

**VIETNAM SOUTHERN FOOD
CORPORATION –
JOINT STOCK COMPANY**

No: 1906/LTMN-TCKT

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

Hồ Chí Minh City, August 18, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange (HNX)

Complying with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Vietnam Southern Food Corporation - Joint Stock Company would like to disclose The reviewed interim Financial Statements for the accounting period from January 1, 2026 to June 30, 2026 with Hanoi Stock Exchange as follows:

1. Name of Organization: Vietnam Southern Food Corporation - JSC

- Stock code: VSF

- Address: 333 Tran Hung Dao, Cau Ong Lanh Ward, Ho Chi Minh City

- Contact phone: (84-28)3.8370025 - 3.8370026

- Fax: (84-28)3.8365898 - 3.8365899

- Email: vanphong@vsfc.com.vn Website: www.vinafood2.com.vn

2. Content of information disclosure:

- The reviewed interim Financial Statements for the accounting period from January 1, 2026 to June 30, 2026:

☐ Separate Financial Statements (Listed organizations have no subsidiaries and superior accounting units have affiliated units);

☐ Consolidated Financial Statements (Listed organizations have subsidiaries);

☒ Combined Financial Statements (Listed organizations have an accounting unit directly under their own accounting system);

- Cases in which the cause must be explained:

+ The auditing organization expresses an opinion that is not a fully accepted opinion for financial statements:

☐ Yes

☐ No

Explanatory documents in case of a “Yes” answer:

☐ Yes

☐ No

+ Profit after tax in the reporting period has a difference before and after the audit of 5% or more, converted from loss to profit or vice versa:

☐ Yes

☐ No

Explanatory documents in case of a "Yes" answer:

☐ Yes

☐ No

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

☒ Yes

☐ No

Explanatory documents in case of a "Yes" answer:

☒ Yes

☐ No

+ The profit after tax in the reporting period suffered a loss, converted from profit in the same period last year to a loss in this period or vice versa:

☐ Yes

☐ No

Cases in which the cause must be explained:

☐ Yes

☐ No

This information was published on the Company's website on: .../.../2026 at the link: https://vinafood2.com.vn/featured_item/quan-he-co-dong/

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

Attached Document: 

- Financial Statements
- Explanatory documents

Organization Representative

Legal Representative/Authorized Signatory
(Sign, write full name, position, and seal)

GENERAL DIRECTOR 



Nguyen Van Hien

**VIETNAM SOUTHERN
FOOD CORPORATION -
JOINT STOCK COMPANY**

No.: ~~1408~~/LTMN-TCKT

Re: Explanation of Profit After Tax
in the reviewed interim Separate
Financial Statements for the First
Six Months of 2026

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Ho Chi Minh City, August 28, 2026

To: Hanoi Stock Exchange

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 issued by the Ministry of Finance, guiding the disclosure of information in the securities market;

Pursuant to the reviewed interim Separate Financial Statements for the accounting period from January 1, 2026 to June 30, 2026

Vietnam Southern Food Corporation – Joint Stock Company hereby provides an explanation regarding the increase of more than 10% in profit after tax in the Statement of Income of the reviewed interim Separate Financial Statements for the first six months of 2026 compared with the same period in 2025, as follows:

Unit: VND

Items	First Six Months of 2026	First Six Months of 2025
Net Revenue	5.037.330.253.762	6.095.656.438.499
Profit After Tax	3.941.409.180	2.649.224.597

Reason: During the corresponding period of 2026, the Corporation promptly assessed and effectively seized business opportunities, while exercising effective governance over its borrowings, maintaining an appropriate borrowing structure, and effectively controlling costs and revenue. Accordingly, profit after tax as reported in the separate financial statements for the first six months of 2026 amounted to VND 3.941.409.180.

Vietnam Southern Food Corporation - Joint Stock Company respectfully submits this explanation for the aforementioned cause for the Hanoi Stock Exchange's information and consideration.

Sincerely yours./.

Recipients: *AM*

- As mentioned above;
- Board of Directors, Executive Board;
- Supervisory Board;
- Achieved: Office, F&A Department.

GENERAL DIRECTOR *[Signature]*



Nguyen Van Hien

VIETNAM SOUTHERN FOOD CORPORATION - JOINT STOCK COMPANY
REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS

For the period ended 30th June 2026

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Vietnam Southern Food Corporation - Joint Stock Company presents this report together with the Corporation's reviewed interim separate financial statements for the period ended 30th June 2026.

CORPORATION

Vietnam Southern Food Corporation - Joint Stock Company (hereinafter referred to as the "The Corporation") was established under the Certificate of Business Registration No. 0300613198 by the Ho Chi Minh City Department of Planning and Investment for the first time on 08 February 2007, and changed for the 15th time on 8 June 2026 by the Ho Chi Minh City Department of Finance regarding the change of the legal representative.

The Corporation's Charter capital under the Certificate of Business Registration No. 0300613198 for the 15th time on 8 June 2026 is VND 5,000,000,000,000 (*In word: Five trillion Vietnam Dong*).

The Corporation's registered office is located at: 333 Tran Hung Dao Street, Cau Ong Lanh Ward, Ho Chi Minh City, Vietnam.

The Corporation's shares are being traded on UpCOM exchange with the stock code VSF.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

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

Board of Management

Mr. Nguyen Huy Hung	Chairman
Mr. Luu Nguyen Chi Nhan	Vice Chairman
Mrs. Ho Thi Cam Van	Member
Mr. Tran Tan Duc	Member (Dismissed from 30 January 2026)
Mr. Nguyen Van Hien	Member

Board of Supervisors

Mr. Nguyen Tuan Vinh	Head of the Board
Mr. Dao Trong Hai	Member
Mrs. Man Thi Nga	Member

Board of General Directors

Mr. Nguyen Van Hien	General Director (Appointed from 28 April 2026) Deputy General Director in charge (Appointed from 07 January 2026, Dismissed from 28 April 2026)
Mr. Bach Ngoc Van	Deputy General Director
Mr. Tran Hoang Ngan	Deputy General Director

SUBSEQUENT EVENTS

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

AUDITORS

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

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY

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

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the interim separate financial statements;
- Design, execute and maintain an effective internal control related to the appropriate preparation and presentation of interim separate financial statements so as to obtain reasonable assurance that the interim separate financial statements are free of material misstatements caused by free from material misstatement, whether due to fraud or error;
- Prepare the interim separate financial statements of the Corporation on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

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

The Board of General Directors confirms that the Corporation has complied with the above requirements in preparing the interim separate financial statements.

For and on behalf of the Board of General Directors,



Nguyen Van Hien
General Director
Ho Chi Minh City, 30 July 2026

Head Office in Hanoi:

8th floor, VG Building, No. 235 Nguyen Trai Str.,
Thanh Xuan Dist., Hanoi, Vietnam

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No.: 217/2026/BCSX-CPA VIETNAM-HCM

REPORT ON REVIEW OF THE INTERIM FINANCIAL STATEMENTS

To: **Shareholders**
Boards of Management, Supervisors and General Directors
Vietnam Southern Food Corporation - Joint Stock Company

We have reviewed the accompanying interim separate financial statements of Vietnam Southern Food Corporation - Joint Stock Company, prepared on 30 July 2026, pages 06 to page 52, including the Interim separate statement of financial position as at 30 June 2026, and the interim separate income statement, and interim separate cash flows statement for the period ended on the same day, and notes to the interim separate financial statements.

Responsibility of the Board of General Directors

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

Responsibility of Auditors

Our responsibility is to express a conclusion on the Corporation's interim financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of review service contract No. 2410 - Review of interim financial information performed by the independent auditors.

The review of interim Separate financial information includes the interviews of people who are responsible for the financial and accounting matters, and performance of other analytical and review procedures. Basically, a review has a narrower scope than that of an audit in accordance with the Vietnam Auditing Standards and consequently, it does not allow us to gain assurance that we will be aware of all material issues that may be discovered during an audit. Accordingly, we do not express an audit opinion.

Auditors' conclusion

Based on our review, we don't recognize any problem which causes us to believe that the accompanying interim separate financial statements, in all material respects, does not give a true and fair view of the interim separate financial position of the Corporation as at 30 June 2026 and the results of its operations and its cash flows for the period then ended, in accordance with the prevailing Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements.

Emphasized matters

We would like to draw readers' attention to Note 4 - Notes to the Interim Separate Financial Statements, which describes the following matters:

As at the date of preparation of these Interim Separate Financial Statements, the Corporation has not received the decision approving the equitization settlement from the date of conversion into a Joint Stock Company on 09 October 2018 from the competent state agency authorization. Accordingly, the Corporation temporarily recorded the contents and adjusted the data of assets, liabilities and capital of the Joint Stock Company at the time of official conversion to a Joint Stock Company according to the State Audit's report dated 03 March 2017, report on the adjustment of enterprise value, completing the equitization plan on 27 March 2017, announcing the conclusion of the Head of the Equitization Steering Committee on 31 March 2017, decision approving the equitization plan and Minutes of enterprise valuation.

At the date of this report, the State Audit has completed the work of Auditing and Finalizing the value of the State capital and has an Audit Report on finalizing the value of the State capital at the time of official transformation into a Company Joint stock company of the parent company Southern Food Corporation, attached with Official Dispatch No. 32/KTNN-TH dated 08 March 2023. The Corporation has completed the State Capital Finalization Document according to the conclusions and recommendations of the State Audit and is submitting it to the competent authority for approval. The final approved state capital settlement may change the recorded value of the Corporation's assets and liabilities. Relevant adjustments, if any, will be made by the Corporation upon final approval from the competent authority on equitization settlement.

As presented in Notes 5.12 to the Notes to the Interim Separate Financial Statements, a number of assets, which are land use rights and houses, are accounted for by the Corporation on the basis of provisional apartments according to the Minutes of Valuation. enterprise upon equitization. However, the People's Committee of Ho Chi Minh City, the Ministry of Finance, and the Ministry of Agriculture and Rural Development did not agree with the land use plan of the Corporation. The accounting and accounting value of these assets may be changed depending on the approval of the final equitization settlement by the competent authorities.

As presented in Notes 5.6 to the Notes to the Interim Separate Financial Statements, which presents inventories lacking pending resolution according to the report on unexpected inventory results at Tra Vinh Food Company, a branch of the Corporation on 22 November 2017 by the unexpected inventory team established under Decision No. 145/QD-TCT dated 27 October 2017 of the General Director of the Corporation. This missing asset has been provisioned by the Corporation for total loss (Notes 5.5). On 06 January 2023, the Ho Chi Minh City Judgment Execution Department issued Judgment Execution Decision No. 1456/QD-CTHADS Decision to execute the judgment upon request related to the crime of embezzlement of property and intentional violating the State's regulations on economic management, causing serious consequences, must compensate Tra Vinh Food Company 132.9 billion VND. The judgment executor is responsible for voluntarily executing the judgment within 10 days from the date of receipt or valid notification of this Decision.

Our audit conclusion is not modified in respect of this matter.



The stamp is a red circular seal. The outer ring contains the text 'M.S.D.N. 0151917917' at the top and 'THÀNH PHỐ HÀ NỘI - VIỆT NAM' at the bottom. The inner circle contains the text 'CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM'.

