period has changed by 10% or more compared to the corresponding period of the previous year:

Yes ☒

No ☐

Explanation (if applicable):

Yes ☒

No ☐

This information was disclosed on the Company's website on Aug 14, 2026, at the following link: <http://cencon.vn>.

Attached Documents:

- Financial Statements.

**Authorized Representative
of the Organization**



CHỦ TỊCH HĐQT
Trần Mạnh Sơn

CENCON VIETNAM JOINT STOCK COMPANY
REVIEWED INTERIM FINANCIAL STATEMENTS
For the period ended 30 June 2026

CENCON VIETNAM JOINT STOCK COMPANY

Lot 45 - 50B, Thuy Hoa Street, Lao Cai Ward, Lao Cai Province, Vietnam

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CENCON VIETNAM JOINT STOCK COMPANY

Lot 45 - 50B, Thuy Hoa Street, Lao Cai Ward, Lao Cai Province, Vietnam

STATEMENTS OF THE EXECUTIVE BOARD

The Executive Board of Cencon Vietnam Joint Stock Company presents this report together with the Company's reviewed interim financial statements for the period ended 30th June 2026.

THE COMPANY

Cencon Vietnam Joint Stock Company (hereinafter referred to as "the Company") is established under the Business Registration Certificate of Joint Stock Company with Business Registration Number 0107268056, initially issued by the Lao Cai Province Department of Planning and Investment (now the Lao Cai Province Department of Finance) on 24 December 2015, registered multiple times, with the 12th amendment on 15 July 2026, due to a change in the Company's address following the implementation of the new administrative boundaries.

Trading name in English: CENCON VIET NAM JOINT STOCK COMPANY.

Abbreviated name: CENCON., JSC.

According to the 12th amendment of the Business Registration Certificate dated 15 July 2026, the charter capital of the Company is VND 217,124,400,000 (*In words: Two hundred and seventeen billion, one hundred and twenty-four million, four hundred thousand VND*).

Registered office at: Lot 45 - 50B, Thuy Hoa Street, Lao Cai Ward, Lao Cai Province, Vietnam.

The Company's shares are approved to be publicly traded on the UpCOM market. Stock code: CEN.

The Company's shares remain subject to continued trading restrictions under Decision No. 215/QĐ-SGDHN dated March 24, 2026 of the Hanoi Stock Exchange.

BOARD OF MANAGEMENT, SUPERVISORS AND BOARD OF DIRECTORS

Members of Board of Management, Supervisors and Board of Directors who held the Company during the period and at the date of this report are as follows:

BOARD OF MANAGEMENT

Mr. Tran Manh Son	Chairman
Mr. Le Van Binh	Member
Mr. Nguyen Huu Thuong	Independent Member of the Board of Directors

BOARD OF SUPERVISORS

Ms. Vu Thi Hai Yen	Head of the Board
Ms. Nguyen Thi Dung	Member
Mr. Tran Ngoc Son	Member (Appointed from 30/6/2026)
Mr. Ngo Thuong Hung	Member (Dismissed from 30/6/2026)

BOARD OF DIRECTORS

Mr. Le Van Binh	Director
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SUBSEQUENT EVENTS

According to the Executive Board, in all material respects, there have been no other significant events occurring after the balance sheet date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the interim financial statements for the period ended 30th June 2026.

AUDITORS

The Company's interim financial statements for the period ended 30th June 2026 have been reviewed by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

STATEMENT OF THE EXECUTIVE BOARD (CONTINUED)

RESPONSIBILITY OF THE EXECUTIVE BOARD

The Executive Board of the Company is responsible for preparing the interim financial statements, which give a true and fair view of the financial position of the Company as at 30/6/2026 as well as of its interim income and cash flows statements for the period then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of interim financial statements. In preparing these interim financial statements, the Executive Board of the Company is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the Financial Statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the Financial Statements are free from material misstatements due to frauds or errors;
- Prepare the Interim Financial Statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate;

The Executive Board is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the financial statements. The Executive Board is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Executive Board confirms that the Company has complied with the above requirements in preparing the financial statements.

For and on behalf of Board of the Executive,



Tran Manh Son

Chairman

Lao Cai, 12 August 2026

REVIEW REPORT OF THE INTERIM FINANCIAL STATEMENTS

To: Shareholders
Boards of Management, Supervisors and Directors
Cencon Vietnam Joint Stock Company

We have reviewed the accompanying financial statements of Cencon Vietnam Joint Stock Company, as set out on pages 06 to 29, prepared on 12 August 2026, comprising the Interim Statement of Financial Position as at 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the accounting period then ended, and the Notes to the interim financial statements.

Responsibility of the Executive Board

The Executive Board of the is responsible for the true and fair preparation and presentation of these financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and the statutory requirements relevant to the preparation and presentation of the financial statements, and for the internal control as the Executive Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the accompanying interim financial statements. However, due to the matters described in the "Basis for Disclaimer of Conclusion" section, we were unable to obtain sufficient appropriate evidence to provide a basis for expressing a conclusion on the interim financial statements.

Basis for Disclaimer of Opinion

As disclosed in Note 5.8 to the Notes to the Interim Financial Statements, the Company acquired the Lan Huy Hoang Hotel and Restaurant Service Area Project on 16 September 2021, with a total consideration of VND 68.38 billion. However, as of the date of this report, the Company has not yet completed the transfer of legal ownership from Duyen Hai Lao Cai One Member Limited Liability Company to Cencon Vietnam Joint Stock Company, as the competent authorities have not granted approval for the project to be put into operation. Based on the information and documents obtained, we are unable to determine the impact of this matter on the Company's interim financial statements for the reporting period ended 30 June 2026.

As disclosed in Note 5.9 to the Notes to the Interim Financial Statements, the investment in Cencon Electric Automobile Company Limited (which has since been renamed Truong Thanh Automobile Joint Stock Company) amounting to VND 50.4 billion has been confirmed by the investee. However, based on the information and documents obtained, we are unable to assess the appropriateness of this investment in relation to the Company's interim financial statements for the reporting period ended 30 June 2026.

