

PERIODIC INFORMATION DISCLOSURE FINANCIAL STATEMENTS

To: Ha Noi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular 96/2020/TT-BTC dated November 16, 2020 of The Ministry of Finance providing guidelines on disclosure of information on securities market. Cho Lon Investment and Import Export Corporation (Cholimex) periodic information disclosure Reviewed Interim financial statements 2026 (fiscal year ended 31 December 2026) to Ha Noi Stock Exchange as follows.

1. Name of organization: Cho Lon Investment and Import Export Corporation (Cholimex).

- *Securities code: CLX*
- *Address: 631 - 633 Nguyen Trai, Cho Lon ward, Ho Chi Minh City, Viet Nam*
- *Telephone: 08.38547102 Fax: 08.38555682*
- *Email: info@cholimex.vn*

2. Content of disclosed information:

- Reviewed Interim Financial statement 2026 (fiscal year ended 31 December 2026)

- ☒ *Separated financial statements (the listed company without subsidiaries and superior accounting unit with affiliated units)*
- ☒ *Consolidated financial statement (the listed company with subsidiaries)*
- ☐ *Combined financial statements (the listed company has affiliated accounting units with separate ccounting organizations);*

- Cases requiring explanation

+ The audit organization gives an opinion that is not a full acceptance opinion for the financial statements (for the financial statements that have been reviewed/audited...)

☐ *Yes*

☒ *No*

Explanation document in case of ticked Yes

☐ *Yes*

☐ *No*

+ Profit after tax in the reporting period has a difference before and after the audit of 5% or more, changing from loss to profit or vice versa (for audited financial statements)

☐ Yes ☒ No

Explanation document in case of ticked Yes

☐ Yes ☐ No

+ Profit after corporate income tax in the consolidated income statement of the reporting period changes by 10% or more compared to the same period last year.

☒ Yes ☐ No

Explanation document in case of ticked Yes

☒ Yes ☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period last year to a loss in this period or vice versa.

☐ Yes ☒ No

Explanation document in case of ticked Yes

☐ Yes ☐ No

This information has been published on the company's website on August 29, 2025 at the link <https://www.cholimex.vn/en/financial-statements/>

Recipient:

- As above;
- Save VT.

Attached documents:

- Reviewed Interim Financial Statements 2026.

**Organization representative
Authorized Person for Information Disclosure**



Nguyễn Thi Thuy Tram

**CONSOLIDATED
INTERIM FINANCIAL STATEMENTS**

**FOR THE FIRST 6 MONTHS OF
THE FISCAL YEAR ENDING 31 DECEMBER 2026**

**CHO LON INVESTMENT
AND IMPORT EXPORT
CORPORATION (CHOLIMEX)**



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CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)

GENERAL INFORMATION

Corporate information

Cho Lon Investment and Import Export Corporation (CHOLIMEX) was equitized from a State-owned enterprise - Cho Lon Investment and Import Export Company Limited under the Decision No. 2286/QĐ-UBND dated 13 May 2014 of Ho Chi Minh City People's Committee. The Corporation has been operating in accordance with the Business Registration Certificate No. 0301307933, initially registered on 06 August 2010 and 16th amended on 13 September 2025, issued by Ho Chi Minh City Department of Finance.

On 01 March 2017, the Corporation's shares were officially traded on the Upcom with stock code of CLX.

The principal business activities of the Corporation are:

- Retailing food in specialized stores (in line with the Decisions No. 64/2009/QĐ-UBND dated 31 July 2009 and No. 79/2009/QĐ-UBND dated 17 October 2009 of Ho Chi Minh City People's Committee, approving the master plan on trading agricultural products and food in Ho Chi Minh City);
- Retailing beverages in specialized stores;
- Producing and processing aquatic products;
- Wholesaling food (not operating at the head office). Trading in aquatic products;
- Wholesaling beverages;
- Exporting and importing goods. Importing supplies, materials, equipment, machinery and goods for business operation;
- Trading in industrial park infrastructure. Leasing premises and stalls. Trading in properties. Trading in and leasing offices (only licensed projects are allowed). Investing and constructing eco-tourism areas, motels, hotels. Leasing workshops;
- Leasing warehouses and yards (except for trading in warehouses and yards);
- Producing and trading in bottled drinking water, juice, carbonated soft drinks (not producing soft drinks at concentrated residence area in Ho Chi Minh City);
- Providing office services.

Head office

- Address : No. 631 - 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City.
- Tel. : (84-28) 3854 7100
- Fax : (84-28) 3855 5682

The Corporation has the following affiliates:

Affiliates	Address
Branch of Cho Lon Investment and Import Export Corporation (CHOLIMEX) - Cholimex - Ninh Thuan Shrimp Hatchery Center	Lot B, Shrimp Hatchery Area, Phuoc Dinh Commune, Khanh Hoa Province
Business Location of Cho Lon Investment and Import Export Corporation (CHOLIMEX) - Cholimex Office Building	No. 1368 Vo Van Kiet Street, Cho Lon Ward, Ho Chi Minh City
Branch of Cho Lon Investment and Import Export Corporation (CHOLIMEX) – Cholimex Trade Center	No 631 – 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City



GENERAL INFORMATION (cont.)

Full name	Position	
Ms. Tran Thi Thanh Nhan	Chairwoman	Reappointed on 15 April 2026
Mr. Bui Tuan Ngoc	Non-executive Vice Chairman	Reappointed on 15 April 2026
Mr. Huynh An Trung	Member	Reappointed on 15 April 2026
Mr. Le Duy Hiep	Non-executive Member	Reappointed on 15 April 2026
Mr. Bui Minh Tuan	Non-executive Member	Reappointed on 15 April 2026
Mr. Vo Van Than	Member	Reappointed on 15 April 2026
Ms. Hoang Thi Hong Nhung	Non-executive Member	Appointed on 14 April 2023 Resigned on 15 April 2026
Ms. Phan Quynh Anh	Member	Appointed on 15 April 2026

Full name	Position	
Ms. Le Thi Nguyet Hang	Head of the Board	Reappointed on 15 April 2026
Mr. Le Van Hung	Member	Reappointed on 15 April 2026
Ms. Phan Quynh Anh	Member	Resigned on 15 April 2026
Ms. Trinh Minh Hoa	Member	Appointed on 15 April 2026

Full name	Position	
Mr. Huynh An Trung	General Director	Reappointed on 15 April 2026
Mr. Luu Thanh Danh	Deputy General Director	Reappointed on 06 July 2026
Mr. Vo Van Than	Deputy General Director	Reappointed on 06 July 2026
Mr. Diep Nam Hai	Deputy General Director	Reappointed on 06 July 2026
Mr. Vo Van Day	Chief Accountant	Reappointed on 06 July 2026

The Corporation's legal representative during the period and up to the date of this statement is Mr. Huynh An Trung - General Director (reappointed on 15 April 2026).

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



STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Cho Lon Investment and Import Export Corporation (CHOLIMEX) (hereinafter referred to as “the Corporation”) presents this statement together with the Consolidated Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026, including the Interim Financial Statements of the Corporation and those of its subsidiaries (hereinafter collectively referred to as “the Group”).

Responsibilities of the Board of Management

The Board of Management is responsible for the preparation of the Consolidated Interim Financial Statements that give a true and fair view of the consolidated interim financial position, the consolidated interim financial performance and the consolidated interim cash flows of the Group during the period. In order to prepare these Consolidated 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 Consolidated Interim Financial Statements;
- prepare the Consolidated Interim Financial Statements of the Group on a going-concern basis unless it is inappropriate to presume that the Group 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 Consolidated 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 Group and that such accounting records comply with the applicable accounting framework. The Board of Management is also responsible for safeguarding the Group’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 Consolidated Interim Financial Statements.

Statement of the Board of Management

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

For and on behalf of the Board of Management



Date: 28 August 2026



No. 1.1381/26/TC-AC

REPORT ON THE INTERIM FINANCIAL INFORMATION REVIEW

**To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT
CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)**

We have reviewed the accompanying Consolidated Interim Financial Statements of Cho Lon Investment and Import Export Corporation (CHOLIMEX) (hereinafter referred to as “the Corporation”) and its subsidiaries (hereinafter collectively referred to as “the Group”), which were prepared on 28 August 2026 (from page 07 to page 62), comprising the Consolidated Interim Statement of Financial Position as of 30 June 2026, the Consolidated Interim Income Statement, the Consolidated Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Consolidated Interim Financial Statements.

Responsibility of the Board of Management

The Corporation’s Board of Management is responsible for the preparation, true and fair presentation of the Consolidated 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 Consolidated Interim Financial Statements; and responsible for such internal control as the Board of Management determines necessary to enable preparation and presentation of the Consolidated Interim Financial Statements to be free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

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

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

Conclusion of Auditors

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



Emphasis of matter

We would like to draw attention to Note No. VIII.7 to the Consolidated Interim Financial Statements regarding the fact that Cho Lon Investment and Import Export Corporation (CHOLIMEX) is currently awaiting the approval of official finalization for business transformation from Ho Chi Minh City People's Committee. The figures in the accompanying Consolidated Interim Financial Statements might be subject to changes upon this approval for business transformation.

Our conclusion is not modified in respect of this matter.

