

**BICH CHI FOOD
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 77../CBTT.BCF

Sa Dec, August 28..., 2026

PERIODIC INFORMATION DISCLOSURE FINANCIAL STATEMENT

To: State Securities Commission of Vietnam
Hanoi Stock Exchange

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Bich Chi Food Joint Stock Company discloses the financial report for the semi-annual of 2026 to the State Securities Commission of Vietnam and Hanoi Stock Exchange as follows:

1. Organization Name: Bich Chi Food Joint Stock Company

- Stock Code: BCF

- Address: 45x1 Nguyen Sinh Sac, Sa Dec Ward, Dong Thap Province

- Contact Phone: (+84) 277 3861 910 Fax: (+84) 277 3864 674

- Email: info@bichchi.com.vn

Website: www.bichchi.com.vn

2. Content of the Information Disclosure:

- The semi-annual Financial Report 2026.

☒ Separate F/R (Company with subsidiaries)

☐ Consolidated F/R (Company with subsidiaries)

☐ Combined F/R (Company with dependent accounting units)

- Cases Requiring Explanations:

+ The auditor issues an opinion that is not a clean opinion on the financial statements (for the 2025 audited F/R):

☐ Yes

☒ No

Explanation document in case of 'Yes':

☐ Yes

☒ No

+ The after-tax profit in the reporting period differs by 5% or more before and after auditing, or changes from a loss to profit, or vice versa (for the 2025 audited F/R):

☐ Yes

☒ No



Explanation document in case of 'Yes':

☐ Yes

☒ No

+ The after-tax profit in the report of the current period changes by 10% or more compared to the same period last year:

☒ Yes

☐ No

Explanation document in case of 'Yes':

☒ Yes

☐ No

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

☐ Yes

☒ No

Explanation document in case of 'Yes':

☐ Yes

☒ No

This information has been disclosed on the company's website on August .28., 2026 at: www.bichchi.com.vn (Shareholder Information/Financial Information section).

3. Report on transactions with a value of 35% or more during the reporting period: None

In case the listed organization has such a transaction, please provide full details as follows:

- Transaction details: /

- Transaction value as a percentage of total assets (%) (based on the most recent audited financial statements): /

- Transaction completion date: /

We hereby confirm that the information disclosed above is true and take full legal responsibility for its contents.

*** Attachments:**

- Separate F/R for the semi-annual of 2026;
- Explanation document for the change of 10% or more in profit after corporate income tax in the semi-annual of 2026 compared to the same period of 2025.

Representative of the Organization
Legal Representative
(Sign, full name, position, and company seal)
General Director



Pham Thanh Binh

**BICH CHI FOOD
JOINT STOCK COMPANY**

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

No.: 76./BCF.HĐQT

Sa Dec, August 28, 2026

Re: The explanation for the change of 10% or more in profit after corporate income tax in the semi-annual of 2026 compared to the same period of 2025

**To: The State Securities Commission
Hanoi Stock Exchange**

- Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance on the guidance for information disclosure on the securities market;

- Based on the Separate and Consolidated Financial Statement for the semi-annual of 2026 of Bich Chi Food Joint Stock Company;

Bich Chi Food Joint Stock Company hereby provides an explanation for the change of more than 10% in profit after corporate income tax in the semi-annual of 2026 compared to the same period of 2025, as follows:

Unit: VND

		Net profit after corporate income tax	Decrease in the difference	%
Separate Financial Statement	Semi-annual 2025	61.926.259.402	21.239.367.884	34,30%
	Semi-annual 2026	40.686.891.518		
Consolidated Financial Statement	Semi-annual 2025	59.757.177.079	23.990.519.018	40,15%
	Semi-annual 2026	35.766.658.061		

*** Reason:** The Company's profit after corporate income tax in the semi-annual of 2026 decreased compared to the same period of 2025 due to the provision for impairment of the Company's financial investment in its subsidiary, Bich Chi Food 2 Company Limited, as well as increases in input raw material and labor costs, which adversely affected the Company's business performance.

Above is the explanation for the change in profit after corporate income tax in the semi-annual of 2026 compared to the same period of 2025.

Sincerely!

*** Recipients:**

- SSC;
- HNX;
- Archived.

LEGAL REPRESENTATIVE
General Director
CP THỰC PHẨM
BÍCH CHI
Phạm Thanh Bình

INTERIM FINANCIAL STATEMENTS
FOR THE FIRST 6 MONTHS
OF THE FISCAL YEAR ENDING 31 DECEMBER 2026

BICH CHI FOOD COMPANY



BICH CHI FOOD COMPANY

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BICH CHI FOOD COMPANY

GENERAL INFORMATION

Corporate information

Bich Chi Food Company (hereinafter referred to as "the Company") is equitized from Bich Chi Food State Company according to the Decision No. 968/QĐ.UB.HC dated 18 October 2000 of the Dong Thap Province People's Committee. The Company has been operating in accordance with Business Registration Certificate No. 1400371184, initially registered on 27 December 2000 and 25th amended 20 November 2025, issued by the Dong Thap Province Department of Finance.

Principal business activities of the Company are manufacturing dishes, prepared foods and wholesaling foodstuff.

Head office

- Address : No. 45x1, Nguyen Sinh Sac Street, Sa Dec Ward, Dong Thap Province, Vietnam
- Tel. : (0277) 386 1910
- Fax : (0277) 386 4674

The company has a warehouse – Bich Chi Food Company, located at: 81-83-85-87, Street No. 2, Tan Nhat Residential Area, Tan Nhat Commune, Ho Chi Minh City, Vietnam.

Board of Directors

The Board of Directors during the period and up to the date of this statement includes:

Full name	Position	
Ms. Nguyen Huong Lien	Chairwoman	Appointed on 26 April 2026
Mr. Mai The Khoi	Chairman	Appointed on 28 April 2021 Resigned on 25 April 2026
Mr. Pham Thanh Binh	Member	Re-appointed on 26 April 2026
Mr. Pham Hoang Thai	Member	Re-appointed on 26 April 2026
Mr. Trang Si Duc	Member	Re-appointed on 26 April 2026
Mr. Bui Van Sau	Member	Re-appointed on 26 April 2026
Mr. Nguyen Ngoc Tieu	Member	Re-appointed on 26 April 2026
Ms. Tran Thi Nhu	Member	Appointed on 26 April 2026

Supervisory Board

The Supervisory Board during the period and up to the date of this statement includes:

Full name	Position	
Ms. Nguyen Thi Thu Thuy	Head of the Board	Re-appointed on 26 April 2026
Mr. Pham Ngoc Sinh	Member	Appointed on 26 April 2026
Mr. Truong Thanh Nhiem	Member	Appointed on 26 April 2026
Mr. Tran Manh Hung	Member	Appointed on 28 April 2021 Resigned on 25 April 2026
Ms. Nguyen Thi Thu Thao	Member	Appointed on 28 April 2021 Resigned on 25 April 2026

Board of Management

The Board of Management during the period and up to the date of this statement includes:

Full name	Position	
Mr. Pham Thanh Binh	General Director	Re-appointed on 01 August 2025
Mr. Pham Hoang Thai	Deputy General Director	Appointed on 01 April 2016
Ms. Bui Thi Ngoc Tuyen	Deputy General Director	Appointed on 01 September 2020
Mr. Tran Quang Minh	Deputy General Director	Appointed on 07 May 2024



BICH CHI FOOD COMPANY**GENERAL INFORMATION (cont.)**

Legal representative

The legal representatives of the Company during the period and up to the date of this report are as follows:

Full name	Position	
Ms. Nguyen Huong Lien	Chairwoman	Appointed on 26 April 2026
Mr. Pham Thanh Binh	General Director	Re-appointed on 01 August 2025

Auditor

A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Bich Chi Food Company (hereinafter referred to as “the Company”) presents this statement together with the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026.

Responsibility of the Board of Management

The Board of Management is responsible for the preparation of the Interim Financial Statements that give a true and fair view of the interim financial position, the interim financial performance and the interim cash flows of the Company during the period. In order to prepare these Interim Financial Statements, the Board of Management must:

- select appropriate accounting policies and apply them consistently;
- make judgments and estimates reasonably and prudently;
- state whether applicable accounting standards have been followed or not, and all the differences subject to any material departures are disclosed and explained in the Interim Financial Statements;
- prepare the Interim Financial Statements of the Company on a going-concern basis unless it is inappropriate to presume that the Company will continue in business;
- design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Interim Financial Statements.

The Board of Management is responsible for ensuring that proper accounting records are maintained to accurately reflect, with reasonable accuracy at any time, the financial position of the Company and that such accounting records comply with the applicable accounting framework. The Board of Management is also responsible for safeguarding the Company’s assets and, accordingly, for taking reasonable measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that it has complied with the above requirements in the preparation of these Interim Financial Statements.

Statement of the Board of Management

In the Board of Management’s opinion, the Interim Financial Statements give a true and fair view of the interim financial position of the Company as of 30 June 2026 and of its interim financial performance and interim cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements.

For and on behalf of the Board of Management,



Phạm Thanh Bình
General Director

Date: 26 August 2026



A&C AUDITING AND CONSULTING CO., LTD.

Ho Chi Minh Head Office : 62 Trương Sơn St., Tân Sơn Hòa Ward, Ho Chi Minh City, Vietnam
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Central Region Branch : Lot 57H 06A/11, Road 13, Lê Hồng Phong Urban Area, Nam Khê Trảng Ward, Thành Phố Hồ Chí Minh, Vietnam
Southwest Branch : 15-13 Võ Nguyên Giáp St., Hưng Phú Ward, Cần Thơ City, Vietnam

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No. 4.0288/26/TC-AC

REPORT ON THE REVIEW OF INTERIM FINANCIAL STATEMENTS

**To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT
BICH CHI FOOD COMPANY**

We have reviewed the accompanying Interim Financial Statements of Bich Chi Food Company (hereinafter referred to as "the Company"), which were prepared on 26 August 2026, from page 06 to page 46, comprising the Interim Statement of Financial Position as of 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Interim Financial Statements.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the preparation, true and fair presentation of the Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Financial Statements; and responsible for such internal control as the Company's Board of Management determines necessary to enable the preparation and presentation of the Financial Statements to be free from material misstatement due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We have conducted the review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review of interim financial information performed by independent auditor of the entity.