Nguyen Thi Mai Hoa

Deputy General Director

Audit Practising Registration Certificate: 2326-2023-137-1

Authorised: 08/2026/UQ-CPA VIETNAM dated 02 January 2026 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED

A Member Firm of INPACT

Ha Noi, 26 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Code	Notes	30/06/2026	01/01/2026
			VND	VND
A - CURRENT ASSETS (100=110+130+140+160)	100		2,733,207,494,313	2,545,810,279,682
I. Cash and cash equivalents	110	5.1	573,824,178,897	1,073,935,637,739
1. Cash	111		573,824,178,897	297,935,637,739
2. Cash equivalents	112		-	776,000,000,000
III. Short-term receivables	130		496,367,002,210	268,749,091,896
1. Short-term receivables from customers	131	5.2	580,476,645,967	352,688,570,024
2. Prepayments to suppliers in short-term	132	5.3	358,192,635,691	361,025,456,573
3. Other short-term receivables	135	5.4	218,358,404,607	216,121,150,261
4. Short-term allowances for doubtful debts	136	5.5	(1,309,539,269,867)	(1,309,964,670,774)
5. Shortage of assets awaiting resolution	137	5.6	648,878,585,812	648,878,585,812
IV. Inventories	140	5.7	1,427,801,358,520	972,985,442,030
1. Inventories	141		1,429,771,216,088	976,171,686,180
2. Allowances for devaluation of inventories	142		(1,969,857,568)	(3,186,244,150)
VI. Other current assets	160		235,214,954,686	230,140,108,017
1. Short-term deferred expenses	161	5.8	12,644,927,892	10,692,083,028
2. Deductible value added tax	162		216,414,021,919	211,450,331,862
3. Tax and receivables from State Budget	163	5.17	6,156,004,875	7,997,693,127
B - LONG-TERM ASSETS (200=210+220+240+250+260+270)	200		2,287,706,855,913	3,014,251,672,602
I. Long-term receivables	210		1,295,000,000	676,924,698,874
1. Long-term receivables from customers	211	5.2	-	675,629,698,874
2. Other long-term receivables	215	5.4	1,295,000,000	1,295,000,000
II. Fixed assets	220		1,394,299,843,956	1,437,530,247,796
1. Tangible fixed assets	221	5.9	1,254,713,434,484	1,296,348,737,658
- Historical Costs	222		4,322,801,781,599	4,318,915,360,136
- Accumulated depreciation	223		(3,068,088,347,115)	(3,022,566,622,478)
2. Intangible fixed assets	227	5.10	139,586,409,472	141,181,510,138
- Historical Costs	228		185,373,784,228	186,772,851,485
- Accumulated amortization	229		(45,787,374,756)	(45,591,341,347)
III. Investment properties	240	5.11	18,957,318,742	19,149,733,822
1. Historical Costs	241		31,302,629,053	31,302,629,053
2. Accumulated depreciation	242		(12,345,310,311)	(12,152,895,231)
IV. Long-term assets in progress	250		7,957,235,441	10,437,992,754
1. Construction in progress	252	5.13	7,957,235,441	10,437,992,754
V. Long-term investments	260	5.14	727,449,442,727	727,449,442,727
1. Investments in subsidiaries	261		948,495,140,276	948,495,140,276
2. Investments in joint ventures and associates	262		128,076,362,236	128,076,362,236
3. Investments in equity of other entities	263		104,494,843,499	104,494,843,499
4. Allowances for long-term investments	264		(453,616,903,284)	(453,616,903,284)
VII. Other Long-term assets	270		137,748,015,047	142,759,556,629
1. Long-term deferred expenses	271	5.8	137,748,015,047	142,759,556,629
TOTAL ASSETS (280 = 100+200)	280		5,020,914,350,226	5,560,061,952,284

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30 June 2026

RESOURCES	Code	Notes	30/06/2026 VND	01/01/2026 VND
C- LIABILITIES (300=310+330)	300		2,421,178,798,007	2,964,267,809,245
I. Short-term liabilities	310		2,408,815,963,598	2,276,053,351,331
1. Short-term trade payables	311	5.15	83,085,689,671	43,468,939,377
2. Short-term prepayments from customers	312	5.16	216,771,716,149	108,608,284,671
3. Short-term taxes and payables to the State Budget	314	5.17	19,021,547,255	1,818,920,253
4. Payables to employees	315		6,159,230,710	23,799,973,402
5. Short-term accrued expenses	316	5.18	73,692,709,892	17,505,538,127
6. Short-term deferred revenues	319	5.19	12,060,900,797	12,051,309,888
7. Other short-term payments	320	5.20	84,375,134,505	83,258,610,563
8. Short-term borrowings and finance lease liabilities	321	5.21	1,913,050,195,060	1,973,557,646,496
9. Short-term provisions	322		-	11,235,288,995
10. Bonus and welfare funds	323		598,839,559	748,839,559
II. Long-term liabilities	330		12,362,834,409	688,214,457,914
1. Long-term deferred revenues	337	5.19	5,525,434,409	5,026,479,040
2. Other long-term payables	338	5.20	6,837,400,000	683,187,978,874
D- OWNERS' EQUITY	400	5.22	2,599,735,552,219	2,595,794,143,039
1. Contributed capital	411		5,000,000,000,000	5,000,000,000,000
- Ordinary shares with voting rights	411a		5,000,000,000,000	5,000,000,000,000
2. Other equity funds	419		231,825,797,290	231,825,797,290
3. Undistributed profit after tax	420		(2,632,090,245,071)	(2,636,031,654,251)
- Undistributed profit after tax brought forward	420a		(2,636,031,654,251)	(2,641,548,688,028)
- Undistributed profit after tax for the current period	420b		3,941,409,180	5,517,033,777
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		5,020,914,350,226	5,560,061,952,284

Ho Chi Minh City, 30 July 2026

Preparer



Nguyen Le Bao Anh

Chief Accountant



Nguyen Vuong Quoc

General Director



Nguyen Van Hien

INTERIM SEPARATE INCOME STATEMENT
For the period ended 30th June 2026

ITEMS	Code	Notes	For the period ended 30/6/2026	For the period ended 30/6/2025
			VND	VND
1. Revenues from sales and services rendered	01	6.1	5,043,884,605,762	6,099,397,676,046
2. Revenue deductions	02	6.1	6,554,352,000	3,741,237,547
3. Net revenues from sales and services rendered	10	6.1	5,037,330,253,762	6,095,656,438,499
4. Cost of goods sold	11	6.2	4,723,979,584,195	5,558,920,065,215
5. Gross profit from sales and services rendered (20 = 10-11)	20		313,350,669,567	536,736,373,284
6. Financial income	22	6.3	59,415,150,042	62,664,913,657
7. Financial expenses	23	6.4	56,192,276,548	108,892,678,272
<i>In which: interest expenses</i>	24		51,252,728,480	46,681,124,797
8. Selling expenses	25	6.5	187,087,397,574	359,509,606,694
9. General administrative expenses	26	6.5	126,398,932,588	130,224,746,386
10. Net profit from operating activities {30 = 20+21+22-(23+25+26)}	30		3,087,212,899	774,255,589
11. Other income	31	6.6	2,685,878,182	3,308,949,152
12. Other expenses	32	6.6	1,831,681,901	1,433,980,144
13. Other profit (40 = 31-32)	40		854,196,281	1,874,969,008
14. Total net profit before tax (50 = 30+40)	50		3,941,409,180	2,649,224,597
15. Current corporate income tax expenses	51	6.7	-	-
16. Deferred corporate income tax expenses	52		-	-
17. Profits after corporate income tax (60 = 50-51-52)	60		3,941,409,180	2,649,224,597

Ho Chi Minh City, 30 July 2026

Preparer

Chief Accountant

General Director



Nguyen Le Bao Anh



Nguyen Vuong Quoc



Nguyen Van Hien

INTERIM SEPARATE CASH FLOW STATEMENT

(Indirect method)

For the period ended 30th June 2026

ITEMS	Code	Notes	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
I. Net cash flows from operating activities			-	-
1. Profit before tax	01		3,941,409,180	2,649,224,597
2. Adjustments for			-	-
- Depreciation of fixed assets and investment properties	02		50,577,464,279	49,922,461,807
- Provisions	03		(1,641,787,489)	(11,224,834,944)
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(2,216,611,282)	17,904,819,456
- Gains (losses) on investing activities	05		(44,093,320,486)	(31,196,667,119)
- Interest expenses	06		51,252,728,480	46,681,124,797
3. Operating profit before changes in working capital	08		57,819,882,682	74,736,128,594
- Increase (decrease) in receivables	09		445,168,563,354	(406,367,129,982)
- Increase (decrease) in inventories	10		(450,375,257,827)	(155,135,096,153)
- Increase (decrease) in payables	11		(482,581,559,802)	40,922,707,848
- (Increase) decrease deferred expenses	12		3,058,696,718	(4,135,188,569)
- Interest paid	14		(51,252,728,480)	(45,438,566,732)
Net cash flows from operating activities	20		(478,162,403,355)	(495,417,144,994)
II. Cash flows from investing activities			-	-
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(4,673,888,046)	(18,273,144,098)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		-	112,272,727
3. Proceeds from interests, dividends and distributed profits	27		44,093,320,486	29,223,217,171
Net cashflow from investing activities	30		39,419,432,440	11,062,345,800
III. Cash flows from financing activities			-	-
1. Proceeds from borrowings	33		3,369,449,456,124	4,290,574,260,997
2. Repayment of financial principal	34		(3,429,956,907,560)	(3,428,816,815,830)
Net cashflow from financing activities	40		(60,507,451,436)	861,757,445,167
Net cashflow during the period (50 = 20+30+40)	50		(499,250,422,351)	377,402,645,973
Cash and cash equivalents at beginning of period	60	5.1	1,073,935,637,739	120,678,088,850
Effect of exchange rate fluctuations	61		(861,036,491)	132,395,076
Cash and cash equivalents at end of period (70 = 50+60+61)	70	5.1	573,824,178,897	498,213,129,899

Ho Chi Minh City, 30 July 2026

Preparer

Chief Accountant

General Director

Nguyen Le Bao Anh

Nguyen Vuong Quoc

Nguyen Van Hien

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the period ended 30th June 2026

1. CORPORATION INFORMATION

1.1. Structure of ownership

Vietnam Southern Food Corporation - Joint Stock Company was established under the Certificate of Business Registration No. 0300613198 by the Ho Chi Minh City Department of Planning and Investment for the first time on 08 February 2007, and changed for the 15th time on 8 June 2026 by the Ho Chi Minh City Department of Finance regarding the change of the legal representative.

The Corporation's Charter capital under the Certificate of Business Registration No. 0300613198 for the 15th time on 8 June 2026 is VND 5,000,000,000,000 (*In word: Five trillion Vietnam Dong*).

The Corporation's registered office address: 333 Tran Hung Dao Street, Cau Ong Lanh Ward, Ho Chi Minh City, Vietnam.

The Corporation's shares are being traded on UpCOM exchange with the stock code VSF.

1.2. Operating industries and principal activities

Operating industries:

- Trading in agricultural products, trade, services, tourism;
- Producing and trade animal feed. Breed and process aquatic products;
- Producing and trade packaging (except for recycling at the facility);
- Mine and trade in pure drinking water, mineral water;
- Transport goods by vehicle, inland waterway;
- Conduct domestic and international travel business;
- Advertising and event services;
- Operate hotels, restaurant (or affordable restaurants);
- Buy and sell vehicles, construction materials;
- Producing and trade pure ice;
- Purchase, sale, maintenance and maintenance: cars and motorcycles;
- Retail sale of processed food, dried food, canned foods, carbonated soft drinks, milk and dairy products, aquatic products, vegetables, fresh fruit, meat and meat products, wine, home-made, beer, cigarettes, fabrics, ready-made clothes, shoes, sandals, pouch, handbags, synthetic leather goods, cosmetics, fine arts, household electrical appliances, furniture, bedding, wardrobes, tables, chairs, personal and family utensils, jewellery, watches, stationery, photographic equipment, video-recording equipment, hardware, electrical appliances, office equipment, computers and electronic components.

The principal activities of the Corporation are: Wholesale of rice, wheat, other cereal grains, flour. Details: Wholesale, export and import of rice, wheat, other cereal grains, flour (according to Decision No. 64/2009/QĐ-UBND dated July 31, 2009 and Decision No. 79/2009 /QĐ-UBND dated October 17, 2009 of the People's Committee of Ho Chi Minh City for product business planning products and foods in Ho Chi Minh City).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

1.3. Normal operating cycle

The Corporation's normal operating cycle is 12 months.

The most important activities of the Corporation are purchasing rice, milling and selling rice. This activity is influenced by the season, in which the rice source of the first 6 months depends on the winter-spring rice crop and the rice source of the last 6 months depends on the summer-autumn rice crop. 65% of the Corporation's rice is purchased from the winter-spring crop, so the Corporation's inventory at June 30 is normally higher than at December 31. Other activities of the Corporation are not affected by the season.