Disclaimer of Opinion

Due to the significance of the matters described in the section "Basis for Disclaimer of Conclusion," we were unable to obtain sufficient appropriate evidence to provide a basis for a conclusion on the accompanying interim financial statements of Cencon Vietnam Joint Stock Company for the reporting period ended 30 June 2026. Accordingly, we do not express a conclusion on these interim financial statements.

**Bui Thi Thuy****Deputy General Director**

Audit Practising Registration Certificate

No 0580-2023-137-1

Letter of Authorization No.04/2026/UQ-CPA VIETNAM on 02 January 2026 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED**A Member of IMPACT**

Ha Noi, 12 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

ASSETS	Code	Note	30/06/2026	01/01/2026
			VND	VND
A - CURRENT ASSETS (100=110+120+130+140+150+160)	100		104,414,750,421	101,508,783,613
Cash and cash equivalents	110	5.1	8,740,731,099	20,460,902,445
1. Cash	111		8,740,731,099	20,460,902,445
II. Short - term investments	120		4,108,887,672	-
3. Short - term held to maturity Investments	123	5.2	4,108,887,672	-
III. Short- term receivables	130		24,297,956,199	5,594,895,498
1. Short-term receivables from customers	131	5.3	6,267,924,711	4,416,895,498
2. Prepayments to sellers in short-term	132	5.4	3,030,031,488	1,178,000,000
5. Other short-term receivables	135	5.5	15,000,000,000	-
IV. Inventories	140		67,220,120,972	75,452,985,670
1. Inventories	141	5.6	67,220,120,972	75,452,985,670
V. Short-term biological assets	150		-	-
VI. Other current assets	160		47,054,479	-
2. Deductible value added tax	162		47,054,479	-
B - LONG-TERM ASSETS (200=210+220+230+240+250+260+270)	200		118,902,398,183	118,987,374,485
I. Long-term receivables	210		-	-
II. Fixed assets	220		120,898,183	205,874,485
1. Tangible fixed assets	221	5.7	120,898,183	205,874,485
- Historical Costs	222		914,861,091	914,861,091
- Accumulated depreciation	223		(793,962,908)	(708,986,606)
III. Long-term biological assets	230		-	-
III. Investment properties	240		-	-
IV. Long-term assets in progress	250		68,381,500,000	68,381,500,000
2. Construction in progress	252	5.8	68,381,500,000	68,381,500,000
V. Long-term investments	260		50,400,000,000	50,400,000,000
2. Investments in joint ventures and associates	262	5.9	50,400,000,000	50,400,000,000
VI. Other Long-term assets	270		-	-
TOTAL ASSETS (280 = 100+200)	280		223,317,148,604	220,496,158,098

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30th June 2026

RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND
C- LIABILITIES (300=310+330)	300		4,175,458,256	1,584,424,045
I. Short-term liabilities	310		4,175,458,256	1,584,424,045
1. Short-term trade payables	311	5.10	3,135,633,229	166,658,893
2. Short-term prepayments from customers	312	5.11	894,865,016	846,150,365
4. Short-term Taxes and other payables to State budget	314	5.12	63,914,117	500,449,916
6. Short-term accrued expenses	316	5.13	70,000,000	71,164,871
10. Other short-term payments	320	5.14	11,045,894	-
II. Long-term liabilities	330		-	-
D- OWNERS' EQUITY	400	5.15	219,141,690,348	218,911,734,053
1. Contributed capital	411		217,124,400,000	217,124,400,000
- Ordinary shares with voting rights	411a		217,124,400,000	217,124,400,000
2. Capital surplus	412		(1,769,180,000)	(1,769,180,000)
10. Undistributed profit after tax	420		3,786,470,348	3,556,514,053
- Undistributed profit after tax brought forward	420a		3,556,514,053	3,325,736,071
Undistributed profit after tax for the current year	420b		229,956,295	230,777,982
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		223,317,148,604	220,496,158,098

Lao Cai, 12 August 2026

Preparer

Chief Accountant

Chairman



Pham Thi Ninh Chi



Do Thi Thanh Xuan



Tran Manh Son

INTERIM INCOME STATEMENT

For the period ended 30 June 2026

			For the period ended 30/06/2026	For the period ended 30/06/2025
ITEMS	Code	Note	VND	VND
1. Revenues from sales and services rendered	01	6.1	20,398,592,216	37,265,656,079
2. Revenue deductions	02		-	-
3. Net revenues from sales and services rendered (10 = 01-02)	10		20,398,592,216	37,265,656,079
4. Cost of goods and services	11	6.2	18,940,374,443	35,204,200,358
5. Gross revenues from sales and services rendered (20 = 10-11)	20		1,458,217,773	2,061,455,721
6. Gain/(loss) on sale and disposal of investment properties	21		-	-
7. Financial income	22	6.3	149,509,956	925,234
8. Financial expenses	23	6.4	-	19,920,772
<i>In which: interest expenses</i>	24		-	12,902,054
9. Selling expenses	26	6.5	298,881,894	743,610,746
10. General administrative expenses	27	6.5	1,013,086,967	1,257,123,291
11. Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}	30		295,758,868	41,726,146
12. Other income	31	6.6	-	19,481,881
13. Other expenses	32	6.6	4,250,799	151,649
14. Other profits (40 = 31-32)	40	6.6	(4,250,799)	19,330,232
15. Total net profit before tax(50 = 30+40)	50		291,508,069	61,056,378
16. Current corporate income tax expenses	51	6.7	61,551,774	14,641,605
17. Deferred corporate income tax expenses	52		-	-
18. Profits after enterprise income tax (60 = 50-51-52)	60		229,956,295	46,414,773
19. Basic earnings per share	70	6.8	11	2

Preparer

Chief Accountant

Cai, 12 August 2026

Chairman

Pham Thi Ninh Chi

Do Thi Thanh Xuan

Tran Manh Son

INTERIM CASH FLOW STATEMENT

(Indirect method)