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

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not give a true and fair view, in all material respects, of the interim financial position of Bich Chi Food Company as of 30 June 2026 and of its interim financial performance and interim cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements.

For and on behalf of
A&C Auditing and Consulting Co., Ltd.
Southwest Branch



Nguyen Huu Danh
Partner

Audit Practice Registration Certificate No.: 1242-2023-008-1
Authorized Signatory

Can Tho City, 26 August 2026

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BICH CHI FOOD COMPANY

Address: No. 45x1, Nguyen Sinh Sac Street, Sa Dec Ward, Dong Thap Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As of 30 June 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	100		343.542.013.143	357.144.193.712
I. Cash and cash equivalents	110	V.1	72.019.554.635	49.562.896.165
1. Cash	111		44.115.757.581	29.527.629.042
2. Cash equivalents	112		27.903.797.054	20.035.267.123
II. Short-term financial investments	120		67.617.584.712	107.612.928.933
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Short-term held-to-maturity investments	123	V.2a	67.617.584.712	107.612.928.933
4. Provisions for impairment of short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provisions for impairment of other short-term investments	126		-	-
III. Short-term receivables	130		93.091.973.312	90.314.738.815
1. Short-term trade receivables	131	V.3	85.246.005.700	86.298.639.363
2. Short-term advances to suppliers	132	V.4	4.384.221.040	2.933.794.883
3. Short-term intra-company receivables	133		-	-
4. Receivables from construction contracts under percentage of completion method	134		-	-
5. Other short-term receivables	135	V.5	7.365.211.147	4.589.706.993
6. Allowance for short-term doubtful debts	136	V.6	(3.903.464.575)	(3.507.402.424)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140		107.615.436.413	106.275.200.810
1. Inventories	141	V.7	107.615.436.413	106.275.200.810
2. Allowance for devaluation of inventories	142		-	-
V. Current biological assets	150		-	-
1. Short-term livestock intended for one-time harvest	151		-	-
2. Short-term seasonal or one-time harvest crops	152		-	-
3. Provisions for impairment of current biological assets	153		-	-
VI. Other current assets	160		3.197.464.071	3.378.428.989
1. Short-term deferred expenses	161	V.8a	204.664.474	327.834.737
2. Deductible VAT	162		2.921.027.896	2.921.058.596
3. Taxes and other receivables from the State	163	V.15	71.771.701	129.535.656
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-



BICH CHI FOOD COMPANY

Address: No. 45x1, Nguyen Sinh Sac Street, Sa Dec Ward, Dong Thap Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B- NON-CURRENT ASSETS	200		257.347.017.653	253.684.791.550
I. Long-term receivables	210		-	-
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	220		60.097.945.193	61.662.509.704
1. Tangible fixed assets	221	V.9	59.867.945.193	61.432.509.704
- Historical cost	222		290.324.471.710	284.760.535.208
- Accumulated depreciation	223		(230.456.526.517)	(223.328.025.504)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.10	230.000.000	230.000.000
- Historical cost	228		354.500.000	354.500.000
- Accumulated depreciation	229		(124.500.000)	(124.500.000)
III. Non-current biological assets	230		-	-
1. Bearer animals	231		-	-
a) Immature bearer animals	232		-	-
b) Mature bearer animals	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation	235		-	-
2. Long-term livestock intended for one-time harvest	236		-	-
3. Long-term seasonal or one-time harvest crops	237		-	-
4. Provisions for impairment of non-current biological assets	238		-	-
IV. Investment property	240		-	-
- Historical cost	241		-	-
- Accumulated depreciation	242		-	-
V. Non-current assets in process	250		30.582.760.502	21.534.895.814
Long-term work in process	251		-	-
Construction in progress	252	V.11	30.582.760.502	21.534.895.814
VI. Long-term financial investments	260		165.760.663.575	169.573.384.512
1. Investments in subsidiaries	261	V.2b	100.000.000.000	100.000.000.000
2. Investments in joint ventures and associates	262		-	-
3. Equity investments in other entities	263		-	-
4. Provisions for impairment of long-term investments in other entities	264	V.2b	(33.376.808.855)	(11.564.087.918)
5. Long-term held-to-maturity investments	265	V.2a	99.137.472.430	81.137.472.430
6. Provisions for impairment of long-term held-to-maturity investments	266		-	-
VII Other non-current assets	270		905.648.383	914.001.520
1. Long-term deferred expenses	271	V.8b	905.648.383	914.001.520
2. Deferred income tax assets	272		-	-
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	278		-	-
TOTAL ASSETS	280		600.889.030.796	610.828.985.262

This statement should be read in conjunction with the Notes to the Interim Financial Statements



BICH CHI FOOD COMPANY

Address: No. 45x1, Nguyen Sinh Sac Street, Sa Dec Ward, Dong Thap Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		117.224.116.723	167.850.962.707
I. Current liabilities	310		116.986.996.723	167.629.842.707
1. Short-term trade payables	311	V.12	24.727.268.869	14.596.601.424
2. Short-term advances from customers	312	V.13	5.928.054.021	4.738.101.780
3. Payables for dividends and profit distributions	313	V.14	-	43.281.603.900
4. Short-term taxes and amounts payable to the State budget	314	V.15	2.905.215.072	8.187.902.975
5. Payables to employees	315	V.16	8.709.348.434	14.773.396.763
6. Short-term accrued expenses	316	V.17	39.284.274	528.024.545
7. Short-term intra-company payables	317		-	-
8. Short-term payables relating to construction contracts under percentage of completion method	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	V.18a	1.425.011.767	1.755.893.935
11. Short-term borrowings and financial lease liabilities	321	V.19	68.897.078.016	75.279.826.115
12. Provisions for short-term payables	322		-	-
13. Bonus and welfare fund	323	V.20	4.355.736.270	4.488.491.270
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
II. Non-current liabilities	330		237.120.000	221.120.000
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to the State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for working capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338	V.18b	237.120.000	221.120.000
9. Long-term borrowings and financial lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liability	342		-	-
13. Provisions for long-term payables	343		-	-
14. Science and technology development fund	344		-	-



BICH CHI FOOD COMPANY

Address: No. 45x1, Nguyen Sinh Sac Street, Sa Dec Ward, Dong Thap Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		483.664.914.073	442.978.022.555
1. Owner's capital	411	V.21	379.647.700.000	379.647.700.000
- Ordinary shares with voting rights	411a		379.647.700.000	379.647.700.000
- Preferred shares	411b		-	-
2. Share premiums	412		-	-
3. Bond conversion options	413		-	-
4. Other owner's capital	414		-	-
5. Share repurchases	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418	V.21	13.982.553.207	13.982.553.207
9. Other equity funds	419		-	-
10. Retained profit/Accumulated loss	420	V.21	90.034.660.866	49.347.769.348
- Retained profit to the end of the previous period	420a		49.347.769.348	49.347.769.348
- Retained profit for the current period	420b		40.686.891.518	-
TOTAL LIABILITIES AND OWNER'S EQUITY	440		600.889.030.796	610.828.985.262



Phan Thi Tuyet Suong
Preparer

Tran Van Thieu
Chief Accountant


Phạm Thanh Bình
Legal Representative

Approved on 26 August 2026



BICH CHI FOOD COMPANY

Address: No. 45x1, Nguyen Sinh Sac Street, Sa Dec Ward, Dong Thap Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

INTERIM INCOME STATEMENT

(Full form)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
1. Revenue from sales of goods and provisions of service	01	VI.1	395.318.984.139	378.800.418.961
2. Revenue deductions	02	VI.2	9.896.694.296	7.303.279.433
3. Net revenue from sales of goods and provisions of service	10		385.422.289.843	371.497.139.528
4. Cost of sales	11	VI.3	272.150.937.538	265.418.477.002
5. Gross profit from sales of goods and provisions of service	20		113.271.352.305	106.078.662.526
6. Gain/loss on disposal, liquidation of investment property	21		-	-
7. Financial income	22	VI.4	8.417.171.373	9.839.482.289
8. Financial expenses	23	VI.5	24.588.963.711	3.134.708.454
In which: Interest expenses	24		1.427.002.417	1.194.307.018
9. Selling expenses	25	VI.6	31.950.981.744	25.384.476.247
10. General and administrative expenses	26	VI.7	14.920.285.892	11.683.275.348
11. Net operating profit	30		50.228.292.331	75.715.684.766
12. Other income	31	VI.8	915.367.023	1.391.846.617
13. Other expenses	32	VI.9	184.852.008	144.620.835
14. Other profit	40		730.515.015	1.247.225.782
15. Total accounting profit before tax	50		50.958.807.346	76.962.910.548
16. Current income tax	51	V.15	10.271.915.828	15.036.651.146
17. Deferred income tax	52		-	-
18. Profit after tax	60		40.686.891.518	61.926.259.402
19. Basic earning per share	70	VI.10		
20. Diluted earnings per share	71	VI.10		



Phan Thi Tuyet Suong
Preparer

Tran Van Thieu
Chief Accountant

Phan Thanh Binh
Legal Representative



This statement should be read in conjunction with the Notes to the Interim Financial Statements

BICH CHI FOOD COMPANY

Address: No. 45x1, Nguyen Sinh Sac Street, Sa Dec Ward, Dong Thap Province, Vietnam

INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
I. Cash flows from operating activities				
1. Profit/loss before tax	01		50.958.807.346	76.962.910.548
2. Adjustments for:				
- Depreciation/Amortization of fixed assets and investment properties	02	V.9	7.264.864.649	8.854.809.165
- Provisions and allowances	03	V.2b, V.6	22.208.783.088	1.451.547.958
- Exchange gain/loss due to revaluation of monetary items in foreign currencies	04	VI.4	(535.260.527)	(2.616.775.024)
- Gain/loss from investing and financing activities	05	VI.4, VI.8	(5.666.560.919)	(5.246.571.942)
- Borrowing costs	06	VI.5	1.427.002.417	1.194.307.018
- Other adjustments	07		-	-
3. Operating profit/loss before movements in working capital	08		75.657.636.054	80.600.227.723
- Increase/decrease of receivables	09		(3.101.899.613)	(14.813.129.126)
- Increase/decrease of inventories	10		(1.340.235.603)	14.830.719.097
- Increase/decrease of payables	11		2.197.983.883	(9.730.425.434)
- Increase/decrease of deferred expenses	12		131.523.400	(954.694.766)
- Increase/decrease of trading securities	13		-	-
- Interest expenses paid	14	VI.5, V.17	(1.428.034.320)	(1.185.093.091)
- Corporate income tax paid	15	V.15	(13.298.606.793)	(4.392.402.579)
- Other cash inflows	16	V.20	97.020.000	-
- Other cash outflows	17	V.20	(229.775.000)	(347.648.000)
Net cash flows generated from/(used in) operating activities	20		58.685.612.008	64.007.553.824
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21	V.4, V.9, V.11	(14.748.164.826)	(7.331.207.082)
2. Proceeds from disposals of fixed assets and other non-current assets	22	V.9, VI.8	11.659.091	-
3. Cash outflow for lending, buying debt instruments of other entities	23		(51.130.000.000)	(123.500.000.000)
4. Cash recovered from lending, selling debt instruments of other entities	24		72.271.000.000	56.920.000.000
5. Equity investments in other entities	25		-	-
6. Cash recovered from equity investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27	V.1, V.2a, VI.4	6.480.716.118	4.933.553.421
Net cash flows generated from/(used in) investing activities	30		12.885.210.383	(68.977.653.661)



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INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Interim Cash Flow Statement (cont.)