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



Nguyen Minh Tri

Partner

Audit Practice Registration Certificate No. 0089-2023-008-1

Authorized Signatory

Ho Chi Minh City, 28 August 2026



CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)

Address: No. 631 - 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

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

CONSOLIDATED 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		335,496,355,188	328,142,655,854
I. Cash and cash equivalents	110	V.1	111,567,888,706	113,491,525,679
1. Cash	111		26,812,650,879	9,447,110,298
2. Cash equivalents	112		84,755,237,827	104,044,415,381
II. Short-term financial investments	120		179,082,298,274	177,624,684,712
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Short-term held-to-maturity investments	123	V.2a	179,082,298,274	177,624,684,712
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		37,925,666,389	28,133,990,824
1. Short-term trade receivables	131	V.3	17,493,713,805	17,104,936,029
2. Short-term advances to suppliers	132	V.4	14,738,151,530	4,414,333,339
Receivables from construction contracts under percentage of completion method	134		-	-
4. Other short-term receivables	135	V.5a	13,697,290,291	14,689,556,976
5. Allowance for short-term doubtful debts	136	V.6	(8,837,668,323)	(8,837,668,323)
6. Shortage of assets awaiting resolution	137		834,179,086	762,832,803
IV. Inventories	140	V.7	6,030,860,284	8,497,574,167
1. Inventories	141		6,030,860,284	8,497,574,167
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		889,641,535	394,880,472
1. Short-term deferred expenses	161	V.8a	694,674,700	352,880,472
2. Deductible VAT	162		152,966,835	-
3. Taxes and other receivables from the State	163	V.17	42,000,000	42,000,000
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-



CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)

Address: No. 631 - 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

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

Consolidated Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B - NON-CURRENT ASSETS	200		2,216,271,237,182	2,189,050,831,655
I. Long-term receivables	210		2,010,000,000	1,310,000,000
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Other long-term receivables	215	V.5b	2,010,000,000	1,310,000,000
4. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	220		71,550,570,125	75,907,276,419
1. Tangible fixed assets	221	V.9	70,502,918,025	74,758,822,255
- Historical cost	222		218,888,376,817	218,708,987,861
- Accumulated depreciation	223		(148,385,458,792)	(143,950,165,606)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.10	1,047,652,100	1,148,454,164
- Initial cost	228		1,931,046,000	1,931,046,000
- Accumulated amortization	229		(883,393,900)	(782,591,836)
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	V.11	622,843,526,623	639,340,497,870
- Historical cost	241		1,254,748,716,928	1,253,135,252,018
- Accumulated depreciation	242		(631,905,190,305)	(613,794,754,148)
V. Non-current assets in process	250		323,134,083,401	321,091,490,874
1. Long-term work in process	251		-	-
2. Construction in progress	252	V.12	323,134,083,401	321,091,490,874
VI. Long-term financial investments	260		1,187,149,502,098	1,139,097,631,959
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262	V.2b	1,163,581,395,298	1,115,529,525,159
3. Equity investments in other entities	263	V.2c	23,568,106,800	23,568,106,800
4. Provisions for impairment of long-term investments in other entities	264		-	-
5. Long-term held-to-maturity investments	265		-	-
6. Provisions for impairment of long-term held-to-maturity investments	266		-	-
VII. Other non-current assets	270		9,583,554,935	12,303,934,533
1. Long-term deferred expenses	271	V.8b	6,379,739,814	8,996,770,537
2. Deferred income tax assets	272	V.13	3,203,815,121	3,307,163,996
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	274		-	-
5. Goodwill	279		-	-
TOTAL ASSETS	280		2,551,767,592,370	2,517,193,487,509

CHOLIMEX
TƯ VẤN
HỒ CHÍ MINH



CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)

Address: No. 631 - 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

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

Consolidated Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		607,998,070,830	622,550,017,842
I. Current liabilities	310		128,141,617,709	134,621,156,492
1. Short-term trade payables	311	V.14	2,287,577,540	2,787,643,918
2. Short-term advances from customers	312	V.15	2,989,992,397	2,706,951,765
3. Payables for dividends and profit distributions	313	V.16	65,112,285,036	162,285,036
4. Short-term taxes and amounts payable to the State budget	314	V.17	9,565,052,783	70,287,680,755
5. Payables to employees	315	V.18	5,372,265,270	11,311,025,871
6. Short-term accrued expenses	316	V.19	1,560,144,023	2,637,984,463
Short-term payables relating to construction contracts under				
7. percentage of completion method	318		-	-
8. Short-term unearned revenue	319	V.20a	19,687,082,520	19,612,574,885
9. Other short-term payables	320	V.21a	2,593,273,984	6,689,373,841
10. Short-term borrowings and financial lease liabilities	321	V.22a	8,524,575,000	8,524,575,000
11. Provisions for short-term payables	322		-	-
12. Bonus and welfare fund	323	V.23	10,449,369,156	9,901,060,958
13. Price stabilization fund	324		-	-
14. Trading Government bonds	325		-	-
II. Non-current liabilities	330		479,856,453,121	487,928,861,350
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. Long-term unearned revenue	337	V.20b	419,459,525,025	429,303,066,285
6. Other long-term payables	338	V.21b	50,767,855,498	44,431,540,637
7. Long-term borrowings and financial lease liabilities	339	V.22b	3,696,261,665	7,150,504,460
8. Convertible bonds	340		-	-
9. Preferred shares	341		-	-
10. Deferred income tax liability	342		-	-
11. Provisions for long-term payables	343		-	-
12. Science and technology development fund	344	V.24	5,932,810,933	7,043,749,968



CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)

Address: No. 631 - 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

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

Consolidated Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		1,943,769,521,540	1,894,643,469,666
1. Owner's capital	411	V.25	866,000,000,000	866,000,000,000
- Ordinary shares with voting rights	411a		866,000,000,000	866,000,000,000
- 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.25	303,890,701,175	272,547,594,378
9. Other equity funds	419		-	-
10. Retained profit	420	V.25	775,409,660,217	757,829,768,083
- Retained profit to the end of the previous period	420a		654,517,954,153	757,829,768,083
- Retained profit for the current period	420b		120,891,706,064	-
11. Non-controlling interests	429	V.25	(1,530,839,852)	(1,733,892,795)
TOTAL LIABILITIES AND OWNER'S EQUITY	440		2,551,767,592,370	2,517,193,487,509

Approved on 28 August 2026


Tran Thi Hanh
 Preparer


Vo Van Day
 Chief Accountant


Huynh An Trung
 Legal Representative


CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)

Address: No. 631 - 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

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

CONSOLIDATED 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 services	01	VI.1	295,524,493,222	246,277,382,199
2. Revenue deductions	02	VI.2	43,884,784	193,663,769
3. Net revenue from sales of goods and provisions of services	10		295,480,608,438	246,083,718,430
4. Cost of sales	11	VI.3	211,537,653,773	166,990,861,983
5. Gross profit from sales of goods and provisions of services	20		83,942,954,665	79,092,856,447
6. Gain/loss on disposal, liquidation of investment properties	21		-	-
7. Financial income	22	VI.4	7,509,340,253	5,259,728,430
8. Financial expenses	23	VI.5	591,453,267	1,698,198,853
In which: Interest expenses	24		557,453,267	710,456,869
9. Selling expenses	25	VI.6	6,330,329,290	6,460,141,766
10. General and administrative expenses	26	VI.7	28,031,355,894	26,393,141,841
11. Gain or loss in joint ventures, associates	27	V.2b	75,818,009,912	63,496,406,165
12. Net operating profit	30		132,317,166,379	113,297,508,582
13. Other income	31	VI.8	923,139,501	1,116,567,312
14. Other expenses	32		34,055,177	553,664,947
15. Other profit	40		889,084,324	562,902,365
16. Total accounting profit before tax	50		133,206,250,703	113,860,410,947
17. Current income tax	51	V.17	12,008,142,821	10,871,428,425
18. Deferred income tax	52	V.13	103,348,875	103,348,875
19. Profit after tax	60		<u>121,094,759,007</u>	<u>102,885,633,647</u>
20. Profit after tax of Parent Company	61	V.25	120,891,706,064	102,715,258,889
21. Profit after tax of non-controlling shareholders	62	V.25	203,052,943	170,374,758
22. Basic earning per share	70	VI.9	<u>1,347</u>	<u>1,136</u>
23. Diluted earnings per share	71	VI.9	<u>1,347</u>	<u>1,136</u>

Approved on 28 August 2026


 Tran Thi Hanh
 Preparer


 Vo Van Day
 Chief Accountant


 Huynh An Trung
 Legal Representative

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



CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)

Address: No. 631 - 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

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

CONSOLIDATED INTERIM CASH FLOW STATEMENT

(Indirect method)

(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
I. Cash flows from operating activities				
1. Profit before tax	01		133,206,250,703	113,860,410,947
2. Adjustments for:				
- Depreciation/Amortization of fixed assets and investment properties	02	V.9, V.10, V.11., V.24	22,504,124,898	22,571,310,756
- Provisions and allowances	03	V.6	-	(228,477,910)
- Exchange gain/loss due to revaluation of monetary items in foreign currencies	04	VI.5	34,000,000	987,741,984
- Gain/loss from investing and financing activities	05	V.2b, VI.4, VI.8	(83,273,683,687)	(68,735,816,809)
- Borrowing costs	06	VI.5	557,453,267	710,456,869
- Other adjustments	07		45,630,000	201,957,157
3. Operating profit before movements in working capital	08		73,073,775,181	69,367,582,994
- Increase/decrease of receivables	09		(7,291,023,482)	(6,170,833,615)
- Increase/decrease of inventories	10		2,466,713,883	3,721,213,652
- Increase/decrease of payables (excluding interest expenses, corporate income tax payable)	11		(72,153,983,575)	(4,494,382,148)
- Increase/decrease of deferred expenses	12		2,275,236,495	2,235,299,860
- Increase/decrease of trading securities	13		-	-
- Interest expenses paid	14	V.19, VI.5	(572,175,167)	(733,591,284)
- Corporate income tax paid	15	V.17	(14,592,451,106)	(8,923,222,033)
- Other cash inflows	16		-	-
- Other cash outflows	17	V.23, V.24	(6,599,250,583)	(8,181,015,193)
Net cash flows generated from/(used in) operating activities	20		(23,393,158,354)	46,821,052,233
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21	V.9, V.11 V.12, VII	(8,094,743,660)	(5,983,774,128)
2. Proceeds from disposals of fixed assets and other non-current assets	22	V.9, VI.8	9,196,969	289,742
3. Cash outflow for lending, buying debt instruments of other entities	23		(119,879,000,000)	(63,200,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24		119,480,000,000	43,000,000,000
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.2a, V.2b, VI.4	33,408,310,868	29,583,861,071
Net cash flows generated from investing activities	30		24,923,764,177	3,400,376,685

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



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Consolidated 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.22	808,044,705	-
4. Repayment for borrowing principal	34	V.22	(4,262,287,500)	(4,815,214,286)
5. Payment for financial lease principal	35		-	-
6. Dividends and profit paid to the owners	36	V.16, V.25d	-	-
Net cash flows used in financing activities	40		(3,454,242,795)	(4,815,214,286)
Net cash flows during the period	50		(1,923,636,973)	45,406,214,632
Beginning cash and cash equivalents	60	V.1	113,491,525,679	62,422,203,344
Effects of fluctuations in foreign exchange rates	61		-	-
Ending cash and cash equivalents	70	V.1	111,567,888,706	107,828,417,976

Approved on 28 August 2026



Tran Thi Hanh
Preparer



Vo Van Day
Chief Accountant



Huỳnh An Trung
Legal Representative



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NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

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

Cho Lon Investment and Import Export Corporation (CHOLIMEX) (hereinafter referred to as "the Corporation" or "the Parent Company") is a joint stock company.

2. Business field

The Corporation operates in the commercial trading and servicing sectors.

3. Principal business activities

The principal business activities of the Corporation are trading in industrial park infrastructure; leasing premises and stalls; trading in and leasing offices; leasing workshops; leasing warehouses and yards; exporting and importing goods; retailing food in specialized stores; wholesaling food.

4. Normal operating cycle

The Corporation's normal operating cycle is within 12 months.