For the period ended 30 June 2026

ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
I. Net cash flows from operating activities				
1. Profit before tax	01		291,508,069	61,056,378
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		84,976,302	128,467,656
- Gains (losses) on investing activities	05		(148,058,905)	(20,407,115)
- Interest expenses	06		-	12,902,054
3. Operating profit before changes in working capital	08		228,425,466	182,018,973
- Increase (decrease) in receivables	09		(18,750,115,180)	816,664,110
- Increase (decrease) in inventories	10		8,232,864,698	(8,969,452,264)
- Increase (decrease) in payables	11		2,597,919,936	6,684,940,545
- (Increase) decrease deferred expenses	12		-	19,150,001
- Interest paid	14		-	(12,902,054)
- Corporate income tax paid	15		(64,186,700)	(198,860,224)
- Other payments on operating activities	17		(4,250,799)	(151,649)
Net cash flows from operating activities	20		(7,759,342,579)	(1,478,592,562)
II. Cash flows from investing activities				
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		-	1,218,181,818
3. Expenditures on loans and purchase of debt instruments from other entities	23		(14,000,000,000)	-
4. Proceeds from lending or repurchase of debt instruments from other entities	24		10,000,000,000	-
7. Proceeds from interests, dividends and distributed profits	27		39,171,233	925,234
Net cashflow from investing activities	30		(3,960,828,767)	1,219,107,052
III. Cash flows from financing activities				
4. Repayment of financial principal	34		-	(966,000,000)
Net cashflow from financing activities	40		-	(966,000,000)
Net cashflow during the period (50 = 20+30+40)	50		(11,720,171,346)	(1,225,485,510)
Cash and cash equivalents at beginning of year	60	5.1	20,460,902,445	4,293,347,882
Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at end of year (70 = 50+60+61)	70	5.1	8,740,731,099	3,067,862,372

Preparer

Chief Accountant

Chairman

Pham Thi Ninh Chi

Do Thi Thanh Xuan

Tran Manh Son



NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the period ended 30 June 2026

1. COMPANY INFORMATION**1.1. Structure of ownership**

Cencon Vietnam Joint Stock Company is established under the Business Registration Certificate of Joint Stock Company with Business Registration Number 0107268056, initially issued by the Lao Cai Province Department of Planning and Investment (now the Lao Cai Province Department of Finance) on 24 December 2015, registered multiple times, with the 12th amendment on 15 July 2026, due to a change in the Company's address following the implementation of the new administrative boundaries.

Trading name in English: CENCON VIET NAM JOINT STOCK COMPANY.

Abbreviated name: CENCON., JSC.

According to the 12th amendment of the Business Registration Certificate dated 15 July 2026, the charter capital of the Company is VND 217,124,400,000 (*In words: Two hundred and seventeen billion, one hundred and twenty-four million, four hundred thousand VND*).

The Company's shares are approved to be publicly traded on the UpCOM market. Stock code: CEN.

The Company's shares remain subject to continued trading restrictions under Decision No. 215/QĐ-SGDHN dated March 24, 2026 of the Hanoi Stock Exchange.

Registered office at: Lot 45 - 50B, Thuy Hoa Street, Lao Cai Ward, Lao Cai Province, Vietnam.

The total number of the Company's employees as at 30/6/2026 is 8 people (as at 31/12/2025 is 8 people)

1.2. Operating industries and principal activities

- Other unclassified business support service activities; Details: Import and export of goods traded by the Company.
- Mixed farming and livestock breeding;
- Processing and preserving of fruits and vegetables;
- Processing and preserving of aquaculture products and related products;
- Garment manufacturing (excluding fur clothing);
- Production of wooden construction materials;
- Production of electronic components;
- Shipbuilding and floating structures;
- Marine aquaculture;
- Maintenance and repair of automobiles and other motor vehicles;
- Production of plastic products;
- Production of other wooden products; production of products from bamboo, rattan, straw, and plaiting materials;
- Casting of iron and steel;
- Casting of non-ferrous metals;
- Wholesale of other machinery, equipment, and spare parts; Details: Wholesale of electrical machinery, equipment, and materials (generators, electric motors, wires, and other equipment used in electrical circuits).
- Wholesale of machinery, equipment, and spare parts for weaving, sewing, and footwear industries;
- Wholesale of other household goods; Details: Wholesale of silk, fibers, and textile yarn.
- Wholesale of pharmaceuticals and medical equipment;

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.2. Operating industries and principal activities (Continued)

- Retail sale of beverages in specialized stores;
- Other unclassified specialized wholesale activities; Details: Wholesale of silk, fibers, and textile yarn.
- Wholesale of fabrics, ready-made garments, and footwear;
- Restaurants and mobile food services (excluding operation of bars, karaoke rooms, and dance halls);
- Wholesale of fabrics, ready-made garments, and footwear;
- Processing of milk and dairy products;
- Information technology service activities and other computer-related services;
- Forging, stamping, pressing, and rolling of metal; powder metallurgy;
- Production of pulp, paper, and paperboard;
- Production of corrugated paper, paperboard, and packaging from paper and paperboard;
- Production of starch and starch products;
- Production of bakery products from flour;
- Production of noodles, pasta, and similar products;
- Production of prepared meals and dishes;
- General wholesale activities;
- Wholesale of beverages;
- Wholesale of food;
- Retail sale of food in specialized stores;
- Wholesale of raw agricultural and forestry products (excluding timber, bamboo, and rattan) and live animals;
- Production and distribution of steam, hot water, air conditioning, and ice production;
- Beverage services (excluding operation of bars, karaoke rooms, and dance halls)
- Extraction of stone, sand, gravel, and clay;
- Retail sale of computers, peripheral equipment, software, and telecommunications equipment in specialized stores;
- Wholesale of electronic and telecommunications equipment and components;
- Retail sale of hardware, paints, glass, and other construction installation equipment in specialized stores;
- Advertising;

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.2. Operating industries and principal activities (Continued)

