

**AIG ASIA INGREDIENTS  
CORPORATION**

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**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence – Freedom – Happiness**

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*HCM City, 28 August 2026*

## **PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS**

**To: Hanoi Stock Exchange**

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, AIG Asia Ingredients Corporation hereby announces the periodic disclosure of the half-year separate financial statements (FSSs) for the fiscal year 2026 to Hanoi Stock Exchange as follows:

**1. Company Name: AIG Asia Ingredients Corporation**

- Stock Symbol: **AIG**
- Address: **Lot TH-1B, Street No. 7, South Trading Zone, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam**
- Tel: **028 5416 1386**
- Fax: .....
- E-mail:.....
- Website: **www.asiagroup-vn.com**

**2. Details of Information Disclosure:**

- Half-year Financial Statements for Fiscal year 2026
- ☐ Separate Financial Statements (for a public company without subsidiaries and without a superior accounting entity with affiliated units)
- ☐ Consolidated Financial Statements (for a public company with subsidiaries);
- ☐ Combined Financial Statements (for a public company with affiliated accounting units that maintain separate accounting systems).

**- Cases requiring explanatory notes:**

+ The audit firm issues a qualified opinion on the audited financial statements (for the audited financial statements of 2026):

☐ Yes

☒ No

Explanatory note required if applicable:

☐ Yes

☒ No



+ Net profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or a transition from loss to profit or vice versa (for the audited financial statements of 2026):

☐ Yes ☒ No

Explanatory note required if applicable:

☐ Yes ☒ No

+ Net profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes ☐ No

Explanatory note required if applicable:

☒ Yes ☐ No

+ Net profit after tax in the reporting period is negative, transitioning from a profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes ☐ No

Explanatory note required if applicable:

☐ Yes ☐ No

This information was disclosed on the company's website on 28 August 2026, at the following link: [www.asiagroup-vn.com](http://www.asiagroup-vn.com)

We hereby certify that the disclosed information above is true and accurate, and we take full responsibility before the law for the content of the disclosed information.

**Attachments:**

- Separate half-year Financial Statements for Fiscal year 2026.
- Explanation of profit change in Half-year 2026 report compared to the same period.

**Company representation**

Legal Representative/Authorized Person for  
Information Disclosure

(Sign, clearly state full name, position, and affix seal)



**Nguyen Bao Tung**

**General Director**

AIG ASIA INGREDIENTS  
CORPORATION

THE SOCIALIST REPUBLIC OF VIETNAM  
Independence – Freedom – Happiness

Ho Chi Minh City, 28 August 2026

**EXPLANATION OF PROFIT CHANGE IN HALF-YEAR SEPARATE FINANCIAL  
STATEMENTS 2026 COMPARED TO THE SAME PERIOD**

**To:** - State Securities Commission of Vietnam  
- Vietnam Stock Exchange  
- Hanoi Stock Exchange

**Company name:** AIG ASIA INGREDIENTS CORPORATION  
**English name:** AIG ASIA INGREDIENTS CORPORATION  
**Head office's address:** Lot TH-1B, Street No. 7, South Trading Zone, Tan Thuan Export  
Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam  
**Phone:** 028 5416 1386  
**Website:** www.asiagroup-vn.com  
**Person performing  
the disclosure:** Mr. Nguyen Bao Tung  
**Position:** Legal representative

**Type of disclosed information:**

☒ Periodic ☐ Extraordinary ☐ Request

**Information Disclosure Content:**

On 28 August 2026, AIG ASIA INGREDIENTS CORPORATION (“Company”) submitted its Half-year Separate Financial Statements for fiscal year 2026 (“Report”) as reviewed by Ernst & Young Vietnam Limited.

The Net profit after tax in Haft-year 2026 increased by above 10% compared to Half year 2025 are as follows:

| VND  |                                  |                 |                 |            |
|------|----------------------------------|-----------------|-----------------|------------|
| Code | Items                            | 6 months 2026   | 6 months 2025   | % Movement |
| 50   | 15. Net profit/(loss) before tax | 732,794,290,192 | 337,677,369,396 | 117.01%    |
| 51   | 16. Current CIT expenses         | -               | (2,508,000)     | -100.00%   |
| 60   | 18. Net profit/(loss) after tax  | 732,794,290,192 | 337,674,861,396 | 117.01%    |

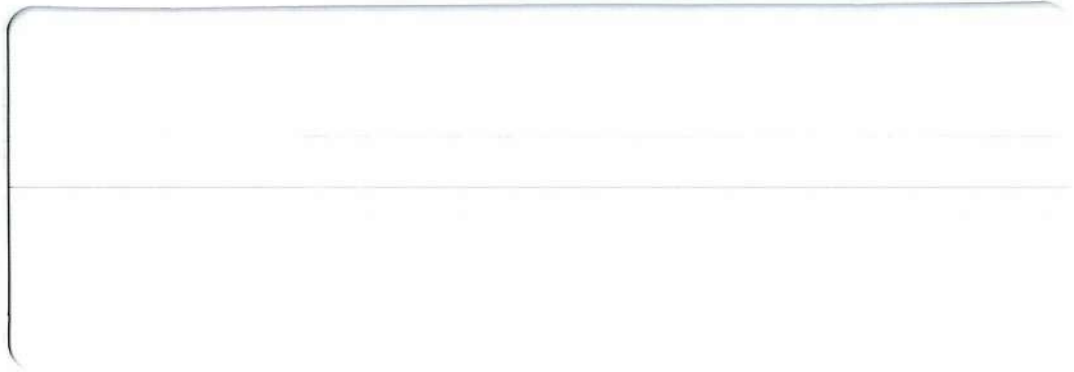
**Reasons:**

- Code 22: The dividend income in Half-year 2026 is VND 771.4 billion, as increased by 104.57% comparing to Half-year 2025 (VND 377 billion) due to the surge on the purpose of M&A activities as planned by BODs. The net effect of other items just takes insignificant influence compared to dividend income on the Income Statement.

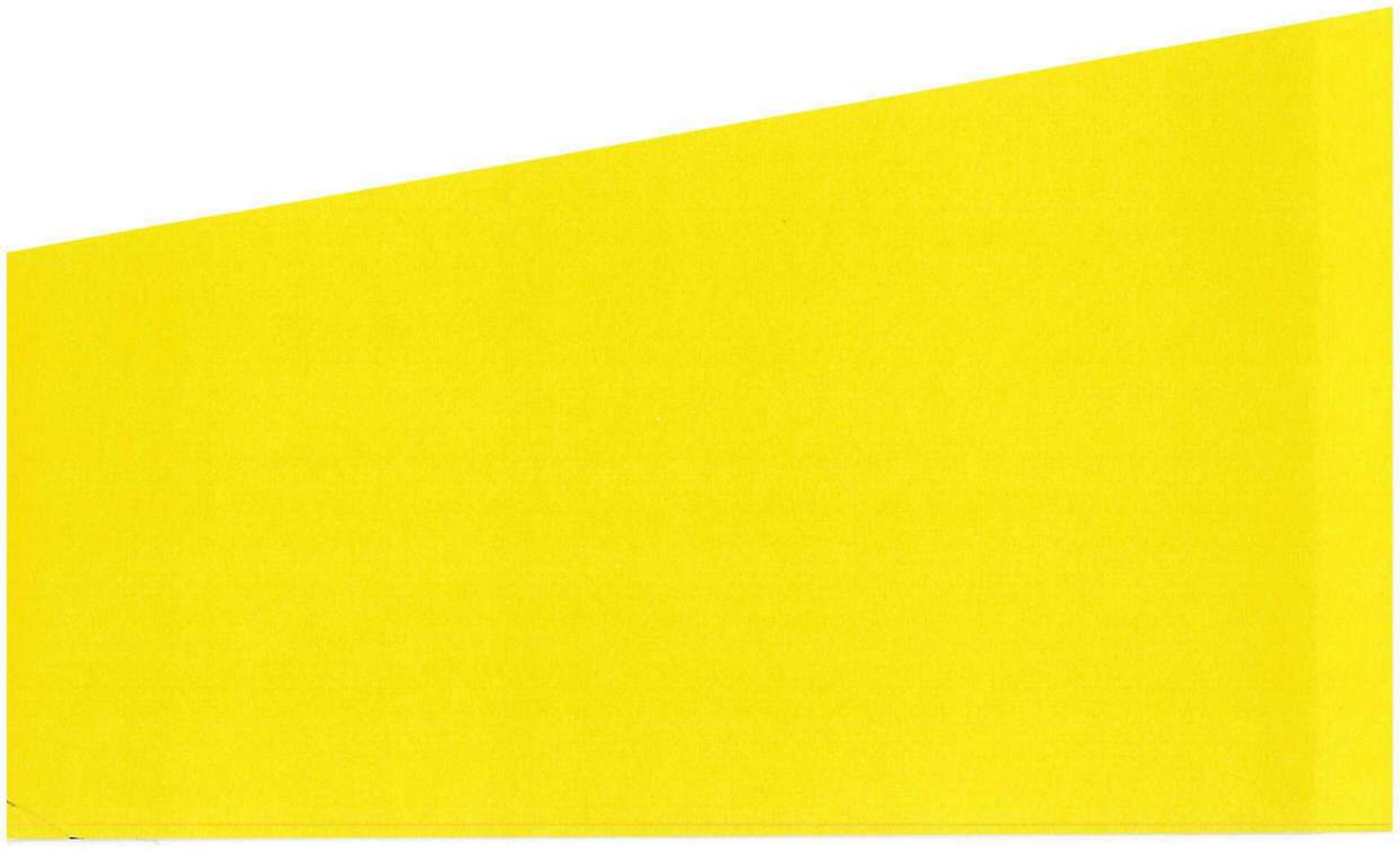
We hereby certify that the information disclosed above is true and accurate, and we take full legal responsibility for the content of the disclosed information.

**Legal Representative  
GENERAL DIRECTOR**





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# **AIG Asia Ingredients Corporation**

Interim separate financial statements

For the six-month period ended 30 June 2026



# AIG Asia Ingredients Corporation

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# AIG Asia Ingredients Corporation

## GENERAL INFORMATION

### THE COMPANY

AIG Asia Ingredients Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No. 0314524981 issued by the Department of Finance of Ho Chi Minh City on 19 July 2017 and other amended ERCs.

The main activities as registered of the Company are management consulting services (excluded finance, accountant, law consulting), warehousing and storage of goods, manufacturing, blending and trading of foodstuffs, food additives, leasing, operating and managing houses and non-residential land.

The Company's registered head office is located at Lot TH-1B, Street No. 7, South Trading Zone, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam.

### BOARD OF DIRECTORS

Members of the Board of Directors during the period and at the date of this report are:

|                       |          |
|-----------------------|----------|
| Mr Nguyen Thien Truc  | Chairman |
| Mr Nguyen Bao Tung    | Member   |
| Mr Pham Dang Long     | Member   |
| Mr Nguyen Ba Luong    | Member   |
| Mr Lars Kjaer         | Member   |
| Mr Bharat Venkatarama | Member   |

### BOARD OF SUPERVISION

Members of the Board of Supervision during the period and at the date of this report are:

|                     |        |                           |
|---------------------|--------|---------------------------|
| Ms Le Ngoc Sang     | Head   |                           |
| Ms Le Thi Thu Thao  | Member | appointed on 26 June 2026 |
| Ms Do Thi Kim Chung | Member | resigned on 26 June 2026  |
| Ms Ha Thi Bich Van  | Member |                           |

### MANAGEMENT

Members of the Management during the period and at the date of this report are:

|                       |                         |
|-----------------------|-------------------------|
| Mr Nguyen Bao Tung    | General Director        |
| Mr Tran Viet Hung     | Deputy General Director |
| Mr Nguyen Ba Luong    | Deputy General Director |
| Mr Pham Dang Long     | Deputy General Director |
| Mr Phan Duy Hieu      | Deputy General Director |
| Mr Huynh Thanh Lam    | Deputy General Director |
| Ms Nguyen Thi Le Thuy | Finance Director        |

### LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Mr Nguyen Bao Tung.

### AUDITOR

The auditor of the Company is Ernst & Young Vietnam Limited.