5. Structure of the Group

The Group comprises the Parent Company and 2 subsidiaries under the control of the Parent Company. All subsidiaries are consolidated in these Consolidated Interim Financial Statements.

5a. Information on the Group's restructuring

During the period, the Group did not undertake any additional acquisitions, disposals or divestments in its subsidiaries.

5b. List of subsidiaries to be consolidated

Subsidiaries	Address	Principal business activities	Percentage of benefit		Percentage of voting right	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Vinh Loc Industrial Park Co., Ltd	Lot A59/I, Road No. 7, Trading in real estate; trading in Vinh Loc Industrial infrastructure of industrial parks Park, Binh Tan Ward, and residence areas; leasing Ho Chi Minh City	offices, workshops, warehouses and yards; trading in construction materials; producing and trading in electricity; exploiting and supplying clean water for daily life and production; acting as a gasoline and oil trading agency	100.00%	100.00%	100.00%	100.00%
Cholimax Trading – Service Joint Stock Company	Lot C71/II, Road No. 6, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh City	Providing landscape care and maintenance services, cleaning services for houses and other works	75.03%	75.03%	75.03%	75.03%



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Notes to the Consolidated Interim Financial Statements (cont.)**5c. List of associates reflected in the Consolidated Interim Financial Statements using the equity method**

Associates	Address	Principal business activities	Percentage ownership		Percentage of voting right	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Cholimex Food Joint Stock Company	Lots C40-43/I, C51-55/II, Road No. 7, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh City	Producing, processing and trading in food, industrial meals, frozen food, aquatic products of all kinds, growing aquatic animals	40.72%	40.72%	40.72%	40.72%
Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation	National Highway 1, Voi La Hamlet, My Yen Commune, Tay Ninh Province.	Constructing and trading in industrial park infrastructure	24.00%	24.00%	24.00%	24.00%
Tan Binh Import - Export Joint Stock Corporation	No. 325 Ly Thuong Kiet Street, Tan Hoa Ward, Ho Chi Minh City	Constructing and trading in residential houses, industrial park infrastructure, trading in goods	20.05%	20.05%	20.05%	20.05%
Vinh Loc - Ben Thanh Services Joint Stock Company	Lot II.11, Road No. 5, Vinh Loc Industrial Park, Binh Tan Ward, Ho Chi Minh City	Operating restaurants and providing mobile catering services	40.21%	40.21%	40.21%	40.21%
Vinh Loc Logistics Corporation	Part of Lot I.9, Road No. 5, Vinh Loc Industrial Park, Binh Tan Ward, Ho Chi Minh City	Providing other transport-related support services	35.50%	35.50%	35.50%	35.50%

6. Headcount

As at the reporting date, the Group's headcount is 169 (headcount at the beginning of the year: 173).

7. Statement of information comparability on the Consolidated Interim Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period. During the period, the Group companies first adopted the Vietnamese Enterprise Accounting System, which was issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99") in replacement to the Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"); Circular No. 202/2014/TT-BTC dated 22 December 2014 ("Circular 202"), as amended and supplemented by Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance ("Circular 43"). Accordingly, certain items in the Consolidated Interim Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance" column and the "Previous period" column in the Consolidated Interim Financial Statements have been restated in accordance with the new classifications and names specified in the Circular 43 to ensure comparability. These changes do not affect the Group's total assets, total liabilities, owner's equity and after-tax profit.

8. Other information

The Corporation's shares have been listed for trading on the UPCoM (Unlisted Public Company Market) of the Hanoi Stock Exchange under the stock code "CLX" pursuant to Decision No. 132/QĐ-SGDHN dated 22 February 2017 of the Hanoi Stock Exchange. The first trading date was 01 March 2017.



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Notes to the Consolidated Interim Financial Statements (cont.)

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY UNIT

1. Accounting period

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

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) because the Group's transactions are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Group applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99"), Circular No. 202/2014/TT-BTC dated 22 December 2014 and Circular No. 43/2026/TT-BTC dated 20 April 2026 guiding the preparation and presentation of the Consolidated Interim Financial Statements as well as other Circulars guiding implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Consolidated Interim Financial Statements.

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

The Board of Management has ensured to comply with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with Circular 99, Circular 202, as amended and supplemented by Circular 43; well as other Circulars guiding implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Consolidated Interim Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Basis of preparation

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. Consolidation bases

The Consolidated Interim Financial Statements include the Interim Financial Statements of the Parent Company and those of its subsidiaries. A subsidiary is an enterprise that is controlled by the Parent Company. The control exists when the Parent Company has the power to directly or indirectly govern the financial and operating policies of the subsidiary to obtain economic benefits from its activities. In determining the control power, the potential voting right arising from options or debt and capital instruments that can be converted into common shares as at the reporting date should also be taken into consideration.

The financial performance of the subsidiaries, which are acquired or disposed during the period, is included in the Consolidated Interim Income Statement from the date of acquisition until the date of disposal of investments in those subsidiaries.



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Notes to the Consolidated Interim Financial Statements (cont.)

The Interim Financial Statements of the Parent Company and those of subsidiaries used for consolidation are prepared in the same accounting period and apply consistently accounting policies to the same types of transactions and events in similar circumstances. In the case that the accounting policy of a subsidiary is different from the accounting policy applied consistently in the Group, the Interim Financial Statements of that subsidiary will be properly adjusted before being used for the preparation of the Consolidated Interim Financial Statements.

Intra-group balances in the Interim Statement of Financial Position and intra-group transactions and unrealized profits resulting from these transactions must be completely eliminated. Unrealized losses resulting from intra-group transactions are also eliminated unless costs cannot be recovered.

Non-controlling interests (NCI) reflect profit or loss and net assets of the subsidiaries, which are not held by the Group and presented in a separate item of the Consolidated Interim Income Statement and the Consolidated Interim Statement of Financial Position (classified under owner's equity). Non-controlling interests (NCI) include the values of their non-controlling benefits at the initial date of business combination and those arising within the ranges of changes in owner's equity from the date of business combination. Losses incurred by subsidiaries are allocated to non-controlling interests in proportion to their ownership interests, even if such losses exceed the non-controlling interests' share of the net assets of the subsidiaries.

3. 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 foreign currency-denominated receivables for which an allowance for doubtful debts has been made) are revalued at the average buying and selling rates applicable to wire transfer of Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Binh Tay Branch (where the Group 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).

4. Cash and cash equivalents

Cash includes 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.

5. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Group has the intention and ability to hold it to maturity. The Group's held-to-maturity investments only include time deposits held to maturity for the purpose of collecting periodic interest.



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Notes to the Consolidated Interim Financial Statements (cont.)

Held-to-maturity investments are initially recognized at cost, including the acquisition cost and directly attributable transaction costs (such as transaction fees, brokerage commissions, etc.). Interest accrued prior to the acquisition date is deducted from the cost of the investment upon initial recognition. After the initial recognition, these investments are measured at cost. Interest income earned after the acquisition date is recognized in financial income using accrual basis.

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 associates

Associates

An associate is an entity over which the Group has significant influence but not control over its financial and operating policies. Significant influence is demonstrated by the right to participate in decisions regarding the financial and operating policies of the investee but not to control these policies.

Investments in associates are accounted for using the equity method. Accordingly, investments in associates are presented in the Consolidated Interim Financial Statements at initial investment cost, adjusted for changes in the Group's share of the associate's net assets after the date of investment. If the Group's share of loss of an associate exceeds or equals the carrying amount of an investment, the investment is then reported at nil (0) value on the Consolidated Interim Financial Statements, except when the Group has obligations to pay on behalf of the associate to satisfy obligations of the associate.

The Interim Financial Statements of the associates are prepared for the same accounting period as the Consolidated Interim Financial Statements of the Group. In the case that the accounting policy of an associate is different from the accounting policy applied consistently in the Group, the Interim Financial Statements of that associate will be properly adjusted before being used for the preparation of the Consolidated Interim Financial Statements.

Unrealized gains and losses arising from transactions with the associates are eliminated to the extent attributable to the Group when preparing the Consolidated Interim Financial Statements.

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise investments in equity instruments over which the Group does not have control, joint control or significant influence over the investees.

Investments in equity instruments of other entities are initially recognized at cost, comprising acquisition cost or capital contributions plus any directly attributable transaction cost (such as transaction costs and fees for brokerage, consultancy, audit, other charges, taxes and bank charges among others). In case the Group borrows funds to invest in equity instruments of other entities, 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, these investments are subsequently measured at cost.

Dividends declared prior to the acquisition of investments are deducted from the investment costs. Dividends declared after the acquisition of investments are recorded into the Group'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.



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Notes to the Consolidated Interim Financial Statements (cont.)

Provisions for impairment of investments in equity instruments of other entities are made as follows:

- For investments in listed shares or investments whose fair value can be reliably determined, the provision is based on the market value of the shares.
- For investments for which fair value cannot be reliably determined at the reporting date, an impairment provision is recognized based on the losses incurred by the investee, with the provision amount determined by multiplying the Corporation's actual paid-in ownership interest (%) in the investee at the end of the accounting period by the difference between the actual capital contributed by all owners and the equity of investee at the same date.

Any increase or decrease in the impairment provision for investments in equity instruments of other entities required to be recognized as at the reporting date is recorded into financial expenses.

6. 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 represent receivables of a commercial nature arising from purchase and sale transactions between the Group and customers who are independent of the Group.
- Other receivables represent 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 Consolidated Interim Statement of Financial Position on the basis of their remaining term as at the reporting 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 at the reporting date are recorded into general and administrative expenses.

7. Inventories

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

Cost of inventories is determined as follows:

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



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Inventory costs are determined using 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 item or each service in progress when their costs exceed their net realizable values. Increases or decreases in the allowance as at the reporting date are recorded in the costs of sales.

8. 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 Consolidated Interim 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 Consolidated Interim Financial Statements.

The Group 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 over multiple accounting periods are recognized as deferred expenses and are allocated into operating costs on a straight-line basis over their estimated useful lives (3 years for maximum).

Expenses on periodic repairs and maintenance of fixed assets

For fixed assets that must undergo periodic repairs and maintenance under technical requirements, the expenses of such periodic repairs and maintenance are recognized as deferred expenses and allocated to operating costs on a straight-line basis from the period in which the repairs and maintenance are completed and the asset is put into use until the next scheduled repair (usually 3 years).

Business advantage

The business advantage formed from the equitization of State-owned company is recorded according to the amounts stated in Business Valuation Minutes as at 31 December 2014 of Southern Information and Valuation Corporation. The business advantage is allocated into general and administrative expenses on a straight-line basis over 10 years.