- Rental of motor vehicles;
- Retail sale of household electrical appliances, beds, wardrobes, tables, chairs, similar furniture, lighting fixtures, and other unclassified household goods in specialized stores;
- Other retail sales in general stores (excluding items prohibited by the state);
- Agency, brokerage, and auction of goods; Details: Agency services.
- Production of cutlery, hand tools, and general metal hardware;
- Tour operation activities;
- Poultry farming;
- Retail sale of staple foods, food, beverages, tobacco, and tobacco products predominantly in general stores; Details: Excluding tobacco and tobacco products.
- Other unclassified financial support service activities; Details: Investment consulting (excluding legal, financial, tax, auditing, accounting, and securities consulting).
- Retail sale of medicines, medical equipment, cosmetics, and sanitary products in specialized stores; Details: Retail sale of medical equipment, cosmetics, and sanitary products in specialized stores (excluding cosmetics harmful to human health and pharmaceuticals).
- Cattle and buffalo farming and breeding;
- Retail sale via mail order or the internet;
- Pig farming and breeding;
- Crop-related service activities;
- Other unclassified retail sale forms;
- Wholesale of metals and metal ores; Details: Trading of fine art gold jewellery.
- Production of jewellery and related items; Details: Production and sale of gemstones, including industrial stones, precious stones, recycled or artificial stones, and diamond processing.
- Retail sale of passenger cars (with up to 9 seats) (excluding auction activities);
- Mechanical processing; treatment and coating of metals; Details: Processing of gold jewellery and fine art products.
- Sale of spare parts and accessories for automobiles and other motor vehicles (excluding auction activities);
- Retail sale of other new goods in specialized stores; Details: Retail sale of gold, silver, precious stones, and semi-precious stones in specialized stores (excluding trading of gold bars).
- Manufacture of automobiles and other motor vehicles;
- Manufacture of other unclassified metal products; Details: Manufacture of jewellery made from gold, silver, other precious metals, precious stones, semi-precious stones, and feng shui stones.
- Agency for automobiles and other motor vehicles (excluding auction activities);
- Production of precious and non-ferrous metals; Details: Production of fine art gold jewellery.
- Consulting, brokerage, auction of real estate, and land use rights; Details : Real estate brokerage services.
- Consulting and brokerage of real estate and land use rights;
- Intermediation in the purchase, sale, or leasing of real estate on a fee or contract basis;
- Real estate management on a fee or contract basis;

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.2. Operating industries and principal activities (Continued)

- Post-harvest support service activities;
- Afforestation, forest maintenance, and forestry seedling production;
- Forestry support service activities; Details: Irrigation and drainage activities serving forestry
- Contracting forestry tasks (digging holes, planting, caring, harvesting, etc.);
- Forest protection activities and pest control for forestry trees;
- Assessment and estimation of crop quantities and yields;
- Other forestry service activities (leasing forestry machinery with operators, etc.)
- Livestock, rescue, and care services for forest flora and fauna;
- Retail sale of fabrics, wool, yarn, sewing thread, and other textile goods in specialized stores;
- Construction of residential buildings;
- Construction of non-residential buildings;
- Construction of other civil engineering works;
- Cutting, shaping, and finishing of stone;
- Growing of perennial spice, medicinal, and aromatic plants;
- Growing of other annual crops; Details: Growing of annual medicinal and aromatic plants.
- Short-term accommodation services; Details: Hotels.
- Villas or apartments operating short-term accommodation services;
- Guesthouses and rest houses operating short-term accommodation services;
- Boarding houses, room rentals, and similar short-term accommodation facilities;
- Other accommodation facilities; Details: Dormitories for students.
- Temporary accommodation in mobile vehicles, tents, camps, or similar resting facilities;
- Other unclassified accommodation facilities;
- Cultivation of other perennial crops;
- Provision of irregular contract-based catering services (excluding bars, dance halls, and karaoke operations);
- Other food service activities;
- Organization of trade promotion and introduction events (excluding press conferences);
- For conditional business activities, the enterprise shall only operate upon fully meeting the legally prescribed conditions.

The principal activities of the Company during the year are: Trading of frozen food...

1.3. The Company's normal production and business cycle

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.4. Statement of information comparability on the Financial Statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime. This Circular replaces the Corporate Accounting Regime issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016, both issued by the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 1 January 2026.

The Company has applied the guidance of Circular No. 99/2025/TT-BTC since 1 January 2026. In case the application of this Circular results in changes in the presentation of the Financial Statements, the Company will restate or reclassify the comparative figures in accordance with the regulations. Accordingly, the accounting information and figures presented in the Interim Financial Statements are comparable as they have been consistently calculated and presented.

Matters affecting the Company's business operations

The Company engages in the trading of jewellery (gold and precious stones). However, during the first six months of 2026, no transactions related to the purchase and sale of jewellery occurred, and all such inventory remains stored in the Company's warehouse.

1.5. The Company structure

As at 30 June 2026, the Company had the following associate:

Company Name	Principal Activities	Ownership Interest	Voting Rights
Truong Thanh Automobile Joint Stock Company	Wholesale of automobiles and other motor vehicles.	48.00%	48.00%

2. FISCAL YEAR AND ACCOUNTING CURRENCY**Fiscal year**

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

The Company's interim financial statements are prepared for 6-month period starting on 1st January and ending on 30 June 2026.

Accounting currency

The accompanying financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM**Accounting System**

The Company applied to Vietnamese Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

Statements for the compliance with Accounting Standards and System

The Company's Executive Board ensures full compliance with the Vietnamese Accounting Standards, the Vietnamese Accounting System, and relevant legal regulations regarding the preparation and presentation of the financial Financial Statements for the accounting period ended 30 June 2026.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Company in the preparation of the interim financial statements:

Basis of preparation of the interim financial statements

The attached interim financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of interim financial statements.

The accompanying interim financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdiction other than Vietnam.