# AIG Asia Ingredients Corporation

## REPORT OF THE MANAGEMENT

The management of AIG Asia Ingredients Corporation ("the Company") is pleased to present this report and the interim separate financial statements of the Company for the six-month period ended 30 June 2026.

### THE MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

The management is responsible for the interim separate financial statements of each financial period which give a true and fair view of the interim separate financial position of the Company and of the interim separate results of its operations and its interim separate cash flows for the period. In preparing those interim separate financial statements, management is required to:

- ▶ select suitable accounting policies and then apply them consistently;
- ▶ make judgements and estimates that are reasonable and prudent;
- ▶ state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim separate financial statements; and
- ▶ prepare the interim separate financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue its business.

The management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim separate financial position of the Company and to ensure that the accounting records comply with the applied accounting system. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The management confirmed that it has complied with the above requirements in preparing the accompanying interim separate financial statements.

### STATEMENT BY THE MANAGEMENT

The management does hereby state that, in its opinion, the accompanying interim separate financial statements give a true and fair view of the interim separate financial position of the Company as at 30 June 2026 and of the interim separate results of its operations and its interim separate cash flows for the period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements.

The Company has subsidiaries as disclosed in the interim separate financial statements. The Company prepared these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and relevant legal regulations on the preparation and presentation of interim separate financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries ("the Group") for the six-month period ended 30 June 2026 dated 28 August 2026 in accordance with the above prevailing regulations on the preparation and presentation of the interim consolidated financial statements.

Users of the interim separate financial statements should read them together with the said interim consolidated financial statements in order to obtain full information on the interim consolidated financial position, interim consolidated results of operations and interim consolidated cash flows of the Group.

For and on behalf of management:

28 August 2026  
**GENERAL DIRECTOR**  
NGUYỄN LIÊU  
Á CHÂU AIG  
THÀNH PHỐ HỒ CHÍ MINH  
Nguyễn Bao Tung



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Website (VN): ey.com/vi\_vn

Reference: 0012117582/E-69452214/LR

## REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

**To: The Shareholders of AIG Asia Ingredients Corporation**

We have reviewed the accompanying interim separate financial statements of AIG Asia Ingredients Corporation ("the Company"), as prepared on 28 August 2026 and set out on pages 5 to 38, which comprise the interim separate statement of financial position as at 30 June 2026, and the interim separate income statement and the interim separate cash flow statement for the six-month period then ended and the notes thereto.

### *The management's responsibility*

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

### *Auditors' responsibility*

Our responsibility is to express a conclusion on the interim separate financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not give a true and fair view, in all material respects, of the interim separate financial position of the Company as at 30 June 2026, and of the interim separate results of its operations and its interim separate cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements.

Ho Chi Minh City, Vietnam

28 August 2026

**Ernst & Young Vietnam Limited**



Hàng Nhật Quang  
Deputy General Director  
Audit Practicing Registration Certificate  
No. 1772-2023-004-1

Ernst & Young

## INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

VND

| ASSETS                                                                          | Code       | Notes     | Ending balance           | Beginning balance        |
|---------------------------------------------------------------------------------|------------|-----------|--------------------------|--------------------------|
| <b>A. CURRENT ASSETS</b>                                                        | <b>100</b> |           | <b>938,594,761,942</b>   | <b>215,610,542,624</b>   |
| <b>I. Cash and cash equivalents</b>                                             | <b>110</b> | <b>4</b>  | <b>5,948,263,230</b>     | <b>60,822,565,663</b>    |
| 1. Cash                                                                         | 111        |           | 5,948,263,230            | 15,810,853,334           |
| 2. Cash equivalents                                                             | 112        |           | -                        | 45,011,712,329           |
| <b>II. Current investments</b>                                                  | <b>120</b> |           | <b>244,843,047,956</b>   | <b>25,875,890,413</b>    |
| 1. Held-to-maturity investments                                                 | 123        | 5         | 244,843,047,956          | 25,875,890,413           |
| <b>III. Current receivables</b>                                                 | <b>130</b> |           | <b>669,819,343,995</b>   | <b>107,094,571,169</b>   |
| 1. Short-term trade receivables                                                 | 131        | 6.1       | 93,129,275,961           | 95,412,790,403           |
| 2. Short-term advance to suppliers                                              | 132        | 6.2       | 7,545,282,500            | 9,769,141,075            |
| 3. Other short-term receivables                                                 | 135        | 7         | 569,144,785,534          | 1,912,639,691            |
| <b>IV. Other current assets</b>                                                 | <b>160</b> |           | <b>17,984,106,761</b>    | <b>21,817,515,379</b>    |
| 1. Short-term deferred expenses                                                 | 161        | 8         | 1,961,644,715            | 2,890,740,437            |
| 2. Deductible value-added tax                                                   | 162        |           | 16,015,822,046           | 18,920,134,942           |
| 3. Tax and other receivables from the State                                     | 163        | 13        | 6,640,000                | 6,640,000                |
| <b>B. NON-CURRENT ASSETS</b>                                                    | <b>200</b> |           | <b>3,491,841,767,638</b> | <b>3,607,906,201,928</b> |
| <b>I. Non-current receivable</b>                                                | <b>210</b> |           | <b>35,500,000</b>        | <b>35,500,000</b>        |
| 1. Other long-term receivable                                                   | 215        | 7         | 35,500,000               | 35,500,000               |
| <b>II. Fixed assets</b>                                                         | <b>220</b> |           | <b>5,146,092,485</b>     | <b>2,413,646,691</b>     |
| 1. Tangible fixed asset                                                         | 221        | 9         | 3,856,954,603            | 1,470,664,198            |
| Cost                                                                            | 222        |           | 4,551,898,636            | 1,946,898,636            |
| Accumulated depreciation                                                        | 223        |           | (694,944,033)            | (476,234,438)            |
| 2. Intangible fixed asset                                                       | 227        |           | 1,289,137,882            | 942,982,493              |
| Cost                                                                            | 228        |           | 1,569,850,400            | 1,128,050,000            |
| Accumulated amortisation                                                        | 229        |           | (280,712,518)            | (185,067,507)            |
| <b>III. Investment properties</b>                                               | <b>240</b> | <b>10</b> | <b>94,869,368,960</b>    | <b>97,996,930,576</b>    |
| 1. Cost                                                                         | 241        |           | 110,500,000,000          | 110,500,000,000          |
| 2. Accumulated depreciation                                                     | 242        |           | (15,630,631,040)         | (12,503,069,424)         |
| <b>IV. Non-current assets in progress</b>                                       | <b>250</b> |           | <b>4,085,000,000</b>     | <b>245,900,200</b>       |
| 1. Construction in progress                                                     | 252        |           | 4,085,000,000            | 245,900,200              |
| <b>V. Non-current investments</b>                                               | <b>260</b> | <b>11</b> | <b>3,256,772,598,276</b> | <b>3,374,088,917,231</b> |
| 1. Investments in subsidiaries                                                  | 261        | 11.1      | 3,218,121,180,314        | 3,318,865,707,785        |
| 2. Investments in an associate                                                  | 262        | 11.2      | 80,000,000,000           | 80,000,000,000           |
| 3. Provision for diminution in value of long-term investments in other entities | 264        | 11.3      | (41,348,582,038)         | (24,776,790,554)         |
| <b>VI. Other non-current assets</b>                                             | <b>270</b> |           | <b>130,933,207,917</b>   | <b>133,125,307,230</b>   |
| 1. Long-term deferred expenses                                                  | 271        | 8         | 130,933,207,917          | 133,125,307,230          |
| <b>TOTAL ASSETS (280 = 100 + 200)</b>                                           | <b>280</b> |           | <b>4,430,436,529,580</b> | <b>3,823,516,744,552</b> |

## INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

VND

| RESOURCE                                                      | Code       | Notes       | Ending balance           | Beginning balance        |
|---------------------------------------------------------------|------------|-------------|--------------------------|--------------------------|
| <b>C. LIABILITIES</b>                                         | <b>300</b> |             | <b>419,553,615,356</b>   | <b>460,127,471,520</b>   |
| <b>I. Current liabilities</b>                                 | <b>310</b> |             | <b>419,553,615,356</b>   | <b>460,127,471,520</b>   |
| 1. Short-term trade payables                                  | 311        | 12          | 43,775,963,613           | 74,079,573,721           |
| 2. Dividends and profits payables                             | 313        | 16          | 85,300,649,000           | -                        |
| 3. Short-term statutory obligations                           | 314        | 13          | 1,009,978,567            | 1,488,717,302            |
| 4. Short-term accrued expenses                                | 316        | 14          | 20,173,050,822           | 20,360,813,773           |
| 5. Short-term deferred revenues                               | 319        |             | 5,600,000                | 6,292,928                |
| 6. Other short-term payables                                  | 320        |             | 193,079,198              | 91,779,640               |
| 7. Short-term loan                                            | 321        | 15          | 255,000,000,000          | 350,000,000,000          |
| 8. Bonus and welfare fund                                     | 323        | 3.16        | 14,095,294,156           | 14,100,294,156           |
| <b>D. OWNERS' EQUITY</b>                                      | <b>400</b> | <b>16.1</b> | <b>4,010,882,914,224</b> | <b>3,363,389,273,032</b> |
| 1. Owners' contributed capital                                | 411        |             | 1,706,012,980,000        | 1,706,012,980,000        |
| - Shares with voting rights                                   | 411a       |             | 1,706,012,980,000        | 1,706,012,980,000        |
| 2. Share premium                                              | 412        |             | 174,000,000,000          | 174,000,000,000          |
| 3. Undistributed earnings                                     | 420        |             | 2,130,869,934,224        | 1,483,376,293,032        |
| - Undistributed earnings by the end of prior period           | 420a       |             | 1,398,075,644,032        | 981,753,062,898          |
| - Undistributed earnings of current period                    | 420b       |             | 732,794,290,192          | 501,623,230,134          |
| <b>TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)</b> | <b>440</b> |             | <b>4,430,436,529,580</b> | <b>3,823,516,744,552</b> |