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from share issue and owners' contributed capital	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33	V.19	97.270.832.958	104.008.538.782
4. Repayment for borrowing principal	34	V.19	(103.587.544.132)	(99.867.446.106)
5. Payment for financial lease principal	35		-	-
6. Dividends and profit paid to the owners	36	V.21d	(43.281.603.900)	(33.897.213.000)
Net cash flows generated from/(used in) financing activities	40		(49.598.315.074)	(29.756.120.324)
Net cash flows during the year	50		21.972.507.317	(34.726.220.161)
Beginning cash and cash equivalents	60	V.1	49.562.896.165	93.476.308.218
Effects of fluctuations in foreign exchange rates	61		484.151.153	3.055.301.250
Ending cash and cash equivalents	70	V.1	72.019.554.635	61.805.389.307

Phan Thi Tuyet Suong
Preparer

Tran Van Thieu
Chief Accountant

Approved on 26 August 2026

Phạm Thanh Bình
Legal Representative



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INTERIM FINANCIAL STATEMENTS

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NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

I. GENERAL INFORMATION**1. Ownership form**

Bich Chi Food Company (hereinafter referred to as the “Company”) is a joint stock company.

2. Business field

The Company’s business fields are industrial manufacturing, commercial trade and services.

3. Principal business activities

Principal business activities of the Company are manufacturing dishes, prepared foods and wholesaling foodstuff.

4. Normal operating cycle

The Company’s normal operating cycle is within 12 months.

5. Company Structure***Subsidiary***

The Company makes investments solely in its subsidiary, Bich Chi 2 Food Company Limited, which has its registered office at the Cai Tau Ha – An Nhon Industrial Estate, Phu Hoa 1 Hamlet, Phu Huu Commune, Dong Thap Province, Vietnam. The principal business activities of this subsidiary are the production of ready-to-eat meals, processed foods and the trading of foodstuffs. At the end of the financial period, the Company’s ownership interest in this subsidiary was 100%; the proportion of voting rights and the percentage of benefit correspond to the ownership interest.

6. Headcount

As of the reporting date, the Company’s headcount is 846 (headcount at the beginning of the year: 879).

7. Statement of information comparability on the Interim Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period. During the period, the Company applied the Vietnamese Enterprise Accounting System, issued pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance (“Circular 99”), for the first time, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 (“Circular 200”). Accordingly, certain items in the Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the “Beginning balance” column and “Previous Period” columns of the Interim Financial Statements have been restated in accordance with the new classifications and names specified in Circular No. 99/2025/TT-BTC to ensure comparability. These changes do not affect the Company’s total assets, total liabilities, owner’s equity and after-tax profit.

8. Other information

The Company’s shares have been listed on the Hanoi Stock Exchange under the stock code “BCF” pursuant to Decision No. 858/QĐ-SGDHN dated 20 December 2019 issued by the Hanoi Stock Exchange. The first trading day was 16 March 2020; the number of shares listed as at the end of the accounting period was 37.964.770 shares, with a par value of VND 10.000 per share.

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



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INTERIM FINANCIAL STATEMENTS

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Notes to the Interim Financial Statements (cont.)**II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY UNIT****1. Annual accounting period**

The annual accounting period of the Company is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is the Vietnamese Dong ("VND") as transactions are primarily conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM**1. Applicable accounting system**

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") and other Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Interim Financial Statements.

2. Statement of the compliance with the Accounting Standards and System

The Company's Board of Management has complied with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99 as well as other Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS**1. Accounting convention**

The Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

2. Foreign currency transactions

Transactions denominated in foreign currencies are translated at the spot exchange rate at the date of transaction. The balances of monetary items denominated in foreign currencies at the reporting date (excluding receivables denominated in foreign currencies for which allowances for doubtful debts have been made) are revalued at the average buying and selling rates applicable to wire transfer of the Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Dong Thap Branch (the Bank with which the Company regularly conducts transactions).

Exchange differences arising from the transactions denominated in foreign currency during the period, are recognized in financial income (if a gain) or financial expenses (if a loss). Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the reporting date are presented on the basis of net amount of total gains and total losses arising from the revaluation of such items and are recognized in financial income (if a gain) or financial expenses (if a loss).



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INTERIM FINANCIAL STATEMENTS

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Notes to the Interim Financial Statements (cont.)**3. Cash and cash equivalents**

Cash comprises cash on hand and cash in bank. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment (calculated from the date of purchase to the maturity date), which can be readily converted into a known amount of cash and are not subject to significant risks in conversion to cash at the reporting date. Restricted cash and cash equivalents are not presented under this item, but under the items "Other current assets" or "Other non-current assets", depending on the duration of the restriction.

4. Financial investments***Held-to-maturity investments***

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. Held-to-maturity investments include: term deposits and held-to-maturity loans for the purpose of receiving periodical interest.

Held-to-maturity investments are initially recognized at cost including the acquisition cost and other transaction costs. Interest incurred prior to the Company's acquisition of held-to-maturity investments is deducted from the costs at the acquisition time. Following initial recognition, these investments are carried at cost. Interest income arising after the purchase date is recognized as financial income on an accrual basis.

Where a discount or premium arises at the time of purchase, the discount is amortised over the remaining term of the investment using the effective interest rate method, increasing the carrying amount of the investment and recognized as financial income; the premium is amortised using a similar method, reducing the carrying amount of the investment and recognized as financial expenses.

Where held-to-maturity investments with a floating interest rate are revalued periodically in line with market conditions, and where the update to the floating interest rate would offset the discount or premium relating to the instrument's advantage or disadvantage, the discount or premium is allocated over the period from the date of purchase to the next interest rate reset date (the date on which the bond's nominal interest rate is determined in accordance with market interest rate movements). Where a held-to-maturity investment has a floating interest rate that is periodically reset in line with market conditions, and the discount or premium relating to the instrument's advantages or disadvantages is not fully offset by the floating interest rate updates, the discount or premium is amortised over the life of the instrument.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted from the investment costs. If the evidence of loss diminishes or no longer exists in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

Investments in subsidiaries***Subsidiaries***

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the ability to control the financial and operating policies of the investee in order to obtain economic benefits from the activities of that enterprise.

Initial recognition

Investments in subsidiaries are initially recognized at costs, including the cost of acquisition or capital contributions plus costs directly attributable to the investments. In case the Company



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Notes to the Interim Financial Statements (cont.)

borrows funds to invest in a subsidiaries, the interest expenses are recognized in the financial expenses and are not capitalized. Where an investment is acquired through the transfer of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, investments in subsidiaries are subsequently measured at cost.

Profits incurred prior to the acquisition of investments are deducted from investment costs. Profits incurred after the acquisition of investments are recorded into the Company's financial income. Dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

Provisions for impairment of investments in subsidiaries

A provision for impairment of investments in the subsidiaries is recognized when the subsidiaries incur losses or the investment is impaired and the Company might incur a loss of capital. The provision amount is determined by multiplying the Company's actual paid-in ownership interest (%) in the subsidiaries as at the end of the accounting period by the difference between the actual capital contributed by all owners and the subsidiary's equity as at the same date. If the subsidiaries are consolidated into the Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Any increase or decrease in the provisions for impairment of investments in subsidiaries required to be recognized as of the balance sheet date is recorded into financial expenses.

5. Receivables

Receivables are recognized at their carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables reflect receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in details by subject, term and original currency. The trade receivables and other receivables are classified as short-term and long-term items in the Statement of Financial Position on the basis of their remaining term as of the balance sheet date.

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- For overdue debts:
 - 30% of the value of debts overdue between 6 months and less than 1 year.
 - 50% of the value of debts overdue between 1 year and less than 2 years.
 - 70% of the value of debts overdue between 2 years and less than 3 years.
 - 100% of the value of debts overdue for 3 years or more.
- For doubtful debts: Allowance is made on the basis of the estimated loss.

Increases or decreases in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into general and administrative expenses.



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INTERIM FINANCIAL STATEMENTS

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Notes to the Interim Financial Statements (cont.)

6. Inventories

Inventories are stated at the lower of cost and net realizable value.

Cost of inventories is determined as follows:

- For materials and supplies: Costs comprise costs of purchases and other directly attributable costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process: Costs comprise costs of main materials, labor and other directly relevant costs.
- For finished goods: Costs comprise costs of materials, direct labor and directly relevant general manufacturing expenses allocated on the basis of normal operations.

Inventory costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

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

Allowance for devaluation of inventories is recognized for each type of inventories when their costs exceed their net realizable values. Increases or decreases in the obligatory allowance for devaluation of inventories as of the balance sheet date are recorded into costs of sales

Supplies, equipment and replacement parts with a holding period exceeding 12 months or more than one normal operating cycle, and work-in-progress with a production or turnover period exceeding one normal operating cycle, are not classified as inventories but are classified as non-current assets in process on the Statement of Financial Position.

7. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Financial Statements.