Accounting Estimates

The preparation of the financial statements in conformity with Vietnamese Accounting Standards, the current Vietnamese accounting regime, and relevant legal regulations pertaining to the preparation and presentation of financial statements requires the Executive Board to make estimates and assumptions that impact the reported amounts of liabilities, assets, and the disclosure of contingent liabilities and assets as of the financial statement date, as well as the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits (on demand)

Cash equivalents

These are short-term investments, term deposits with maturities of no more than three months from the date of investment, which are readily convertible into a known amount of cash and subject to insignificant risk of changes in value at the reporting date.

Financial investments***Held to maturity investments***

Held-to-maturity investments include those investments that the Company intends and is able to hold until maturity. These held-to-maturity investments comprise: bank deposits with original maturities of more than three months, valuable papers (including treasury bills and promissory notes), loans held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are recognized from the purchase date and initially measured at purchase price plus transaction costs directly attributable to the acquisition. After initial recognition, held-to-maturity investments are measured at carrying amount, which includes principal and interest accrued up to the date of the financial statements, less any allowance for impairment (if any). Interest income from held-to-maturity investments after the purchase date is recognized in the Statement of Profit or Loss on an accrual basis. Interest accrued prior to the Company's acquisition is deducted from the purchase price at the acquisition date.

Allowance for bad debts of held-to-maturity investments is made in conformity with current accounting regulations.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Financial investments (Continued)***Investments in subsidiaries, associates and other investments*

Investments in associates and joint ventures in which the Company has significant influence are presented using the cost method, comprising the purchase price and directly attributable transaction costs, in the interim financial statements.

Distributions of profits that the Company receives from the accumulated profits of associates and joint ventures after the date the Company obtains significant influence are recognized in the Company's profit or loss for the year. Other distributions are considered recoveries of investments and are deducted from the carrying amount of the investment.

Investments in joint ventures, associates, and other investments are presented in the Statement of Financial Position at cost, less any allowance for impairment (if applicable)..

Allowance for loss of investments

Allowance for losses of investments in joint ventures, associates, and other entities is made when the investee incurs losses or when the investment in other entities declines in value, resulting in a potential capital loss for the Company.

Losses of the investee used as the basis for provisioning are determined from the consolidated financial statements if the investee is a parent company. If the investee is an independent enterprise without subsidiaries, the basis for provisioning is the financial statements of that investee.

Receivables

Accounts receivable represent amounts collectible from customers or other parties. Accounts receivable are presented at carrying amount, net of any allowance for doubtful debts.

Provision for doubtful debts is assessed and established for receivables that are overdue and difficult to recover, or for receivables where the debtor is unlikely to be able to make payment due to liquidation, bankruptcy, or similar financial difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions.

The cost of inventories is determined in accordance with the specific identification method.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution. The Company uses the perpetual inventory method and the inventory cost is calculated specific identification method.

The provision for depreciation of the Company's inventory is set aside when there is reliable evidence of a decline in the net realizable value compared to the original price of the inventory.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical cost of tangible fixed assets includes all the expenses paid by the Company to acquire the assets up to the time they are brought to the location and condition necessary for them to be capable of operating in the manner intended by the Company.

Tangible fixed assets are depreciated using straight-line method over their estimated useful lives. Details are as follows:

	Depreciation period (Years)
Office equipment	05
Motor vehicles	07

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

Construction in progress

Assets under construction for production, rental, administrative or other purposes are recognized at cost. Such cost comprises service costs and related borrowing costs in accordance with the Company's accounting policies. Depreciation of these assets is applied on the same basis as for other assets, commencing when the assets are in the location and condition necessary for them to be capable of operating in the manner intended by the Company.

Payables

The account payables are monitored in details by payable terms, payable parties and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets between the Company and suppliers.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

Owners' equity

Owners' equity is recorded based on the actual capital contributed by the owners.

Undistributed profits are determined on the basis of the business results after corporate income tax and the distribution of profits of the Company.

Profit after tax of the Company is appropriated for dividend distribution to shareholders after approval by the General Meeting of Shareholders and after appropriations to reserve funds in accordance with the Company's Charter.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Revenue and other income*****Revenue from sale of goods and products***

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- Costs related to transactions can be determined.

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- (a) The amount of revenue can be measured reliably;
- (b) It is probable that the economic benefits associated with the transaction will flow to the Company;
- (c) Identify the completed work as at the balance sheet date; and
- (d) Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from interest, dividends and divided profits and other income:

Interest income on deposits is recognized on an accrual basis, determined by the balances of deposit accounts and the applicable interest rates.

Cost of goods sold

The cost of services and goods for the year is recognized in line with the revenue generated during the year.

Direct materials consumed in excess of normal levels, labor costs, and unallocated fixed overhead costs are recognized immediately in cost of goods sold (net of any compensation received, if applicable), even when the products or goods have not yet been identified as sold.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Current corporate income tax expense**

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period.

The difference between taxable income and accounting profit arises from adjustments to the discrepancies between accounting profit and taxable income under current tax policies.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

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

Basic earnings per share

Basic earnings per share calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment report

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of General Directors confirms that the Company operates in business segments of construction and service, therefore all revenue, expenses, assets, and liabilities are solely related to this activity, other activities in a single geographical segment – Vietnam. Therefore, the Company does present a Segment Report.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5. SUPPLEMENTAL INFORMATION TO ITEMS DISCLOSED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash on hand	2,151,436,526	1,437,914,609
Bank deposits on demand (*)	6,589,294,573	19,022,987,836
Total	8,740,731,099	20,460,902,445

(*) Details of bank deposits on demand:

	30/06/2026 VND	01/01/2026 VND
Military Commercial Joint Stock Bank - Hoan Kiem Branch	6,514,327,322	18,946,531,573
Other Banks	74,967,251	76,456,263
Total	6,589,294,573	19,022,987,836

5.2 Held to maturity investments

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original cost	Recoverable amount	Allowances	Original cost	Recoverable amount	Allowances
Short-term	4,108,887,672	4,108,887,672	-	-	-	-
Term deposits	4,000,000,000	4,000,000,000	-	-	-	-
Military Commercial Joint Stock Bank - Hoan Kiem Branch (i)	4,000,000,000	4,000,000,000	-	-	-	-
Interest income accrued	108,887,672	108,887,672	-	-	-	-
Military Commercial Joint Stock Bank - Hoan Kiem Branch (i)	108,887,672	108,887,672	-	-	-	-
Cộng	4,108,887,672	4,108,887,672	-	-	-	-

(i) A term deposit with a maturity of more than 6 months at an annual interest rate of 7.2% per annum.