1.4 The Corporation structure

As at 30 June 2026, the Corporation has subsidiaries, associates and dependent units as follows:

Name	Address	Major business lines	Capital contribution ratio	Voting Ratio
Subsidiaries				
Saigon Food Joint Stock Company	Ho Chi Minh City	Food production, processing, import and export services	51,00%	51,00%
The Southern Central Food Joint Stock Company	Lam Dong	Food production, processing, import and export services	66,27%	66,27%
Safoco Foodstuff Joint Stock Company	Ho Chi Minh City	Producing, processing food, trading business	51,30%	51,30%
Tien Giang Packaging Joint Stock Company	Dong Thap	Producing and trading, importing and exporting packaging	60,00%	60,00%
Ca Mau Agricultural Products Import - Export Joint Stock Company	Ca Mau	Trading in agricultural products and food	62,05%	62,05%
To Chau Joint Stock Company	Dong Thap	Producing and trading beer, alcohol, wine and soft drinks	65,40%	65,40%
Binh Dinh Food Joint Stock Company	Gia Lai	Food production and processing	51,00%	51,00%
Mechanics Construction and Foodstuff Joint Stock Company	Tay Ninh	Production and processing of food, food	60,00%	60,00%
Quang Ngai Food Joint Stock Company	Quang Ngai	Food production, processing and trading	51,00%	51,00%
Ho Chi Minh City Food Joint Stock Company	Ho Chi Minh City	Producing, processing, trading food, trading	59,78%	59,78%
Kien Giang Import and Export Joint Stock Company	An Giang	Production, processing, food business, trade	83,31%	83,31%
Hau Giang Food Joint Stock Company	Can Tho City	Bankruptcy according to Decision 01/2020/QDPS-TA dated September 22, 2020 of the People's Court of Hau Giang province	53,28%	53,28%
Associates				
Colusa - Miliket Foodstuff Joint Stock Company	Ho Chi Minh City	Manufacture of traditional instant noodles and seasoning products	30,72%	30,72%
Vinh Long Foodstuff Joint Stock Company	Vinh Long	Food processing and export	40,00%	40,00%
Hoan My Joint Stock Company	Ho Chi Minh City	Wholesales of agricultural and forestry raw materials (except wood, bamboo) and live animals	30,00%	30,00%
Cambodia - Vietnam Food Joint Stock Company	Cambodia	Manufacture, trading, transport, processing, preserve, import-export activities, other services of food and foodstuff	37,00%	37,00%

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

1.4 The Corporation structure (Continued)

Dependent branches:

Dependent branches	Address
Ben Tre Food Company	199D2, Quarter 4, Ben Tre Ward, Vinh Long Province
Soc Trang Food Company	76 Le Duan Street, Quarter 1, Phu Loi Ward, Can Tho City
An Giang Food and Foodstuffs Company	06 Nguyen Du Street, Long Xuyen Ward, An Giang Province
Tra Vinh Food Company	102 Tran Phu Street, Tra Vinh Ward, Vinh Long Province
Dong Thap Food Company	531 National Highway 30, My Ngai Ward, Dong Thap Province
Binh Dong Flour Mill Company	277A Ben Binh Dong Street, Phu Dinh Ward, Ho Chi Minh City
Song Hau Food Company	Lot 18, Tra Noc I Industrial Zone, Thoi An Dong Ward, Can Tho City
Tra Vinh Food -Stufs and Agricultural Products Company	Vinh Yen Hamlet, Long Duc Ward, Vinh Long Province
Long An Food Company	10 Cu Luyen Street, Long An Ward, Tay Ninh Province
Bac Lieu Food Company	166 Vo Thi Sau Street, Bac Lieu Ward, Ca Mau Province
Vinh Long Food Company	09 Provincial Road 901, Hoi Thanh Hamlet, Hoa Binh Commune, Vinh Long Province
Tien Giang Food- stuffs and Agricultural Products Company	Binh Hamlet, An Huu Commune, Dong Thap Province
Tien Giang Food Company	256, Quarter 2, Trung An Ward, Dong Thap Province
Southern Food Corporation - Joint Stock Company - Thot Not Branch	Thoi Hoa 1 Area, Thot Not Ward, Can Tho City

1.5 Number of employees of the Corporation as at the interim reporting date

The total number of the Corporation's employees as at 30 June 2026 is 994 (as at 31 December 2025: 1.247).

1.6 Statement of information comparability on the interim separate financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the Enterprise Accounting Regime. This Circular replaces the Enterprise Accounting Regime issued together with Circular No. 200/2014/TT-BTC dated 22 December 2014, and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable for financial years beginning on or after 01 January 2026.

The Corporation has applied the guidance of Circular No. 99/2025/TT-BTC. In cases where the application of these Circulars results in changes to the presentation of the financial statements, the Corporation will restate or reclassify comparative figures in accordance with the regulations. Consequently, the information and accounting figures presented in the interim financial statements are comparable, as they have been calculated and presented consistently.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year

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

The interim separate financial statements of the Corporation are prepared for the period ended 30 June 2026.

Accounting currency

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Corporation applies the Vietnamese Enterprise Accounting Regime issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Statements for the compliance with Accounting Standards and System

The Board of General Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim separate Financial Statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of interim separate financial statements

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

The Corporation's interim separate financial statements are prepared on the basis of summarizing the financial statements of the affiliated units and the financial statements of the Corporation's Office, transactions and balances between the Corporation's Offices and the Corporation's subsidiaries. with subsidiaries and between affiliated entities are excluded in the presentation of the interim separate financial statements of the Corporation.

The accompanying interim separate financial statements are the Corporation's ones, they do not include the financial statements of subsidiaries. Users of the interim separate financial statements should read them together with the Corporation's consolidated financial statements for the year ended on date to obtain full information of the Corporation's financial position as well as the results of operations and cash flows during the year.

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

Finalization of equitization

The Corporation officially changed to operate in the form of a Joint Stock Corporation from 9 October 2018. However, as of the date of these interim separate Financial Statements, the Corporation has not yet made a decision from the competent authorities. rights on the equitization settlement and the handover minutes to the Joint Stock Company. The Corporation is reporting and recording in the interim separate financial statements as follows:

According to the audit report of the State Audit on 03 March 2017, the report on the adjustment of enterprise value, completing the equitization plan on 27 March 2017, announcing the conclusion of the Head of the Indicators Committee. In the direction of equitization on 31 March 2017, the decision to approve the equitization plan and the minutes of enterprise valuation, the Corporation temporarily recorded the contents and adjusted the data of assets and liabilities. payable and capital of Joint Stock Corporation at the time of official transfer to Joint Stock Company.

As of the date of this Report, the State Audit Office has completed the audit of the settlement of the State's capital contribution and issued the audit report on the settlement of the State's capital contribution at the time of the official transformation into a joint stock company of the parent company - Southern Food Corporation, enclosed with Official Letter No. 32/KTNN-TH dated 8 March 2023. The Corporation has finalized the State capital settlement dossier in accordance with the conclusions and recommendations of the State Audit Office and is submitting it to the competent authority for approval. The final approval of the State capital settlement may result in changes to the recognized assets and liabilities of the Corporation. Any related adjustments, if any, will be made by the Corporation upon the final approval of the competent authority regarding the equitization settlement.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Going concern assumption

As at 30 June 2026, the Corporation had an accumulated loss of VND 2,632,090,245,071, resulting in a corresponding decrease in equity of VND 2,632,090,245,071. The Corporation's operations rely heavily on borrowings from credit institutions but still maintain adequate liquidity to meet obligations as they fall due. The Board of Directors and the General Director have consistently exercised prudent judgment in assessing the business plan as well as the recoverability of assets to settle debts and financial obligations. The General Director believes that the preparation of the Corporation's interim separate financial statements on a going concern basis is appropriate.

Accounting estimates

The preparation of the interim separate financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the interim separate financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Principles of recording transactions in foreign currencies

Transactions in currencies other than VND during the period are converted to VND at the actual exchange rate at the transaction date.

Assets and liabilities denominated in currencies other than VND, except for demand deposits, are translated into VND at the average transfer buying and selling rates of the commercial bank with which the Company regularly transacts. The Company does not retranslate any portion or the entirety of foreign currency-denominated receivables that have already been provided for as doubtful debts.

Balances of foreign currency demand deposits are translated at the average transfer buying and selling rates on the closing date of the accounting period of the commercial bank where the Company maintains its deposit accounts.

Foreign exchange differences arising from the translation of foreign currency monetary items are recognized in the profit or loss for the period and presented on a net basis in the income statement.

Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 03 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial investments

Held to maturity investments

Held to maturity investments are those that the Company has intention and ability to hold until maturity. Held to maturity investments includes: term bank deposits with original maturities of more than 3 months, held to maturity loans.

Held to maturity investments are initially recognized at cost including the purchase cost and other transaction costs. After initial recognition, held to maturity investments are measured at carrying value, including principal and interest accrued up to the date of the financial statements, net of any provision for impairment (if applicable). Interest from these held to maturity investments after acquisition date is recognized in the profit or loss on the basis of the interest income to be received. Interests arising prior to the Corporation's acquisition of held-to-maturity investments are recorded as a decrease in the costs as at the acquisition time.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial investments (Continued)

Investments in subsidiaries, associates and other entities

- Investments in Subsidiaries: Investments in Subsidiaries over which the Corporation holds control are presented at cost method in the Corporation's interim separate financial statements.

Profit distributions that Corporation received from the accumulated profits of the associated companies after the date the Corporation obtains control right are recognized in income statement of the Corporation. Other Distributions are considered a recovery of investment and are deducted from the investment value.

- Investments in associates and joint ventures: Investments in associates and joint ventures in which the Corporation has significant influence are presented using the cost method.

Profit distributions that Corporation received from the accumulated profits of the associated companies after the date the Corporation obtains control right are recognized in income statement of the Corporation. Other Distributions are considered a recovery of investment and are deducted from the investment value.

- Other investments: Recorded at cost, including purchase price and directly attributable acquisition costs. After initial recognition, these investments are measured at cost less allowance for diminution in value of investments (if any).

Allowance for loss of investments

Allowance for losses of investments in subsidiaries, contributions to joint ventures, investments in associates and investments in equity instruments of other entities is made when there is apparent evidence for impairment in value of the investments as at the end of the accounting year.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are recorded at cost. Where the net realizable value is lower than cost, inventories are measured at net realizable value.

Cost is determined using the weighted average method and includes all expenses incurred to bring inventories to their present location and condition. For finished goods and work in progress, cost comprises raw materials, direct labor, and allocated manufacturing overheads. Net realizable value is estimated based on the selling price of inventories less the estimated costs of completion and the estimated costs necessary to make the sale.

The Corporation's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tangible fixed assets and Depreciation

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

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

	<u>Years</u>
Buildings, structures	25 - 50
Machinery and equipment	05 - 15
Motor vehicles	06 - 15
Office equipment	03 - 10
Others	04 - 25

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

Intangible fixed assets and Amortization

Land use rights

The initial cost of a land use right includes the purchase price and costs directly attributable to the acquisition of the land use right. Depreciation is calculated on a straight-line basis over the land use term stated in the land use right certificate or land lease contract from 20 years to 50 years. Land use rights with indefinite term are not amortized.

Computer software

The purchase price of new computer software that is not an integral part of the related hardware is capitalized and accounted for as an intangible asset. Computer software is amortized using the straight-line method over periods from 3 to 8 years.

Others

Other intangible fixed assets are stated at cost and amortized on a straight-line basis between 04 and 50 years.

Investment properties

Investment properties include land use rights and buildings, structures held by the Corporation for the purpose of earning rentals or awaiting higher price, which is stated at cost less accumulated depreciation.

The historical cost of investment property includes all expenses (cash and cash equivalents) paid by the Corporation, or the fair value of other amount exchanged to acquire the investment property by the time of purchase or construction of the investment property.

Cost related to investment property incurred after initial recognition must be recognized as Cost for Production and Business in the year, unless the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of investment property beyond its originally assessed standard of performance, the expenditure is capitalized as an additional cost of investment property.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment properties (Continued)

Investment property for lease is amortized on a straight-line basis over its estimated useful life. The Corporation does not depreciate investment real estate awaiting price increase.

Estimated useful life, details are as follows:

	<u>Years</u>
Buildings and structures	20 - 50

Liquidation: Gains and losses from disposal of investment property are measured by the difference between net proceeds from disposal and the remaining amount of the investment property and are recognized as income or expense in the Interim separate Income Statement.

Deferred expenses

Tools and supplies

Tools and supplies include assets held by the Corporation for use in the ordinary course of business, with a value of each asset less than VND 30 million and therefore ineligible for recognition as fixed assets according to current regulations. The value of tools and supplies is amortized on a straight-line basis over a period of 2 to 3 years.

Ground levelling costs

Land levelling costs related to levelling costs for leased land are recorded at cost and amortized on a straight-line basis over the lease term from 45 years to 50 years.

Land lease rent

Prepaid land costs include prepaid land rent, including those related to leased land for which the Corporation has received the land use right certificate but is not eligible to recognize intangible fixed assets under the provisions of law applicable regulations, and other costs incurred in connection with securing the use of the leased land. These costs are recognized in the interim separate statement of income on a straight-line basis over the term of the lease between 40 and 50 years.

Other long-term deferred expenses

Other expenses including deferred expenses incurred in the normal course of business are recognized and amortized on a straight-line basis over a period of 2 to 3 years.

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with The Corporation's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Payables

Payables to suppliers and other creditors are monitored in detail according to payment terms, counterparties, currency denomination, and other factors as required for the Corporation's management purposes.