9. Operating leased assets

A lease is classified as an operating lease if substantially all the risks and rewards incidental to ownership of the asset remain with the lessor. Lease payments under operating leases are recognized as expenses on a straight-line basis over the lease term, irrespective of the timing or method of lease payments



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10. Tangible fixed assets

Tangible fixed assets are presented at historical cost minus any accumulated depreciation. Historical cost of tangible fixed assets comprises all costs incurred by the Group to acquire the assets up to the time when they are brought to their working condition for their 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 Group. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the period. Costs of routine repairs and maintenance of tangible fixed assets are recognized as 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.

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 lives and depreciation methods are reviewed at least at the end of each fiscal year and adjusted as necessary. The depreciation years applied are as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	40
Machinery and equipment	05–20
Vehicles	08–10
Office equipment	03–08

11. 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 Group 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 period.

The useful lives and amortization methods are reviewed at least at the end of each fiscal year and adjusted as necessary.

The Group's intangible fixed asset only includes computer software.

Costs directly attributable to computer software that is not an integral part of the related hardware are capitalized. The cost of computer software includes all directly attributable costs incurred by the Group up to the date the software is available to use. The computer software is amortized on a straight-line basis over 3–8 years.



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12. Investment property

Investment property comprises land use rights, buildings, parts of buildings, or infrastructure that are owned by the Group or held under a finance lease and are used to earn rentals or for capital appreciation. Investment property for lease is stated at cost less accumulated depreciation. Investment property held for capital appreciation is stated at cost less any impairment losses.

When there is reliable evidence that investment property held for capital appreciation has declined in value compared with its market value, and the amount of the decline can be reliably measured, a provision for impairment is recognized as an expense during the period. At the reporting date of subsequent periods, if the impairment loss required to be recognized is lower than the provision previously made, the difference is reversed and recognized as income during the period. The reversal amount shall not exceed the amount of the provision previously recognized.

The cost of investment property includes all expenditures incurred by the Group or the fair value of considerations given in exchange to acquire the investment property up to the date of purchase or completion of construction.

Subsequent expenditure relating to investment property incurred after initial recognition is recognized as an expense, unless it is probable that such expenditure will result in future economic benefits from the investment property in excess of the performance assessed at initial recognition, in which case the expenditure is capitalized and added to the costs of the investment property.

When the investment property is sold or disposed, its cost and accumulated depreciation are derecognized, then any gain or loss arising from such disposals is presented on a net basis under the item "Gain/loss on disposal, liquidation of investment properties" on the Consolidated Interim Income Statement.

Investment property that is used to earn rental income is depreciated using the straight-line method over its estimated useful life. The depreciation years of the investment property are as follows:

<u>Fixed assets</u>	<u>Years</u>
Land use right	50
Buildings	20-50
Infrastructure	10-20

A transfer from owner-occupied property to investment property is made only when the owner ceases to use the property and commences leasing it to another party under an operating lease. A transfer from inventories to investment property is made only when the owner commences leasing the property to another party under an operating lease. Property under construction is recognized as investment property upon completion and handover, when it is available for lease or held for capital appreciation.

A transfer from investment property to owner-occupied property is made only when the owner begins to occupy the asset. A transfer from investment property to inventories is made only when the owner commences development with a view to sale. If an investment property is sold without being subject to development, repair, renovation or upgrade, it continues to be recognized as investment property until disposal and is not transferred to inventories.

A change in the intended use between investment property and owner-occupied property or inventories neither alters the cost of the asset being reclassified nor affects its cost for the purposes of value measurement or for preparing the Consolidated Interim Financial Statements.



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13. Construction in progress

Construction in progress reflects costs directly related to assets under construction, machinery and equipment under installation, including borrowing costs capitalized 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 repair 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.

14. Business combinations and goodwill

Business combinations are accounted for using the acquisition method. The consideration transferred in a business combination comprises the fair values, at the acquisition date, of the assets transferred, liabilities incurred or assumed, and equity instruments issued by the Group in exchange for control of the acquiree, together with any costs directly attributable to the business combination. Identifiable assets acquired, liabilities assumed, and contingent liabilities arising from a business combination are recognized at their fair values at the date on which control is obtained.

For business combinations achieved in stages, the cost of the business combination is determined as the aggregate of the consideration transferred at the date control is obtained and the fair value, at that date, of the Group’s previously held equity interest in the subsidiary. The difference between the remeasured fair value and the cost of the investment is recognized in profit or loss if, prior to obtaining control, the Group did not have significant influence over the subsidiary and the investment was accounted for at cost. If, prior to the date of obtaining control, the Group had significant influence and the investment was accounted for using the equity method, the difference between the remeasured amount and the carrying amount of the investment under the equity method is recognized in profit or loss. The difference between the carrying amount of the investment under the equity method and the cost of the investment is recognized directly in “retained profit/accumulated losses” in the Consolidated Interim Statement of Financial Position.

Goodwill is recognized as the excess of the cost of the business combination over the Group’s interest in the net fair value of the identifiable assets acquired, liabilities assumed, and contingent liabilities recognized at the date control is obtained. If the Group’s interest in the net fair value of the identifiable assets acquired, liabilities assumed, and contingent liabilities recognized at the date control is obtained exceeds the cost of the business combination, the resulting gain from a bargain purchase is recognized immediately in profit or loss.

Non-controlling interests (NCI) at the date of the business combination are initially measured at the proportionate share of non-controlling shareholders in the fair value of the assets, liabilities, and contingent liabilities recognized.



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15. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods 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 Group.
- 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 insufficient supporting and accounting documentation, as well as employee entitlements such as accrued annual leave and other accrued operation costs (such as costs incurred during seasonal production interval and interest expenses).
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of goods or provision of services.

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

16. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Group no longer has discretion to avoid the obligation to pay dividends to shareholders in accordance with the Law on Securities, the Law on Enterprises and the Corporation's Charter.

17. Science and technology development fund

Science and technology development fund was established for the purpose of providing financial resources to invest in science, technology and innovation activities of the Group.

The maximum appropriation for the science and technology development fund ("the Fund") is 10% of assessable income for the year and is recognized as part of general and administrative expenses.

Fixed assets formed from the Fund are recorded as a corresponding reduction in the Fund. Periodic depreciation is deduction from the Fund, from which the fixed assets were formed and is not recognized in operating costs. When fixed assets formed from the Fund are transferred for use in the production and business operations, the remaining un-depreciated carrying amount is deducted from the Science and technology development fund used to form fixed assets and recognized as other income. From the date of such transfer, depreciation is included in operating costs in accordance with the applicable regulations.

Upon the liquidation and disposal of fixed assets formed from the Fund, the carrying amount and expenses on liquidation of such assets are deducted from the Science and technology development fund used to form fixed assets; proceeds from the liquidation are recognized as other income while related expenses are recognized as other expenses.

If expenditure on the acquisition of fixed assets from the Fund during the period exceeds the current balance of the Fund, the excess is recognized immediately in general and administrative expenses in that period. For recurrent expenditure on research and development activities that do not result in the creation of fixed assets but exceed the Fund's balance, the excess is recognized in general and administrative expenses in the period, in which it is incurred.



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Where, within five years of the appropriation for funds, the total amount utilized does not reach 70% of the amount appropriated to the Fund, the Group is required to pay to the State Budget the corporate income tax attributable to the income appropriated for the Fund but not utilized, or not sufficiently utilized to meet the 70% threshold, together with any related interest. This additional corporate income tax payable is recognized as current income tax in the period in which the tax liability is determined.

18. Owner's capital

The owner's capital is recorded according to the actual amounts invested by shareholders of the Parent Company.

19. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Corporation as well as legal regulations and approved by a vote of the General Meeting of Shareholders.

The distribution of profit 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.

20. Recognition of revenue and income

Revenue from sales of merchandise and finished goods

Revenue from sales of merchandise and finished goods shall be recognized when the Group satisfies its contractual obligations by transferring control of the merchandise and finished goods to the customer, provided that all of the following conditions are met:

- The Group transfers most of risks and benefits incident to the ownership of merchandise, products to customers.
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise, products sold.
- The amount of revenue can be measured reliably.
- The Group received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred in respect of the sale transaction can be measured reliably.

Revenue from provision of services

Revenue from provision of services shall be recognized when the Group satisfies its contractual obligations, provided that all of the following conditions are met:

- 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.
- The Group 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.



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Revenue from operating leases

Revenue from operating leases is recognized on a straight-line basis over the lease term. Rentals received in advance for several periods are recognized as revenue on a straight-line basis over the lease term.

Interest

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

Dividends and profit received

Dividends and profit received are recognized when the Group is entitled to receive dividends or profit from its investing activities. For investments in entities whose securities are registered and centrally deposited with Viet Nam Securities Depository and Clearing Corporation, the recognition date is the last record date. For investments in other entities, the recognition date is decided in accordance with the Law on Enterprises and the Charter of the investee. Only dividend and profit distributions attributable to the period after the investment date are recognized in financial income. Amounts attributable to the period before the investment date are deducted from the costs of the investment. The dividends received in the form of shares are not recognized in financial income and are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

21. Revenue deductions

Revenue deductions include trade discounts and sales returns. These items are tracked separately and included in revenue from sales of goods and provision 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 or 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 Consolidated Interim Financial Statements: this constitutes a post-balance-sheet event and is recognized as a revenue deduction in the Consolidated Interim Financial Statements for the reporting period.
- If the revenue deductions arise after the issuance date of the Interim Financial Statements: they are recognized as revenue deductions for the period in which they arise.

22. Borrowing costs

Borrowing costs are interest and other costs that the Group 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 Group and the borrowing costs can be reliably measured.

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

- Expenditure for the construction or production of the asset has 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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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.

23. Expenses

Expenses are those that result in outflows of the Group's 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 Group recognizes revenue, it also recognizes the costs corresponding to generating that revenue. Such costs include those incurred in the reporting period in which the related revenue was recognized, together with costs incurred in the prior reporting periods or accrued expenses related to the revenue recognized in that period. In the event that matching principle conflicts with prudence principle, costs are recognized in accordance with the nature of the underlying transaction and the requirements of the applicable Vietnamese Accounting Standards in order to ensure true and fair representation of the transaction.

24. Corporate income tax

The Group'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 income tax

Current income tax includes the tax amount computed based on the assessable income during the year 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, non-taxable income and losses brought forward.

Deferred income tax

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

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

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 expenses.



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The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax assets to be recovered.

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.

When preparing the Consolidated Interim Statement of Financial Position, deferred income tax assets and deferred income tax liabilities are offset against each other if:

- The Group 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 Group intends 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.

25. Related parties

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

Related parties of the Group include:

- Related companies within the Group.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Group, 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 Parent Company's operations, including the 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 the key management personnel or major shareholders of the Parent Company and entities that share the key management personnel with the Group.