PREPARER



Vu Minh Duc

CHIEF ACCOUNTANT



Nguyen Thi Anh Ngoc

Approved: 28 August 2026

LEGAL REPRESENTATIVE



Nguyen Bao Tung

## INTERIM SEPARATE INCOME STATEMENT

for the six-month period ended 30 June 2026

VND

| ITEMS                                                                         | Code     | Notes | Current period                  | Previous period                  |
|-------------------------------------------------------------------------------|----------|-------|---------------------------------|----------------------------------|
| 1. Revenues from sale of goods and rendering of services                      | 01       | 17.1  | 260,910,080,453                 | 17,169,318,472                   |
| 2. Revenue deductions                                                         | 02       | 17.1  | -                               | -                                |
| 3. Net revenue from sale of goods and rendering of services<br>(10 = 01 - 02) | 10       | 17.1  | 260,910,080,453                 | 17,169,318,472                   |
| 4. Cost of goods sold and services rendered                                   | 11       | 18    | 239,299,084,651                 | 11,259,157,733                   |
| 5. Gross profit from sale of goods and rendering of services<br>(20 = 10-11)  | 20       |       | 21,610,995,802                  | 5,910,160,739                    |
| 6. Finance income                                                             | 22       | 17.2  | 775,897,028,434                 | 378,664,956,428                  |
| 7. Finance expenses<br><i>In which: Interest expenses</i>                     | 23<br>24 | 19    | 28,553,177,855<br>9,413,958,900 | 16,106,908,866<br>16,103,356,157 |
| 8. Selling expenses                                                           | 25       | 20    | 3,717,522,422                   | 20,772,500                       |
| 9. General and administrative expenses                                        | 26       | 20    | 32,289,035,018                  | 30,657,697,230                   |
| 10. Operating profit<br>{30 = 20 + 21 + 22 - (23 + 25 + 26)}                  | 30       |       | 732,948,288,941                 | 337,789,738,571                  |
| 11. Other income                                                              | 31       |       | 1                               | 497,755                          |
| 12. Other expenses                                                            | 32       |       | 153,998,750                     | 112,866,930                      |
| 13. Other loss (40 = 31 - 32)                                                 | 40       |       | (153,998,749)                   | (112,369,175)                    |
| 14. Accounting profit before tax<br>(50 = 30 + 40)                            | 50       |       | 732,794,290,192                 | 337,677,369,396                  |
| 15. Current corporate income tax expense                                      | 51       | 21.1  | -                               | 2,508,000                        |
| 16. Net profit after tax (60 = 50 - 51)                                       | 60       |       | 732,794,290,192                 | 337,674,861,396                  |

PREPARER



Vu Minh Duc

CHIEF ACCOUNTANT



Nguyen Thi Anh Ngoc

LEGAL REPRESENTATIVE



Nguyen Bao Tung

Approved, 28 August 2026

## INTERIM SEPARATE CASH FLOW STATEMENT

for the six-month period ended 30 June 2026

VND

| ITEMS                                                                                                    | Code | Notes | Current period    | Previous period   |
|----------------------------------------------------------------------------------------------------------|------|-------|-------------------|-------------------|
| <b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                           |      |       |                   |                   |
| 1. Profit before tax                                                                                     | 01   |       | 732,794,290,192   | 337,677,369,396   |
| 2. Adjustments for:                                                                                      |      |       |                   |                   |
| - Depreciation and amortisation                                                                          | 02   |       | 3,441,916,222     | 3,441,721,495     |
| - Provisions                                                                                             | 03   | 19    | 16,571,791,484    | -                 |
| - Profits from investing activities                                                                      | 05   |       | (773,318,534,651) | (378,664,956,428) |
| - Borrowing costs                                                                                        | 06   | 19    | 9,413,958,900     | 16,103,356,157    |
| 3. Operating loss before changes in working capital                                                      | 08   |       | (11,096,577,853)  | (21,442,509,380)  |
| - Decrease in receivables                                                                                | 09   |       | 4,679,346,736     | 10,360,754,738    |
| - Increase in inventories                                                                                | 10   |       | -                 | (22,182,192)      |
| - Decrease, increase in payables                                                                         | 11   |       | (30,703,779,133)  | 6,259,836,050     |
| - Decrease in deferred expenses                                                                          | 12   |       | 3,121,195,035     | 527,873,020       |
| - Borrowing costs paid                                                                                   | 14   |       | (9,579,684,931)   | (10,720,000,000)  |
| - Corporate income tax paid                                                                              | 15   |       | -                 | (2,508,000)       |
| - Other cash outflows for operating activities                                                           | 17   |       | (5,000,000)       | -                 |
| <b>Net cash flows used in operating activities</b>                                                       | 20   |       | (43,584,500,146)  | (15,038,735,764)  |
| <b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>                                                          |      |       |                   |                   |
| 1. Payment for the purchase of fixed assets                                                              | 21   |       | (4,962,566,866)   | (1,164,438,750)   |
| 2. Loans to other entities and term deposit                                                              | 23   |       | (220,000,000,000) | (10,000,000,000)  |
| 3. Collections from borrowers                                                                            | 24   |       | 5,000,000,000     | 15,000,000,000    |
| 4. Payments for investments in subsidiary                                                                | 25   |       | (1,798,000,000)   | -                 |
| 5. Proceeds from sale of investments in other entities (net of cash held by the entities being disposed) | 26   |       | 99,975,100,000    | 69,982,600,000    |
| 6. Interest and dividends received                                                                       | 27   |       | 205,495,664,579   | 135,510,258,668   |
| <b>Net cash from investing activities</b>                                                                | 30   |       | 83,710,197,713    | 209,328,419,918   |
| <b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>                                                         |      |       |                   |                   |
| 1. Repayment of borrowings                                                                               | 34   | 15    | (95,000,000,000)  | (90,000,000,000)  |
| <b>Net cash flows used in financing activities</b>                                                       | 40   |       | (95,000,000,000)  | (90,000,000,000)  |

**INTERIM SEPARATE CASH FLOW STATEMENT** (continued)

for the six-month period ended 30 June 2026

VND

| ITEMS                                                                | Code | Notes | Current period   | Previous period |
|----------------------------------------------------------------------|------|-------|------------------|-----------------|
| Net cash flows for the period<br>(50 = 20 + 30 + 40)                 | 50   |       | (54,874,302,433) | 104,289,684,154 |
| Cash and cash equivalents at<br>beginning of period                  | 60   |       | 60,822,565,663   | 25,613,245,018  |
| Cash and cash equivalents at<br>end of period<br>(70 = 50 + 60 + 61) | 70   | 4     | 5,948,263,230    | 129,902,929,172 |

PREPARER



Vu Minh Duc

CHIEF ACCOUNTANT



Nguyen Thi Anh Ngoc

LEGAL REPRESENTATIVE



Nguyen Bao Tung

Approved, 28 August 2026

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS**

As at 30 June 2026 and for the six-month period then ended

**1. CORPORATE INFORMATION**

AIG Asia Ingredients Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No. 0314524981 issued by the Department of Finance of Ho Chi Minh City on 19 July 2017 and other amended ERCs.

The main activities as registered of the Company are management consulting services (excluded finance, accountant, law consulting), warehousing and storage of goods, manufacturing, blending and trading of foodstuffs, food additives, leasing, operating and managing houses and non-residential land.

The Company's registered head office is located at Lot TH-1B, Street No. 7, South Trading Zone, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam.

The number of the Company's employees as at 30 June 2026 was 98 (31 December 2025: 90).

**Corporate structure**

The Company invested in 10 direct subsidiaries, 5 indirect subsidiaries, and 3 associates, in which:

Subsidiaries comprise:

► *Asia Chemical Corporation ("ACC")*

ACC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 0304918352 issued by the Department of Finance of Ho Chi Minh City on 9 April 2007 and other amended BRCs, ERCs. ACC's registered head office is located at Lot K4B, Le Minh Xuan Industrial Zone, Road No. 4, Binh Loi Ward, Ho Chi Minh City, Vietnam. The main activities as registered of ACC are to provide products and services to various industries including food and beverage, dairy, seafood, pharmaceuticals, and bakery.

As at 30 June 2026, the Company holds 96.34% ownership interest and voting rights in ACC (31 December 2025: 96.34% ownership interest and voting rights).

► *Asia Sai Gon Food Ingredients Joint Stock Company ("AFI")*

AFI is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 3700916876 issued by the Department of Finance of Ho Chi Minh City on 7 May 2008 and other amended BRCs, ERCs. AFI's registered head office is located at Lot No. C-9E-CN, My Phuoc 3 Industrial Zone, Thoi Hoa Ward, Ho Chi Minh City, Vietnam. The main activities as registered of AFI are to manufacture foodstuff, non-dairy creamer product and other food ingredients.

As at 30 June 2026, the Company holds 64.06% ownership interest (direct holding: 64.01% and indirect holding through a subsidiary: 0.05%) and 64.09% voting rights in AFI (31 December 2025: 64.01% ownership interest and voting rights).

► *Asia Coconut Processing Joint Stock Company ("ACP")*

ACP is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 1300975859 issued by the Department of Finance of Vinh Long Province on 19 December 2014 and other amended ERCs. ACP's registered head office is located at Lot EI-2, EI-3, EI-4, Giao Long Industrial Zone, Phase II, Giao Long Commune, Vinh Long Province, Vietnam. The main activities as registered of ACP are to manufacture and provide coconut products (desiccated coconut, coconut milk powder, coconut milk, frozen coconut cream, nata de coco and coconut oil) for domestic and foreign market.

As at 30 June 2026, the Company holds 73.42% ownership interest and voting rights in ACP (31 December 2025: 73.42% ownership interest and voting rights).

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)**

As at 30 June 2026 and for the six-month period then ended

**1. CORPORATE INFORMATION (continued)****Corporate structure (continued)**

The Company invested in 10 direct subsidiaries, 5 indirect subsidiaries, and 3 associates, in which: (continued)

Subsidiaries comprise: (continued)

► *APIS Corporation ("APIS")*

APIS is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 0312705358 issued by the Department of Finance of Ho Chi Minh City on 25 March 2014 and other amended ERCs. APIS's registered head office is located at Lot 18A VSIP II-A, No. 27 Street, Vietnam – Singapore II-A Industrial Zone, Vinh Tan Ward, Ho Chi Minh City, Vietnam. The main activities as registered of APIS are to trade and manufacture food materials, functional foods and essential oils.

As at 30 June 2026, the Company holds 76.96% ownership interest and voting rights in APIS (31 December 2025: 76.96% ownership interest and voting rights).

► *Asia Hoa Son Corporation ("AHS")*

AHS (formerly known as Hoa Son Agricultural Processing Co., Ltd.) incorporated under the Law on Enterprise of Vietnam pursuant to the Business Registration Certificate No. 2901627664 issued by the Department of Finance of Nghe An Province on 23 May 2013 and other amended BRCs, ERCs. This company was renamed according to the amended ERC No. 2901627664 issued by the DPI of Nghe An Province on 13 December 2018. AHS's registered head office is located at Yen Hoa Village, Vinh Tuong Ward, Nghe An Province, Vietnam. The main activities as registered by AHS are to produce starch and starch products; producing sugar, livestock, aquatic feed.

As at 30 June 2026, the Company holds 99.995% ownership interest and voting rights in AHS (31 December 2025: 99.995% ownership interest and voting rights).

► *AFC Food Company Limited ("AFC")*

AFC is a one-member limited liability company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 3702533540 issued by the Department of Finance of Ho Chi Minh City on 10 February 2017 and other amended ERCs. AFC's registered head office is located at Lot C-9F-CN, My Phuoc 3 Industrial Zone, Thoi Hoa Ward, Ho Chi Minh City, Vietnam. The registered principal activities of AFC are to manufacture and trade foods.

As at 30 June 2026, the Company holds 100% ownership interest and voting rights in AFC (31 December 2025: 100% ownership interest and voting rights).

► *VICTA Trading Corporation ("VICTA")*

VICTA (formerly known as Asia Industrial Chemicals Joint Stock Company) incorporated in Vietnam under the ERC No. 0313428499 issued by the Department of Finance of Ho Chi Minh City on 7 September 2015 and other amended ERCs. This company was renamed according to the amended ERC No. 0313428499 issued by the Department of Finance of Ho Chi Minh City on 6 April 2023. VICTA's registered head office at Lot TH-1B, Street No. 7, South Trading Zone, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam. The main activities as registered by VICTA are trading industrial chemicals, trading feed and ingredients for cattle, poultry and aquatic animals, leasing, operating and managing houses and non-residential land.