These payables are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller (is an independent entity with the Corporation including payables between the Parent Company and Subsidiaries, Associates).
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payables (Continued)

At the end of the accounting period, the Corporation remeasures the balances of these payables, which are foreign currency-denominated monetary items, at the average transfer buying and selling rates of the commercial bank with which the Corporation regularly transacts.

Provisions (for payables)

A provision is recognized as a result of a past event, the Corporation has a present or constructive legal obligation that can be reliably estimated, and it is probable that an outflow of benefits will be incurred, economic future to settle the liabilities resulting from that obligation. Provisions are determined by discounting expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and specific risks of that debt.

Unrealized revenues

Unrealized revenue includes: Revenue received in advance (such as: amounts collected in advance from customers in many accounting periods for property and infrastructure leasing); does not include: money received in advance from the buyer that the Corporation has not provided products, goods and services; unearned revenue from property leasing and service provision for many periods.

Revenue received in advance is amortized on a straight-line basis based on the number of periods in which prepayments have been received.

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Corporation monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a interim separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

Accrued expenses

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

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Capital surplus is recorded in accordance with the difference between the issuance price and face value upon the IPO, additional issue, or the difference between the re-issuance price and carrying value of treasury shares and the equity component of convertible bonds upon maturity date. Expenses directly related to the additional issue of shares and the re-issuance of treasury shares are recorded as a decrease in share premiums.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other revenue and other income

The Corporation's revenue includes sales of goods; rental revenue and revenue from services.

Revenue from sale of goods and products

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

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

Revenue from services

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

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

Revenue from interest income, dividends and profits received and other income: The revenue is recognized when The Corporation can obtain economic benefits from the above activities and when it is reliably measured.

Operating leases as lessee

Payments for operating leases are recognized in the statement of income on a straight-line basis over the term of the lease. Lease commissions are recognized in the interim separate statement of income as an integral part of the total rental expense

Revenue deductions

Revenue deductions includes:

- Returned goods: Due to violation of commitments, economic contracts, low quality or incorrect types and specifications.
- Trade discount: Is a reduction for customers having bulk purchasing, excluding commercial discounts for buyers shown in VAT invoices or sales invoices.
- Sales allowances: is deduction for customers who purchase defect products, low-quality and deteriorated goods or goods with incorrect specification as stated in economic contracts; excluding sales discounts for customers presented in VAT or sales invoices.

In case goods sold or services provided in the previous period but sales discounts, sales allowances, sales returns incur in the following period, The Corporation recognises as the following principles:

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue deductions (Continued)

- If incurred before issuance of interim separate financial statements: reducing revenue in the financial statements of the reporting period.
- If incurred after issuance of interim separate financial statements: reducing revenue of the occurrence period.

Cost of goods sold

Cost of goods sold or services rendered including the cost of products, goods, services, investment property, production cost of construction products sold during the period is recorded corresponding to revenue of the period. For cost which is over the normal level of inventories is recorded directly into the cost of goods sold.

Financial expenses

Financial expenses reflect expenses incurred during the period, which mainly include borrowing costs; Provision for devaluation of trading securities, provision for loss of investments in other entities, loss of sale of foreign currencies, loss of foreign exchange rates.

Current corporate income tax expense

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

- Current income tax expenses: Are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

Corporate income tax of the Office and its affiliated units is implemented and declared centrally at the Corporation. The Corporation is obliged to pay corporate income tax at the tax rate from 20% on taxable income.

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

Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects. When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

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

5.1 Cash and cash equivalents

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	8,918,701,274	7,089,584,738
Deposits on demand at Joint Stock Commercial Banks	564,900,063,123	290,846,053,001
Cash in transit	5,414,500	-
Cash equivalents (*)	-	776,000,000,000
Total	573,824,178,897	1,073,935,637,739

(*) Cash equivalents primarily comprise term deposits with maturities of less than three months held with commercial banks in Vietnam. Interest rates on these deposits are specified in the respective deposit agreements.

VIETNAM SOUTHERN FOOD CORPORATION - JOINT STOCK COMPANY

333 Tran Hung Dao Street, Cau Ong Lanh Ward,

Ho Chi Minh City

Form B 09a - DN

Issued under Circular No. 99/2025/TT-BTC

Dated 27 October 2025 of the Ministry of Finance

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.2 Receivables from customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Short-term	580,476,645,967	(191,173,343,937)	352,688,570,024	(191,238,067,444)
Heineken Vietnam Brewery Limited Company	23,684,831,200	-	27,535,959,360	-
Vo Thi Thu Ha Trading Import Export Company Limited	58,768,539,483	(58,768,539,483)	58,768,539,483	(58,768,539,483)
OLAM GLOBAL AGRI PTE LTD	-	-	34,668,761,559	-
Louis Dreyfus Company Asia Pte.ltd	63,197,324,554	-	-	-
Dilai Trading Co Pte. Ltd	55,348,853,040	-	-	-
Mechanics Construction and Foodstuff Joint-Stock Company	83,586,566,110	-	-	-
Others	295,890,531,580	(132,404,804,454)	231,715,309,622	(132,469,527,961)
Long-term	-	-	675,629,698,874	-
<i>Receivables to Cuban aid goods supported by the Government of Vietnam</i>	-	-	675,629,698,874	-
(*)				
Total	580,476,645,967	(191,173,343,937)	1,028,318,268,898	(191,238,067,444)
<i>In which: Receivables to related parties</i>	<i>172,275,577,634</i>	<i>(67,475,522,079)</i>	<i>77,103,560,479</i>	<i>(67,475,522,079)</i>
<i>(Detail in Note 7.1)</i>				

(*) During the period, the Corporation wrote off debts in accordance with Official Letter No. 5934/BTC-QLN dated 11/5/2026 from the Ministry of Finance regarding the settlement of outstanding debts under the contract for delivery to Cuba during 1993–1996 ".....under the Debt Cancellation Agreement, the outstanding debts of the Cuban partner to Vietnam Southern Food Corporation - Joint Stock Company arising from rice export contracts were fully written off with the approval of the Government of Vietnam. The Ministry of Finance issued a notice to inform Vietnam Southern Food Corporation - Joint Stock Company and to implement the Agreement".

VIETNAM SOUTHERN FOOD CORPORATION - JOINT STOCK COMPANY

333 Tran Hung Dao Street, Cau Ong Lanh Ward,
Ho Chi Minh City

Form B 09a - DN

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5.3 Prepayments to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowance	Book value	Allowance
Short-term	358,192,635,691	(326,331,351,261)	361,025,456,573	(326,692,028,661)
Hau Giang Food Joint Stock Company	73,226,957,750	(63,726,957,750)	73,226,957,750	(63,726,957,750)
Vo Thi Thu Ha Trading Import Export Company Limited	87,991,938,232	(80,816,416,732)	87,991,938,232	(80,816,416,732)
Hoa Tan Loc One Member Co., Ltd	78,629,955,300	(77,547,337,612)	78,629,955,300	(77,547,337,612)
Thinh Phat Kon Tum Joint Stock Group	75,320,759,913	(75,320,759,913)	75,681,437,313	(75,681,437,313)
Binh Loi Investment Company Limited	12,709,500,000	(12,709,500,000)	12,709,500,000	(12,709,500,000)
Phuong Hue Company Limited	5,798,795,653	(5,798,795,653)	5,798,795,653	(5,798,795,653)
Honda Vietnam Co., Ltd	4,331,611,887	-	13,071,894,801	-
Others	20,183,116,956	(10,411,583,601)	13,914,977,524	(10,411,583,601)
Total	358,192,635,691	(326,331,351,261)	361,025,456,573	(326,692,028,661)
<i>In which: Prepayments to related parties</i>	<i>73,226,957,750</i>	<i>(63,726,957,750)</i>	<i>75,446,374,849</i>	<i>(63,726,957,750)</i>
<i>(Detail in Note 7.1)</i>				

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5.4 Other receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provision	Book value	Provision
Short-term	218,358,404,607	(143,155,988,857)	216,121,150,261	(143,155,988,857)
Advances	3,360,157,769	-	1,531,300,963	-
Deposits	235,000,000	-	335,720,000	-
Other receivables	214,763,246,838	(143,155,988,857)	214,254,129,298	(143,155,988,857)
<i>Receivable from To Chau JSC for principal and profit share</i>	<i>88,280,243,917</i>	<i>(88,280,243,917)</i>	<i>88,280,243,917</i>	<i>(88,280,243,917)</i>
<i>Ho Chi Minh City Food Joint Stock Company</i>	<i>27,689,374,920</i>	-	<i>27,798,201,920</i>	-
<i>Receivable from Hau Giang Food JSC arising from guarantee settlement by the Corporation</i>	<i>28,000,000,000</i>	<i>(28,000,000,000)</i>	<i>28,000,000,000</i>	<i>(28,000,000,000)</i>
<i>Receivable from Ho Chi Minh City State Treasury (*)</i>	<i>27,877,394,336</i>	-	<i>27,877,394,336</i>	-
<i>Others</i>	<i>42,916,233,665</i>	<i>(26,875,744,940)</i>	<i>42,298,289,125</i>	<i>(26,875,744,940)</i>
Long-term	1,295,000,000	-	1,295,000,000	-
Deposits	1,295,000,000	-	1,295,000,000	-
Total	219,653,404,607	(143,155,988,857)	217,416,150,261	(143,155,988,857)
<i>In which: Other Receivables to related parties</i>	<i>147,559,406,692</i>	<i>(119,867,082,870)</i>	<i>147,674,161,692</i>	<i>(123,453,921,823)</i>
<i>(Detail in Note 7.1)</i>				

(*) This is receivables amount from the State Treasury related to the amount advanced by the State to the Corporation for project construction. This amount is being blocked because the withdrawal period has expired, Notes 5.20.

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5.5 Bad debts

	Overdue period	30/6/2026 (VND)			Overdue period	01/01/2026 (VND)		
		Original value	Allowances	Recoverable amount		Original value	Allowances	Recoverable amount
<i>Receivables from customers</i>								
Vo Thi Thu Ha Trading Import Export Company Limited	Over 5 years	58,768,539,483	(58,768,539,483)	-	Over 5 years	58,768,539,483	(58,768,539,483)	-
To Chau Joint Stock Company	Over 5 years	25,815,229,715	(25,815,229,715)	-	Over 5 years	25,815,229,715	(25,815,229,715)	-
Hau Giang Food Joint Stock Company	Over 5 years	17,298,568,750	(17,298,568,750)	-	Over 5 years	17,298,568,750	(17,298,568,750)	-
V.A.P. Foods Company Limited	Over 5 years	10,033,561,582	(10,033,561,582)	-	Over 5 years	10,033,561,582	(10,033,561,582)	-
Ho Chi Minh City Food Joint Stock Company	Over 5 years	24,361,723,614	(24,361,723,614)	-	Over 5 years	24,361,723,614	(24,361,723,614)	-
Univen (S) Pte Co., Ltd	Over 5 years	12,058,307,500	(12,058,307,500)	-	Over 5 years	12,058,307,500	(12,058,307,500)	-
Hoa Tan Loc One Member Co., Ltd	Over 5 years	2,893,900,125	(2,893,900,125)	-	Over 5 years	2,893,900,125	(2,893,900,125)	-
Others	Over 5 years	39,943,513,168	(39,943,513,168)	-	Over 5 years	40,008,236,675	(40,008,236,675)	-
Total		191,173,343,937	(191,173,343,937)	-		191,238,067,444	(191,238,067,444)	-

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5.5 Bad debts (Continued)

	Overdue period	30/6/2026 (VND)		Recoverable amount	Overdue period	01/01/2026 (VND)		Recoverable amount
		Original value	Allowances			Original value	Allowances	
<i>Repayments to suppliers</i>								
Hau Giang Food Joint Stock Company	Over 5 years	63,726,957,750	(63,726,957,750)	-	Over 5 years	63,726,957,750	(63,726,957,750)	-
- Repayments to suppliers		73,226,957,750				73,226,957,750		
- Prepayments from customers		(9,500,000,000)				(9,500,000,000)		
Vo Thi Thu Ha Trading Import Export Company Limited	Over 5 years	80,816,416,732	(80,816,416,732)	-	Over 5 years	80,816,416,732	(80,816,416,732)	-
- Repayments to suppliers		87,991,938,232				87,991,938,232		
- Prepayments from customers		(3,803,625,000)				(3,803,625,000)		
- Trade payables		(1,162,500,000)				(1,162,500,000)		
- Offsetting payable liabilities Binh Loi Investment Company Limited		(2,209,396,500)				(2,209,396,500)		
Hoa Tan Loc One Member Co., Ltd	Over 5 years	77,547,337,612	(77,547,337,612)	-	Over 5 years	77,547,337,612	(77,547,337,612)	-
- Repayments to suppliers		78,629,955,300				78,629,955,300		
- Trade payables		(1,082,617,688)				(1,082,617,688)		
Thinh Phat Kon Tum Joint Stock Group	Over 5 years	75,320,759,913	(75,320,759,913)	-	Over 5 years	75,681,437,313	(75,681,437,313)	-
Binh Loi Investment Company Limited	Over 5 years	12,709,500,000	(12,709,500,000)	-	Over 5 years	12,709,500,000	(12,709,500,000)	-
Others	Over 5 years	16,210,379,254	(16,210,379,254)	-	Over 5 years	16,210,379,254	(16,210,379,254)	-
Total		326,331,351,261	(326,331,351,261)	-		326,692,028,661	(326,692,028,661)	-