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

A related party transaction is a transfer of resources 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.



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26. Segment reporting

A business segment is a distinguishable component of the Group that is engaged in manufacturing or providing an individual product or service or a group of related 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 Group 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 segment. The Group'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 provision 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 Consolidated Interim Financial Statements of the Group.

V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	2,380,877,043	1,425,216,238
Cash in bank	24,431,773,836	8,021,894,060
<i>Vietcombank</i>	19,985,201,598	6,552,758,436
<i>Other banks</i>	4,446,572,238	1,469,135,624
Cash equivalents (deposits of which the principal maturity is from 3 months or less)	84,755,237,827	104,044,415,381
<i>Nam A Bank – Ly Thuong Kiet Branch</i>	-	14,900,000,000
<i>ACB – Cho Lon Branch</i>	37,355,000,000	-
<i>VietinBank – Branch 6 Ho Chi Minh City</i>	6,000,000,000	-
<i>Vietcombank – Saigon North Branch</i>	30,869,016,471	78,900,763,004
<i>Vietbank – Tan Quy Branch</i>	10,488,678,925	10,243,652,377
<i>Accrued interest</i>	42,542,431	-
Total	111,567,888,706	113,491,525,679



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Notes to the Consolidated Interim Financial Statements (cont.)**2. Financial investments**

The Group's financial investments comprise short-term held-to-maturity investments, investments in associates and equity investments in other entities. The Group's financial investments are as follows:

2a. Short-term held-to-maturity investments

	Ending balance			Beginning balance		
	Costs	Recoverable amount	Provisions	Costs	Recoverable amount	Provisions
Term deposits	174,699,000,000	174,699,000,000	-	174,300,000,000	174,300,000,000	-
ACB – Cho Lon Branch	40,000,000,000	40,000,000,000	-	-	-	-
Nam A Bank – Ly Thuong Kiet Branch	6,699,000,000	6,699,000,000	-	36,600,000,000	36,600,000,000	-
PVcomBank – Saigon Branch	114,000,000,000	114,000,000,000	-	114,000,000,000	114,000,000,000	-
TPBank – Hoc Mon Branch	14,000,000,000	14,000,000,000	-	23,700,000,000	23,700,000,000	-
Accrued interest on term deposits	4,383,298,274	4,383,298,274	-	3,324,684,712	3,324,684,712	-
Total	179,082,298,274	179,082,298,274	-	177,624,684,712	177,624,684,712	-

2b. Investment in associates

	Ending balance			Beginning balance		
	Costs	Profit incurred after the investment date	Total	Costs	Profit incurred after the investment date	Total
Cholimex Food Joint Stock Company ⁽ⁱ⁾	296,820,000,000	513,153,001,735	809,973,001,735	296,820,000,000	472,218,056,483	769,038,056,483
Tan Binh Import - Export Joint Stock Corporation ⁽ⁱⁱ⁾	174,066,016,200	30,335,751,716	204,401,767,916	174,066,016,200	29,935,392,941	204,001,409,141
Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation ⁽ⁱⁱⁱ⁾	8,345,420,098	93,965,330,908	102,310,751,006	8,345,420,098	86,517,490,581	94,862,910,679
Vinh Loc – Ben Thanh Services Joint Stock Company ^(iv)	30,960,000,000	(9,420,084,581)	21,539,915,419	30,960,000,000	(8,724,469,675)	22,235,530,325
Vinh Loc Logistics Corporation ^(v)	25,565,000,000	(209,040,778)	25,355,959,222	25,565,000,000	(173,381,469)	25,391,618,531
Total	535,756,436,298	627,824,959,001	1,163,581,395,298	535,756,436,298	579,773,088,861	1,115,529,525,159

- (i) According to Business Registration Certificate No. 0304475742, initially registered on 19 July 2006 and 6th amended on 26 November 2024, issued by Ho Chi Minh City Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the Group has invested VND 41,820,000,000 in Cholimex Food Joint Stock Company, holding 3,298,000 shares, equivalent to 40.72% of the charter capital. According to the Business Valuation Minutes as at 31 December 2014, this investment was re-evaluated, increasing the investment amount to VND 296,820,000,000.



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- (ii) According to Business Registration Certificate No. 0301464904, initially registered on 18 July 2006 and 17th amended on 25 January 2019, issued by Ho Chi Minh City Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the Group has invested VND 23,110,010,000 in Tan Binh Import – Export Joint Stock Corporation, holding 4,622,002 shares, equivalent to 19.26% of the charter capital. According to the Business Valuation Minutes as at 31 December 2014, this investment was re-evaluated, increasing the investment amount to VND 101,684,044,000. However, this investment was re-evaluated at VND 139,122,260,200 as at the date of transformation into a joint stock company according to the State Auditor's Report dated 01 June 2020. In 2017, the Group additionally acquired 671,100 shares at the acquisition price of VND 17,640,956,000 (net of dividends paid). In 2019, the Group additionally acquired 721,786 shares at the acquisition price of VND 17,302,800,000 (net of dividends paid). At the end of the accounting period, the Group held 6,014,888 shares of Tan Binh Import - Export Joint Stock Corporation at the investment value of VND 174,066,016,200, equivalent to 20.05% of charter capital.
- (iii) According to Business Registration Certificate No. 1100839263, initially registered on 04 April 2008 and 6th amended on 10 October 2023, issued by Long An Province Department of Planning and Investment (Tay Ninh Province Department of Finance now), the Group has invested VND 28,800,000,000 in Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation, equivalent to 24% of the charter capital. This investment was re-evaluated at VND 8,345,420,098 as at the date of transformation into a joint stock company.
- (iv) According to Business Registration Certificate No. 0315958861, initially registered on 14 October 2019 and 5th amended on 22 August 2024, issued by Ho Chi Minh City Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the charter capital of Vinh Loc – Ben Thanh Services Joint Stock Company is VND 76,991,220,000. As at the end of the accounting period, the Group invested VND 30,960,000,000 in Vinh Loc – Ben Thanh Services Joint Stock Company, equivalent to 40.2 % of the charter capital.
- (v) According to Business Registration Certificate No. 0316114557, initially registered on 16 January 2010 and 2nd amended on 12 January 2022, issued by Ho Chi Minh City Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the Group has invested VND 95,140,000,000 in Vinh Loc Logistics Corporation, equivalent to 35.5% of the charter capital. As at the end of the accounting period, the Group invested VND 25,565,000,000 in Vinh Loc Logistics Corporation, holding 2,556,500 shares, equivalent to 9.54% of the charter capital. The charter capital to be invested in Vinh Loc Logistics Corporation is VND 69,575,000,000.

The value of the Group's equity interest in the associates is presented in the Appendix 01 attached.

Operation of associates

- Vinh Loc – Ben Thanh Services Joint Stock Company has been in the progress of restaurant construction.
- Vinh Loc Logistics Corporation has been applying for operating license and has not yet come into operation.
- Other associates have been in effective operations.

Transactions with associates

Transactions between the Group and its associates are presented in Note No. VIII.2b.



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	Ending balance			Beginning balance		
	Costs	Provisions	Fair value	Costs	Provisions	Fair value
Cholimex Investment and Construction Joint Stock Company ⁽ⁱ⁾	2,382,866,800	-		2,382,866,800	-	
Cho Lon Aquatic Product Investment Development Corporation ⁽ⁱⁱ⁾	-	-		-	-	
ChoLon Urban Services Joint Stock Company ⁽ⁱⁱⁱ⁾	-	-		-	-	
Thang Long Logistics Services Corporation ^(iv)	21,185,240,000	-		21,185,240,000	-	
Total	23,568,106,800	-		23,568,106,800	-	

- (i) According to Business Registration Certificate No. 0305412784, initially registered on 20 December 2007 and 4th amended on 23 April 2020, issued by Ho Chi Minh City Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the Group has invested VND 5,502,000,000 in Cholimex Investment and Construction Joint Stock Company, holding 550,200 shares, equivalent to 18.34% of the charter capital. This investment was re-evaluated at VND 2,382,866,800 as at the date of transformation into a joint stock company.
- (ii) According to Business Registration Certificate No. 0311461726 dated 03 January 2012, issued by Ho Chi Minh City Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the Group has invested VND 2,000,000,000 in Cho Lon Aquatic Product Investment Development Corporation, holding 200,000 shares, equivalent to 15.38% of the charter capital. This investment was re-evaluated at VND 0 as at the date of transformation into a joint stock company.
- (iii) The Group has invested VND 690,360,000 in ChoLon Urban Services Joint Stock Company, holding 12,000 shares. This investment was re-evaluated at VND 0 as at the date of transformation into a joint stock company.
- (iv) According to the Business Registration Certificate No. 0900989442, initially registered on 12 April 2016 and 13th amended on 24 May 2023, issued by Hung Yen Province Department of Planning and Investment (Hung Yen Province Department of Finance now), the Group has invested VND 21,185,240,000 in Thang Long Logistics Services Corporation, holding 2,004,246 shares, equivalent to 9.18% of charter capital.

Fair value

The Group has not measured the fair value of the investments without listed price because there is no specific instruction on measurement of fair value.

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
Receivables from related parties	2,786,634,979	-	1,246,627,965	-
Cholimex Investment and Construction Joint Stock Company	820,629	-	-	-



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	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
Special Aquatic Products Joint Stock Company	-	-	449,473,000	-
Cholimex Food Joint Stock Company	960,323,382	-	504,538,042	-
Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation	11,299,400	-	6,739,900	-
Vinh Loc – Ben Thanh Services Joint Stock Company	491,536,476	-	-	-
Transimex Logistics Corporation	1,293,041,854	-	256,953,735	-
Transimex Hi Tech Park Logistics Co., Ltd	-	-	1,946,958	-
Merufa Joint Stock Company	29,613,238	-	26,976,330	-
Receivables from other customers	14,707,078,826	(3,679,333,085)	15,858,308,064	(3,679,333,085)
Vikyfood Viet Nam Food Industry Company Limited	2,215,726,660	-	2,301,071,280	-
Other customers	12,491,352,166	(3,679,333,085)	13,557,236,784	(3,679,333,085)
Total	17,493,713,805	(3,679,333,085)	17,104,936,029	(3,679,333,085)

4. Short-term advances to suppliers

	Ending balance	Beginning balance
Dong Nam Phuong Trading Construction Company Limited	4,912,248,476	2,267,989,483
Skyline Construction Investment Joint Stock Company	847,868,838	847,868,838
Materials Petroleum Joint Stock Company (COMECO)	6,230,839,600	257,380,400
Other suppliers	2,747,194,616	1,041,094,618
Total	14,738,151,530	4,414,333,339

5. Other receivables**5a. Other short-term receivables**

	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
Receivables from related party	4,378,241,672	(4,378,241,672)	4,378,241,672	(4,378,241,672)
Cholimex Investment and Construction Joint Stock Company – Other receivables	4,378,241,672	(4,378,241,672)	4,378,241,672	(4,378,241,672)
Receivables from other organizations and individuals	9,319,048,619	(612,832,223)	10,311,315,304	(612,832,223)
Short-term mortgages and deposits	28,000,000	-	23,000,000	-



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	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
Advances ⁽ⁱ⁾	249,167,069	-	186,287,109	-
Infrastructure maintenance expenses	6,295,313,787	-	7,397,460,756	-
Other short-term receivables	2,746,567,763	(612,832,223)	2,704,567,439	(612,832,223)
Total	13,697,290,291	(4,991,073,895)	14,689,556,976	(4,991,073,895)

(ii) Advances for business travel expenses in support of the Corporation's operations.