As at 30 June 2026, the Company holds 99.98% ownership interest and voting rights in VICTA (31 December 2025: 99.98% ownership interest and voting rights).

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**1. CORPORATE INFORMATION** (continued)**Corporate structure** (continued)

The Company invested in 10 direct subsidiaries, 5 indirect subsidiaries, and 3 associates, in which: (continued)

Subsidiaries comprise: (continued)

► *Asia Ingredients Group Singapore Pte. Ltd ("AIS")*

AIS (formerly known as Asia Chemical Corporation (ACC) Pte. Ltd) is a one-member limited liability company incorporated in Singapore pursuant to the registration No. 201756070K issued by the Accounting and Corporation Regulatory Authority of Singapore on 15 December 2017. AIS's registered head office is located at 160 Robinson Rd, #26-04 SBF Center, Singapore 068914. The main activities as registered by AIS are business and management consultancy services; general wholesale trade (including general importers and exporters).

As at 30 June 2026, the Company holds 96.34% ownership interest and 100% voting rights in AIS through a subsidiary (31 December 2025: 96.34% ownership interest and 100% voting rights).

► *Mekong Delta Gourmet Joint Stock Company ("MDG")*

MDG is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 1102039618 issued by the Department of Finance of Tay Ninh Province on 26 September 2023. MDG's registered head office is located at Lot C2, Doc 2 Street, Phu An Thanh Industrial Park, Ben Luc Commune, Tay Ninh Province, Vietnam. The main activities as registered by MDG are the processing and preservation vegetables.

As at 30 June 2026, the Company holds 99.2% ownership interest (direct holding: 98% and indirect holding through a subsidiary: 1.32%) and 99.87% voting rights in MDG through a subsidiary (31 December 2025: 99.2% ownership interest (direct holding: 98% and indirect holding through a subsidiary: 1.2%) and 99.87% voting rights).

► *Asia Specialty Ingredients Joint Stock Company ("ASI")*

ASI is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 0901155640 issued by the Department of Finance of Hung Yen Province on 29 February 2024. ASI's registered head office is located at Chi Long Village, Nguyen Van Linh Commune, Hung Yen Province, Vietnam. The main activities as registered by ASI are the production of spice.

As at 30 June 2026, the Company holds 85% ownership interest and voting rights in ASI (31 December 2025: 83% ownership interest and voting rights).

► *Asia Food Shimakyu Corporation ("AFS")*

AFS is a company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 3703261917 issued by the Department of Finance of Ho Chi Minh City on 12 November 2024. AFS's registered head office is located at No. 18A-18B VSIP II-A, Street No. 27, Vietnam-Singapore Industrial Park II-A, Vinh Tan Ward, Ho Chi Minh City, Vietnam. The main activities according to AFS's current registration are the production, blending, and packaging of products, food ingredients, and food additives.

As at 30 June 2026, the Group holds 75.43% ownership interest and 98% voting rights in AFS through a subsidiary (31 December 2025: 75.43% ownership interest and 98% voting rights).

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**1. CORPORATE INFORMATION** (continued)**Corporate structure** (continued)

The Company invested in 10 direct subsidiaries, 5 indirect subsidiaries, and 3 associates, in which: (continued)

Subsidiaries comprise: (continued)

► *G.C Food Joint Stock Company ("GCF")*

GCF is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 3602503768 issued by the Department of Finance of Dong Nai City on 31 May 2011 and other amended BRCs, ERCs. GCF's registered head office is located at Lot V-2E, Street No.11, Ho Nai Industrial Park, Ho Nai 3 Commune, Dong Nai City, Vietnam. The main activities as registered by GCF are wholesales of foods.

As at 30 June 2026, the Company holds 52.87% ownership interest and voting rights in GCF (31 December 2025: 52.87% ownership interest voting rights).

► *Vietfarm Food Joint Stock Company ("VFC")*

VFC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 4500577748 issued by the Department of Finance of Khanh Hoa Province on 20 May 2014 and other amended BRCs, ERCs. VFC's registered head office is located at National Highway 1A, Thanh Hai Industrial Park, Bao An Ward, Khanh Hoa Province, Vietnam. The main activities as registered by VFC are Processing and manufacturing of aloe vera, coconut jelly, yogurt jelly, herbal products and soy milk.

As at 30 June 2026, the Company holds 52.5% ownership interest and 99.29% voting rights in VFC through a subsidiary (31 December 2025: 52.5% ownership interest and 99.29% voting rights).

► *Viet Nam Co Co Food Joint Stock Company ("VCC")*

VFC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 3600714322 issued by the Department of Finance of Dong Nai City on 20 January 2005 and other amended BRCs, ERCs. VCC's registered head office is located at Lot V-2E, Street No.11, Ho Nai Industrial Park, Ho Nai Ward, Dong Nai City, Vietnam. The main activities as registered by VCC are manufacturing beverages: aloe vera, coconut jelly, yogurt jelly, herbal products and soy milk.

As at 30 June 2026, the Company holds 52.61% ownership interest and 99.5% voting rights in VCC through a subsidiary (31 December 2025: 52.61% ownership interest and 99.5% voting rights).

► *Sun and Wind Joint Stock Company ("SWC")*

SWC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 4500624846 issued by the Department of Finance of Khanh Hoa Province on 17 July 2018 and other amended ERCs. SWC's registered head office is located at Phu Thuan, My Son Commune, Khanh Hoa Province, Vietnam. The main activities as registered by SWC are fruit cultivation and poultry farming.

As at 30 June 2026, the Company holds 46.53% ownership interest and 88% voting rights in SWC through a subsidiary (31 December 2025: 46.53% ownership interest and 88% voting rights).

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**1. CORPORATE INFORMATION** (continued)

**Corporate structure** (continued)

The Company invested in 10 direct subsidiaries, 5 indirect subsidiaries, and 3 associates, in which: (continued)

Associates:

► *Vinh Hao Spirulina Algae Corporation ("TVH")*

TVH is a shareholding company incorporated in Vietnam under the BRC No. 3400516059 issued by the Department of Finance of Lam Dong Province on 4 February 2008 and other amended BRCs, ERCs. TVH's registered head office at Vinh Son Hamlet, Vinh Hao Commune, Lam Dong Province, Viet Nam. The main activities as registered by TVH is the production of Spirulina, food, nutritional food, dietary supplement, cosmetic, soap, feeds for cattle, poultry and aquatic animals.

As at 30 June 2026, the Company holds 49% ownership interest in TVH through a subsidiary (31 December 2025: 49% ownership interest).

► *Sai Gon Tropical Drinks Joint stock Company ("STD")*

STD is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 4500654985 issued by the Department of Finance of Khanh Hoa Province on 07 April 2022 and other amended ERCs. STD's registered head office is located at Lot A1-A2, Thanh Hai Industrial Park, Bao An Ward, Khanh Hoa Province, Vietnam. The main activities as registered by STD are production of non-alcoholic beverages and mineral water.

As at 30 June 2026, the Company holds 20% ownership interest in STD through a subsidiary (31 December 2025: 20% ownership interest).

► *Asia Agricultural Technology Corporation ("ATC")*

ATC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 3502478571 issued by the Department of Finance of Ho Chi Minh City on 13 June 2022. ATC's registered head office is located at Lot L, D.20 Street, Chau Duc Industrial Park, Ngai Giao Commune, Ho Chi Minh City, Vietnam. The main activities as registered by ATC are the production, processing and wholesale of coffee.

As at 30 June 2026, the Company holds 40% ownership interest and voting rights in ATC (31 December 2025: 40% ownership interest and voting rights).

**2. BASIS OF PREPARATION**

**2.1 Purpose of preparing the interim separate financial statements**

The Company has subsidiaries as disclosed in *Note 1* and *Note 11*. The Company prepared these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of interim separate financial statements. In addition, as required by these regulations, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries ("the Group") for the six-month period ended 30 June 2026 dated 28 August 2026 in accordance with the above prevailing regulations on the preparation and presentation of interim consolidated financial statements.

Users of the interim separate financial statements should read them together with the said interim consolidated financial statements in order to obtain full information on the interim consolidated financial position, interim consolidated results of operations and interim consolidated cash flows of the Group.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**2. BASIS OF PREPARATION** (continued)**2.2 Applied accounting standards and system**

The interim separate financial statements of the Company, expressed in Vietnam dong ("VND"), are prepared in compliance and accordance with the Vietnamese Enterprise Accounting System and Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- ▶ Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- ▶ Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- ▶ Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- ▶ Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- ▶ Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying interim separate financial statements and their use are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the interim separate financial position and interim separate results of operations and interim separate cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

**2.3 Applied accounting documentation system**

The Company's applied accounting documentation system is the General Journal system.

**2.4 Reporting period**

The Company's fiscal year applicable for the preparation of its separate financial statements starts on 1 January and ends on 31 December.

These interim separate financial statements are prepared for the six-month period ended 30 June 2026.

**2.5 Accounting currency**

The interim separate financial statements are prepared in VND which is also the Company's accounting currency.

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****3.1 Change in accounting policies and disclosures**

The accounting policies adopted by the Company in preparation of the interim separate financial statements are consistent with those followed in the preparation of the Company's annual separate financial statements for the year ended 31 December 2025 and the interim separate financial statements for the six-month period ended 30 June 2025 except for the change in the accounting policies arising from the initial adoption of Circular No. 99/2025/TT-BTC guidance the Enterprise Accounting System ("Circular 99").

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)***Changes in accounting policies due to the adoption of new accounting regulations: Circular 99***

On 27 October 2025, the Ministry of Finance issued Circular 99, replacing Circular No. 200/2014/TT-BTC providing guidance on the enterprise accounting regime issued by the Ministry of Finance on 22 December 2014 and several other related regulations. Circular 99 is effective from 1 January 2026 and is applicable to fiscal years beginning on or after 1 January 2026.

The Company has applied changes in accounting policies in accordance with Circular 99, which have affected the Company on a prospective basis, as Circular 99 does not require retrospective application for these changes. The Company has also re-presented the corresponding figures of certain line items to conform with the presentation under Circular 99, as disclosed in *Note 24*.

**3.2 Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, cash at banks and short-term highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash, that are subject to an insignificant risk of change in value and not subject to any restrictions on use.

**3.3 Receivables**

Receivables are presented in the interim separate statement of financial position at the carrying amounts due from customers and other debtors, after deducting provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the end of the period which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the interim separate income statement. When bad debts are determined as unrecoverable and are written off those bad debts, the difference between the provision for doubtful receivables previously made and historical cost of receivables is included in the interim separate income statement.

**3.4 Tangible fixed assets**

Tangible fixed assets comprise assets with physical substance held by the enterprise for use in production and business activities.

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use and the costs of dismantling and removing the asset and restoring the site on which it is located, if any.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim separate income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**3.5 Intangible fixed assets**

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the interim separate income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

**3.6 Leased assets**

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

*Where the Company is the lessee*

Rentals under operating leases are charged to the interim separate income statement on a straight-line basis over the lease term.

*Where the Company is the lessor*

Assets subject to operating leases are included as the Company's fixed assets in the interim separate statement of financial position. Initial direct costs incurred in negotiating an operating lease are recognised in the interim separate income statement as incurred/added to the carrying value of the leased asset for amortisation to the interim separate income statement over the lease term.