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5.5 Bad debts (Continued)

	Overdue period	30/6/2026 (VND)			Overdue period	01/01/2026 (VND)		
		Original value	Allowances	Recoverable amount		Original value	Allowances	Recoverable amount
<i>Other receivables</i>								
To Chau Joint Stock Company	Over 5 years	88,280,243,917	(88,280,243,917)	-	Over 5 years	88,280,243,917	(88,280,243,917)	-
Hau Giang Food Joint Stock Company	Over 5 years	28,000,000,000	(28,000,000,000)	-	Over 5 years	28,000,000,000	(28,000,000,000)	-
Quang Ngai Food Joint Stock Company	Over 5 years	3,586,838,953	(3,586,838,953)	-	Over 5 years	3,586,838,953	(3,586,838,953)	-
Chu Tin Private Enterprise	Over 5 years	5,297,314,070	(5,297,314,070)	-	Over 5 years	5,297,314,070	(5,297,314,070)	-
Trading company Limited	Over 5 years	9,017,732,212	(9,017,732,212)	-	Over 5 years	9,017,732,212	(9,017,732,212)	-
Hiep Tai Import-Export								
Others	Over 5 years	8,973,859,705	(8,973,859,705)	-	Over 5 years	8,973,859,705	(8,973,859,705)	-
Total		143,155,988,857	(143,155,988,857)	-		143,155,988,857	(143,155,988,857)	-
Shortage of assets awaiting resolution		648,878,585,812	(648,878,585,812)			648,878,585,812	(648,878,585,812)	
Total		1,309,539,269,867	(1,309,539,269,867)	-		1,309,964,670,774	(1,309,964,670,774)	-

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For the period ended 30th June 2026

5.6 Shortage of assets awaiting resolution

	30/06/2026 (VND)		01/01/2026 (VND)	
	Quantity	Book value	Quantity	Book value
Inventories (*)	83,313,922	648,878,585,812	83,313,922	648,878,585,812
Total	83,313,922	648,878,585,812	83,313,922	648,878,585,812

(*) Shortage of inventories awaiting resolution according to the Report of Unscheduled Inventories results at Tra Vinh Food Company on 22 November 2017 of the Unscheduled Inventories Team established under Decision No. 145/QD-TCT 27 October 2017 of the General Director of Vietnam Southern Food Corporation - Joint Stock Company. This lack of assets has been fully provisioned by the Company (see note to bad debts 5.5). This case was brought to appellate trial by the Court on 24 March 2022, the People's Court of Ho Chi Minh City issued the Judgment No. 137/2022/HSPT to sentence the accused seriously, must compensation to Tra Vinh Food Company 132.9 billion dong. On 06 January 2023, the People's Court of Ho Chi Minh City issued Judgment Execution Decision No. 1456/QD-CTHADS on execution of judgments on request related to the crime of embezzlement of property and intentional contravention of State regulations on management. economic management causing serious consequences must compensate Tra Vinh Food Company VND 132.9 billion, the judgment enforcer is responsible for voluntarily executing the judgment within 10 days from the date of receiving or being duly notified of this Decision.

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5.7 Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Provision	Original value	Provision
Goods in transit	34,783,850,488	-	740,324,631	-
Raw materials	476,770,154,062	(1,805,999,655)	219,889,464,704	(1,870,344,262)
Tools and supplies	14,169,194,354	-	10,469,604,352	(374,795,423)
Work in progress	4,664,520,279	-	3,467,324,595	-
Finished goods	524,309,221,393	(163,857,913)	536,218,386,202	(790,810,383)
Goods (*)	152,931,634,461	-	129,596,193,716	(150,294,082)
Goods on consignment	222,142,641,051	-	75,790,387,980	-
Total	1,429,771,216,088	(1,969,857,568)	976,171,686,180	(3,186,244,150)

(*) Real estate inventory comprises land and attached assets located in Nhon Hoa Industrial Park, An Nhon Town, Gia Lai Province, which were transferred by Thinh Phat Kon Tum Group Joint Stock Company to Vinh Long Food Company ("Branch"), a branch of the Corporation, in 2015 as partial settlement of outstanding debts with the Branch. The Branch obtained the land use rights, ownership of houses, and assets attached to the land in 2015. As of 30 June 2026, all real estate inventory is under restriction for investigation and trial purposes in the case between the Corporation and Thinh Phat Kon Tum Group Joint Stock Company relating to doubtful receivables (see Note 5.5). At the date of this report, the Corporation and the Branch continue to monitor the progress of the case.

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For the period ended 30th June 2026

5.8 Deferred expenses

	30/06/2026	01/01/2026
	VND	VND
Short-term	12,644,927,892	10,692,083,028
The cost of liquidation of house No. 2 Dien Bien Phu, Tra Vinh City	3,409,253,364	3,409,253,364
Equipment repair costs	2,404,125,487	3,146,573,386
Materials, tools and supplies	1,605,855,230	1,065,626,430
Email service renewal cost	24,149,281	126,234,931
Packaging cost	63,189,842	485,677,097
Others	5,138,354,688	2,458,717,820
Long-term	137,748,015,047	142,759,556,629
Materials, tools and supplies	3,542,941,490	2,987,525,574
Cost of leveling and site clearance - Thot Not Branch	51,296,354,115	51,296,354,115
Tan Kim land lease payment	44,231,607,206	44,920,930,952
Investment in Long Tri tourism resort	4,834,618,069	4,908,804,691
Renovation and repair costs	8,200,207,621	12,400,926,072
Land clearance compensation costs for warehouse development at NQA	1,102,155,986	-
Rental expenses for premises, warehouses, and land	18,879,813,668	19,429,087,184
Others	5,660,316,892	6,815,928,041
Total	150,392,942,939	153,451,639,657

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5.9 Tangible fixed assets*Unit: VND*

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Others	Total
HISTORY COST						
As at 01/01/2026	2,431,734,717,736	1,690,584,851,231	140,952,391,225	44,276,820,409	11,366,579,535	4,318,915,360,136
Increase	5,051,043,876	2,041,628,000	-	88,888,889	-	7,181,560,765
Purchase	-	2,041,628,000	-	88,888,889	-	2,130,516,889
Completed capital construction investments	5,051,043,876	-	-	-	-	5,051,043,876
Decrease	-	-	2,599,469,302	-	695,670,000	3,295,139,302
Disposal	-	-	2,599,469,302	-	695,670,000	3,295,139,302
As at 30/6/2026	2,436,785,761,612	1,692,626,479,231	138,352,921,923	44,365,709,298	10,670,909,535	4,322,801,781,599
ACCUMULATED DEPRECIATION						
As at 01/01/2026	1,493,015,429,682	1,348,056,442,449	133,745,818,817	39,487,036,108	8,261,895,422	3,022,566,622,478
Increase	24,581,183,690	22,007,468,806	1,569,311,176	520,544,155	111,440,706	48,789,948,533
Depreciation	24,581,183,690	22,007,468,806	1,569,311,176	520,544,155	111,440,706	48,789,948,533
Decrease	-	-	2,572,553,896	-	695,670,000	3,268,223,896
Disposal	-	-	2,572,553,896	-	695,670,000	3,268,223,896
As at 30/6/2026	1,517,596,613,372	1,370,063,911,255	132,742,576,097	40,007,580,263	7,677,666,128	3,068,088,347,115
NET BOOK VALUE						
As at 01/01/2026	938,719,288,054	342,528,408,782	7,206,572,408	4,789,784,301	3,104,684,113	1,296,348,737,658
As at 30/6/2026	919,189,148,240	322,562,567,976	5,610,345,826	4,358,129,035	2,993,243,407	1,254,713,434,484

History cost of tangible fixed assets which were fully depreciated but still in use amounted to VND 409,063 million as at 30 June 2026 (as at 01 January 2026: VND 439,708 million).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.10 Intangible fixed assets

Unit: VND

	Land use rights	Computer software	Others	Total
HISTORY COST				
As at 01/01/2026	170,851,640,936	6,459,154,866	9,462,055,683	186,772,851,485
Increase	-	-	-	-
Decrease	-	1,297,886,147	101,181,110	101,181,110
Disposal	-	1,297,886,147	101,181,110	1,399,067,257
As at 30/6/2026	170,851,640,936	5,161,268,719	9,360,874,573	185,373,784,228
ACCUMULATED AMORTIZATION				
As at 01/01/2026	30,562,775,165	6,288,550,488	8,740,015,694	45,591,341,347
Increase	1,558,963,836	4,048,866	32,087,964	1,595,100,666
Amortization	1,558,963,836	4,048,866	32,087,964	1,595,100,666
Decrease	-	1,297,886,147	101,181,110	1,399,067,257
Disposal	-	1,297,886,147	101,181,110	1,399,067,257
As at 30/6/2026	32,121,739,001	4,994,713,207	8,670,922,548	45,787,374,756
NET BOOK VALUE				
As at 01/01/2026	140,288,865,771	170,604,378	722,039,989	141,181,510,138
As at 30/6/2026	138,729,901,935	166,555,512	689,952,025	139,586,409,472

The historical cost of intangible fixed assets which were fully amortized but still in use amounted to VND 21,061 million as at 30 June 2026 (as at 01 June 2026 is VND 22,461 million).

5.11 Investment property

Unit: VND

Items	Opening balance	Increase	Decrease	Closing balance
a. Investment property				
History cost	31,302,629,053	-	-	31,302,629,053
- Land use rights	14,831,868,000	-	-	14,831,868,000
- Buildings and Structures	16,470,761,053	-	-	16,470,761,053
Accumulated depreciation	12,152,895,231	192,415,080	-	12,345,310,311
- Land use rights	-	-	-	-
- Buildings and Structures	12,152,895,231	192,415,080	-	12,345,310,311
Net book value	19,149,733,822	(192,415,080)	-	18,957,318,742
- Land use rights	14,831,868,000	-	-	14,831,868,000
- Buildings and Structures	4,317,865,822	(192,415,080)	-	4,125,450,742

According to Vietnamese Accounting Standard No. 05 - Investment properties, the fair value of investment properties should be disclosed in the Notes to the Interim Separate Financial Statements. As at 30/6/2026, the Corporation has not determined the fair value of investment property, which has not been presented in the Notes to the Interim Separate Financial Statements of the Corporation because there is no need for conversion or liquidation of the investment property.

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5.12 Assets temporarily recorded under the equitization plan

As at 30 June 2026, the Corporation has real estate premises for which the land-use plan has not yet been finalized, with differing opinions among the Corporation, the People's Committee of Ho Chi Minh City, the Ministry of Finance, and the Ministry of Agriculture and Rural Development (now the Ministry of Agriculture and Environment), as detailed below:

Address	30/6/2026 (VND)		01/01/2026 (VND)	
	Historical costs	Net book value	Historical costs	Net book value
Tangible fixed assets				
- House No. 142X Nguyen Khoai Street, Vinh Hoi Ward, Ho Chi Minh City	865,962,631	243,412,642	865,962,631	243,412,642
- House No. 117 Ba Hom Street, Phu Lam Ward, Ho Chi Minh City	500,956,126	72,529,588	500,956,126	72,529,588
Investment property				
- House No. 2, Street 4, An Khanh Ward, Ho Chi Minh City	8,707,095,668	5,023,562,892	8,707,095,668	5,023,562,892
Intangible fixed assets				
- Land lot 289 Ben Binh Dong Street, Phu Dinh Ward, Ho Chi Minh City (*)	39,584,880,000	39,584,880,000	39,584,880,000	39,584,880,000

(*): The land-use rights related to the property at 289 Ben Binh Dong Street, Phu Dinh Ward, Ho Chi Minh City were allocated by the State for use with annual payments, but the Land Use Rights Certificate has not yet been issued. The original cost of the land-use rights, amounting to VND 39,585 million, was recorded based on the State Audit Report dated 03 March 2017, representing the estimated amount the Corporation must pay to the State Budget in order to obtain the Land Use Rights Certificate (Notes 5.20).