5b. Other long-term receivables

This is the deposit to ensure the fulfillment of obligations for borrowings incurred under the Credit Contract No. 93/2020/HĐTD-ĐTTC-TD dated 26 October 2020 with Ho Chi Minh City Finance and Investment State owned Company (a related party) (see Note No. V.22b).

6. Doubtful debts

	Overdue period	Ending balance		Overdue period	Beginning balance	
		Original amount	Recoverable amount		Original amount	Recoverable amount
Related party		4,378,241,672	-		4,378,241,672	-
Cholimex Investment and Construction Joint Stock Company – More than 3 years		4,378,241,672	-	More than 3 years	4,378,241,672	-
Other organizations and individuals		4,459,426,651	-		4,459,426,651	-
ChoLon Urban Services Joint Stock Company - Trade receivables - More than 3 years		1,197,357,963	-	More than 3 years	1,197,357,963	-
ChoLon Urban Services Joint Stock Company - Other receivables - More than 3 years		181,856,461	-	More than 3 years	181,856,461	-
DE. M. CO Vina Co., Ltd. – Trade receivables - More than 3 years		1,241,784,628	-	More than 3 years	1,241,784,628	-
Receivables from other organizations and individuals - More than 3 years		1,838,427,599	-	More than 3 years	1,838,427,599	-
Total		8,837,668,323	-		8,837,668,323	-

Changes in allowances for doubtful debts are as follows:

	Accumulated from the beginning of the year	
	Current year	Current year
Beginning balance	8,837,668,323	11,066,146,233
Reversal of allowances	-	(228,477,910)
Ending balance	8,837,668,323	10,837,668,323



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	Ending balance		Beginning balance	
	Costs	Allowances	Costs	Allowances
Goods in transit	421,832,000	-	2,874,990,036	-
Materials and supplies	698,051,537	-	474,823,769	-
Tools and supplies	1,323,911	-	48,044,270	-
Finished goods	-	-	164,760,354	-
Merchandise	4,909,652,836	-	4,934,955,738	-
Total	6,030,860,284	-	8,497,574,167	-

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

	Ending balance	Beginning balance
Tools and supplies	70,220,509	36,693,833
Repair expenses	249,777,956	245,502,137
Water extraction license fees	222,432,500	-
Other short-term deferred expenses	152,243,735	70,684,502
Total	694,674,700	352,880,472

8b. Long-term deferred expenses

	Ending balance	Beginning balance
Water extraction license fees	168,251,062	243,572,944
Tools and supplies	399,593,175	307,977,498
Repair expenses	4,250,653,816	5,189,274,065
Business advantage	761,455,191	2,093,772,552
Other long-term deferred expenses	799,786,570	1,162,173,478
Total	6,379,739,814	8,996,770,537

9. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Historical cost					
Beginning balance	125,609,995,477	74,066,601,708	17,273,359,272	1,759,031,404	218,708,987,861
Completed construction	-	319,007,685	-	-	319,007,685
Liquidation, disposal	-	(113,900,000)	-	(25,718,729)	(139,618,729)
Ending balance	125,609,995,477	74,271,709,393	17,273,359,272	1,733,312,675	218,888,376,817
<i>In which:</i>					
Assets fully depreciated but still in use	-	42,085,043,792	9,093,386,330	1,345,703,710	52,524,133,832
Assets waiting for liquidation	-	-	-	-	-



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	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Accumulated depreciation					
Beginning balance	74,503,418,572	54,927,344,715	12,976,925,945	1,542,476,374	143,950,165,606
Depreciation during the period	2,771,335,260	1,275,268,534	490,831,124	33,083,373	4,570,518,291
Liquidation, disposal	-	(113,900,000)	-	(21,325,105)	(135,225,105)
Ending balance	77,274,753,832	56,088,713,249	13,467,757,069	1,554,234,642	148,385,458,792
Carrying value					
Beginning balance	51,106,576,905	19,139,256,993	4,296,433,327	216,555,030	74,758,822,255
Ending balance	48,335,241,645	18,182,996,144	3,805,602,203	179,078,033	70,502,918,025
<i>In which:</i>					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

All land-attached assets and receivables from the land lot at Vinh Loc Industrial Park Administrative Center project, with a historical cost of VND 13,450,442,560 and a carrying value of VND 6,597,176,046 have been mortgaged to secure the borrowing from Shinhan Bank Vietnam Limited (see Note No. V.22b).

The list of tangible fixed assets at the end of the accounting period is as follows:

	Historical cost	Accumulated depreciation	Carrying value
Buildings and structures	125,609,995,477	77,274,753,832	48,335,241,645
Water treatment tank	46,497,737,000	37,341,449,432	9,156,287,568
Buildings and structures	79,112,258,477	39,933,304,400	39,178,954,077
Machinery and equipment	74,271,709,393	56,088,713,249	18,182,996,144
Vehicles	17,273,359,272	13,467,757,069	3,805,602,203
Office equipment	1,733,312,675	1,554,234,642	179,078,033
Total	218,888,376,817	148,385,458,792	70,502,918,025

10. Intangible fixed assets

Intangible fixed asset consists of computer software, as detailed below:

	Initial cost	Amortization	Carrying value
Beginning balance	1,931,046,000	782,591,836	1,148,454,164
Amortization during the period		100,802,064	
Ending balance	1,931,046,000	883,393,900	1,047,652,100
<i>In which:</i>			
Assets fully amortized but still in use	362,280,000		



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11. Investment property*Investment property for lease*

	Land use right	Buildings	Infrastructure	Total
Historical/(initial) cost				
Beginning balance	324,422,545,835	508,979,912,058	419,732,794,125	1,253,135,252,018
Completed construction	-	1,238,789,733	374,675,177	1,613,464,910
Ending balance	324,422,545,835	510,218,701,791	420,107,469,302	1,254,748,716,928
<i>In which:</i>				
Assets fully depreciated/(amortized) but still leasing	-	-	218,480,425	218,480,425
Depreciation/(amortization)				
Beginning balance	159,664,537,417	207,976,854,181	246,153,362,550	613,794,754,148
Depreciation/(amortization) during the period	4,298,883,504	8,051,741,910	5,759,810,743	18,110,436,157
Ending balance	163,963,420,921	216,028,596,091	251,913,173,293	631,905,190,305
Carrying value				
Beginning balance	164,758,008,418	301,003,057,877	173,579,431,575	639,340,497,870
Ending balance	160,459,124,914	294,190,105,700	168,194,296,009	622,843,526,623

According to Vietnamese Accounting Standard No. 05 "Investment property", it is required to present the fair value of investment property as at the reporting date. However, the Group has not had conditions to measure the fair value of investment property.

The list of investment properties for lease at the end of the accounting period is as follows:

	Historical/Initial cost	Accumulated depreciation/amortization	Carrying value
Right to use land at No. 1368 Vo Van Kiet Street, Cho Lon Ward, Ho Chi Minh City	26,706,606,000	6,414,981,627	20,291,624,373
Office building	31,769,897,504	8,927,440,161	22,842,457,343
Ninh Thuan Shrimp Hatchery	6,529,855,017	2,815,714,613	3,714,140,404
Warehouse at Vinh Loc Industrial Park	9,475,726,560	6,731,686,453	2,744,040,107
Infrastructure	218,480,425	218,480,425	-
Warehouse and workshop area for lease on Road No. 5 (formerly bonded warehouse)	34,920,000,810	22,416,827,135	12,503,173,675
Standard warehouse – workshop area (Phase 1)	19,736,460,857	13,839,198,640	5,897,262,217
Warehouse area of 1ha (Phase 2)	15,513,863,831	10,771,116,000	4,742,747,831
Standard workshop area (Phase 3)	15,374,353,012	10,644,936,398	4,729,416,614
Standard workshop area (Phase 4)	16,523,487,606	11,081,194,013	5,442,293,593
Standard workshop area (Phase 5)	13,885,555,309	5,558,542,981	8,327,012,328
Workshop area of Cholimex Trading – Service Joint Stock Company	21,907,270,921	13,079,563,679	8,827,707,242
Workers' accommodation area	158,855,517,733	52,706,313,933	106,149,203,800



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	Historical/Initial cost	Accumulated depreciation/ amortization	Carrying value
Parking lot, garage of Vinh Loc Industrial Park Administrative Center	1,771,802,800	1,225,714,937	546,087,863
Industrial meal processing factory	3,739,590,760	2,697,038,060	1,042,552,700
Vinh Loc Mini Supermarket	687,300,000	506,371,520	180,928,480
Pure Water Factory	3,587,054,410	2,654,397,164	932,657,246
Workers' hall	3,206,060,400	2,227,121,155	978,939,245
Vinh Loc Industrial Park Administrative Center	27,141,105,583	13,131,317,027	14,009,788,556
Construction of industrial park infrastructure (Land compensation and ground leveling; traffic system; technical infrastructure)	678,751,771,283	400,504,750,968	278,247,020,315
Internal roads, industrial park water supply and drainage system	21,296,556,534	4,812,266,311	16,484,290,223
Land rental	11,755,084,590	2,728,124,101	9,026,960,489
Business infrastructure	5,801,516,304	1,197,990,780	4,603,525,524
Workshop L1 for lease	4,498,069,582	1,462,882,474	3,035,187,108
Workshop L2 for lease	13,098,466,791	4,290,693,996	8,807,772,795
Workshop L3 for lease	5,701,085,958	1,907,616,814	3,793,469,144
Workshop L4 for lease	8,724,882,737	2,948,580,257	5,776,302,480
Workshop L5 for lease	7,770,452,257	2,629,575,026	5,140,877,231
Workshop L6 for lease	47,370,646,462	11,921,271,504	35,449,374,958
Workshop L7 for lease	19,870,399,251	5,344,258,460	14,526,140,791
Workshop L8 for lease	9,041,751,261	2,218,017,277	6,823,733,984
Workshop NX3L2	9,518,044,380	2,291,206,416	7,226,837,964
Total	1,254,748,716,928	631,905,190,305	622,843,526,623

All land-attached assets and receivables from land lot at projects of Vinh Loc Industrial Park Administrative Center, Standard workshop area (Phase 5) and Workshop Area of Cholimex Trading – Service Joint Stock Company (i.e. workshops for lease at Lot B26/II-B27/II), with a historical cost of VND 77,137,062,158 and a carrying value of VND 44,853,964,907, have been mortgaged to secure the borrowing from Shinhan Bank Vietnam Limited (see Note No. V.22b);

Workshops (Phases 1, 2, 3) and Workshop L8.X1 for lease, with a historical cost of VND 58,648,908,506 and a carrying value of VND 21,306,960,763, have been mortgaged to secure the borrowing from Ho Chi Minh City Finance and Investment State owned Company (see Note No. V.22b).