The Company allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating deferred expenses are as follows:

Tools and supplies

The tools and supplies put into use or leased out in connection with business operations in multiple accounting periods are recognized as deferred expenses and are allocated into operation costs on a straight-line basis over their estimated useful lives (3 years for maximum).

Expenses of fixed asset repairs

For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the expenses for periodic repairs and maintenance are recognized as deferred expenses and allocated into operation costs on a straight-line basis from the date on which the repair and maintenance are completed and the assets are available for use until the next scheduled repair or maintenance (normally every 3 years).



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Notes to the Interim Financial Statements (cont.)***Other deferred expenses***

Other expenses incurred that relate to multiple accounting periods are recognized as deferred expenses and allocated to expenses.

8. Tangible fixed assets

Tangible fixed assets are stated at historical cost less any accumulated depreciation. Historical cost of tangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the time when it is brought to its working condition for its intended use.

Subsequent costs are added to historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the year. Costs of routine repairs and maintenance of tangible fixed assets are recognized into operation costs in the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and amortized gradually into operation costs until the next routine repair or maintenance period.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The useful life and depreciation method are reviewed at least at the end of every fiscal year and adjusted if necessary. The depreciation periods for the various types of tangible fixed assets are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	06 – 30
Machinery and equipment	03 – 10
Vehicles	07 – 10
Office equipment	05

9. Intangible fixed assets

Intangible fixed assets are presented at their initial cost minus any accumulated amortization. Initial cost of intangible fixed assets includes all costs incurred by the Company to acquire the asset up to the time when it is brought to its working condition for its intended use. Subsequent costs attributable to intangible fixed assets are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of an intangible fixed asset, its initial cost and accumulated amortization are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the year

The useful life and amortization method are reviewed at least at the end of every fiscal year and adjusted if necessary.

The Company's intangible fixed assets comprise:



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Notes to the Interim Financial Statements (cont.)***Land use rights***

Land use right includes all the actual expenses paid by the Company directly related to the land being used, including payments made to obtain the land use right, compensation and site clearance costs, land levelling costs, registration fees, etc. The amortization of land use rights is performed on a straight-line basis over five years. Long-term stable land use rights are not subject to amortization.

Computer software

Costs directly attributable to computer software that is not an integral part of the related hardware are capitalized. Initial cost of a computer software programme includes all costs incurred by the Company to acquire the asset up to the time when it is brought to its working condition for its intended use. Computer software programmes are amortized on a straight-line basis over three years.

10. Construction in progress

Construction in progress costs reflect costs directly attributable to assets under construction and machinery and equipment being installed, including capitalised borrowing costs in accordance with Vietnamese Accounting Standard No. 16 – Borrowing Costs (“VAS 16”). These assets are recorded at historical cost and are not depreciated until they are available for use. Upon completion, all costs are transferred to the appropriate asset categories based on their intended use, including tangible fixed assets, intangible fixed assets, investment property or inventories, and depreciation/amortization commences when the assets are available for use.

Costs of upgrades and renovations of fixed assets in progress are accounted for separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Repair and maintenance expenses for fixed assets incurred on a regular basis to maintain the assets in their normal operating condition are recognized in operating expenses during the period. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, the expenses are recognized as deferred expenses and amortized to operating expenses over the period until the next scheduled repair or maintenance.

11. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of merchandise and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables represent liabilities of a commercial nature arising from the purchase of goods, services or assets, where the suppliers are independent third parties of the Company. Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers during the period for which payment has not yet been made due to the absence of invoices or insufficient supporting documentation, as well as employee entitlements such as accrued annual leave and other operating expenses incurred but not yet settled (such as costs incurred during seasonal production stoppages and interest expenses).
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of merchandise or provisions of services.



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Notes to the Interim Financial Statements (cont.)

Payables and accrued expenses are presented as short-term or long-term in the Interim Financial Statements based on their remaining maturities as at the reporting date.

12. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Company has no right to refuse its obligation to pay dividends to shareholders under the provisions of securities law and the Company's Articles of Association.

Preference dividends are treated in accordance with the classification of preferred shares: where preferred shares are classified as liabilities, the corresponding dividend is not recognized from retained profit/accumulated loss. Where they are classified as Owner's equity, preferential dividends are treated in the same way as ordinary share dividends. When the payment obligation is recognized, dividends and profits payable in cash are recorded under 'Payables for dividends and profit distributions' and presented as a liability on the Statement of Financial Position.

13. Owner's equity

The contributed capital is recorded according to the actual amounts invested by the shareholders.

14. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and voted to approve by the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained profit that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

15. Recognition of revenue and income

Revenue from sales of merchandise and finished products

Revenue from sales of merchandise, finished goods shall be recognized when the Company fulfils its contractual obligations upon the transfer of control of goods and finished products to customers and all of the following conditions are satisfied :

- The Company transfers most of the risks and benefits incident to the ownership of merchandise or products to customers.
- The Company no longer retains the continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise, products
- The amount of revenue can be measured reliably.
- The Company received or shall probably receive the economic benefits associated with sale transactions.
- The costs incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when the Company fulfils its contractual obligations and all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.



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Notes to the Interim Financial Statements (cont.)

- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Interest

Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

16. Revenue deductions

Revenue deductions include trade discounts and sales returns. These items are tracked separately and transferred to revenue from sales of goods and provisions of services to determine net revenue for the reporting period.

In case of products, merchandise and services provided in the previous periods but trade discounts, sales returns incurred in the following period, revenue deduction is recognized as follows:

- If the revenue deductions arise prior to the issuance date of the Financial Statements: this constitutes a post-balance-sheet event and is recognized as a revenue deduction in the Financial Statements for the reporting period.
- If the revenue deductions arise after the issuance date of the Financial Statements: they are recognized as revenue deductions for the period in which they arise.

17. Borrowing costs

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing.

Borrowing costs are recognized as an expense during the period when they are incurred, unless they are qualified for capitalized borrowing costs.

Borrowing costs that are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales, are capitalized as part of that asset when it is probable that they will result in future economic benefits to the Company and the borrowing costs can be reliably measured.

The capitalization of borrowing costs commences when all three of the following conditions are concurrently met:

- Expenditures for the construction or production of the asset have been incurred;
- Borrowing costs have been incurred, and
- Activities necessary to prepare the asset for its intended use or sale are being undertaken.

Capitalization is suspended during periods when the construction or production process is abnormally interrupted. Capitalization stops when substantially all activities necessary to prepare the asset for its intended use or sale have been completed.



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Notes to the Interim Financial Statements (cont.)

For a specific borrowing for purpose of construction or production of an asset in progress, the capitalized borrowing costs are the actual borrowing costs incurred, less any investment income on the temporary investment of those borrowings.

In the event that general borrowings are partly used for the construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings outstanding during the period, except for borrowings made specifically for the purpose of obtaining an asset.

18. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Company recognizes revenue, it shall recognize the cost corresponding to generating that revenue. Such cost included those incurred in the period in which the revenue was generated together with cost incurred in the previous periods or accrued expenses related to the revenue generated in that period. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of Vietnamese Accounting Standards in order to guarantee that transactions can be fairly and truly reflected

19. Corporate income tax

The Company's accounting policy for corporate income tax is applied in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, the Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government detailing certain articles of the Corporate Income Tax Law, guidance documents issued by the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current corporate income tax

Current income tax includes the tax amount computed based on the assessable income during the period and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

On a quarterly basis, the Company determines and recognizes the provisional corporate income tax payable. At the end of the fiscal year, the Company determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes.



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Notes to the Interim Financial Statements (cont.)

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expense.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the period when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities, and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
 - The same taxable subjects, or
 - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

Related parties
A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

- Subsidiaries.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, including members of the Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, manage and control the Company's operations, including the members of Board of Management, the Supervisory Board, other management members and their close family members.
- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by key management personnel or major shareholders of the Company and entities that share key management personnel with the Company.



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Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Company, including the individual's parents, spouse, children and siblings.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

21. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business segment and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business field. The Company's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments.
- The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The segment's total assets account for 10% or more of the total assets of all segments.

The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Financial Statements of the Company.



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Notes to the Interim Financial Statements (cont.)**V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM FINANCIAL STATEMENTS****1. Cash and cash equivalents**

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash on hand	559.714.325	153.724.127
Cash in bank	43.556.043.256	29.373.904.915
- Vietnam Joint Stock Commercial Bank of Industry and Trade (VietinBank) – Sa Dec Branch	8.569.268.055	8.513.920.238
- Vietnam Prosperity Joint Stock Commercial Bank (VPBank) – Dong Thap Branch	6.673.456.919	1.372.475
- Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Dong Thap Branch	27.493.868.541	19.394.913.878
- Other banks and organisations	819.449.741	1.463.698.324
Cash equivalents	27.903.797.054	20.035.267.123
- 1-month term deposit with Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Dong Thap Branch	15.000.000.000	20.000.000.000
- 1-month term deposit at Nam A Commercial Joint Stock Bank – Dong Thap Branch	7.340.000.000	-
- 1-month term deposit at Vietnam-Asia Commercial Joint Stock Bank (VietABank) – Binh Duong Branch	5.500.000.000	-
- Accrued interest	63.797.054	35.267.123
Total	72.019.554.635	49.562.896.165

2. Financial investments

The Company's financial investments comprise held-to-maturity investments and equity investments in other entities. The Company's financial investments are as follows:

2a. Held-to-maturity investments

	<u>Ending balance</u>			<u>Beginning balance</u>		
	<u>Cost</u>	<u>Recoverable amount</u>	<u>Provision</u>	<u>Cost</u>	<u>Recoverable amount</u>	<u>Provision</u>
Short-term	67.617.584.712	67.617.584.712	-	107.612.928.933	107.612.928.933	-
Term deposit	67.617.584.712	67.617.584.712	-	107.612.928.933	107.612.928.933	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Dong Thap Branch ⁽¹⁾	20.000.000.000	20.000.000.000	-	20.000.000.000	20.000.000.000	-
Vietnam Thuong Tin Commercial Joint Stock Bank (Vietbank) – Dong Thap Branch	12.450.000.000	12.450.000.000	-	11.960.000.000	11.960.000.000	-
Vietnam Prosperity Joint Stock Commercial Bank (VPBank) – Dong Thap Branch	15.330.000.000	15.330.000.000	-	35.856.000.000	35.856.000.000	-

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



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Notes to the Interim Financial Statements (cont.)