The Corporation has publicly disclosed the above-mentioned real estate premises in its information release during the public auction of shares and has already held its first General Meeting of Shareholders. Accordingly, the Corporation issued Official Letter No. 1638/TCT-KT-XDCB dated 25 September 2018, requesting the Ministry of Agriculture and Rural Development, the State Capital Management Committee at enterprises, and the State's capital representative at the enterprise to ensure compliance with regulations and to reach consensus with the relevant authorities on the plan for arranging real estate premises in accordance with the law. As of the date of this report, the Corporation has not yet received feedback from the authorities regarding this matter.

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5.13 Construction in progress

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Provision	Original value	Provision
The Khanh Hung Central Warehouse Project (*)	5,457,758,801	5,457,758,801	5,457,758,801	5,457,758,801
Acquisition of fixed assets	447,112,800	447,112,800	447,112,800	447,112,800
Major repair of fixed assets	61,060,606	61,060,606	2,209,817,919	2,209,817,919
Seafood processing plant	1,991,303,234	1,991,303,234	1,991,303,234	1,991,303,234
Expenses for upgrading accounting software	-	-	168,000,000	168,000,000
Water treatment system and 8 m ³ /h steam boiler	-	-	164,000,000	164,000,000
Total	7,957,235,441	7,957,235,441	10,437,992,754	10,437,992,754

(*) Khanh Hung Central Warehouse Project is currently suspended in accordance with Submission No. 1394/TT.LTLA.ĐTKT dated 30 October 2018, which was approved by the People's Committee of Tay Ninh Province on 07 May 2019. On 31 May 2021, Long An Food Company, a branch of the Corporation, submitted Submission No. 405/CV.LTLA.ĐTKT requesting an extension of the project implementation period, but has not yet received a response from the People's Committee of Tay Ninh Province.

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5.14 Long-term financial investments

	Raito		30/6/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original cost	Fair value	Provision	Cost	Fair value	Provision
Investments in subsidiaries			948,495,140,276		(323,529,483,410)	948,495,140,276		(323,529,483,410)
Saigon Food Joint Stock Company	51%	51%	33,029,591,929		(33,029,591,929)	33,029,591,929		(33,029,591,929)
Southern Central Food Joint Stock Company	66.27%	66.27%	47,786,267,013		(34,251,045,194)	47,786,267,013		(34,251,045,194)
Safoco Foodstuff Joint Stock Company (*)	51.30%	51.30%	208,306,301,000		-	208,306,301,000		-
Tien Giang Packaging Joint Stock Company	60.00%	60.00%	2,142,000,000		-	2,142,000,000		-
Ca Mau Agricultural products Import-Export Joint Stock Company	62.05%	62.05%	40,956,000,000		(40,956,000,000)	40,956,000,000		(40,956,000,000)
To Chau Joint Stock Company	65.40%	65.40%	65,400,000,000		(65,400,000,000)	65,400,000,000		(65,400,000,000)
Binh Dinh Food Joint Stock Company	51.00%	51.00%	69,345,300,334		-	69,345,300,334		-
Hau Giang Food Joint Stock Company (**)	53.28%	53.28%	28,771,200,000		(28,771,200,000)	28,771,200,000		(28,771,200,000)
Mechanics Construction and Foodstuff Joint Stock Company	60.00%	60.00%	83,301,480,000		-	83,301,480,000		-
Quang Ngai Food Joint Stock Company	51.00%	51.00%	5,100,000,000		(5,100,000,000)	5,100,000,000		(5,100,000,000)
Ho Chi Minh City Food Joint Stock Company	59.78%	59.78%	152,509,000,000		(116,021,646,287)	152,509,000,000		(116,021,646,287)
Kien Giang Import and Export Joint Stock Company	83.31%	83.31%	211,848,000,000		-	211,848,000,000		-

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5.14 Long-term financial investments (Continued)

	Raito		30/6/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original cost	Fair value	Provision	Original cost	Fair value	Provision
Investments in joint ventures and associates			128,076,362,236		(87,512,188,023)	128,076,362,236		(87,512,188,023)
Colusa -Miliket Foodstuff Joint Stock Company	30,72%	30,72%	29,752,174,213		-	29,752,174,213		-
Vinh Long Foodstuff Joint Stock Company	40.00%	40.00%	7,654,400,000		(7,654,400,000)	7,654,400,000		(7,654,400,000)
Hoan My Joint Stock Company	30.00%	30.00%	22,500,000,000		(22,500,000,000)	22,500,000,000		(22,500,000,000)
Cambodia - Vietnam Foodstuff Joint Stock Company	37.00%	37.00%	57,357,788,023		(57,357,788,023)	57,357,788,023		(57,357,788,023)
Fish farming in Long Tri hamlet	60.00%	60.00%	10,812,000,000		-	10,812,000,000		-
Investments in other entities			104,494,843,499		(42,575,231,851)	104,494,843,499		(42,575,231,851)
Foodinco Investment and Tranding Joint Stock Group	12.27%	12.27%	27,469,130,000		(8,115,077,901)	27,469,130,000		(8,115,077,901)
Dong Thap Food and Packaging Joint Stock Company	15.87%	15.87%	2,138,145,362		(2,081,334,941)	2,138,145,362		(2,081,334,941)
Binh An Flour Joint Stock Company	19.92%	19.92%	23,903,329,999		(23,903,329,999)	23,903,329,999		(23,903,329,999)
Binh Tay Packaging Joint Stock Company	11.18%	11.18%	6,176,238,338		-	6,176,238,338		-
Ben Thanh - Mui Ne Joint Stock Company	17.81%	17.81%	27,676,125,799		(8,475,489,010)	27,676,125,799		(8,475,489,010)
An Giang Agriculture And Foods Import-Export Joint Stock Company	4.89%	4.89%	17,131,874,001		-	17,131,874,001		-
Total			1,181,066,346,011	(i)	(453,616,903,284)	1,181,066,346,011	(i)	(453,616,903,284)

(i) The Corporation has not determined the fair value of the investments to disclose in the interim separate financial statements due to the absence of quoted market prices and Vietnamese Accounting Standards and Vietnamese Enterprise Accounting System. There are currently no guidelines on how to calculate fair value using valuation techniques. The fair value of this financial instrument may differ from its carrying amount.

(*) In 2021, the Corporation will receive a stock dividend of 324,948 shares and bonus shares of 771,751 shares; In 2022, the Corporation will receive a stock dividend of 515,855 shares.

(**) Hau Giang Food Joint Stock Company was declared bankrupt under Bankruptcy Decision No. 01/2020/QĐPS-TA dated 22 September 2020, issued by the People's Court of Hau Giang Province.

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5.15 Trade payables

	30/06/2026 VND	01/01/2026 VND
Short-term	83,085,689,671	43,468,939,377
Vietnam Dairy Products Joint Stock Company - Can Tho Branch	31,642,964,890	8,046,877,932
Val Win Trading	161,796,645	823,155,688
Others	51,280,928,136	34,598,905,757
Total	83,085,689,671	43,468,939,377
<i>In which:</i>		
<i>Trade payables are related parties</i> <i>(Details in Note 7.1)</i>	<i>7,528,365,309</i>	<i>3,021,491,592</i>

5.16 Prepayments from customers

	30/06/2026 VND	01/01/2026 VND
Short-term	216,771,716,149	108,608,284,671
FNJ Investment Limited	15,505,292,619	15,505,292,619
NEW EASTERN (1971) PTE LTD	1,490,162,183	3,554,340,014
Hau Giang Food Joint Stock Company	9,500,000,000	9,500,000,000
Vo Thi Thu Ha Trading Import Export Co., Ltd	3,803,625,000	3,803,625,000
Vimex Import Export Company Limited	18,334,614,720	4,361,260,000
Colusa - Miliket Foodstuff Joint Stock Company	4,437,698,000	4,010,108,000
Nghia Vinh SD Trading Service Co., Ltd.	3,047,250,000	-
Others	160,653,073,627	67,873,659,038
Total	216,771,716,149	108,608,284,671
<i>In which:</i>		
<i>Prepayments from customers are related parties</i> <i>(Details in Note 7.1)</i>	<i>-19,985,646,451</i>	<i>19,749,278,088</i>

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5.17 Short-term taxes payables to, receivables from the State Budget

	01/01/2026 VND	Additions VND	Paid VND	30/06/2026 VND
Payables	1,818,920,253	44,093,303,000	26,890,675,998	19,021,547,255
<i>Short-term</i>	<i>1,818,920,253</i>	<i>44,093,303,000</i>	<i>26,890,675,998</i>	<i>19,021,547,255</i>
VAT	1,020,057,447	3,553,146,533	4,457,459,023	115,744,957
Personal income tax	750,218,686	664,177,490	1,403,753,733	10,642,443
Natural resource tax	41,618,120	276,714,224	272,532,544	45,799,800
Land tax, Land rental charges	-	37,644,228,583	18,802,554,528	18,841,674,055
Environment Tax and others	7,026,000	137,215,463	136,555,463	7,686,000
Fees, charges and other payables to the State	-	1,817,820,707	1,817,820,707	-
Receivables	7,997,693,127	3,869,104,685	2,027,416,433	6,156,004,875
<i>Short-term</i>	<i>7,997,693,127</i>	<i>3,869,104,685</i>	<i>2,027,416,433</i>	<i>6,156,004,875</i>
Corporate income tax	3,656,772,447	-	-	3,656,772,447
Personal income tax	299,795,090	245,947,657	271,616,578	325,464,011
Land tax, Land rental charges	3,814,390,763	3,556,217,881	-	258,172,882
Environment Tax and others	226,734,827	66,939,147	1,755,799,855	1,915,595,535

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.18 Accrued expenses

	30/06/2026	01/01/2026
	VND	VND
Short-term	73,692,709,892	17,505,538,127
Interest expenses	3,932,121,362	2,841,513,114
Export expenses	14,823,977,656	2,381,495,919
Transportation and unloading costs for rice shipment	-	123,209,000
Uniform expenses	1,744,000,000	-
Trade discount and settlement discount expenses	911,889,500	2,189,536,000
Others	52,280,721,374	9,969,784,094
Total	73,692,709,892	17,505,538,127

5.19 Unearned revenue

	30/06/2026	01/01/2026
	VND	VND
Short-term	12,060,900,797	12,051,309,888
Revenue from sales of house at No.2 Dien Bien Phu, Tra Vinh City(*)	11,760,421,000	11,760,421,000
Others	300,479,797	290,888,888
Long-term	5,525,434,409	5,026,479,040
Long-term deferred revenues	5,525,434,409	5,026,479,040
Total	17,586,335,206	12,051,309,888

(*) This is the revenue from the sale of house No. 2 Dien Bien Phu, Tra Vinh Ward, Vinh Long Province. The Corporation transferred this Real Estate to the 3rd party in 2015 and declared and paid corporate income tax on real estate transfer. The Corporation has not yet made the recognition of related revenue because it has not been determined whether the above-mentioned real estate is owned by the State and assigned to agencies, units or organizations for management. Cost and costs related to the sale of this property are recognized in prepaid expenses (Notes 5.8). The Corporation has sent a written request to the Ministry of Finance and the Ministry of Agriculture and Rural Development to consider and give opinions on this content. At the date of this report, the Corporation has not received any response from the authorities on this matter.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.20 Other payables

	30/06/2026 VND	01/01/2026 VND
Short-term	84,375,134,505	83,258,610,563
Trade Union fees	1,315,993,420	1,546,031,435
Social insurance	369,702,485	-
Short-term deposits received	2,470,480,000	1,899,129,325
Others	80,218,958,600	79,813,449,803
<i>Land use rights payment (*)</i>	<i>39,584,880,000</i>	<i>39,584,880,000</i>
<i>Payable for temporary deposit at the State Treasury (**)</i>	<i>27,877,394,336</i>	<i>27,877,394,336</i>
<i>Payable to the Ministry of Finance for receivables from property disposal</i>	<i>1,745,269,082</i>	<i>1,745,269,082</i>
<i>Others</i>	<i>11,011,415,182</i>	<i>10,605,906,385</i>
Long-term	6,837,400,000	683,187,978,874
Long-term deposits received	6,837,400,000	7,558,280,000
Others	-	675,629,698,874
<i>Payable related to Cuban aid goods supported by the Government of Vietnam (***)</i>	<i>-</i>	<i>675,629,698,874</i>
Total	91,212,534,505	766,446,589,437

(*): This is the estimated amount the Corporation must pay to the State Budget in order to obtain the Land Use Rights Certificate related to the property at 289 Ben Binh Dong Street, Phu Dinh Ward, Ho Chi Minh City (Notes 5.12).

(**): This is a payable related to the State's advance funding for the construction of the project, which has already passed the withdrawal deadline (Notes 5.4).