5.3 Receivables from customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	6,267,924,711	-	4,416,895,498	-
Cocozy Vietnam Company Limited	549,951,292	-	240,927,950	-
Halo Foods Company Limited	415,302,536	-	666,070,557	-
Vietnam - Korea Food Company Limited	339,032,542	-	626,137,490	-
Khanh Long Food Company	3,512,170,468	-	1,521,781,643	-
Others	1,451,467,873	-	1,361,977,858	-
Total	6,267,924,711	-	4,416,895,498	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.4 Repayments to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	3,030,031,488	-	1,178,000,000	-
Vimex Vietnam International Food Joint Stock Company	31,488	-	900,000,000	-
Nguyen Phat Dat Food Company Limited	-	-	218,000,000	-
Beebee Import Export Trading Company Limited	2,970,000,000	-	-	-
Others	60,000,000	-	60,000,000	-
Total	3,030,031,488	-	1,178,000,000	-

5.5 Other receivable

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	15,000,000,000	-	-	-
- Other receivables :	15,000,000,000	-	-	-
+ Advance (*)	15,000,000,000	-	-	-
Total	15,000,000,000	-	-	-

(*) The advance payment was made pursuant to the proposal dated 05/04/2026 of Ms. Nguyen Thi Thanh, an employee of the Company's Business Department, to coordinate with the relevant partners in conducting inspections and assessments and facilitating the completion of procedures for the handover and transfer of the Lan Huy Hoang Hotel and Restaurant Service Area Project. However, as the subsequent work could not be carried out, in July 2026, the individual refunded the advance payment to the Company in cash.

5.6 Other receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Allowances	Original value	Allowances
Goods	67,220,120,972	-	75,452,985,670	-
Frozen goods	10,086,633,625	-	18,319,498,323	-
Jewelry goods	57,109,301,347	-	57,109,301,347	-
Feng shui goods	24,186,000	-	24,186,000	-
Total	67,220,120,972	-	75,452,985,670	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.7 Tangible fixed assets*Unit: VND*

	Transportation means	Office equipment	Total
HISTORY COST			
As at 01/01/2026	866,715,636	48,145,455	914,861,091
Purchase			-
As at 30/06/2026	866,715,636	48,145,455	914,861,091
ACCUMULATED DEPRECIATION			
As at 01/01/2026	660,841,151	48,145,455	708,986,606
Depreciation	84,976,302	-	84,976,302
As at 30/06/2026	745,817,453	48,145,455	793,962,908
NET BOOK VALUE			
As at 01/01/2026	205,874,485	-	205,874,485
As at 30/06/2026	120,898,183	-	120,898,183

Historical cost of tangible fixed assets which are fully depreciated but still in use as at 30/6/2026 is: VND 48,145,455 (as at 01/01/2026: VND 48,145,455).

List of tangible fixed assets existing during the period with a value representing 10% or more of total tangible fixed assets:

Asset name	30/06/2026 (VND)			01/01/2026 (VND)		
	Historical cost	Accumulated amortization	Net book value	Historical cost	Accumulated amortization	Net book value
Machinery, equipment						
Ford Ranger pickup truck, license plate No. 29H-430.53	560,715,636	553,932,774	6,782,862	560,715,636	507,206,472	53,509,164
Xpander, license plate No. 24A-288.91	306,000,000	191,884,679	114,115,321	306,000,000	153,634,679	152,365,321

5.8 Construction in progress

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
Construction in progress				
Lan Huy Hoang Hotel and Restaurant Project (*)	68,381,500,000	-	68,381,500,000	-
Total	68,381,500,000	-	68,381,500,000	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.8 Construction in progress (Continued)

(*) The Lan Huy Hoàng Hotel and Restaurant Service Area Project, located in Duyen Hai Ward, Lao Cai City, Lao Cai Province, covers an area of 10,232 m². The project scale includes a 7-story hotel building, an administrative building, a tennis court, a swimming pool, and a concrete garden area. The project was transferred from Duyen Hai Lao Cai One Member Co., Ltd. to Cencon Vietnam Joint Stock Company under the Project Transfer Contract No. 1609/2021/CNTS-CENCON dated September 16, 2021. The transfer price was approved by the Board of Directors through Resolution No. 170/2021/CEN/NQ-HĐQT dated September 16, 2021.

In 2023, the Company completed the notarization procedures for the Project Transfer Contract between Duyen Hai Lao Cai One Member Co., Ltd. and Cencon Vietnam Joint Stock Company, which was certified by the Le Thu Hang Notary Office in Lao Cai Province on July 12, 2023. The payment procedures for the transfer amount have also been finalized. Currently, the transfer dossier has been submitted to the Lao Cai Province Economic Zone Management Board. However, as of now, the Company has not received any response from the Lao Cai Province Economic Zone Management Board, as the project does not yet meet the conditions for review and approval of the completion acceptance results for commissioning, in accordance with applicable regulations. At present, the Company is coordinating with Duyen Hai Lao Cai One Member Co., Ltd. and the Lao Cai Province Economic Zone Management Board to complete the necessary procedures for the project transfer.

On 22/5/2026, the Management Board of the Economic Zone established an investment supervision and assessment team pursuant to Decision No. 34/QĐ-BQL dated 08/4/2026 and issued the Minutes of inspection and supervision of the investment implementation of the Lan Huy Hoàng Hotel and Restaurant Service Area Project. The Minutes recommended that the seller, Duyen Hai Lao Cai One Member Co., Ltd., request the People's Committee of Lao Cai Province, the Management Board of the Economic Zone and relevant Departments and Agencies to facilitate the buyer, Cencon Vietnam Joint Stock Company, in continuing the implementation of the Project. As at 30/7/2026, Duyen Hai Lao Cai One Member Co., Ltd. had submitted Official Letter No. 307/2026/CV-DHLC to the Department of Construction of Lao Cai Province, requesting the Department of Construction to consider and provide guidance on completing the acceptance procedures for the construction works for putting them into use, in order to avoid waste of the investor's assets and resources and contribute to increasing State budget revenue for the province.