	Ending balance			Beginning balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
<i>Nam A Commercial Joint Stock Bank (Nam A Bank) – Dong Thap Branch</i>	15.600.000.000	15.600.000.000	-	31.420.000.000	31.420.000.000	-
<i>Other banks</i>	3.050.000.000	3.050.000.000	-	6.335.000.000	6.335.000.000	-
<i>Expected term deposit interest</i>	1.187.584.712	1.187.584.712	-	2.041.928.933	2.041.928.933	-
Long-term	99.137.472.430	99.137.472.430	-	81.137.472.430	81.137.472.430	-
Loans	99.137.472.430	99.137.472.430	-	81.137.472.430	81.137.472.430	-
<i>Loan to Bich Chi 2 Food Company Limited ⁽ⁱⁱ⁾</i>	<i>99.137.472.430</i>	<i>99.137.472.430</i>	<i>-</i>	<i>81.137.472.430</i>	<i>81.137.472.430</i>	<i>-</i>
Total	166.755.057.142	166.755.057.142	-	188.750.401.363	188.750.401.363	-

- (i) All 12-month term deposits have been mortgaged as security for borrowings with this bank (see Note No. V.19).
- (ii) A loan granted to Bich Chi 2 Food Company Limited (a related party) in according to Loan Agreement No. 01/BC-BC2 dated 28 August 2023 with a term of 7 years (from 28 August 2023 to 28 August 2030) and the accompanying annexes to the agreement, at an interest rate of 5,9%/year, with interest payable monthly. The Company assesses that this loan is fully recoverable and no provision for losses needs to be made.

2b. Investments in subsidiary

	Ending balance			Beginning balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
<i>Investments in subsidiary</i>						
Bich Chi 2 Food Company Limited ⁽ⁱ⁾	100.000.000.000	66.623.191.145	(33.376.808.855)	100.000.000.000	88.435.912.082	(11.564.087.918)
Total	100.000.000.000	66.623.191.145	(33.376.808.855)	100.000.000.000	88.435.912.082	(11.564.087.918)

According to Business Registration Certificate No. 1402062488, initially registered on 22 February 2017 and 4th amended 16 June 2026, issued by the Dong Thap Province Department of Finance, the Company invested VND 100.000.000.000 in Bich Chi 2 Food Company Limited, equivalent to 100% of the charter capital. As of the reporting date, the Company had fully contributed the charter capital to this company.

Recoverable amount

For investments in listed shares or investments for which a fair value can be reliably determined, the recoverable amount is determined based on the market value at the end of the accounting period.

For investments where fair value cannot be determined, the recoverable amount is determined based on the investee's owner's equity in proportion to the Company's ownership interest, as shown in the Consolidated Financial Statements (if the investee is the parent company) or the separate financial statements (if the investee is an independent entity with no subsidiaries) at the end of the accounting period.



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Notes to the Interim Financial Statements (cont.)*Operating performance of the subsidiary*

Bich Chi 2 Food Company Limited has completed the factory construction investment phase and is commencing its production and business operations.

Provisions for impairment of equity investments in other entities

Changes in provisions for impairment of equity investments in other entities are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	11.564.087.918	-
Additional provision	21.812.720.937	547.947.738
Ending balance	33.376.808.855	547.947.738

Transactions with subsidiaries

Transactions between the Company and its subsidiaries are presented in Note No. VII.1b.

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying value	Allowance	Carrying value	Allowance
Janus Services B.V	5.754.189.402	-	8.989.104.930	-
Kwan Yick (UK) Limited	6.806.338.073	-	11.853.194.999	-
Huasanwan Foodmart, Inc	4.824.224.894	-	8.616.286.717	-
Other customers	67.861.253.331	(3.903.464.575)	56.840.052.717	(3.507.402.424)
Total	85.246.005.700	(3.903.464.575)	86.298.639.363	(3.507.402.424)

Some short-term trade receivables from customers at any time, amounting to VND 21.000.000.000, have been mortgaged to secure the borrowings from Vietcombank – Dong Thap Branch (see Note No. V.18).

4. Short-term advances to suppliers

	Ending balance	Beginning balance
Trung Dung Mechanical Electricity Automation Company Limited	831.900.000	831.900.000
Branch of Duc Phat Trading Services and Technical Company Limited	437.184.000	437.184.000
Trade Promotion Centre for Agriculture	-	349.800.000
Van Nam Joint Stock Company	-	350.000.000
An Phat Soundproofing and Insulation Limited Company	-	410.008.883
Meelunie B.V	1.318.006.800	-
Other suppliers	1.797.130.240	554.902.000
Total	4.384.221.040	2.933.794.883
	Ending balance	Beginning balance

In which:

Short-term advances to suppliers for the acquisition of fixed assets/capital construction	1.269.084.000	1.269.084.000
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These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



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Notes to the Interim Financial Statements (cont.)**5. Other short-term receivables**

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Advances	754.119.974	-	368.680.000	-
VAT requested for refund	6.065.205.425	-	3.808.399.491	-
Other short-term receivables	545.885.748	-	412.627.502	-
Total	7.365.211.147	-	4.589.706.993	-

6. Doubtful debts

	Overdue period	Ending balance		Overdue period	Beginning balance	
		Original amount	Recoverable amount		Original amount	Recoverable amount
Asian Food Supply – Trade receivables	3 years or more	1.410.096.043	-	Three years or more	1.410.096.043	-
Trung Dung Mechanical Electricity Automation Company Limited– Advances to suppliers	More than 3 years	831.900.000	-	More than 3 years	831.900.000	-
Branch of Duc Phat Trading Services and Technical Company Limited – Advances to suppliers	From 1 year to less than 2 years	437.184.000	218.592.000	From 1 year to less than 2 years	437.184.000	437.184.000
Other receivables from organisations and individuals – Trade receivables	From 6 months to more than 3 years	1.600.907.876	158.031.344	From 6 months to more than 3 years	1.510.334.526	244.928.145
Total		4.280.087.919	376.623.344		4.189.514.569	682.112.145

Changes in allowances for doubtful debts are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	3.507.402.424	2.619.212.117
Additional allowances	396.062.151	903.600.220
Ending balance	3.903.464.575	3.522.812.337

7. Inventories

	Ending balance		Beginning balance	
	Cost	Allowance	Cost	Allowance
Materials and supplies	65.994.897.988	-	68.526.897.122	-
Work-in-process	30.072.017.730	-	28.873.667.821	-
Finished goods	10.868.536.734	-	7.988.519.297	-
Merchandise	72.765.745	-	-	-
Goods on consignment	607.218.216	-	886.116.570	-
Total	107.615.436.413	-	106.275.200.810	-

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Some inventories at any time, of which the ending balance of carrying value is VND 59.000.000.000, have been mortgaged to secure the borrowings from Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Dong Thap Branch (see Note No. V.19).

8. Deferred expenses**8a. Short-term deferred expenses**

	<u>Ending balance</u>	<u>Beginning balance</u>
Tools	19.966.872	74.584.250
Repair expenses	167.649.998	-
Insurance premiums	17.047.604	253.250.487
Total	204.664.474	327.834.737

8b. Long-term deferred expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
Tools	252.530.343	328.961.937
Expenses of fixed asset repairs	653.118.040	585.039.583
Total	905.648.383	914.001.520

9. Tangible fixed assets

Increases/(decreases) of tangible fixed assets are presented in the attached Appendix 01.

List of tangible fixed assets as of the reporting date is as follows:

	<u>Historical cost</u>	<u>Accumulated depreciation</u>	<u>Carrying value</u>
Buildings and structures	93.349.375.228	69.748.190.915	23.601.184.313
Rice husk storage facility (9 silos)	14.143.585.699	2.121.537.852	12.022.047.847
Buildings and structures	79.205.789.529	67.626.653.063	11.579.136.466
Machinery and equipment	190.013.073.895	155.736.399.797	34.276.674.098
30-metric-tonne boiler	25.828.631.953	15.066.701.989	10.761.929.964
Other machinery and equipment	164.184.441.942	140.669.697.808	23.514.744.134
Vehicles	6.353.922.587	4.449.585.805	1.904.336.782
Other vehicles	6.353.922.587	4.449.585.805	1.904.336.782
Office equipment	608.100.000	522.350.000	85.750.000
Other office equipment	608.100.000	522.350.000	85.750.000
Total	290.324.471.710	230.456.526.517	59.867.945.193

Details of tangible fixed assets liquidated during the period are as follows:

	<u>Historical cost</u>	<u>Accumulated depreciation</u>	<u>Carrying value</u>	<u>Liquidation value</u>
Excavator (5555)	136.363.636	136.363.636	-	11.659.091
Total	136.363.636	136.363.636	-	11.659.091



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Notes to the Interim Financial Statements (cont.)**10. Intangible fixed assets**

	Land use right	Computer software	Total
Initial cost			
Beginning balance	230.000.000	124.500.000	354.500.000
Ending balance	230.000.000	124.500.000	354.500.000
<i>In which:</i>			
Assets fully amortized but still in use	-	124.500.000	124.500.000
Amortization			
Beginning balance	-	124.500.000	124.500.000
Ending balance	-	124.500.000	124.500.000
Carrying value			
Beginning balance	230.000.000	-	230.000.000
Ending balance	230.000.000	-	230.000.000

List of intangible fixed assets as of the reporting date is as follows:

	Initial cost	Accumulated amortization	Carrying value
Land use rights in An Lac Ward, Ho Chi Minh City	230.000.000	-	230.000.000
Computer software	124.500.000	124.500.000	-
Total	354.500.000	124.500.000	230.000.000

11. Construction in progress

	Beginning balance	Increase during the period	Inclusion into fixed assets during the period	Other decreases	Ending balance
Acquisition of fixed assets	6.339.131.315	-	-	-	6.339.131.315
Construction in progress	15.195.764.499	14.435.549.903	(4.893.883.465)	(493.801.750)	24.243.629.187
- Vermicelli coating machine manufacturing project	1.723.299.454	42.500.000	(1.520.059.454)	(245.740.000)	-
- Upgrading of spring roll wrapper drying machine No. 2	2.972.560.563	1.086.433.504	-	-	4.058.994.067
- Upgrading of rice noodle drying machine No. 5	3.720.454.471	132.000.000	-	-	3.852.454.471
- Steel floor project for the rice noodle workshop	2.013.363.183	2.384.777.096	-	-	4.398.140.279
- Construction of rice noodle drying facilities	-	7.636.216.987	-	-	7.636.216.987
- Other projects	4.766.086.828	3.153.622.316	(3.373.824.011)	(248.061.750)	4.297.823.383
Total	21.534.895.814	14.435.549.903	(4.893.883.465)	(493.801.750)	30.582.760.502

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



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Notes to the Interim Financial Statements (cont.)**12. Short-term trade payables**

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related party</i>	310.284.691	-
Bich Chi 2 Food Company Limited	310.284.691	-
<i>Payables to other suppliers</i>	24.416.984.178	14.596.601.424
Tan Tien Phat Tai Co.,Ltd	2.169.418.075	1.190.740.532
Mai Thu Packaging Joint Stock Company	1.691.531.954	2.066.061.816
Danh Du One Member Co., Ltd.	3.805.380.000	635.040.000
Other suppliers	16.750.654.149	10.704.759.076
Total	24.727.268.869	14.596.601.424

The Company has no other trade payables.