(***): During the period, the Corporation wrote off debts in accordance with Official Letter No. 5934/BTC-QLN dated 11/5/2026 from the Ministry of Finance regarding the settlement of outstanding debts under the contract for delivery to Cuba during 1993-1996 ".....under the Debt Cancellation Agreement, the outstanding debts of the Cuban partner to Vietnam Southern Food Corporation - Joint Stock Company arising from rice export contracts were fully written off with the approval of the Government of Vietnam. The Ministry of Finance issued a notice to inform Vietnam Southern Food Corporation - Joint Stock Company and to implement the Agreement".

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5.21 Borrowings and finance lease liabilities

	30/6/2026 (VND)		In period		01/01/2026 (VND)	
	Carrying value	Repayable amount	Increase	Decrease	Carrying value	Repayable amount
Short-term borrowings	1,913,050,195,060	1,913,050,195,060	3,369,449,456,124	3,429,956,907,560	1,973,557,646,496	1,973,557,646,496
Military Commercial Joint Stock Bank - Sai Gon Branch (1)						
- VND	31,511,976,590	31,511,976,590	58,371,454,240	49,511,915,150	22,652,437,500	22,652,437,500
- USD	-	-	142,928,112,622	142,928,112,622	-	-
Joint Stock Commercial Bank for Foreign Trade of Viet Nam -Ho Chi Minh City Branch (2)						
- VND	-	-	79,796,695,084	912,293,325,216	832,496,630,132	832,496,630,132
- USD	92,725,809,901	92,725,809,901	92,725,809,901	60,907,152,593	60,907,152,593	60,907,152,593
Ho Chi Minh city Development Joint Stock Commercial Bank (3)						
- VND	15,000,000,000	15,000,000,000	15,000,000,000	1,318,850,000	1,318,850,000	1,318,850,000
- USD	104,774,621,270	104,774,621,270	583,889,316,786	482,332,689,516	3,217,994,000	3,217,994,000
Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch (4)						
- VND	479,963,259,726	479,963,259,726	830,677,611,969	792,486,972,083	441,772,619,840	441,772,619,840
- USD	-	-	-	-	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Nam Sai Gon Branch (5)						
- VND	162,526,963,036	162,526,963,036	215,299,682,831	514,355,082,226	461,582,362,431	461,582,362,431
- USD	787,082,683,987	787,082,683,987	1,008,905,598,412	221,822,914,425	-	-
Tien Phong Commercial Joint Stock Bank						
- VND	-	-	77,733,729	77,733,729	-	-
Public Bank Vietnam Limited (VND) (6)	50,000,000,000	50,000,000,000	70,000,000,000	43,000,000,000	23,000,000,000	23,000,000,000
Southeast Asia Commercial Joint Stock Bank (7)						
- USD	91,540,680,550	91,540,680,550	99,694,440,550	8,153,760,000	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Tan Long An Branch (8)						
- VND	97,924,200,000	97,924,200,000	172,083,000,000	200,768,400,000	126,609,600,000	126,609,600,000
Total	1,913,050,195,060	1,913,050,195,060	3,369,449,456,124	3,429,956,907,560	1,973,557,646,496	1,973,557,646,496

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.21 Borrowings and finance lease liabilities (Continued)

- (1) The credit facility agreement between Vietnam Southern Food Corporation - Joint Stock Company and Military Commercial Joint Stock Bank - Sai Gon Branch, under Contract No. 341704.25.110.262041.TD dated 04 December 2025, with a credit limit of VND 900,000,000,000, for the purpose of financing the customer's rice production and business activities. The interest rate is stipulated in each specific contract/KUNN. The credit facility term runs until 30/9/2026. Security: Receivables arising from export documentation.
- (2) The credit agreement between Vietnam Southern Food Corporation - Joint Stock Company and Joint Stock Commercial Bank for Foreign Trade of Viet Nam -Ho Chi Minh City Branch, under Contract No. 35/98531/26-DN2/N-CTD dated 24/04/2026, with a credit limit of VND 1,500,000,000,000 and a medium to long-term credit cap of VND 300,000,000,000. The purpose is to utilize one, some, or all of the credit facilities as specified in individual contracts. The validity period of the credit limit is from the effective date of this contract until 24/04/2027. Security: unsecured credit facility. Loan purposes: supplementing working capital, guarantees, and issuance of L/C.
- (3) The credit line agreement with Ho Chi Minh City Development Commercial Joint Stock Bank, under Contract No. 45291/24MN/HĐTD dated 07 February 2025, with a credit limit of VND 600,000,000,000. Purpose: to supplement working capital for rice, wheat, flour, and food production and business; to issue guarantees serving the Corporation's and its subsidiaries' business plans; and to open import L/Cs for wheat (specific purposes detailed in each debt acknowledgment contract). The credit line term is 36 months from the signing date until 07 February 2028, with credit line reassessment every 12 months. Interest rate: stipulated separately in each contract/KUNN. Security: unsecured credit facility.
- (4) The credit line agreement with Maritime Bank - Ho Chi Minh City Branch, under Contract No. 112-00060841.05287/2026/HĐTDHM dated 03 April 2026, sets a total credit limit of VND 2,000,000,000,000, covering outstanding loans and maximum balances of borrowings, letters of credit (L/C), discounting, guarantees, or other credit facilities granted by MSB. Purpose: to supplement working capital for rice production and business. Interest rate: stipulated in specific contracts. Credit line duration: 12 months from the signing date. Security: unsecured credit facility.
- (5) The credit line agreement with Joint Stock Commercial Bank for Investment and Development of Vietnam - Nam Sai Gon Branch, under Contract No. 01/2025/1176761/HĐTD dated 12 August 2025, with a credit limit of VND 1,000,000,000,000. Purpose: to supplement working capital, provide guarantees, and issue L/Cs for business operations. Interest rate: stipulated in specific contracts. Credit line duration: 12 months from 12 August 2025.

The credit line agreement with Joint Stock Commercial Bank for Investment and Development of Vietnam - Nam Sai Gon Branch, under Credit Contract No. 02/2025/1176761/HĐTDM dated 05 December 2025, with a total amount of VND 8,800,000,000. Loan purpose: Financing the payment of lawful and valid expenses (including financial compensation loans) for the acquisition of fixed assets such as machinery, equipment, and transportation vehicles serving business operations. Interest rate: stipulated in specific contracts. Loan term: 60 months.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.21 Borrowings and finance lease liabilities (Continued)

- (6) The credit agreement No. HCM/RC/FBEP-AP/09/099 dated 05/01/2010 and its addenda dated 14 August 2024, 23 April 2025, and 01 August 2025 between Long An Food Company and Public Bank Vietnam Limited – Ho Chi Minh City Branch, with a loan limit of USD 3,000,000. Purpose: financing domestic payments and supplementing working capital needs. The validity period of the credit limit, as extended under the addendum to the credit proposal letter, lasts until the next periodic review on 31 December 2026. Loan interest rate: subject to regulations applicable from time to time.
- (7) The loan agreement No. REF2601680786/HĐCV dated 11 March 2026 between Southeast Asia Commercial Joint Stock Bank - Tien Giang Branch and Vietnam Southern Food Corporation - Joint Stock Company, with a credit limit of VND 300,000,000,000. Purpose: to supplement working capital for production and business activities. Interest rate: stipulated in each specific credit contract according to the Bank's interest rate regime applicable from time to time. Credit line duration: 12 months from the signing date.
- (8) The credit line agreement No. 01/2025/1176761/HĐTD dated 14 August 2025 between Long An Food Company and Joint Stock Commercial Bank for Investment and Development of Vietnam - Tan Long An Branch, with a credit limit of VND 200,000,000,000. Loan purpose: to supplement working capital, provide guarantees, and issue L/Cs. Term: from the signing date until 14 August 2026. Loan interest rate: stipulated in each specific credit contract according to the Bank's interest rate regime applicable from time to time.

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5.22 Owners' equity**a. Changes of owners' equity***Unit: VND*

	Share capital	Other funds (*)	Retained profits	Total
As at 01/01/2026	5,000,000,000,000	231,825,797,290	(2,641,548,688,028)	2,590,277,109,262
Profit in the previous year	-	-	5,517,033,777	5,517,033,777
As at 01/01/2026	5,000,000,000,000	231,825,797,290	(2,636,031,654,251)	2,595,794,143,039
Profit in the current period	-	-	3,941,409,180	3,941,409,180
As at 30/6/2026	5,000,000,000,000	231,825,797,290	(2,632,090,245,071)	2,599,735,552,219

(*) Based on the approved equitization plan, the Corporation after equitization was to have charter capital of VND 5,000 billion starting from 09/10/2018. As of 09/10/2018, while awaiting inspection and approval of the equitization settlement by the competent authorities, the Corporation temporarily recorded a difference of VND 231,826 million between the actual State capital and the charter capital of the joint stock company, under the item 'Other funds under owners' equity,' pending settlement and handling according to the approved equitization settlement report.

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5.22 Owners' equity (Continued)

b. Details of owner's investment capital

	30/6/2026	01/01/2026
	VND	VND
State capital contribution (The Ministry of Finance)	2,571,293,000,000	2,571,293,000,000
T&T Group Joint Stock Company	1,250,000,000,000	1,250,000,000,000
Others	1,178,707,000,000	1,178,707,000,000
Total	5,000,000,000,000	5,000,000,000,000

c. Transactions with shareholders

	For the period ended 30/6/2026	For the period ended 30/6/2025
	VND	VND
Shareholder's capital		
Opening balance	5,000,000,000,000	5,000,000,000,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	5,000,000,000,000	5,000,000,000,000

d. Shares

	30/06/2026	01/01/2026
	Shares	Shares
Quantity of registered shares	500,000,000	500,000,000
Quantity of issued shares	500,000,000	500,000,000
Common shares	500,000,000	500,000,000
Outstanding shares	500,000,000	500,000,000
Common shares	500,000,000	500,000,000
Par value of outstanding share (VND/ share)	10,000	10,000

5.23 Off interim separate statement of financial position items

a. Foreign currencies

	30/6/2026	01/01/2026
	Original currency	Equivalent to VND
USD	16,610,418.04	436,626,703,790
EUR	112.48	3,472,446
Total	-	436,630,176,236

b. Goods kept for processing

	Unit	30/06/2026	01/01/2026
Flour	Kg	1,577	222,240
Total		1,577	222,240

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

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

6.1 Net revenues from sales and services rendered

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Revenue from sales of goods	4,966,144,303,993	6,024,009,548,859
Revenue from provision of services	77,740,301,769	71,464,254,083
Others	-	3,923,873,104
Total	5,043,884,605,762	6,099,397,676,046
Revenue deductions		
Trade discounts	6,554,352,000	3,557,062,000
Sales discounts	-	45,215,547
Sales returns	-	138,960,000
Total	6,554,352,000	3,741,237,547
Net revenues		
Revenue from sales of goods	4,959,589,951,993	6,020,268,311,312
Revenue from provision of services	77,740,301,769	71,464,254,083
Others	-	3,923,873,104
Total	5,037,330,253,762	6,095,656,438,499
<i>In which:</i>		
<i>Revenue from related parties</i> <i>(Details in Note 7.1)</i>	<i>240,427,234,484</i>	<i>230,587,346,356</i>

6.2 Cost of goods sold

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Goods and finished goods sold	4,671,845,148,578	5,529,752,989,696
Cost of services rendered	53,350,822,199	34,219,241,004
Provision for / (Reversal of) inventory write-down	(1,216,386,582)	(6,666,225,663)
Others	-	1,614,060,178
Total	4,723,979,584,195	5,558,920,065,215

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

6.3 Financial income

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest income from deposits	10,718,455,486	1,099,512,171
Dividends and profit distribution	33,374,865,000	30,040,205,000
Realized foreign exchange rate difference gains	14,243,739,526	31,503,711,433
Unrealized foreign exchange rate difference gains	1,078,090,030	21,485,053
Total	59,415,150,042	62,664,913,657

In which:

Financial income with related parties:
(Details in Note 7.1)

33,374,865,000 30,040,205,000

6.4 Financial expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest expenses	51,252,728,480	46,681,124,797
Realized foreign exchange rate difference loss	1,400,767,617	44,285,133,766
Unrealized foreign exchange rate difference loss	3,538,633,251	17,926,304,509
Others	147,200	115,200
Total	56,192,276,548	108,892,678,272