12. Construction in progress

Information on movements in construction in progress is presented in the attached Appendix 02.

- (i) Project of Vinh Loc Industrial Park expansion has been implemented by Vinh Loc Industrial Park Co., Ltd (a subsidiary) since 2003. To date, compensation for an area of 24.44 ha of land has been made, reaching 43.6% of total area. These project expenses have been revaluated according to the Business Valuation Minutes as at 31 December 2014 (see Note No. V.2b). The Group is working with the relevant municipal departments and agencies to explore options for converting the project land into land for social housing development.



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- (ii) Project of Vinh Loc A Resettlement Area has been implemented by Vinh Loc Industrial Park Co., Ltd (a subsidiary) since 2003. To date, compensation for an area of 10.58 ha of land has been made, reaching 23.7% of total area. These project expenses have been revaluated according to the Business Valuation Minutes as at 31 December 2014 (see Note No. V.2b). The Group is working with the relevant municipal departments and agencies to explore options for converting the project land into land for social housing development.
- (iii) Cholimex Building project at No. 631 Nguyen Trai Street, Ward 11, District 5 (Cho Lon Ward now) has not been approved yet, so the Group is awaiting the approval from Ho Chi Minh City People's Committee for the project's functional conversion. The project is undergoing the detailed zoning plan, with a construction period of 3 years. Currently, only demolition work has been carried out. The Group is applying documents to convert the project's function from a commercial center to an office-for-lease building. Once the function conversion is approved, the land lease contract for this project will be re-signed. The lease contract currently is still under the name of Cho Lon Investment and Import Export Company Limited, instead of Cho Lon Investment and Import Export Corporation (CHOLIMEX).

13. Deferred income tax assets

13a. Recognized deferred income tax assets

Deferred income tax assets are related to unrealized interest from intra-group sale of assets. Details during the period are as follows:

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	3,307,163,996	3,513,861,746
Inclusion into operation results	(103,348,875)	(103,348,875)
Ending balance	3,203,815,121	3,410,512,871

The corporate income tax rate used for determining deferred income tax assets is 20%.

13b. Unrecognized deferred income tax assets

The Group has not recognized deferred income tax assets for unused taxable losses carried forward to be offset against taxable income of the following years, amounting to VND 65,599,857,050, as it is not probable that sufficient future taxable profits will be available to utilize them. Details of unused taxable losses carried forward to the following years are as follows:

	<u>Ending balance</u>	<u>Beginning balance</u>
2021	7,391,946,338	7,391,946,338
2022	11,696,924,496	11,696,924,496
2023	14,467,871,567	14,467,871,567
2024	12,122,924,392	12,122,924,392
2025	17,481,799,661	17,481,799,661
June 2026	2,438,390,596	-
Total	65,599,857,050	63,161,466,454

- (i) The taxable losses of 2021 and 2022 were adjusted according to the Inspection Minutes dated 17 October 2024 of Ho Chi Minh City Tax Department.

According to the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025 and Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government detailing certain provisions of the Corporate Income Tax Law, losses incurred in any tax year may be carried forward and offset against income for a maximum of five (5) years, commencing from the year following the year in which the loss arises. No deferred income tax asset has been recognized in respect of these carried-forward losses, as it is not probable that sufficient future taxable profits will be available to utilize them.



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	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	380,201,119	488,040,131
Cholimex Food Joint Stock Company	371,673,387	235,129,910
Special Aquatic Products Joint Stock Company	8,527,732	252,910,221
<i>Payables to other suppliers</i>	1,907,376,421	2,299,603,787
Lien Thanh Viet Nam Mechanical Electrical Joint Stock Company	-	647,263,274
Other suppliers	1,907,376,421	1,652,340,513
Total	2,287,577,540	2,787,643,918

The Group has no overdue trade payables.

15. Short-term advances from customers

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Advances from related party</i>	4,142,127	5,140,785
Cholimex Food Joint Stock Company	4,142,127	5,140,785
<i>Advances from other customers</i>	2,985,850,270	2,701,810,980
Tay Nam Investment and Construction Joint Stock Company	1,648,755,726	1,648,755,726
Other customers	1,337,094,544	1,053,055,254
Total	2,989,992,397	2,706,951,765

16. Payables for dividends and profit distributions

According to Resolution No. 01/NQ-CHOLIMEX-DHĐCĐ dated 15 April 2026 of the General Meeting of Shareholders of the Parent Company, the payment of the 2025 dividends in cash to shareholders at a rate of 7.5% of their capital contribution, equivalent to VND 64,950,000,000, was approved.

According to Resolution No. 09/2026/NQ-CLX-HĐQT dated 06 July 2026 of the Parent Company's Board of Directors, the record date for shareholders eligible to receive the 2025 dividends is 20 July 2026 and the dividend payment date is expected on 20 August 2026.

17. Short-term taxes and amounts payable 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 paid</u>	<u>Payables</u>	<u>Receivables</u>
VAT on local sales	673,001,631	-	8,344,148,361	(8,167,917,747)	849,232,245	-
Corporate income tax	10,391,014,615	42,000,000	12,008,142,821	(14,592,451,106)	7,806,706,330	42,000,000
Personal income tax	350,758,671	-	2,272,228,562	(1,991,892,180)	631,095,053	-
Natural resource tax	108,820,724	-	661,784,229	(654,495,132)	116,109,821	-
Land rental	58,301,687,873	-	2,857,976,053	(61,159,663,926)	-	-
Other taxes	462,397,241	-	807,219,910	(1,107,707,817)	161,909,334	-
Total	70,287,680,755	42,000,000	26,951,499,936	(87,674,127,908)	9,565,052,783	42,000,000

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



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Value added tax (VAT)

The Group companies pay VAT using the deduction method. The VAT rates applied are as follows:

- Exports 0%
- Local sales 5% or 10%

Since 01 January 2026, the Group companies have been entitled to a value-added tax rate of 8% to merchandise and services specified in the Government's Decree No. 174/2025/NĐ-CP dated 30 June 2025 stipulating the VAT reduction policy in accordance with Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly

Export-import duties

The Group companies have declared and paid these duties in line with the Customs' notices.

Corporate income tax

The Group companies have to pay corporate income tax on assessable income at the rate of 20%.

Current income tax payable of each Group company is as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Cho Lon Investment and Import Export Corporation (Cholimex)	-	-
Vinh Loc Industrial Park Co.,Ltd	11,908,194,797	10,804,198,347
Cholimex Trading – Service Joint Stock Company	99,948,024	67,230,078
Total	12,008,142,821	10,871,428,425

Determination of corporate income tax liability of the Group companies is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Consolidated Interim Financial Statements can be changed upon the inspection of tax authorities.

Natural resource tax

The Group companies have to pay natural resource tax imposed on underground water exploitation at the rate of 5%.

Land rental

The Parent Company has to pay land rental for 2,990.9 m² of land currently in use at No. 631–633 Nguyen Trai Street, Cho Lon Ward, at a rate of VND 2,298,000/m²/year according to Notice No. 17596/TB-TPHCM dated 29 April 2026 of Ho Chi Minh City Tax Authority.

Other taxes

The Group companies have declared and paid these taxes in line with the prevailing regulations.

18. Payables to employees

This item represents salaries and bonuses to be paid to employees.



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	Ending balance	Beginning balance
Interest expenses	-	14,721,900
Expenses for the Parent Company's anniversary celebration	241,151,693	1,877,071,112
Power charge	730,486,204	627,018,902
Other short-term accrued expenses	588,506,126	119,172,549
Total	1,560,144,023	2,637,984,463

20. Unearned revenue**20a. Short-term unearned revenue**

	Ending balance	Beginning balance
Unearned revenue from related party	919,334,336	919,334,336
Cholimex Food Joint Stock Company – Revenue from land rental received in advance	919,334,336	919,334,336
Unearned revenue from other organizations	18,767,748,184	18,693,240,549
Saigon Tobacco Company Limited - Revenue from land rental received in advance	2,074,930,444	2,074,930,444
Other customers - Revenue from land rentals received in advance	16,692,817,740	16,618,310,105
Total	19,687,082,520	19,612,574,885

20b. Long-term unearned revenue

	Ending balance	Beginning balance
Unearned revenue from related parties	30,604,220,890	31,221,000,712
Cholimex Food Joint Stock Company – Revenue from land rental received in advance	23,979,303,954	24,438,971,122
Merufa Joint Stock Company – Advance for leasing investment properties	6,624,916,936	6,782,029,590
Unearned revenue from other organizations	388,855,304,135	398,082,065,573
Saigon Tobacco Company Limited - Revenue from land rental received in advance	42,881,895,857	43,919,361,079
Other customers - Revenue from land rentals received in advance	345,973,408,278	354,162,704,494
Total	419,459,525,025	429,303,066,285



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Notes to the Consolidated Interim Financial Statements (cont.)

21. Other payables**21a. Other short-term payables**

	Ending balance	Beginning balance
<i>Payables to related parties</i>	-	300,000,000
Compensation to the Board of Directors and the Supervisory Board	-	300,000,000
<i>Payables to other organizations and individuals</i>	2,593,273,984	6,389,373,841
Excessive assets awaiting resolution	396,272,424	-
Receipt of short-term deposits, mortgages	2,048,819,127	5,950,193,468
Social insurance premiums, health insurance premiums	31,287,860	2,199,080
Other short-term payables	116,894,573	436,981,293
Total	2,593,273,984	6,689,373,841

21b. Other long-term payables

	Ending balance	Beginning balance
<i>Payables to related party</i>	208,040,155	218,330,000
Cholimex Food Joint Stock Company – Payables for receipt of deposits	208,040,155	218,330,000
<i>Payables to other organizations and individuals</i>	50,559,815,343	44,213,210,637
Long-term mortgages and deposits	50,559,815,343	44,213,210,637
Total	50,767,855,498	44,431,540,637

21c. Overdue debts

The Group has no other overdue payables.