13. Short-term advances from customers

	<u>Ending balance</u>	<u>Beginning balance</u>
Ningbo Ganglong Import and Export	582.375.000	582.375.000
Shinmei Trading Co., Ltd.	663.536.914	-
PT Sabang Merauke Trading	627.274.968	-
Star Anise Foods	-	610.834.551
KK Food Trading Co., Ltd.	-	511.592.832
Other customers	4.054.867.139	3.033.299.397
Total	5.928.054.021	4.738.101.780

14. Payables for dividends and profit distributions

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Dividends payable to related parties</i>	-	26.479.327.200
Board of Directors	-	16.810.618.980
Board of Management	-	9.668.708.220
<i>Dividends payable to other shareholders</i>	-	16.802.276.700
Other shareholders	-	16.802.276.700
Total	-	43.281.603.900

15. Taxes and other obligations to the State Budget

	<u>Beginning balance</u>		<u>Movements during the period</u>		<u>Ending balance</u>	
	<u>Payables</u>	<u>Receivables</u>	<u>Amount payable</u>	<u>Amount actually paid</u>	<u>Payables</u>	<u>Receivables</u>
VAT on imports	-	-	29.519.493	(29.519.493)	-	-
Export-import duties	-	-	7.199.876	(7.199.876)	-	-
Corporate income tax	5.861.020.074	-	10.271.915.828	(13.298.606.793)	2.834.329.109	-
Personal income tax	2.326.882.901	-	502.404.238	(2.758.401.176)	70.885.963	-
Natural resource tax	-	-	2.956.800	(2.956.800)	-	-
Land rental	-	129.535.656	827.107.539	(769.343.584)	-	71.771.701
Fees, legal fees, and other duties	-	-	24.270.500	(24.270.500)	-	-
Total	8.187.902.975	129.535.656	11.665.374.274	(16.890.298.222)	2.905.215.072	71.771.701

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Notes to the Interim Financial Statements (cont.)

All taxes and other amounts payable to the State Budget are paid in the short term.

Value Added Tax (VAT)

The Company pays VAT using the deduction method. The VAT rates applied are as follows:

- | | |
|---------------------------------------|-----|
| - Exported foodstuffs | 0% |
| - Local foodstuffs and other services | 10% |

During the period, the Company has been entitled to the VAT rate of 8% on goods and services currently subject to 10% VAT in accordance with Clauses 1 and 2, Article 1, Decree No. 174/2025/NĐ-CP dated 30 June 2025 of the Government on the VAT reduction policy under Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.

Corporate income tax

The Company has to pay corporate income tax on assessable income at a rate of 20%.

The estimated corporate income tax payable for the period is as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Total accounting profit before tax	50.958.807.346	76.962.910.548
Increases/(decreases) of accounting profit to determine taxable income:		
- Increases	917.177.918	1.573.188.995
- Decreases	(516.406.125)	(3.352.843.812)
Taxable income/Assessable income	51.359.579.139	75.183.255.731
Corporate income tax rate	20%	20%
Corporate income tax payable	10.271.915.828	15.036.651.146

Determination of corporate income tax payable for the Company is based on currently applicable regulations on tax. However, these regulations may change from time to time, and tax regulations applicable to different types of transactions may be interpreted in different ways. Therefore, the tax amounts presented in the Interim Financial Statements can be changed upon the inspection of tax authorities.

Natural resource tax

The Company has to pay natural resource tax on the extraction of groundwater at a rate of VND 4.000/m³ and on the extraction of natural water used for cooling, industrial hygiene and construction at a rate of VND 4.000/m³.

Land rental

The Company has to pay rental of land being used at the unit price as follows:

Location:	Leasing rate
- Sa Dec Ward, Dong Thap Province (30.995,1 m ²)	VND 39.142/m ² /year
- Sa Dec Ward, Dong Thap Province (7.426,7 m ²)	VND 59.381/m ² /year

Fees, legal fees, and other duties

The company has declared and paid these in accordance with regulations.



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Notes to the Interim Financial Statements (cont.)**16. Payables to employees**

	<u>Ending balance</u>	<u>Beginning balance</u>
Salary payable	6.728.769.434	6.446.046.763
Bonus payable	1.980.579.000	8.327.350.000
Total	8.709.348.434	14.773.396.763

17. Short-term accrued expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
Interest expenses	39.284.274	40.316.177
Electricity expenses	-	487.708.368
Total	39.284.274	528.024.545

18. Other payables**18a. Other short-term payables**

	<u>Ending balance</u>	<u>Beginning balance</u>
Trade Union's expenditure	956.180.197	941.956.797
Receipt of short-term deposits, mortgages	164.000.000	172.000.000
Other short-term payables	304.831.570	641.937.138
Total	1.425.011.767	1.755.893.935

18b. Other long-term payables

This item reflects receipt of long-term deposits, mortgages.

18c. Overdue debts

The Company has no other overdue payables.

19. Short-term borrowings

	<u>Ending balance</u>	<u>Beginning balance</u>
Short-term borrowings from banks		
- Borrowings from Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Dong Thap Branch ⁽ⁱ⁾	68.897.078.016	68.702.932.181
- Borrowing from Nam A Commercial Joint Stock Bank (Nam A Bank) – Dong Thap Branch	-	6.576.893.934
Total	68.897.078.016	75.279.826.115

The Company is capable of repaying its short-term borrowings.

- ⁽ⁱ⁾ A borrowing from Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Dong Thap Branch is to supplement the working capital for business operation with a credit limit of VND 100.000.000.000 at the interest rate applied to each borrowing acknowledgement. The borrowing term is not more than 04 months. This borrowing is secured by mortgaging term deposits and receivables and mortgaging inventories of the Company (see Notes No. V.2a, V.3 and V.7).



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Notes to the Interim Financial Statements (cont.)

Details of movements in short-term borrowings during the period are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	75.279.826.115	51.956.323.236
Increase	97.270.832.958	104.008.538.782
Increase due to foreign exchange revaluation of ending period	-	736.068.788
Amount paid	(103.587.544.132)	(99.867.446.106)
Decrease due to foreign exchange revaluation of ending period	(66.036.925)	-
Ending balance	68.897.078.016	56.833.484.700

The Company has no overdue borrowings.

20. Bonus and welfare fund

	Beginning balance	Other increases⁽ⁱ⁾	Disbursement during the period	Ending balance
Bonus Fund	4.340.432.713	97.020.000	(122.375.000)	4.315.077.713
Welfare Fund	148.058.557	-	(107.400.000)	40.658.557
Total	4.488.491.270	97.020.000	(229.775.000)	4.355.736.270

- (i) Increase due to receiving awards from the Dong Thap Sub-Department of Rural Development for achieving the OCOP 2025 product star rating and from the Dong Thap Department of Finance for being recognized as an outstanding enterprise in business management and administration.

21. Owner's equity**21a. Statement of Changes in Owner's Equity**

Information on changes in owner's equity is presented in the attached Appendix 02.

21b. Details of owner's capital

	Ending balance	Beginning balance
Mr. Pham Thanh Binh	54.825.200.000	54.825.200.000
Mr. Bui Van Sau	37.995.860.000	37.995.860.000
Ms. Nguyen Huong Lien	36.921.460.000	36.921.460.000
Mr. Mai The Khoi	36.805.540.000	36.805.540.000
Other shareholders	213.099.640.000	213.099.640.000
Total	379.647.700.000	379.647.700.000

21c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	37.964.770	37.964.770
Number of shares sold to the public	37.964.770	37.964.770
- Ordinary shares	37.964.770	37.964.770
- Preferred shares	-	-
Number of shares repurchased	-	-
- Ordinary shares	-	-
- Preferred shares	-	-
Number of outstanding shares	37.964.770	37.964.770

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Notes to the Interim Financial Statements (cont.)

	<u>Ending balance</u>	<u>Beginning balance</u>
- Ordinary shares	37.964.770	37.964.770
- Preferred shares	-	-

Par value per outstanding share: VND 10.000.

21d. Profit distribution

During the period, the Company distributed profits in accordance with Resolution No. 04/NQ.ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders, dated 25 April 2026, as follows:

	<u>Amount distributed</u>	<u>Amount appropriated in the previous year</u>	<u>Amount appropriated in the current period</u>
• Cash dividends paid to shareholders	75.929.540.000	75.929.540.000	-
• Dividend distribution in shares to shareholders (*)	56.947.155.000	-	-

(*) Shareholders' Meeting Resolution No. 16/NQ.ĐHĐCĐ dated 4 July 2026 amending the 2025 dividend payout ratio set out in Shareholders' Meeting Resolution No. 04/NQ.General Meeting of Shareholders dated 25 April 2026, thereby reducing the ratio from 35% to 31% of the charter capital (comprising 20% in cash on hand and 11% as a dividend in shares).

On 18 July 2026, the Company's Board of Directors adopted Resolution No. 18/NQ-HĐQT regarding the implementation of the plan to issue shares as dividends for the third instalment of 2025 to shareholders. This dividend payable has not yet been recognized in the Interim Financial Statements.