5.9 Long-term financial investments

	Rate		30/06/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
Investments in Associates			50,400,000,000			50,400,000,000		
Truong Thanh Automobile Joint Stock Company	48.00%	48.00%	50,400,000,000			50,400,000,000		
Total			50,400,000,000			50,400,000,000		

Details of the entity receiving the capital contribution:

Company	Place of incorporation and operation	Ownership interest	Voting rights	Production activities
Truong Thanh Automobile Joint Stock Company	Nam Giang Hamlet, Thanh Thuy Commune, Vi Xuyen District, Ha Giang Province, Vietnam	48.00%	48.00%	Wholesale of automobiles and other motor vehicles

According to the unaudited financial statements for the period ended 30 June 2026 of Truong Thanh Automobile Joint Stock Company, the Company's equity amounted to VND 105,154,034,609. During the year, the Company did not undertake specific activities to utilize the contributed capital or generate income therefrom. Based on the information currently available, Management has not been able to assess the recoverability of this investment.

CENCON VIETNAM JOINT STOCK COMPANY

Lot 45 - 50B, Thuy Hoa Street, Lao Cai Ward,
Lao Cai Province, Vietnam

Form B09a - DN

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.10 Trade Payables

	30/06/2026	01/01/2026
	VND	VND
Short-term	3,135,633,229	166,658,893
Hanoi Branch of Dai Tan Viet Joint Stock Company	1,453,965,040	-
Canada Quality Food Company Limited	157,600,956	157,600,956
Khanh Long Food Company Limited	642,277,128	-
Green Food Import Export And Production Company Limited	491,535,400	-
Thien Vuong Foods Joint Stock Company	367,626,825	-
Others	22,627,880	9,057,937
Total	3,135,633,229	166,658,893

5.11 Prepayments from customers

	30/06/2026	01/01/2026
	VND	VND
Short-term	894,865,016	846,150,365
Hoang Le Trading Company Limited	-	413,280,000
Stars Trading and Manufacturing Company Limited	676,947,548	192,400,079
Song Hong Thang Long Food Joint Stock Company	165,510,640	-
Others	52,406,828	240,470,286
Total	894,865,016	846,150,365

5.12 Taxes and other payables to the State Budget

	01/01/2026	Additions	Paid	30/06/2026
	VND	VND	VND	VND
Payables	500,449,916	83,495,770	520,031,569	63,914,117
<i>Short-term</i>	<i>500,449,916</i>	<i>83,495,770</i>	<i>520,031,569</i>	<i>63,914,117</i>
Value added tax	395,798,960	14,786,636	410,585,596	-
Corporate income tax	64,186,700	61,551,774	64,186,700	61,551,774
Personal income tax	40,464,256	7,157,360	45,259,273	2,362,343

5.13 Accrued expenses

	30/06/2026	01/01/2026
	VND	VND
Short-term	70,000,000	71,164,871
Accrued service expenses	70,000,000	71,164,871
Total	70,000,000	71,164,871

5.14 Other payable

	30/06/2026	01/01/2026
	VND	VND
Short-term	11,045,894	-
Others	11,045,894	-
Individual payables	11,045,894	-
Total	11,045,894	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.15 Owners' Equity

a. Changes in owners' equity

Unit: VND

	Owners' equity	Capital surplus	Undistributed profit after tax	Total
As at 01/01/2025	217,124,400,000	(1,769,180,000)	3,325,736,071	218,680,956,071
Profit for the previous year	-	-	230,777,982	230,777,982
As at 01/01/2026	217,124,400,000	(1,769,180,000)	3,556,514,053	218,911,734,053
Profit for current period	-	-	229,956,295	229,956,295
As at 30/06/2026	217,124,400,000	(1,769,180,000)	3,786,470,348	219,141,690,348

b. Details of owners' equity

	30/06/2026 VND	01/01/2026 VND
Shareholders' Contributed Capital	217,124,400,000	217,124,400,000
Total	217,124,400,000	217,124,400,000

c. Capital transactions with owners and dividend, profit distribution

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Shareholders' capital		
Opening balance	217,124,400,000	217,124,400,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	217,124,400,000	217,124,400,000
Dividend, Profit distribution	-	-

d. Shares

	30/06/2026 Shares	01/01/2026 Shares
Quantity of registered shares	21,712,440	21,712,440
Quantity of issued shares	21,712,440	21,712,440
Common shares	21,712,440	21,712,440
Outstanding shares	21,712,440	21,712,440
Common shares	21,712,440	21,712,440
Par value of outstanding shares (VND/ shares)	10,000	10,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM INCOME STATEMENT

6.1 Revenues from sales and services rendered

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Revenue from sales of food products	20,398,592,216	37,265,656,079
Total	20,398,592,216	37,265,656,079

6.2 Cost of goods sold

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Cost of goods sold - food products	18,940,374,443	35,204,200,358
Total	18,940,374,443	35,204,200,358

6.3 Financial income

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest income from non-term deposits	1,451,051	925,234
Interest income from term deposits	148,058,905	-
Total	149,509,956	925,234

6.4 Financial expense

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest expenses	-	12,902,054
Bank charges for early loan repayment	-	7,018,718
Total	-	19,920,772

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.5 Selling expenses and General and administrative expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Selling expenses	298,881,894	743,610,746
Employee expenses	252,257,475	302,623,343
Outsourcing expenses	46,624,419	440,987,403
General administrative expenses	1,013,086,967	1,257,123,291
Employee expenses	811,222,264	973,411,324
Office supplies expenses	3,285,000	5,496,000
Amortization and Depreciation expenses	84,976,302	128,467,656
Charges and fee	-	3,000,000
Outsourcing expenses	102,151,437	126,178,248
Other cash expense	11,451,964	20,570,063
Total	1,311,968,861	2,000,734,037