For other cases under an operating lease, lease income is recognised in the interim separate income statement on a straight-line basis over the lease term.

**3.7 Depreciation and amortisation**

Depreciation of tangible fixed assets and amortisation of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

|                         |             |
|-------------------------|-------------|
| Machinery and equipment | 3 - 8 years |
| Means of transportation | 6 years     |
| Office equipment        | 5 years     |
| Trademarks              | 10 years    |
| Others                  | 6 years     |

Tangible fixed assets are depreciated from the time the assets are available for use. Intangible fixed assets are amortized from the time they are put into use.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**3.8 Construction in progress**

Construction in progress represents the costs of acquiring new assets that have not yet been fully installed or the costs of construction that have not yet been fully completed. Construction in progress is stated at cost, which includes all necessary costs to construct, repair, renovate, expand, or re-equip the projects with technologies, such as construction costs, tools and equipment costs, project management costs, construction consulting costs, and borrowing costs that are eligible for capitalization.

Construction in progress will be transferred to the appropriate fixed asset account when these assets are fully installed or the construction project is fully completed, and depreciation of these assets will commence when they are ready for their intended use.

Construction costs are recognized as expenses when such costs do not meet the conditions to be recognized as fixed assets.

**3.9 Investment properties**

Investment properties are stated at cost including transaction costs less accumulated depreciation and/or amortisation. Investment properties held for capital appreciation are not depreciated/amortised but subject to impairment review.

Subsequent expenditure relating to an investment property that has already been recognised is added to the net book value of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Company.

Depreciation and amortisation of investment properties are calculated on a straight-line basis over the estimated useful life of each asset as follows:

|                          |          |
|--------------------------|----------|
| Buildings and structures | 18 years |
|--------------------------|----------|

**3.10 Borrowing costs**

Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds and are recorded as expenses during the period in which they are incurred.

**3.11 Deferred expenses**

Deferred expenses are reported as short-term or long-term deferred expenses on the interim separate statement of financial position and amortised over the period to which they relate or during which the related economic benefits are consumed.

*Deferred land rental*

The prepaid land rental represents the unamortised balance of advance payment made in accordance with the Sublease Land Contract signed with VICTA Trading Corporation on 29 December 2023 for a for a period of 18 years. Such prepaid rental is recognised as a long-term deferred expense for allocation to the interim separate income statement over the remaining lease period according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**3.12 Investments***Investments in subsidiaries*

Investments in subsidiaries that are excluded from interim separate financial statements are carried at costs.

Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are recognised in the interim separate income statement. Distributions from sources which are attributable to period before obtaining controls are considered a recovery of investment and are deducted to the cost of the investment.

*Investments in associates*

Investments in associates over which the Company has significant influence are carried at cost.

Distributions from accumulated net profits of the associates arising subsequent to the date of acquisition are recognised in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

*Held-to-maturity investments*

Held-to-maturity investments are stated at their acquisition costs. After initial recognition, held-to-maturity investments are measured at recoverable amount. Any impairment loss incurred is recognised as finance expenses in the interim separate income statements and deducted against the value of such investments.

*Provision for diminution in value of investments*

Provision of the investment is made when there are reliable evidences that a part or whole of an investment (including investments held to maturity, if any) of the diminution in value of those investments at the interim statement of financial position date.

Increases or decreases to the provision balance are recorded as finance expense in the interim separate income statement.

**3.13 Payables**

Trade and other payables comprise obligations of the Company to suppliers of materials and goods, service providers, vendors of property, plant and equipment, investment properties and financial investments under executed economic contracts and amounts payable to main and subcontractors for construction and installation works.

**3.14 Accruals**

Accrued expenses comprise amounts payable for goods and services that have been received from suppliers or provided to customers during the reporting period but have not yet been paid due to the absence of sufficient supporting documents, accounting records or documentation and are recognised as production and business expenses of the reporting period.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**3.15 Share capital***Ordinary shares*

Ordinary shares with voting right are recognised at par value.

*Share premium*

Share premium is the difference between the par value and the issuance price of the shares, minus the actual issuance expenses incurred corresponding to the number of shares successfully issued. Issuance expense related to unsuccessful share are recognised as financial expenses.

**3.16 Appropriation of net profits**

Net profit after tax is available for appropriation to investors after approval in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting.

*Investment and development fund*

This fund is set aside for use in the Company's expansion of its operation or of in-depth investment.

*Bonus and welfare fund*

This fund is set aside for employee reward, incentives, common benefits and welfare improvements, and presented as a liability on the interim separate statement of financial position.

**3.17 Revenue recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discounts, rebates and sales returns. The following specific recognition criteria must also be met before revenue is recognised:

***Sale of goods***

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

***Revenue from rendering of management consulting services***

The Company recognizes revenue based on the signed acceptance minutes.

***Rental income***

Rental income arising from operating leases is recognised in the interim separate income statement on a straight-line basis over the terms of the lease.

***Interest income***

Interest is recognized on an accrual basis based on the time and actual interest rate for each period.

***Dividend income***

Income is recognised when the Company's entitlement as an investor to receive the dividend is established.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)**

As at 30 June 2026 and for the six-month period then ended

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**3.18 Selling expenses**

Selling expenses reflect actual costs incurred in connection with the sale of goods and the provision of services.

**3.19 General and administrative expenses**

General and administrative expenses reflect actual costs incurred in the course of the general management of the Company.

**3.20 Taxation**

*Current income tax*

Current income tax assets and liabilities for the current and prior years are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the balance sheet date.

Current income tax is charged or credited to the separate income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to set off current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

*Deferred tax*

Deferred tax is provided using the liability method on temporary differences at the statement of financial position date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognized for all taxable temporary differences.

- ▶ where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss; and
- ▶ in respect of taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised, except:

- ▶ where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss; and
- ▶ in respect of deductible temporary differences associated with investments in subsidiaries, associates, and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**3.20 Taxation** (continued)*Deferred tax* (continued)

The carrying amount of deferred tax assets is reviewed at each statement of financial position date 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 utilised. Previously unrecognised deferred tax assets are re-assessed at each statement of financial position date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the statement of financial position date.

Deferred tax is charged or credited to the interim separate income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on the same taxable entity.

**3.21 Related parties**

Parties are considered to be related parties of the Company if one party has the ability to directly or indirectly control or to exercise significant influence over, the other party in making financial and operating decisions, or when the Company and the other party are under common control or subject to significant influence by the same party. Related parties may be entities or individuals, including close members of their families.

**3.22 Significant estimates**

The preparation of the interim separate financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements requires management to make estimates and assumptions that affect the carrying amounts of assets and liabilities, the disclosure of contingent assets and liabilities as at the reporting date, as well as the reported amounts of revenue and expenses during the reporting period.

Such estimates and assumptions are continually evaluated based on past experience and other factors, including expectations of future events that are believed to be reasonable and have a significant impact on the Company's interim separate financial statements. Although accounting estimates are made based on management's best knowledge and judgement, actual results may differ from those estimates and assumptions.

## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

## 4. CASH AND CASH EQUIVALENTS

|                                                                                 | VND                  |                       |
|---------------------------------------------------------------------------------|----------------------|-----------------------|
|                                                                                 | Ending balance       | Beginning balance     |
| Cash and cash equivalents held by the Company that are not restricted as to use |                      |                       |
| Cash on hand                                                                    | 53,189,626           | 144,189,626           |
| Cash at banks                                                                   | 5,895,073,604        | 15,666,663,708        |
| - HSBC Bank Vietnam Limited                                                     | 2,722,786,546        | 4,089,527,885         |
| - Vietnam Export Import Commercial Joint Stock Bank                             | 2,546,241,991        | 10,844,003,584        |
| - Other cash at banks                                                           | 626,045,067          | 733,132,239           |
| Cash equivalents                                                                | -                    | 45,011,712,329        |
| - HSBC Bank Vietnam Limited                                                     | -                    | 45,011,712,329        |
| <b>TOTAL</b>                                                                    | <b>5,948,263,230</b> | <b>60,822,565,663</b> |

## 5. SHORT-TERM HELD TO MATURITY INVESTMENT

|                  | Ending balance              |           | Beginning balance           |           | VND |
|------------------|-----------------------------|-----------|-----------------------------|-----------|-----|
|                  | Cost and recoverable amount | Provision | Cost and recoverable amount | Provision |     |
| Term deposit (*) | 223,421,054,802             | -         | -                           | -         |     |
| Lending (**)     | 21,421,993,154              | -         | 25,875,890,413              | -         |     |
| <b>TOTAL</b>     | <b>244,843,047,956</b>      | <b>-</b>  | <b>25,875,890,413</b>       |           |     |

(\*) Short-term held-to-maturity investments represented the term deposits in VND at Ho Chi Minh City Development Joint Stock Commercial Bank – Sai Gon Branch with the original maturity of six (6) months and remaining maturity ranging from three (3) to five (5) months and earn the interest rate ranging from 7.9% - 8.4% per annum.

(\*\*) This amount represents unsecured short-term loan lending to a related party to finance its working capital. Details are as follows:

|                                                          | Amount (VND)   | Maturity date                          | Interest (% per annum) |
|----------------------------------------------------------|----------------|----------------------------------------|------------------------|
| Asia Specialty Ingredients Joint Stock Company (Note 22) | 21,421,993,154 | From 28 July 2026 to 25 September 2026 | 4.75 – 6.95            |

## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

## 6. SHORT-TERM TRADE RECEIVABLES AND SHORT-TERM ADVANCES TO SUPPLIERS

## 6.1 Short-term trade receivables

|                                       | Ending balance        | Beginning balance     |
|---------------------------------------|-----------------------|-----------------------|
| Due from other parties                |                       |                       |
| Vinacafé Bien Hoa Joint Stock Company | 60,655,773,545        | 77,379,809,023        |
| FES (Vietnam) Co., Ltd                | 39,415,124,880        | 53,897,595,750        |
| Others                                | 21,240,648,665        | 23,448,646,606        |
| Due from a related party (Note 22)    | -                     | 33,566,667            |
| <b>TOTAL</b>                          | <b>32,473,502,416</b> | <b>18,032,981,380</b> |
|                                       | <b>93,129,275,961</b> | <b>95,412,790,403</b> |

## 6.2 Short-term advances to suppliers

|                                                             | Ending balance       | Beginning balance    |
|-------------------------------------------------------------|----------------------|----------------------|
| Phan Anh Construction - Design - Consulting Company Limited | 6,744,000,000        | 6,564,000,000        |
| Ly Son Sa Ky Technology Joint Stock Company                 | 799,282,500          | 799,282,500          |
| HKKL Co., Ltd                                               | -                    | 2,257,200,000        |
| Others                                                      | 2,000,000            | 148,658,575          |
| <b>TOTAL</b>                                                | <b>7,545,282,500</b> | <b>9,769,141,075</b> |

## 7. OTHER RECEIVABLE

|                                    | Ending balance         | Beginning balance    |
|------------------------------------|------------------------|----------------------|
| <b>Short-term</b>                  |                        |                      |
| Dividend receivables               | 569,144,785,534        | 1,912,639,691        |
| Advances to employees              | 566,423,140,000        | -                    |
| Deposits                           | 2,218,760,000          | 1,428,000,000        |
| Others                             | 484,639,691            | 484,639,691          |
|                                    | 18,245,843             | -                    |
| <b>Long-term</b>                   |                        |                      |
| Deposits                           | 35,500,000             | 35,500,000           |
|                                    | 35,500,000             | 35,500,000           |
| <b>TOTAL</b>                       | <b>569,180,285,534</b> | <b>1,948,139,691</b> |
| <i>In which:</i>                   |                        |                      |
| Due from related parties (Note 22) | 566,423,140,000        | -                    |
| Due from other parties             | 2,757,145,534          | 1,948,139,691        |

## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

## 8. DEFERRED EXPENSES

|                         | VND                    |                        |
|-------------------------|------------------------|------------------------|
|                         | Ending balance         | Beginning balance      |
| <b>Short-term</b>       |                        |                        |
| Software                | 1,961,644,715          | 2,890,740,437          |
| Tools and supplies      | 923,784,800            | 1,197,795,011          |
| Insurance fee           | 466,905,462            | 506,115,899            |
| Others                  | 417,466,520            | 364,539,522            |
|                         | 153,487,933            | 822,290,005            |
| <b>Long-term</b>        |                        |                        |
| Land rental fee         | 130,933,207,917        | 133,125,307,230        |
| Office repairment costs | 127,176,417,882        | 127,600,946,184        |
| Tools and supplies      | 2,638,738,869          | 3,780,449,399          |
| Others                  | 257,892,547            | 487,832,480            |
|                         | 860,158,619            | 1,256,079,167          |
| <b>TOTAL</b>            | <b>132,894,852,632</b> | <b>136,016,047,667</b> |

## 9. TANGIBLE FIXED ASSET

|                                  | <i>Machinery,<br/>equipment</i> | <i>Office<br/>equipment</i> | <i>VND<br/><br/>Total</i> |
|----------------------------------|---------------------------------|-----------------------------|---------------------------|
| <b>Cost:</b>                     |                                 |                             |                           |
| Beginning balance                | 1,598,035,000                   | 348,863,636                 | 1,946,898,636             |
| - New purchase                   | <u>2,565,000,000</u>            | <u>40,000,000</u>           | <u>2,605,000,000</u>      |
| Ending balance                   | <u>4,163,035,000</u>            | <u>388,863,636</u>          | <u>4,551,898,636</u>      |
| <b>Accumulated depreciation:</b> |                                 |                             |                           |
| Beginning balance                | (414,667,920)                   | (61,566,518)                | (476,234,438)             |
| - Depreciation for the period    | <u>(183,823,231)</u>            | <u>(34,886,364)</u>         | <u>(218,709,595)</u>      |
| Ending balance                   | <u>(598,491,151)</u>            | <u>(96,452,882)</u>         | <u>(694,944,033)</u>      |
| <b>Net carrying amount:</b>      |                                 |                             |                           |
| Beginning balance                | <u>1,183,367,080</u>            | <u>287,297,118</u>          | <u>1,470,664,198</u>      |
| Ending balance                   | <u>3,564,543,849</u>            | <u>292,410,754</u>          | <u>3,856,954,603</u>      |

## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

## 10. INVESTMENT PROPERTIES

|                                  | VND                             |
|----------------------------------|---------------------------------|
|                                  | <i>Buildings and structures</i> |
| <b>Cost:</b>                     |                                 |
| Ending and beginning balances    | <u>110,500,000,000</u>          |
| <b>Accumulated depreciation:</b> |                                 |
| Beginning balance                | (12,503,069,424)                |
| - Depreciation for the period    | <u>(3,127,561,616)</u>          |
| Ending balance                   | <u>(15,630,631,040)</u>         |
| <b>Net carrying amount:</b>      |                                 |
| Beginning balance                | <u>97,996,930,576</u>           |
| Ending balance                   | <u>94,869,368,960</u>           |

## 11. LONG-TERM INVESTMENTS

|                                                                        | Ending balance                  | Beginning balance               |
|------------------------------------------------------------------------|---------------------------------|---------------------------------|
| Investments in subsidiaries (Note 11.1)                                | 3,218,121,180,314               | 3,318,865,707,785               |
| Investments in an associate (Note 11.2)                                | <u>80,000,000,000</u>           | <u>80,000,000,000</u>           |
| <b>TOTAL</b>                                                           | <b>3,298,121,180,314</b>        | <b>3,398,865,707,785</b>        |
| Provision for diminution in value of long-term investments (Note 11.3) | <u>(41,348,582,038)</u>         | <u>(24,776,790,554)</u>         |
| <b>NET</b>                                                             | <b><u>3,256,772,598,276</u></b> | <b><u>3,374,088,917,231</u></b> |

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)**  
As at 30 June 2026 and for the six-month period then ended

**11. LONG-TERM INVESTMENTS (continued)**

**11.1 Investments in subsidiaries**

Details of investments in subsidiaries were as follows:

*Name of subsidiary*

|                                                                        | <i>Business activities</i>                                                                                                                           | <i>Status</i> | <i>Ending balance</i> |                          | <i>Beginning balance</i> |                          |
|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------|--------------------------|--------------------------|--------------------------|
|                                                                        |                                                                                                                                                      |               | <i>Ownership</i>      | <i>Amount</i>            | <i>Ownership</i>         | <i>Amount</i>            |
|                                                                        |                                                                                                                                                      |               | <i>%</i>              | <i>VND</i>               | <i>%</i>                 | <i>VND</i>               |
| Asia Chemical Corporation                                              | Provide products and services to various industries including food and beverage, dairy, seafood, pharmaceuticals, animal feed and bakery             | Operating     | 96.34                 | 718,020,621,828          | 96.34                    | 718,020,621,828          |
| G.C Foods Joint Stock Company                                          | Trading foods                                                                                                                                        | Operating     | 52.87                 | 515,852,120,465          | 52.87                    | 515,852,120,465          |
| Asia Coconut Processing Joint Stock Company                            | Manufacture and provide coconut products (desiccated coconut, coconut milk powder, coconut milk, frozen coconut cream, nata de coco and coconut oil) | Operating     | 73.42                 | 509,543,700,000          | 73.42                    | 509,543,700,000          |
| Asia Sai Gon Food Ingredient Joint Stock Company                       | Manufacture foodstuff, non-dairy creamer products and other food ingredients                                                                         | Operating     | 64.01                 | 503,512,000,000          | 64.01                    | 503,512,000,000          |
| Asia Hoa Son Corporation                                               | Producing starch and starch products; producing sugar, livestock, aquatic feed                                                                       | Operating     | 99.995                | 450,205,902,488          | 99.995                   | 450,205,902,488          |
| Mekong Delta Gourmet Joint Stock Company                               | Processing and preservation vegetables                                                                                                               | Operating     | 99.32                 | 264,600,000,000          | 98.00                    | 264,600,000,000          |
| APIS Corporation                                                       | Trade and manufacture food materials, functional foods and essential oils                                                                            | Operating     | 76.96                 | 128,067,500,000          | 76.96                    | 128,067,500,000          |
| VICTA Trading Corporation (i)                                          | Provide chemical in various industries, food additives, animal feeds, material for poultry meat, livestock meat and aquatic foods                    | Operating     | 99.98                 | 51,271,335,533           | 99.98                    | 153,813,863,004          |
| Asia Specialty Ingredients Joint Stock Company (ii)                    | Manufacture spice                                                                                                                                    | Operating     | 85.00                 | 39,148,000,000           | 83.00                    | 37,350,000,000           |
| AFC Food Company Limited                                               | Manufacture and trade foods                                                                                                                          | Pre-operating | 100.00                | 37,900,000,000           | 100.00                   | 37,900,000,000           |
| <b>TOTAL</b>                                                           |                                                                                                                                                      |               |                       | <b>3,218,121,180,314</b> |                          | <b>3,318,865,707,785</b> |
| Provision for diminution in value of long-term investments (Note 11.3) |                                                                                                                                                      |               |                       | (39,685,686,948)         |                          | (23,319,525,868)         |
| <b>NET</b>                                                             |                                                                                                                                                      |               |                       | <b>3,178,435,493,366</b> |                          | <b>3,295,546,181,917</b> |

## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

## 11. LONG-TERM INVESTMENTS (continued)

## 11.1 Investments in subsidiaries (continued)

- (i) On 7 April 2026, the General Meeting of Shareholders of VICTA Trading Corporation ("VICTA") approved the Resolution No. 04/2026/NQ-DHDCD regarding the reduction of VICTA's charter capital from VND 150 billion to VND 50 billion through partial capital refund to its shareholders in proportion to their ownership interests. Accordingly, the Company received a capital refund of VND 99,975,100,000, equivalent to 9,997,510 shares, on 10 April 2026.
- (ii) On 19 March 2026, the Company completed the acquisition of additional 89,900 shares, equivalent to 2% ownership, from shareholder of Asia Specialty Ingredients Joint Stock Company with a total consideration of VND 1,798,000,000, pursuant to the Board of Directors' Resolution No. 01A/2026/NQ-HĐQT/AIG dated 29 January 2026. Accordingly, the carrying amount of the Company's investment in Asia Specialty Ingredients Joint Stock Company increased from VND 37,350,000,000 to VND 39,148,000,000, the Company's ownership and voting right in ASI increased from 83% to 85%.

## 11.2 Investments in associates

Details of investment in an associate were as follow:

| Name of associate                                                      | Business activities                  | Status        | Ending balance |                       | Beginning balance |                       |
|------------------------------------------------------------------------|--------------------------------------|---------------|----------------|-----------------------|-------------------|-----------------------|
|                                                                        |                                      |               | Ownership      | Amount                | Ownership         | Amount                |
|                                                                        |                                      |               | %              | VND                   | %                 | VND                   |
| Asia Agricultural Technology Corporation                               | Manufacture process and trade coffee | Pre-operating | 40.00          | 80,000,000,000        | 40.00             | 80,000,000,000        |
| Provision for diminution in value of long-term investments (Note 11.3) |                                      |               |                | (1,662,895,090)       |                   | (1,457,264,686)       |
| NET                                                                    |                                      |               |                | <u>78,337,104,910</u> |                   | <u>78,542,735,314</u> |

## 11.3 Provision for diminution in value of long-term investments

Detail of provision for diminution in value of investments in subsidiaries as follow:

|                                                | VND                     |                         |
|------------------------------------------------|-------------------------|-------------------------|
|                                                | Ending balance          | Beginning balance       |
| Mekong Delta Gourmet Joint Stock Company       | (35,227,914,771)        | (17,498,793,182)        |
| AFC Food Company Limited                       | (4,457,772,177)         | (4,346,577,220)         |
| Asia Agricultural Technology Corporation       | (1,662,895,090)         | (1,457,264,686)         |
| Asia Specialty Ingredients Joint Stock Company | -                       | (1,474,155,466)         |
| TOTAL                                          | <u>(41,348,582,038)</u> | <u>(24,776,790,554)</u> |

## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

## 12. SHORT-TERM TRADE PAYABLES

|                                  | VND                   |                       |
|----------------------------------|-----------------------|-----------------------|
|                                  | Ending balance        | Beginning balance     |
| Due to related parties (Note 22) | 42,202,267,616        | 71,002,481,040        |
| Due to suppliers                 | 1,573,695,997         | 3,077,092,681         |
| <b>TOTAL</b>                     | <b>43,775,963,613</b> | <b>74,079,573,721</b> |