During the period, the Company paid dividends as follows:

	<u>Accumulated from the beginning of the year</u>	<u>Current year</u>	<u>Previous year</u>
Dividends	43.281.603.900	33.897.213.000	
Total	43.281.603.900	33.897.213.000	

22. Off- interim statement of financial position items**22a. Assets under operating lease**

The total minimum lease payments in the future for non-cancellable leasing contracts are classified by terms as follows:

	<u>Ending balance</u>	<u>Beginning balance</u>
1 year or less	1.654.215.077	1.654.215.077
More than 1 year to 5 years	6.616.860.308	6.616.860.308
More than 5 years	38.639.610.561	39.459.919.955
Total	46.910.685.946	47.730.995.340

The above operating lease payments comprise:

- The total land rental for 30.995,1 m² of land at Sa Dec Ward, Dong Thap Province at the leasing rate of VND 39.142/m²/year. The term of the signed lease contract is 50 years, starting from 31 October 2001.



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- The total land rental for 7.426,7 m² of land at Sa Dec Ward, Dong Thap Province at the leasing rate of VND 59.381/m²/year. The term of the signed lease contract is 50 years, starting from 04 February 2013.

22b. Collateral

- The 12-month term deposit amounting to VND 20.000.000.000 at Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Dong Thap Branch has been mortgaged to secure the borrowing from this bank (see Note No. V.2a).
- Some short-term trade receivables from customers at any time, amounting to VND 21.000.000.000, and some inventories at any time, of which the carrying value is VND 59.000.000.000, have been mortgaged to secure the borrowing from Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Dong Thap Branch (see Notes No. V.3 and V.7).

22c. Foreign currencies

	<u>Ending balance</u>	<u>Beginning balance</u>
US Dollar (USD)	922.389,11	561.929,31
Euro (EUR)	80,93	8.561,64
Pounds Sterling (£)	147,00	150,30

22d. Treated doubtful debts

	<u>Ending balance</u>		<u>Beginning balance</u>		<u>Reason for write-off</u>
	<u>Original currency (USD)</u>	<u>VND</u>	<u>Original currency (USD)</u>	<u>VND</u>	
Royal Foods - Paris	33.032	706.224.160	33.032	706.224.160	Irrevocable
S & B Herba Foods Limited – UK	30.213	645.953.940	30.213	645.953.940	Irrevocable
Good Life Handels GmbH – Germany	30.132	644.222.160	30.132	644.222.160	Irrevocable
Trans Actions Sarl – Senegal	27.000	577.260.000	27.000	577.260.000	Irrevocable
Kim Sun Trading Co., Ltd – UK	24.600	394.362.600	24.600	394.362.600	Irrevocable
Other overseas customers	51.708	907.831.040	51.708	907.831.040	Irrevocable
Other domestic customers		274.958.820		274.958.820	Irrevocable
Total		4.150.812.720		4.150.812.720	

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT**1. Revenue from sales of goods and provisions of services****1a. Gross revenue**

	<u>Accumulated from the beginning of the year</u>	
	<u>Current year</u>	<u>Previous year</u>
Revenue from sales of merchandise	250.589.761	-
Revenue from sales of finished goods	393.982.632.422	377.655.059.069
Revenue from provisions of services	1.085.761.956	1.145.359.892
Total	395.318.984.139	378.800.418.961



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Notes to the Interim Financial Statements (cont.)**1b. Revenue from sales of goods and provisions of services to related parties**

The Company has no sales of goods or service provisions with other related parties.

2. Revenue deductions

	Accumulated from the beginning of the year	
	Current year	Previous year
Trade discounts	9.631.858.897	7.040.615.715
Sales returns	264.835.399	262.663.718
Total	9.896.694.296	7.303.279.433

3. Cost of sales

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of merchandise sold	211.390.752	-
Costs of finished goods sold	271.939.546.786	265.418.477.002
Total	272.150.937.538	265.418.477.002

4. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Term deposit interest	3.125.518.084	3.537.445.918
Demand deposit interest	12.531.765	10.133.032
Loan interest	2.529.383.744	1.709.126.024
Exchange gain arising	2.214.477.253	1.966.002.291
Exchange gain due to the revaluation of monetary items in foreign currencies	535.260.527	2.616.775.024
Total	8.417.171.373	9.839.482.289

5. Financial expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Interest expenses	1.427.002.417	1.194.307.018
Exchange loss arising	1.349.240.357	1.392.453.698
Provision for impairment of investment losses	21.812.720.937	547.947.738
Total	24.588.963.711	3.134.708.454

6. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	4.124.590.562	2.825.599.670
Depreciation/(amortization) of fixed assets	111.239.151	90.964.290
Expenses for external services	26.007.791.106	20.758.937.839
- Transport and handling expenses	20.974.914.590	15.051.658.864
- Commission expenses	5.032.876.516	5.707.278.975
Other expenses	1.707.360.925	1.708.974.448
Total	31.950.981.744	25.384.476.247

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Notes to the Interim Financial Statements (cont.)**7. General and administrative expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	7.911.197.504	5.568.635.860
Office supplies	127.391.700	102.161.500
Office stationery	665.307.430	466.141.081
Depreciation/(amortization) of fixed assets	892.873.156	507.868.726
Taxes, fees and legal fees	865.019.139	846.161.139
Allowance for doubtful debts	396.062.151	903.600.220
Expenses for external services	1.784.699.138	1.648.842.656
Other expenses	2.277.735.674	1.639.864.166
Total	14.920.285.892	11.683.275.348

8. Other income

	Accumulated from the beginning of the year	
	Current year	Previous year
Gains on liquidation, disposal of fixed assets	11.659.091	-
Collection of packaging printing cylinder	74.994.364	300.810.909
Collection of freight charges	625.987.710	908.897.271
Other income	202.725.858	182.138.437
Total	915.367.023	1.391.846.617

9. Other expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Non-deductible value added tax	94.379.370	-
Customs duties	64.000.000	75.000.000
Expenses of handling stock shortages	-	53.355.587
Other expenses	26.472.638	16.265.248
Total	184.852.008	144.620.835

10. Earnings per share

Information on earnings per share is presented in the Consolidated Interim Financial Statements.

11. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of merchandise sold	211.390.752	-
Cost of materials and supplies	219.932.832.469	206.640.569.722
Labour costs	49.715.310.248	49.306.623.324
Depreciation/(amortization) of fixed assets	7.264.864.649	8.854.809.165
Expenses for external services	36.567.400.666	32.472.083.162
Other expenses	5.330.406.390	5.212.143.224
Total	319.022.205.174	302.486.228.597

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Notes to the Interim Financial Statements (cont.)**VII. OTHER DISCLOSURES****1. Transactions and balances with related parties**

- 1a.** The Company's related parties include: key management personnel and their related individuals; other related parties.

Transactions and balances with the key management personnel and their related individuals

The key management personnel comprise: members of the Board of Directors, the Supervisory Board and members of the Board of Management. The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Company has no sales of goods or service provisions with the key management personnel and their related individuals, and only entered into the following transactions with members of the Board of Directors and the Board of Management:

	Accumulated from the beginning of the year	
	Current year	Previous year
Cash dividends paid	26.479.327.200	20.597.219.000
Dividends paid in shares	-	24.719.610.000

Receivables from and payables to the key management personnel and their related individuals

Receivables from and payables to the key management personnel and their related individuals are disclosed in Note No. V.14.

Remuneration of the key management personnel

		Accumulated from the beginning of the year	
Full name	Position	Current year	Previous year
Ms. Nguyen Huong Lien	Chairwoman (appointed on 26 April 2026)	32.500.000	30.000.000
Mr. Mai The Khoi	Chairman (resigned on 26 April 2026)	25.000.000	37.500.000
Mr. Pham Thanh Binh	Board Member cum General Director	870.980.000	740.825.000
Mr. Pham Hoang Thai	Board Member cum Deputy General Director	488.380.000	487.625.000
Mr. Bui Van Sau	Board Member	256.000.000	293.500.000
Mr. Trang Si Duc	Board Member	105.000.000	105.000.000
Mr. Nguyen Ngoc Tieu	Board Member	105.000.000	105.000.000
Ms. Tran Thi Nhu	Board Member (appointed on 26 April 2026)	10.000.000	-
Ms. Bui Thi Ngoc Tuyen	Deputy General Director	457.780.000	457.625.000
Mr. Tran Quang Minh	Deputy General Director	328.780.000	307.625.000
Ms. Nguyen Thi Thu Thuy	Chair of the Supervisory Board	30.000.000	30.000.000
Mr. Tran Manh Hung	Member of the Supervisory Board (resigned on 25 April 2026)	15.000.000	22.500.000
Ms. Nguyen Thi Thu Thao	Member of the Supervisory Board	15.000.000	22.500.000

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Notes to the Interim Financial Statements (cont.)

Full name	Position	Accumulated from the beginning of the year	
		Current year	Previous year
Mr. Pham Ngoc Sinh	(resigned on 25 April 2026)		
	Member of the Supervisory Board		
Mr. Truong Thanh Nhiem	(appointed on 26 April 2026)	7.500.000	-
	Member of the Supervisory Board		
Total	(appointed on 26 April 2026)	7.500.000	-
		2.754.420.000	2.639.700.000

1b. Transactions and balances with other related parties

Other related parties of the Company include:

Other related parties	Relationship
Bich Chi 2 Food Company Limited	Subsidiary
BFIW Investment Joint-Stock Company	The Company's legal representative is the Chairwoman
Bagang Technology Joint Stock Company	The Company's legal representative is the Chairwoman
Giong Eco Joint-Stock Company	The Company's legal representative is the Chairwoman
Victory Water Joint Stock Company	The Company's legal representative is the Chairwoman

Transactions with other related parties

The Company has no sales of goods or service provisions with other related parties and only entered into the following transactions with Bich Chi 2 Food Company Limited:

	Accumulated from the beginning of the year	
	Current year	Previous year
Loans	18.000.000.000	24.800.000.000
Loan interest	2.529.383.744	1.709.126.024
Purchase goods	287.300.640	-

Receivables from and payables to other related parties

Receivables from and payables to other related parties are presented in Notes No. V.2 and V.12.

2. Segment information

Segment information is presented by business field and geographical area. The primary segment reporting is by business field, as the Company's business activities are organised and managed according to the nature of the products.