6.5 Selling expenses and General administrative expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Selling expenses	187,087,397,574	359,509,606,694
Employee expenses	12,101,588,364	12,899,616,404
Materials expenses	14,237,971,359	13,235,850,179
Office supplies expenses	1,331,227,771	1,009,622,796
Amortization and Depreciation expenses	749,052,488	860,824,060
Outsourcing expenses	142,333,391,631	318,031,167,804
Other cash expenses	16,334,165,961	13,472,525,451
General administrative expenses	126,398,932,588	130,224,746,386
Employee expenses	30,610,741,266	43,522,564,250
Materials expenses	216,441,235	375,001,135
Office supplies expenses	1,576,086,941	1,445,715,529
Amortization and Depreciation expenses	18,832,911,449	18,337,390,276
Charges and fee	44,371,185,015	34,959,447,446
(Reversal)/Increase in allowances for doubtful debts	(425,400,907)	(4,558,609,281)
Outsourcing expenses	11,995,588,562	13,067,377,108
Other	19,221,379,027	23,075,859,923
Total	313,486,330,162	489,734,353,080

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For the period ended 30th June 2026

6.6 Other profit

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Other income		
Income from disposals of tool,...	26,571,789	202,883,633
Income from disposals of tangible fixed assets	463,220,909	112,272,727
Amounts Supported by Vinamilk Can Tho Branch	1,163,406,562	1,860,933,773
Compensation for damage goods	469,178,820	-
Bonus for sale achievement, sales support	335,173,441	-
Others	228,326,661	1,132,859,019
Total	2,685,878,182	3,308,949,152
Other expenses		
Residual value and disposal costs	56,914,627	55,322,779
Tan Kim land rental cost	689,323,746	689,323,752
Others	1,085,443,528	689,333,613
Total	1,831,681,901	1,433,980,144
Other profit	854,196,281	1,874,969,008

6.7 Current corporate income tax expense

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Total net profit before tax	3,941,409,180	2,649,224,597
Net profit before tax	(11,389,482,371)	(14,652,606,663)
Increase adjustment	22,993,043,428	16,753,074,805
<i>Related-party loan interest expenses</i>	22,993,043,428	16,753,074,805
Decrease adjustment	34,382,525,799	31,405,681,468
<i>Dividends and profit distribution</i>	33,374,865,000	30,040,205,000
<i>Exchange rate differences</i>	1,007,660,799	1,365,476,468
Taxable income	(7,448,073,191)	(12,003,382,066)
Corporate Income Tax rate	20%	20%
Current corporate income tax expenses	-	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

6.8 Production and business expenses by factors

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Raw material expenses	5,093,042,684,457	7,974,609,770,310
Employee expenses	82,109,552,165	89,751,291,722
Amortization and Depreciation expenses	50,577,464,279	49,922,461,807
Provision expenses	(425,400,907)	(4,558,609,281)
Outsourcing expenses	309,133,069,471	403,113,411,679
Other cash expenses	71,615,751,401	92,440,185,464
Total	5,606,053,120,866	8,605,278,511,701

7. OTHER INFORMATION

7.1 Information of related parties

The list of related parties of the Corporation is as follows:

Related parties	Relations
T&T Group Joint Stock Company	Strategic shareholder
Saigon Food Joint Stock Company	Subsidiaries
The Southern Central Food Joint Stock Company	Subsidiaries
Safoco Foodstuff Joint Stock Company	Subsidiaries
Tien Giang Packaging Joint Stock Company	Subsidiaries
Ca Mau Agricultural Products Import-Export Joint Stock Company	Subsidiaries
To Chau Joint Stock Company	Subsidiaries
Binh Dinh Food Joint Stock Company	Subsidiaries
Hau Giang Food Joint Stock Company	Subsidiaries
Mechanics Construction and Foodstuff Joint Stock Company	Subsidiaries
Quang Ngai Food Joint Stock Company	Subsidiaries
Ho Chi Minh City Food Joint Stock Company	Subsidiaries
Kien Giang Import-Export Joint Stock Company	Subsidiaries
Colusa - Miliket Foodstuff Joint Stock Company	Associates
Vinh Long Foodstuff Joint Stock Company	Associates
Hoan My Joint Stock Company	Associates
Cambodia - Vietnam Foodstuff Joint Stock Company	Associates

Members of the Board of Directors, Board of Directors, Board of Supervisors and individuals related to key management members Significant influence

In the period, The Corporation has transactions with related parties as follows:

Remuneration for the Boards of Management, Supervisors, General Directors and other managers

Related parties	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Board of Management and Supervisory Board	Salary and remuneration	1,060,763,200	790,930,000
Board of General Directors and other managers	Salary, bonus	874,279,400	953,040,000

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7.1 Information of related parties (Continued)

In which:

Salaries, Remuneration for Board of Management

Full name	Title	Notes	For the period ended	For the period ended
			30/6/2026	30/6/2025
			VND	VND
Mr. Nguyen Huy Hung	Chairman	Salary	244,032,000	239,030,000
Mr. Luu Nguyen Chi Nhan	Vice Chairman	Salary	218,140,800	188,580,000
Ms. Ho Thi Cam Van	Member (Ceased concurrently as Head of Internal Audit from 4 July 2024)	Salary	218,140,800	188,580,000
Mr. Tran Tan Duc	Member (Appointed from 28 February 2024; Dismissed from 30 January 2026)	Salary	36,356,800	-
Mr. Nguyen Van Hien	Member	Remuneration	60,000,000	-

Salaries, Remuneration for Board of Supervisors

Full name	Title	Notes	For the period ended	For the period ended
			30/6/2026	30/6/2025
			VND	VND
Mr. Nguyen Tuan Vinh	Head of the Board	Salary	224,092,800	174,740,000
Mr. Dao Trong Hai	Member	Remuneration	30,000,000	-
Ms. Man Thi Nga	Member	Remuneration	30,000,000	-

Salary of the Board of General Directors and other managers

Full name	Title	Notes	For the period ended	For the period ended
			30/6/2026	30/6/2025
			VND	VND
Mr. Tran Tan Duc	General Director (Appointed from 27 February 2024; Dismissed from 09 December 2025); Management Board Member (Appointed from 28 February 2024; Dismissed from 30 January 2026)	Salary	-	214,040,000
Mr. Nguyen Van Hien	General Director (Appointed from 28 April 2026); Deputy General Director in charge (Appointed from 07 January 2026)	Salary	229,677,800	188,580,000
Mr. Bach Ngoc Van	Deputy General Director	Salary	218,140,800	188,580,000
Mr. Tran Hoang Ngan	Deputy General Director	Salary	218,140,800	188,580,000
Mr. Nguyen Vuong Quoc	Chief Accountant	Salary	208,320,000	173,260,000

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7.1 Information of related parties (Continued)

Balance with Related parties

Related parties	Relations	30/06/2026 VND	01/01/2026 VND
Receivables from customers		172,275,577,634	77,103,560,479
To Chau Joint Stock Company	Subsidiaries	25,815,229,715	25,815,229,715
Ho Chi Minh City Food Joint Stock Company	Subsidiaries	24,361,723,614	24,361,723,614
Hau Giang Food Joint Stock Company	Subsidiaries	17,298,568,750	17,298,568,750
Ca Mau Agricultural Products Import-Export Joint Stock Company	Subsidiaries	1,318,163,200	1,318,163,200
Kien Giang Import-Export Joint Stock Company	Subsidiaries	17,328,501,623	4,704,000,000
Colusa - Miliket Foodstuff Joint Stock Company	Associates	2,566,824,622	3,605,875,200
Mechanics Construction and Foodstuff Joint Stock Company	Subsidiaries	83,586,566,110	-
Prepayments from customers		19,985,646,451	19,749,278,088
Hau Giang Food Joint Stock Company	Subsidiaries	9,500,000,000	9,500,000,000
Tien Giang Packaging Joint Stock Company	Subsidiaries	43,340,000	66,170,088
Binh Dinh Food Joint Stock Company	Subsidiaries	2,366,332,065	6,173,000,000
Ho Chi Minh City Food Joint Stock Company	Subsidiaries	3,638,276,386	-
Colusa - Miliket Foodstuff Joint Stock Company	Associates	4,437,698,000	4,010,108,000
Other receivables		147,559,406,692	147,674,161,692
To Chau Joint Stock Company	Subsidiaries	88,280,243,917	88,280,243,917
Ho Chi Minh City Food Joint Stock Company	Subsidiaries	27,689,374,920	27,798,201,920
Hau Giang Food Joint Stock Company	Subsidiaries	28,000,000,000	28,000,000,000
Mechanics Construction and Foodstuff Joint Stock Company	Subsidiaries	2,948,902	8,876,902
Quang Ngai Food Joint Stock Company	Subsidiaries	3,586,838,953	3,586,838,953
Trade payables		7,528,365,309	3,021,491,592
Mechanics Construction and Foodstuff Joint Stock Company	Subsidiaries	268,997,976	1,158,174,234
Binh Dinh Food Joint Stock Company	Subsidiaries	-	1,060,000,000
Tien Giang Packaging Joint Stock Company	Subsidiaries	1,947,520,314	647,917,358
Saigon Food Joint Stock Company	Subsidiaries	-	155,400,000
Kien Giang Import-Export Joint Stock Company	Subsidiaries	5,231,126,230	-
Ca Mau Agricultural Products Import-Export Joint Stock Company	Subsidiaries	80,720,789	-
Repayments to suppliers		73,226,957,750	75,446,374,849
Hau Giang Food Joint Stock Company	Subsidiaries	73,226,957,750	73,226,957,750
Kien Giang Import-Export Joint Stock Company	Subsidiaries	-	2,219,417,099

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For the period ended 30th June 2026

7.1 Information of related parties (Continue)

Transactions with related parties

Related parties	Relations	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Sales of goods			240,427,234,484	230,587,346,356
Tien Giang Packaging Joint Stock Company	Subsidiaries	Sales of goods	160,288,890	3,763,888
Binh Dinh Food Joint Stock Company	Subsidiaries	Sales of goods	114,695,075,000	124,572,860,500
Kien Giang Import-Export Joint Stock Company	Subsidiaries	Sales of goods	6,063,372,789	77,560,921,652
Mechanics Construction and Foodstuff Joint Stock Company	Subsidiaries	Sales of goods	93,873,872,015	709,607,554
Ho Chi Minh City Food Joint Stock Company	Subsidiaries	Sales of goods	4,012,146,297	15,628,704
Safoco Foodstuff Joint Stock Company	Subsidiaries	Sales of goods	3,194,444	6,640,044,444
Saigon Food Joint Stock Company	Subsidiaries	Sales of goods	4,513,888	3,069,444
Colusa - Miliket Foodstuff Joint Stock Company	Associates	Sales of goods	21,614,771,161	21,081,450,170
Purchase of goods			206,652,659,206	66,294,290,772
Tien Giang Packaging Joint Stock Company	Subsidiaries	Sales of goods	4,894,736,240	19,356,123,550
Mechanics Construction and Foodstuff Joint Stock Company	Subsidiaries	Sales of goods	4,002,742,505	8,173,237,407
Kien Giang Import-Export Joint Stock Company (UT)	Subsidiaries	Sales of goods	121,284,112,284	32,210,657,857
Kien Giang Import-Export Joint Stock Company (HH)	Subsidiaries	Sales of goods	72,117,252,641	-
Saigon Food Joint Stock Company	Subsidiaries	Sales of goods	281,273,036	95,871,958
Binh Dinh Food Joint Stock Company	Subsidiaries	Sales of goods	23,542,500	6,458,400,000
Ho Chi Minh City Food Joint Stock Company	Subsidiaries	Sales of goods	4,025,000,000	-
Southern Central Food Joint Stock Company	Subsidiaries	Sales of goods	24,000,000	-
Dividend			33,374,865,000	30,040,205,000
Kien Giang Import-Export Joint Stock Company	Subsidiaries	Dividend	8,897,616,000	3,707,340,000
Binh Dinh Food Joint Stock Company	Subsidiaries	Dividend	1,734,000,000	1,672,800,000
Mechanics Construction and Foodstuff Joint Stock Company	Subsidiaries	Dividend	4,203,420,000	4,203,736,000
Safoco Foodstuff Joint Stock Company	Subsidiaries	Dividend	18,539,829,000	18,539,829,000
Colusa - Miliket Foodstuff Joint Stock Company	Associates	Dividend	-	1,916,500,000
Others			558,312,925	-
Kien Giang Import-Export Joint Stock Company	Subsidiaries	Other	558,312,925	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7.2 Comparative figures

Comparative figures on the interim separate statement of financial position are taken from the interim separate financial statements for the year ended 31 December 2025 which have been audited by CPA VIETNAM Auditing Company Limited - A Member Firm of INPACT.

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

Ho Chi Minh City, 30 July 2026

Preparer



Nguyen Le Bao Anh

Chief Accountant



Nguyen Vuong Quoc

General Director



Nguyen Van Hien