## 13. TAX

|                        | Beginning balance    | Increase in the period | Decrease in the period | VND<br>Ending balance |
|------------------------|----------------------|------------------------|------------------------|-----------------------|
| Personal income tax    | 1,482,317,302        | 6,050,948,534          | (6,529,869,893)        | 1,003,395,943         |
| Foreign contractor tax | -                    | 118,158,525            | (118,158,525)          | -                     |
| Value-added tax        | (240,000)            | -                      | -                      | (240,000)             |
| Others                 | -                    | 182,624                | -                      | 182,624               |
| <b>TOTAL</b>           | <b>1,482,077,302</b> | <b>6,169,289,683</b>   | <b>(6,648,028,418)</b> | <b>1,003,338,567</b>  |
| <i>In which:</i>       |                      |                        |                        |                       |
| Tax payables           | 1,488,717,302        |                        |                        | 1,009,978,567         |
| Tax receivables        | (6,640,000)          |                        |                        | (6,640,000)           |

## 14. SHORT-TERM ACCRUED EXPENSES

|                                                    | VND                   |                       |
|----------------------------------------------------|-----------------------|-----------------------|
|                                                    | Ending balance        | Beginning balance     |
| 13 <sup>th</sup> month salary and bonus            | 14,384,617,000        | 15,036,237,316        |
| Loan interest payable to related parties (Note 22) | 4,641,794,521         | 4,807,520,552         |
| Others                                             | 1,146,639,301         | 517,055,905           |
| <b>TOTAL</b>                                       | <b>20,173,050,822</b> | <b>20,360,813,773</b> |

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**15. SHORT-TERM LOAN**

|                                   |                          |                                   |                                    | VND                    |
|-----------------------------------|--------------------------|-----------------------------------|------------------------------------|------------------------|
|                                   | <i>Beginning balance</i> | <i>Increase<br/>in the period</i> | <i>Repayment<br/>in the period</i> | <i>Ending balance</i>  |
| Loans from a<br>related party (*) | 350,000,000,000          | -                                 | (95,000,000,000)                   | 255,000,000,000        |
| <b>TOTAL</b>                      | <b>350,000,000,000</b>   | <b>-</b>                          | <b>(95,000,000,000)</b>            | <b>255,000,000,000</b> |

(\*) This balance represents the unsecured short-term loan from Asia Sai Gon Food Ingredients Joint Stock Company to finance working capital, with the maturity date ranging from 9 July 2026 to 1 October 2026 (Note 22).

**16. OWNERS' EQUITY****16.1 Increase and decrease in owners' equity**

|                                                     |                      |                      |                                   | VND               |
|-----------------------------------------------------|----------------------|----------------------|-----------------------------------|-------------------|
|                                                     | <i>Share capital</i> | <i>Share premium</i> | <i>Undistributed<br/>earnings</i> | <i>Total</i>      |
| <b>For the six-month period ended 30 June 2025:</b> |                      |                      |                                   |                   |
| Beginning<br>balance                                | 1,706,012,980,000    | 174,000,000,000      | 981,753,062,898                   | 2,861,766,042,898 |
| - Net profit for<br>the period                      | -                    | -                    | 337,674,861,396                   | 337,674,861,396   |
| Ending<br>balance                                   | 1,706,012,980,000    | 174,000,000,000      | 1,319,427,924,294                 | 3,199,440,904,294 |
| <b>For the six-month period ended 30 June 2026:</b> |                      |                      |                                   |                   |
| Beginning<br>balance                                | 1,706,012,980,000    | 174,000,000,000      | 1,483,376,293,032                 | 3,363,389,273,032 |
| - Net profit for<br>the period                      | -                    | -                    | 732,794,290,192                   | 732,794,290,192   |
| - Dividend<br>declared (*)                          | -                    | -                    | (85,300,649,000)                  | (85,300,649,000)  |
| Ending<br>balance                                   | 1,706,012,980,000    | 174,000,000,000      | 2,130,869,934,224                 | 4,010,882,914,224 |

(\*) In accordance with the Resolution of the Annual General Meeting No. 01/2026/NQ-DHDCD dated 26 June 2026, the Company's shareholders unanimously approved to pay cash dividend to existing shareholders, at the ratio of 5% par value (VND 500 per share).

## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

## 16. OWNERS' EQUITY (continued)

## 16.2 Capital transactions with owners and distribution of dividends

|                                  | VND                      |                          |
|----------------------------------|--------------------------|--------------------------|
|                                  | Current period           | Previous period          |
| <b>Contributed share capital</b> |                          |                          |
| Beginning and ending balances    | <u>1,706,012,980,000</u> | <u>1,706,012,980,000</u> |
| <b>Dividend</b>                  |                          |                          |
| Dividend declared                | <u>85,300,649,000</u>    | <u>-</u>                 |

## 16.3 Shares

|                              | Number of shares |                   |
|------------------------------|------------------|-------------------|
|                              | Ending Balance   | Beginning Balance |
| Authorised shares            | 170,601,298      | 170,601,298       |
| Shares issued and fully paid |                  |                   |
| <i>Ordinary shares</i>       | 170,601,298      | 170,601,298       |
| Shares in circulation        |                  |                   |
| <i>Ordinary shares</i>       | 170,601,298      | 170,601,298       |

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

## 17. REVENUES

## 17.1 Revenue from sale of goods and rendering of services

|                                        | VND                           |                              |
|----------------------------------------|-------------------------------|------------------------------|
|                                        | Current period                | Previous period              |
| Revenue from sale of merchandise goods | 219,676,882,250               | 5,983,227,380                |
| Revenue from rendering of services     | <u>41,233,198,203</u>         | <u>11,186,091,092</u>        |
| <b>TOTAL</b>                           | <b><u>260,910,080,453</u></b> | <b><u>17,169,318,472</u></b> |
| <i>In which:</i>                       |                               |                              |
| Revenue from other parties             | 219,715,375,178               | 6,061,227,380                |
| Revenue from related parties           | <u>41,194,705,275</u>         | <u>11,108,091,092</u>        |

## 17.2 Finance income

|                                    | VND                           |                               |
|------------------------------------|-------------------------------|-------------------------------|
|                                    | Current period                | Previous period               |
| Dividend income                    | 771,404,500,000               | 377,079,096,000               |
| Interest income from banks         | 3,935,359,381                 | 1,081,819,331                 |
| Interest income from related party | 546,102,741                   | 504,041,097                   |
| Foreign exchange gains             | <u>11,066,312</u>             | <u>-</u>                      |
| <b>TOTAL</b>                       | <b><u>775,897,028,434</u></b> | <b><u>378,664,956,428</u></b> |

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**18. COST OF GOODS SOLD AND SERVICES RENDERED**

|                                | VND                    |                        |
|--------------------------------|------------------------|------------------------|
|                                | <i>Current period</i>  | <i>Previous period</i> |
| Cost of merchandise goods sold | 207,862,812,500        | 5,771,135,000          |
| Cost of services rendered      | 31,436,272,151         | 5,488,022,733          |
| <b>TOTAL</b>                   | <b>239,299,084,651</b> | <b>11,259,157,733</b>  |

**19. FINANCE EXPENSES**

|                                                            | VND                   |                        |
|------------------------------------------------------------|-----------------------|------------------------|
|                                                            | <i>Current period</i> | <i>Previous period</i> |
| Provision for diminution in value of long-term investments | 16,571,791,484        | -                      |
| Interest expenses                                          | 9,413,958,900         | 16,103,356,157         |
| Loss arising from refund of investments                    | 2,567,427,471         | -                      |
| Loss from foreign exchange                                 | -                     | 3,552,709              |
| <b>TOTAL</b>                                               | <b>28,553,177,855</b> | <b>16,106,908,866</b>  |

**20. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES**

|                                            | VND                   |                        |
|--------------------------------------------|-----------------------|------------------------|
|                                            | <i>Current period</i> | <i>Previous period</i> |
| <b>Selling expenses</b>                    | <b>3,717,522,422</b>  | <b>20,772,500</b>      |
| Transportation fees                        | 881,292,139           | -                      |
| Labour costs                               | 959,603,185           | -                      |
| Others                                     | 1,876,627,098         | 20,772,500             |
| <b>General and administrative expenses</b> | <b>32,289,035,018</b> | <b>30,657,697,230</b>  |
| Labour costs                               | 24,052,726,184        | 19,901,350,046         |
| Depreciation and amortisation expenses     | 654,103,037           | 778,118,509            |
| Office, warehouse and land rental fees     | 76,324,944            | 1,148,280,078          |
| Others                                     | 7,505,880,853         | 8,829,948,597          |
| <b>TOTAL</b>                               | <b>36,006,557,440</b> | <b>30,678,469,730</b>  |

**21. CORPORATE INCOME TAX**

The statutory corporate income tax ("CIT") rate applicable to the Company is 20% of taxable income.

The tax returns filed by the Company are subject to examination by the tax authorities. Because the application of tax laws and regulations to many types of transactions is susceptible to varying interpretations. The amounts reported in the interim separate financial statements could be changed at a later date upon final determination by the tax authorities.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

21. CORPORATE INCOME TAX (continued)

21.1 CIT expense

The reconciliation between current tax expense and the accounting profit multiplied by CIT rate is presented below:

|                                                                | VND                    |                        |
|----------------------------------------------------------------|------------------------|------------------------|
|                                                                | Current period         | Previous period        |
| <b>Accounting profit before tax</b>                            | <b>732,794,290,192</b> | <b>337,677,369,396</b> |
| At CIT rate of 20% applicable to the Company                   | 146,558,858,038        | 67,535,473,879         |
| <i>Adjustments:</i>                                            |                        |                        |
| Income not subject to CIT                                      | (154,280,900,000)      | (75,415,819,200)       |
| Non-deductible expenses                                        | 133,200,000            | 910,136,013            |
| Adjustment for under accrual of CIT in prior years             | -                      | 2,508,000              |
| Unrecognised deferred tax assets of tax losses carried forward | 7,588,841,962          | 6,970,209,308          |
| <b>CIT expense</b>                                             | <b>-</b>               | <b>2,508,000</b>       |

21.2 Current tax

The current tax payable is based on taxable income for the current period. The taxable income of the Company for the period differs from the accounting profit before tax as reported in the interim separate income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are not taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted at the interim statement of financial position date.

21.3 Tax losses carried forward

The Company is entitled to carry each individual tax loss forward to offset against taxable income arising within five years subsequent to the year in which the loss was incurred. At the interim statement of financial position date, the Company had accumulated tax losses of VND 163,627,696,916 (31 December 2025: VND 125,683,487,108) available for offset against future taxable income. Details were as follows:

|                  |                       |                        | VND                         |           |                            |
|------------------|-----------------------|------------------------|-----------------------------|-----------|----------------------------|
| Originating year | Can be utilised up to | Tax loss               | Utilised up to 30 June 2026 | Forfeited | Unutilised at 30 June 2026 |
| 2023             | 2028                  | 17,690,244,000 (*)     | -                           | -         | 17,690,244,000             |
| 2024             | 2029                  | 51,157,923,583 (*)     | -                           | -         | 51,157,923,583             |
| 2025             | 2030                  | 56,835,319,525 (*)     | -                           | -         | 56,835,319,525             |
| 2026             | 2031                  | 37,944,209,808         | -                           | -         | 37,944,209,808             |
| <b>TOTAL</b>     |                       | <b>163,627,696,916</b> | <b>-</b>                    | <b>-</b>  | <b>163,627,696,916</b>     |

(\*) Estimated tax losses as per the Company's CIT declarations have not been audited by the local tax authorities as of the date of these interim separate financial statements.