2a. Information on business segment

The Company's principal business activities consist of the production and processing of foodstuffs and food products. In addition, other business activities—primarily the letting of premises and the sale of merchandise—account for a very small proportion of gross revenue (approximately 0,34% in the first 6 months of 2026). Revenue and cost of sales from these business activities are presented in Notes VI.1a and VI.3.

2b. Information on geographical segment

The Company's business activities comprise both export and domestic operations.

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Notes to the Interim Financial Statements (cont.)

Details of net revenue from sales and the provision of external services by geographical region, based on the location of customers, are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Overseas	281.320.922.631	276.261.239.668
Domestic	104.101.367.212	95.235.899.860
Total	385.422.289.843	371.497.139.528

3. Comparative figures**3a. Implementation of the new accounting system**

The fiscal year ended on 31 December 2026 is the first year in which the Company has applied the Corporate Accounting Standards under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to the application of Circular 99 is carried out using the following methods:

- For changes in accounting policies where the Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where the Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

Circular 99 does not provide specific transition guidance for the following changes. Consequently, the Company applies the non-retrospective method to payables for dividends and profit distributions.

3b. Impact of changes in accounting policies under

The impact of changes in accounting policies on comparative figures in the Interim Financial Statements is as follows:

	Code	Unadjusted figures	Adjustments	Adjusted figures	Notes
Interim Financial Statements					
Cash equivalents	112	20.000.000.000	35.267.123	20.035.267.123	(i)
Short-term held-to-maturity investments	123	105.571.000.000	2.041.928.933	107.612.928.933	(i)
Other short-term receivables	135	6.666.903.049	(2.077.196.056)	4.589.706.993	(i)
Receivables for long-term loans		81.137.472.430	(81.137.472.430)	-	(i)
Long-term held-to-maturity investments	255	-	81.137.472.430	81.137.472.430	(i)
Payables for dividends and profit distributions	313	-	43.281.603.900	43.281.603.900	(i)
Other short-term payables	320	45.037.497.835	(43.281.603.900)	1.755.893.935	(i)

(i) Adjustments include:

- Cash equivalents: an increase due to the reclassification of accrued Term deposit interest.



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Notes to the Interim Financial Statements (cont.)

- Short-term held-to-maturity investments: increase due to the reclassification of Term deposit interest.
- Other short-term receivables: decrease due to the reclassification of Term deposit interest.
- Long-term held-to-maturity investments: increase due to the reclassification of Receivables for long-term loans in accordance with Circular 99.
- Payables for dividends and profit distributions: increase due to the reclassification of dividends and profits in accordance with Circular 99.
- Other short-term payables: decreased due to the reclassification of dividends and profits in accordance with Circular 99.

4. Significant accounting judgements, estimates and assumptions

In preparing the interim Financial Statements, the Board of Management has made assumptions and estimates that affect the figures for assets, liabilities, revenue and expenses. Actual results may differ from these estimates. The Board of Management regularly reviews and updates these significant accounting judgements, estimates and assumptions based on historical experience and other relevant factors.

The estimates described below have been identified by the Board of Management as those that could have a material effect on the Financial Statements for the subsequent financial year should the underlying assumptions change.

Allowance for doubtful debts

The Company estimates the allowance for doubtful debts based on an assessment of the recoverability of individual receivable balances, taking into account debt ages, customers' financial condition. Uncertainty arises primarily from forecasting customers' future ability to settle outstanding balances, particularly under changing economic conditions.

As at 30 June 2026, the total balance of receivables (comprising: short-term trade receivables and short-term advances to suppliers) was VND 89.630.226.740, of which the Company had recognized a provision of VND 3.903.464.575.

The Board of Management assesses the likelihood of actual losses exceeding the provisions already set aside as low, based on customers' payment history and available information regarding the financial situation of each debtor.

To mitigate credit risk, the Board of Management has implemented the following measures:

- Performing regular monitoring and collection of outstanding receivables
- Requiring collateral or third-party guarantees for significant credit exposures
- Reviewing customer credit limits on a quarterly basis, and
- Initiating legal proceedings or other legal enforcement actions against overdue receivables where appropriate.

Allowance for devaluation of inventories

The Company estimates the net realizable value of inventories based on estimated selling prices less estimated costs necessary to make the sale. Uncertainty arises from fluctuations in market prices, changes in customer demand and the risk of inventory obsolescence.

Based on an assessment as at 30 June 2026, the Board of Management determined that the net realisable value of inventories was not lower than its cost; therefore, it was not necessary to recognise an allowance for devaluation of inventories. This assessment will continue to be reviewed in subsequent financial reporting periods.



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Notes to the Interim Financial Statements (cont.)

Based on market conditions at the reporting date, including market price trends over the preceding six months and sales contracts executed, the Board of Management considers the likelihood that actual selling prices will be significantly lower than the estimated amounts to be low.

To minimize risks, the Board of Management has implemented the following measures:

- Conducting physical inventory counts and quality assessments every quarter;
- Adjusting production plans in line with market demand
- Implementing promotional programmes to accelerate the sale of slow-moving inventories, and
- Diversifying distribution channels to expand market coverage.

Estimated useful lives and residual values of fixed assets

The Company estimates the useful lives of fixed assets based on technical assessments and actual operating experience. Uncertainty arises from technological developments, changes in utilization patterns and maintenance conditions that may differ from the original assumptions, resulting in actual useful lives being shorter or longer than initially estimation.

As at 30 June 2026, the Board of Management has not identified any factors that would require significant revisions to the assumptions currently applied in determining the useful lives of fixed assets.

The Board of Management considers the likelihood of significant differences between the estimated and actual useful lives to be low for the majority of the Company's fixed assets.

The Board of Management has adopted the following measures:

- Reviewing and, where appropriate, revising estimated useful lives on an annual basis
- Performing scheduled maintenance in accordance with technical requirements
- Assessing assets for indicators of impairment at each reporting date in accordance with applicable accounting standards, and
- Planning timely replacement of assets to minimise disruptions to business operations.

Estimation of corporate income tax and deferred tax

The determination of income tax expense and deferred tax assets/tax liabilities require the Board of Management to exercise judgement regarding the application of prevailing tax regulations, the probability of generating sufficient future taxable profits against which deferred tax assets can be utilized, and the potential outcomes of tax audits and assessments by the tax authorities.

Based on the Company's recent operating performance and the approved business plan, the Board of Management considers the likelihood that actual future taxable profits will be significantly lower than forecast to be low.

The Board of Management has adopted the following measures:

- Reviewing the recoverability of deferred tax assets on an annual basis
- Consulting tax specialists regarding the application of tax regulations to complex transactions
- Maintaining adequate supporting documentation to facilitate explanations and compliance during tax inspections and tax audits.
- Closely monitoring developments in tax legislation and updating tax estimates, where necessary, on a timely basis.

5. Events occurring after the end of the accounting period

Apart from the dividend distribution event presented in Note No. V.21d, the Company's Board of Management confirms that there are no other material subsequent events arising between the end of

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Notes to the Interim Financial Statements (cont.)

the accounting period and the approval date of the Financial Statements which require adjustments or disclosures in the Interim Financial Statements.



Phan Thi Tuyet Suong
Preparer



Tran Van Thieu
Chief Accountant



Approved on 26 August 2026

Phạm Thanh Bình
Legal representative



BICH CHI FOOD COMPANY

Address: No. 45x1, Nguyen Sinh Sac Street, Sa Dec Ward, Dong Thap Province, Vietnam
INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Appendix 01: Increases/(decreases) of tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total	Unit: VND
Historical costs						
Beginning balance	93.349.375.228	184.938.626.794	5.864.433.186	608.100.000	284.760.535.208	
Acquisition during the period	-	180.563.636	625.853.037	-	806.416.673	
Completed construction	-	4.893.883.465	-	-	4.893.883.465	
Liquidation and disposal	-	-	(136.363.636)	-	(136.363.636)	
Ending balance	93.349.375.228	190.013.073.895	6.353.922.587	608.100.000	290.324.471.710	
<i>In which:</i>						
Assets fully depreciated but still in use	59.703.252.159	116.938.037.327	4.118.245.587	461.100.000	181.220.635.073	
Assets waiting for liquidation	-	-	-	-	-	
Depreciation						
Beginning balance	68.489.506.169	149.868.657.260	4.462.212.075	507.650.000	223.328.025.504	
Depreciation during the period	1.258.684.746	5.867.742.537	123.737.366	14.700.000	7.264.864.649	
Liquidation and disposal	-	-	(136.363.636)	-	(136.363.636)	
Ending balance	69.748.190.915	155.736.399.797	4.449.585.805	522.350.000	230.456.526.517	
Carrying value						
Beginning balance	24.859.869.059	35.069.969.534	1.402.221.111	100.450.000	61.432.509.704	
Ending balance	23.601.184.313	34.276.674.098	1.904.336.782	85.750.000	59.867.945.193	
<i>In which:</i>						
Assets temporarily not in use	-	-	-	-	-	
Assets waiting for liquidation	-	-	-	-	-	

Approved on 26 August 2026



Phan Thi Tuyet Suong
Preparer

Tran Van Thieu
Chief Accountant

Phan Thanh Binh
General Director



BICH CHI FOOD COMPANY

Address: No. 45x1, Nguyen Sinh Sac Street, Sa Dec Ward, Dong Thap Province, Vietnam
INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2026

Appendix 02: Statement of changes in owner's equity

Unit: VND

	Owner's capital	Investment and development fund	Retained profit	Total
Beginning balance of the previous year	338.972.130.000	13.982.553.207	44.582.912.088	397.537.595.295
Dividends payment in shares in the previous period	40.675.570.000	-	(40.675.570.000)	-
Profit in the previous period	-	-	61.926.259.402	61.926.259.402
Ending balance of the previous year	379.647.700.000	13.982.553.207	65.833.601.490	459.463.854.697
Beginning balance of the current year	379.647.700.000	13.982.553.207	49.347.769.348	442.978.022.555
Profit in the current period	-	-	40.686.891.518	40.686.891.518
Ending balance of the current period	379.647.700.000	13.982.553.207	90.034.660.866	483.664.914.073



Phan Thi Tuyet Suong
Preparer

Tran Van Thien
Chief Accountant



Pham Thanh Binh
General Director