6.6 Other income/ Other expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Other income		
Disposals of fixed assets	-	19,481,881
Total	-	19,481,881
Other expenses		
Penalties for late payment of insurance and taxes	4,250,799	151,649
Total	4,250,799	151,649
Other profit	(4,250,799)	19,330,232

6.7 Current corporate income tax expense

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Total net profit before tax	291,508,069	61,056,378
Increase adjustment	16,250,799	12,151,649
<i>Administrative penalties and late payment penalties</i>	<i>4,250,799</i>	<i>151,649</i>
<i>Management and Supervisory Board</i>	<i>12,000,000</i>	<i>12,000,000</i>
Taxable income	307,758,868	73,208,027
Corporate Income Tax rate	20%	20%
Current corporate income tax expense	61,551,774	14,641,605

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.8 Basic earnings per share

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Profit/(Loss) after corporate income tax	229,956,295	46,414,773
Appropriation to Reward and Welfare Fund, and Executive Management Bonus Fund (*)	-	-
Profit/(Loss) distributable to common shareholders	229,956,295	46,414,773
Weighted average number of common shares outstanding for the period (shares)	21,712,440	21,712,440
Basic earnings per share (VND/share)	11	2

(*) As at the reporting date, the Company has not been able to reliably estimate the amount of profit for the period ended 30 June 2026 that may be appropriated to the bonus and welfare fund or the management incentive fund. Should the Company appropriate such funds for the period ended 30 June 2026, the net profit attributable to shareholders and basic earnings per share would decrease.

6.9 Production and business expenses by factors

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Raw material expenses	3,285,000	5,496,000
Employee expenses	1,063,479,739	1,276,034,667
Amortization and Depreciation expenses	84,976,302	128,467,656
Outsourcing expenses	148,775,856	567,165,651
Other cash expenses	11,451,964	23,570,063
Other profit	1,311,968,861	2,000,734,037

7. OTHER INFORMATION

7.1 Information of related parties

List of related parties of the Company

Related Parties	Relationship
Mr. Tran Manh Son	Chairman of the Board of Management
Mr. Le Van Binh	BOM Member cum Director
Mr. Nguyen Huu Thuong	BOM Member
Ms. Vu Thi Hai Yen	Head of the Supervisory Board
Ms. Nguyen Thi Dung	Supervisory Board Member
Mr. Ngo Thuong Hung (Dismiss on 30/06/2026)	Supervisory Board Member
Mr. Tran Ngoc Son (Appointed on 30/6/2026)	Supervisory Board Member
Truong Thanh Automobile Joint Stock Company	Associate company
Shareholders and close family members of related parties	Significant influence

During the year, the Company had transactions with related parties as follows:

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.1 Information of related parties (Continued)

a. Remuneration and earnings of the Board of Directors, Supervisory Board, and Board of Management

		For the period ended 30/6/2026	For the period ended 30/6/2025
Name	Position	VND	VND
Remuneration for Board of Management			
Mr. Tran Manh Son	Chairman of the BOD	-	-
Mr. Le Van Binh	BOD Member cum Director	-	-
Mr. Nguyen Huu Thuong	BOD Member, Information Disclosure Officer	6,000,000	6,000,000
Total		6,000,000	6,000,000
Remuneration for Board of Supervisors			
Ms. Vu Thi Hai Yen	Head of the Supervisory Board	-	-
Ms. Nguyen Thi Dung	Supervisory Board Member	3,000,000	3,000,000
Mr. Ngo Thuong Hung	Supervisory Board Member (Dismiss on 30/06/2026)	3,000,000	3,000,000
Mr. Tran Ngoc Son	Supervisory Board Member (Appointed on 30/6/2026)	-	-
Total		6,000,000	6,000,000
Income of the Directors and other management personnel			
Mr. Tran Manh Son	Chairman of the BOD	170,329,351	204,144,936
Mr. Le Van Binh	BOD Member cum Director	162,832,826	192,546,904
Ms. Vu Thi Hai Yen	Head of the Supervisory Board	85,080,000	121,583,581
Total		418,242,177	518,275,421

7.2 Segment reporting

The company classifies its main business activities into frozen food trading and jewellery trading for the purpose of segment reporting.

Segment Report by Business Sector for the period ended 30 June 2025:

Unit: VND

Items	Jewelry Trading Activities	Food Products Trading Activities	Total
Net Revenue from External Sales	-	37,265,656,079	37,265,656,079
Segment Expenses	-	35,204,200,358	35,204,200,358
Segment Expenses	-	2,061,455,721	2,061,455,721
Unallocated Expenses			2,000,734,037
Profit from Business Activities			60,721,684
Financial Income			925,234
Financial Expenses			19,920,772
Other Income			19,481,881
Other Expenses			151,649
Current Corporate Income Tax			14,641,605
Profit After Tax			46,414,773

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Segment reporting (Continued)**Segment Report by Business Sector for the period ended 30 June 2026:**

Items	Jewelry Trading Activities	Food Products Trading Activities	Total
Net Revenue from External Sales	-	20,398,592,216	20,398,592,216
Segment Expenses	-	18,940,374,443	18,940,374,443
Segment Operating Result	-	1,458,217,773	1,458,217,773
Unallocated Expenses			1,311,968,861
Profit from Business Activities			146,248,912
Financial Income			149,509,956
Financial Expenses			-
Other Income			-
Other Expenses			4,250,799
Current Corporate Income Tax			61,551,774
Profit After Tax			229,956,295

7.3 Comparative figures

Comparative figures on the interim statement of financial position and related notes are taken from the financial statements for the year ended 31 December 2025, which were audited by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

Comparative figures in the interim income statement, interim cash flows statement and related notes are taken from the financial statements for the period ended 30 June 2025 which are reviewed by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

Preparer

Chief Accountant

Lao Cai, 12 August 2026
Chairman


Pham Thi Ninh Chi



Do Thi Thanh Xuan



Tran Manh Son