No deferred tax assets were recognised in respect of the said remaining tax because future taxable income cannot be ascertained at this stage.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**22. TRANSACTIONS WITH RELATED PARTIES**

List of related parties as at 30 June 2026 are as follows:

| <i>Related party</i>                                      | <i>Relationship</i>                                                                                                   |
|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| Asia Chemical Corporation ("ACC")                         | Subsidiary                                                                                                            |
| Asia Sai Gon Food Ingredients Joint Stock Company ("AFI") | Subsidiary                                                                                                            |
| Asia Coconut Processing Joint Stock Company ("ACP")       | Subsidiary                                                                                                            |
| APIS Corporation ("APIS")                                 | Subsidiary                                                                                                            |
| AFC Food Company Limited ("AFC")                          | Subsidiary                                                                                                            |
| VICTA Trading Corporation ("VICTA")                       | Subsidiary                                                                                                            |
| Asia Ingredients Group Singapore Pte. Ltd ("AIS")         | Subsidiary                                                                                                            |
| Asia Hoa Son Corporation ("AHS")                          | Subsidiary                                                                                                            |
| Asia Healthcare Company Limited ("AHC")                   | Subsidiary<br>(until 5 February 2026)                                                                                 |
| Mekong Delta Gourmet Joint Stock Company ("MDG")          | Subsidiary                                                                                                            |
| Asia Specialty Ingredients Joint Stock Company ("ASI")    | Subsidiary                                                                                                            |
| Asia Food Shimakyu Corporation ("AFS")                    | Subsidiary                                                                                                            |
| G.C Food Joint Stock Company ("GCF")                      | Subsidiary                                                                                                            |
| Vietfarm Food Joint Stock Company ("VFC")                 | Subsidiary                                                                                                            |
| Viet Nam Co Co Food Joint Stock Company ("VCC")           | Subsidiary                                                                                                            |
| Sun and Wind Joint Stock Company ("SWC")                  | Subsidiary                                                                                                            |
| Vinh Hao Spirulina Algae Corporation ("TVH")              | Associate                                                                                                             |
| Asia Agricultural Technology Corporation ("ATC")          | Associate                                                                                                             |
| Sai Gon Tropical Drinks Joint stock Company ("STD")       | Associate                                                                                                             |
| Mr Nguyen Thien Truc                                      | Chairman of Board of Directors<br>("BOD")                                                                             |
| Mr Pham Dang Long                                         | Member of BOD; Deputy General<br>Director cum Chairman (since 12 May<br>2026) and General Director at a<br>subsidiary |
| Mr Nguyen Ba Luong                                        | Member of BOD;<br>Deputy General Director                                                                             |
| Mr Lars Kjaer                                             | Member of BOD                                                                                                         |
| Mr Bharat Venkatarama                                     | Member of BOD                                                                                                         |
| Ms Le Ngoc Sang                                           | Head of Board of Supervision                                                                                          |
| Ms Le Thi Thu Thao                                        | Member of Board of Supervision<br>(since 26 June 2026)                                                                |
| Ms Do Thi Kim Chung                                       | Member of Board of Supervision<br>(until 26 June 2026)                                                                |
| Ms Ha Thi Bich Van                                        | Member of Board of Supervision                                                                                        |
| Mr Nguyen Bao Tung                                        | General Director,<br>Member of BOD                                                                                    |
| Mr Tran Viet Hung                                         | Deputy General Director                                                                                               |
| Mr Phan Duy Hieu                                          | Deputy General Director;<br>Chairman of BOD cum<br>General Director at subsidiary                                     |
| Mr Huynh Thanh Lam                                        | Deputy General Director                                                                                               |
| Ms Nguyen Thi Le Thuy                                     | Finance Director                                                                                                      |

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**22. TRANSACTIONS WITH RELATED PARTIES** (continued)

Significant transactions with related parties during the periods were as follows:

| Related party | Transactions               | VND             |                 |
|---------------|----------------------------|-----------------|-----------------|
|               |                            | Current period  | Previous period |
| ACC           | Dividends declared         | 475,534,640,000 | 190,213,856,000 |
|               | Dividend received          | 130,000,000,000 | 70,000,000,000  |
|               | Rendering of services      | 11,897,102,998  | 4,233,582,539   |
|               | Loan interest              | -               | 4,919,863,011   |
| AFI           | Purchase of goods          | 207,895,219,909 | 5,771,135,000   |
|               | Loan drawdown              | 95,000,000,000  | -               |
|               | Dividend declared          | 195,875,000,000 | 117,525,000,000 |
|               | Rendering of services      | 8,640,854,975   | 2,536,043,164   |
|               | Loan interest              | 9,413,958,900   | 4,500,205,479   |
|               | Loan interest paid         | 9,579,684,931   | 2,597,808,219   |
| VICTA         | Capital redemption         | 99,975,100,000  | 69,982,600,000  |
|               | Dividends declared         | 74,981,360,000  | 37,490,680,000  |
|               | Dividend received          | 74,981,360,000  | 37,490,680,000  |
|               | Rendering of services      | -               | 1,763,865,225   |
|               | Loan interest              | -               | 2,804,575,344   |
| APIS          | Dividends declared         | 25,013,500,000  | 10,005,400,000  |
|               | Rendering of services      | 3,828,208,869   | 1,729,745,160   |
|               | Purchase goods             | -               | 95,377,760      |
| ACP           | Rendering of services      | 16,828,538,433  | 844,855,004     |
|               | Purchase goods             | 85,853,602      | 12,100,000      |
|               | Dividend received          | -               | 5,000,000,000   |
|               | Collection of lending      | -               | 15,000,000,000  |
|               | Interest income received   | -               | 194,383,562     |
|               | Lending interest           | -               | 83,630,137      |
| ASI           | Lending principal received | 5,000,000,000   | -               |
|               | Lending interest           | 546,102,741     | 420,410,960     |
|               | Lending                    | -               | 10,000,000,000  |
| AHS           | Loan interest              | -               | 2,254,273,970   |
| GCF           | Purchase of goods          | 22,100,000      | -               |
|               | Dividends declared         | -               | 21,844,160,000  |
|               | Dividend received          | -               | 21,844,160,000  |

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**22. TRANSACTIONS WITH RELATED PARTIES** (continued)

Amounts due from and due to related parties at the statement of financial position dates were as follows:

| Related party                                 | Transactions               | Ending balance         | Beginning balance     | VND |
|-----------------------------------------------|----------------------------|------------------------|-----------------------|-----|
| <b>Short-term trade receivables</b>           |                            |                        |                       |     |
| ACP                                           | Rendering of services      | 18,208,423,095         | 11,204,553,409        |     |
| AFI                                           | Rendering of services      | 5,072,511,426          | 6,649,421,582         |     |
| ACC                                           | Rendering of services      | 7,041,194,756          | -                     |     |
| APIS                                          | Rendering of services      | 2,151,373,139          | 10,526,389            |     |
| AHS                                           | Rendering of services      | -                      | 168,480,000           |     |
|                                               |                            | <b>32,473,502,416</b>  | <b>18,032,981,380</b> |     |
| <b>Short term held-to-maturity investment</b> |                            |                        |                       |     |
| ASI                                           | Lending                    | 20,000,000,000         | 25,000,000,000        |     |
|                                               | Interest income receivable | 1,421,993,154          | 875,890,413           |     |
|                                               |                            | <b>21,421,993,154</b>  | <b>25,875,890,413</b> |     |
| <b>Other short-term receivables</b>           |                            |                        |                       |     |
| ACC                                           | Dividend declared          | 345,534,640,000        | -                     |     |
| AFI                                           | Dividend declared          | 195,875,000,000        | -                     |     |
| APIS                                          | Dividend declared          | 25,013,500,000         | -                     |     |
|                                               |                            | <b>566,423,140,000</b> | -                     |     |
| <b>Short-term trade payables</b>              |                            |                        |                       |     |
| AFI                                           | Purchase of goods          | 42,182,012,000         | 71,002,481,040        |     |
| ACP                                           | Purchase of goods          | 20,255,616             | -                     |     |
|                                               |                            | <b>42,202,267,616</b>  | <b>71,002,481,040</b> |     |
| <b>Short-term loan</b>                        |                            |                        |                       |     |
| AFI                                           | Loan                       | 255,000,000,000        | 350,000,000,000       |     |
| <b>Short-term accrual expenses</b>            |                            |                        |                       |     |
| AFI                                           | Loan interest              | 4,641,794,521          | 4,807,520,552         |     |

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

As at 30 June 2026 and for the six-month period then ended

**22. TRANSACTIONS WITH RELATED PARTIES** (continued)

Remuneration to members of the Board of Directors, management and the Board of Supervision were as follow:

|                             | VND                   |                        |
|-----------------------------|-----------------------|------------------------|
|                             | <i>Current period</i> | <i>Previous period</i> |
| <b>Board of Directors</b>   |                       |                        |
| Remuneration                | 570,000,000           | 580,000,000            |
| <b>Management</b>           |                       |                        |
| Salary and bonus            | 3,936,490,000         | 2,604,079,834          |
| <b>Board of Supervision</b> |                       |                        |
| Remuneration                | 66,000,000            | 66,000,000             |
| <b>TOTAL</b>                | <b>4,572,490,000</b>  | <b>3,250,079,834</b>   |

**23. LEASE COMMITMENTS**

The Company leases office premises under operating lease arrangements. The minimum lease commitments as at the statement of financial position date under the operating lease agreements are as follows:

|                   | VND                   |                          |
|-------------------|-----------------------|--------------------------|
|                   | <i>Ending Balance</i> | <i>Beginning Balance</i> |
| Less than 1 year  | 1,006,630,452         | 1,006,630,452            |
| From 1 to 5 years | 4,026,521,808         | 4,026,521,808            |
| Over 5 years      | 35,694,769,304        | 36,195,526,277           |
| <b>TOTAL</b>      | <b>40,727,921,564</b> | <b>41,228,678,537</b>    |

**24. RECLASSIFICATION OF THE CORRESPONDING FIGURES IN ACCORDANCE WITH REQUIREMENTS OF CIRCULAR 99**

Certain corresponding figures in the separate financial statements have been reclassified to conform with the presentation requirements under Circular 99 due to first time adoption (Note 3.1) for the current period's interim separate financial statements. The details are as follows:

|                                                         | VND                                                        |                  |                                            |
|---------------------------------------------------------|------------------------------------------------------------|------------------|--------------------------------------------|
|                                                         | <i>Beginning balance<br/>(as previously<br/>presented)</i> | <i>Restated</i>  | <i>Beginning balance<br/>(as restated)</i> |
| <b>INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION</b> |                                                            |                  |                                            |
| Cash equivalents                                        | 45,000,000,000                                             | 11,712,329       | 45,011,712,329                             |
| Short-term loan receivable                              | 25,000,000,000                                             | (25,000,000,000) | -                                          |
| Short-term held-to-maturity investments                 | -                                                          | 25,875,890,413   | 25,875,890,413                             |
| Other short-term receivables                            | 2,800,242,433                                              | (887,602,742)    | 1,912,639,691                              |

As at 30 June 2026 and for the six-month period then ended

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Except for the above events, there are no other matters or circumstances that have arisen since the interim statement of financial position date that requires adjustment or disclosure in the interim separate financial statements of the Company.

**LEGAL REPRESENTATIVE**

Approved: 28 Aug 2019  
LEGAL REPRESENTATIVE  
CÔNG TY CỔ PHẦN  
NGUYÊN LIỆU  
Á CHÂU  
THÀNH PHỐ HỒ CHÍ MINH

Nguyễn Bao Tung