22. Borrowings**22a. Short-term borrowings**

	Ending balance	Beginning balance
<i>Short-term borrowing payable to related party</i>	1,514,146,428	1,514,146,428
Current portion of long-term borrowing from Ho Chi Minh City Finance and Investment State owned Company (see Note No. V.22b)	1,514,146,428	1,514,146,428
<i>Short-term borrowing payable to other organization</i>	7,010,428,572	7,010,428,572
Current portion of long-term borrowing from Shinhan Bank Vietnam Limited (see Note No. V.22b)	7,010,428,572	7,010,428,572
Total	8,524,575,000	8,524,575,000

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

	Current period	Previous period
Beginning balance	8,524,575,000	9,630,428,572
Transfer from long-term borrowings	4,262,287,500	4,815,214,286
Amount repaid	(4,262,287,500)	(4,815,214,286)
Ending balance	8,524,575,000	9,630,428,572

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



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Notes to the Consolidated Interim Financial Statements (cont.)**22b. Long-term borrowings**

	Ending balance	Beginning balance
<i>Long-term borrowing payable to related party</i>	<i>1,943,654,526</i>	<i>1,892,683,035</i>
Ho Chi Minh City Finance and Investment State owned Company ⁽ⁱ⁾	1,943,654,526	1,892,683,035
<i>Long-term borrowing payable to other organization</i>	<i>1,752,607,139</i>	<i>5,257,821,425</i>
Shinhan Bank Vietnam Limited ⁽ⁱⁱ⁾	1,752,607,139	5,257,821,425
Total	3,696,261,665	7,150,504,460

(i) The borrowing from Ho Chi Minh City Finance and Investment State owned Company is to finance the project "Expansion and increase of capacity of centralized wastewater treatment system in Vinh Loc Industrial Park by 2,500 m³/day and night" at the maximum borrowing limit of VND 15,625,000,000. The borrowing term is 84 months and the grace period for borrowing principal is 12 months, starting from the date following the first borrowing disbursement date (i.e. 21 January 2021). This borrowing is secured by the land use rights, Certificates of house ownership and land-attached assets No. BK 704991, BK 704992 and BK 704994; Workshop for lease L8.X1 (see Note No. V.11) and deposits (see Note No. V.5b).

(ii) The borrowing from Shinhan Bank Vietnam Limited is to finance the construction of warehouses and petrol stations at Vinh Loc Industrial Park, Binh Tan District, Ho Chi Minh City (Tan Binh Ward now). The borrowing term is 84 months. This borrowing is secured by mortgaging the right to use land area of 21,303.30 m² in Vinh Loc Industrial Park, Binh Hung Hoa B Ward, Binh Tan District (Tan Binh Ward now) under the Land Use Right Certificates No. BP 443710, CI 861457 and CE 750814 and land-attached assets and receivables from the land lot legally owned by Vinh Loc Industrial Park Co., Ltd, including Vinh Loc Industrial Park Administrative Center, Standard workshop area (Phase 5) and Workshops Area of Cholimex Trading – Service Joint Stock Company (see Notes No. V.9 and V.11).

The Group is capable of repaying its long-term borrowings.

The repayment schedule of long-term borrowings is as follows:

	Ending balance	Beginning balance
1 year or less	8,524,575,000	8,524,575,000
More than 1 year to 5 years	3,696,261,665	7,150,504,460
Total	12,220,836,665	15,675,079,460

Details of movements in long-term borrowings are as follows:

	Current period	Previous period
Beginning balance	7,150,504,460	15,398,616,067
Increases	808,044,705	-
Transfer to short-term borrowings	(4,262,287,500)	(4,815,214,286)
Ending balance	3,696,261,665	10,583,401,781

22c. Overdue borrowings

The Group has no overdue borrowings.



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	Current period	Previous period
Beginning balance	9,901,060,958	8,396,380,799
Increase due to appropriation from profit	6,268,621,360	6,148,909,772
Other increases (bonus payments from the Parent Company)	45,630,000	-
Disbursement during the period	(5,765,943,162)	(7,475,834,343)
Ending balance	10,449,369,156	7,069,456,228

24. Science and technology development fund

	Science and technology development fund	Science and technology development fund forming fixed assets	Total
Current period			
Beginning balance	4,253,467,171	2,790,282,797	7,043,749,968
Disbursement during the period	(833,307,421)		(833,307,421)
Depreciation/(amortization) of fixed assets	-	(277,631,614)	(277,631,614)
Ending balance	3,420,159,750	2,512,651,183	5,932,810,933

	Science and technology development fund	Science and technology development fund forming fixed assets	Total
Previous period			
Beginning balance	5,577,833,135	2,407,934,517	7,985,767,652
Depreciation/(amortization) of fixed assets	-	(239,875,776)	(239,875,776)
Disbursement during the period	(705,180,850)	-	(705,180,850)
Acquisition of tangible fixed assets	(96,865,728)	96,865,728	-
Investment in and acquisition of fixed assets in progress	(194,233,115)	194,233,115	-
Appropriation for funds	493,056,000	-	493,056,000
Ending balance	5,074,609,442	2,459,157,584	7,533,767,026

25. Owner's equity**25a. Statement of changes in owner's equity**

Information on changes in owner's equity is presented in the Appendix 03 attached.

25b. Details of owner's capital

	Ending balance	Beginning balance
Ho Chi Minh City Finance and Investment State owned Company	424,340,000,000	424,340,000,000
Transimex Corporation	243,467,000,000	243,467,000,000
Other shareholders	198,193,000,000	198,193,000,000
Total	866,000,000,000	866,000,000,000



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25c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	86,600,000	86,600,000
Number of shares sold to the public	86,600,000	86,600,000
- Ordinary shares	86,600,000	86,600,000
- Preferred shares	-	-
Number of shares repurchased	-	-
- Ordinary shares	-	-
- Preferred shares	-	-
Number of outstanding shares	86,600,000	86,600,000
- Ordinary shares	86,600,000	86,600,000
- Preferred shares	-	-

Par value per outstanding share: VND 10,000.

25d. Profit distribution

During the period, the Parent Company distributed profits and paid dividends for 2025 in accordance with Resolution No. 01/NQ-CHOLIMEX-ĐHĐCĐ dated 15 April 2026 of 2026 Annual General Meeting of Shareholders, as follows:

• Appropriation for investment and development fund	31,343,106,797
• Appropriation for bonus and welfare fund	4,701,466,020
• Appropriation for bonus fund to the Management	1,567,155,340
• Dividend distribution at the rate of 7% of par value	64,950,000,000
Total	102,561,728,157

26. Off-consolidated interim statement of financial position items**26a. Leased assets**

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

	Ending balance	Beginning balance
1 year or less	6,921,179,107	7,966,417,027
More than 1 year to 5 years	27,492,352,800	31,422,395,400
More than 5 years	99,659,778,900	117,833,982,750
Total	134,073,310,807	157,222,795,177

The above operating lease payments represent the rental for 2,990.9 m² of land at No. 629B – 631 – 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City, at the leasing rate of VND 2,298,000/m²/year for 2026. The term of signed lease agreement is 50 years commencing on 01 January 1996.

26b. Foreign currencies

At the end of the accounting period, the Group's cash includes USD 162.99 (beginning balance: 167.89).



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Notes to the Consolidated Interim Financial Statements (cont.)**26c. Treated doubtful debts**

	Ending balance	Beginning balance	Reasons for writing off
Mr. Nguyen Van Chin	87,126,749	87,126,749	Irrecoverable
Mr. Tran Minh Hieu	43,000,000	43,000,000	Irrecoverable
Thien An Company Limited	8,732,498,580	8,732,498,580	Irrecoverable
Toan Thanh Company Limited	2,437,717,222	2,437,717,222	Irrecoverable
Tan Sanh Wood Industry Company Limited	1,244,354,847	1,244,354,847	Irrecoverable
Minh Viet Long Company Limited	1,166,839,840	1,166,839,840	Irrecoverable
Other customers	5,371,228,225	5,371,228,225	Irrecoverable
Total	19,082,765,463	19,082,765,463	

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

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of merchandise and finished goods	180,100,970,545	135,218,591,516
Revenue from provision of services	35,089,860,338	34,647,856,525
Revenue from investment property trading ⁽ⁱ⁾	80,333,662,339	76,410,934,158
Total	295,524,493,222	246,277,382,199

⁽ⁱ⁾ Income and expenses related to investment property for lease are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Income from leasing investment property	80,333,662,339	76,410,934,158
Direct expenses related to generation of leasing income	22,203,067,733	22,667,892,054
Income from investment properties	58,130,594,606	53,743,042,104

1b. Revenue from sales of goods and provision of services to related parties

Sales of goods and provision of services to related parties are presented in Note No. VII.2b.

2. Revenue deductions

	Accumulated from the beginning of the year	
	Current year	Previous year
Trade discounts	9,730,726	193,115,325
Sales returns	34,154,058	548,444
Total	43,884,784	193,663,769



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Notes to the Consolidated Interim Financial Statements (cont.)**3. Cost of sales**

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of merchandise sold	170,734,509,258	125,762,594,376
Cost of services provided	18,600,076,782	18,560,375,553
Cost of investment property trading	22,203,067,733	22,667,892,054
Total	211,537,653,773	166,990,861,983

4. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Term deposit interest	6,548,959,730	5,239,410,644
Demand deposit interest	58,469,823	20,317,786
Dividends and profits received	901,910,700	-
Total	7,509,340,253	5,259,728,430

5. Financial expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Interest expenses	557,453,267	710,456,869
Exchange loss due to the revaluation of monetary items in foreign currencies	34,000,000	987,741,984
Total	591,453,267	1,698,198,853

6. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	3,836,518,558	3,869,566,754
Tools, supplies	35,798,874	88,230,307
Depreciation/(amortization) of fixed assets	516,624,323	671,489,887
Expenses for external services	1,106,186,506	1,170,014,706
Other expenses	835,201,029	660,840,112
Total	6,330,329,290	6,460,141,766

7. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	15,852,254,275	18,409,152,833
Office supplies	1,021,217,610	1,075,545,374
Depreciation/(amortization) of fixed assets	812,818,962	937,540,995
Taxes, fees and legal fees	218,883,331	47,750,339
Allowance/(Reversal of allowance) for doubtful debts	-	(228,477,910)
Expenses for external services	7,601,334,659	3,222,536,051
Other expenses	2,524,847,057	2,929,094,159
Total	28,031,355,894	26,393,141,841



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Notes to the Consolidated Interim Financial Statements (cont.)

8. Other income

	Accumulated from the beginning of the year	
	Current year	Previous year
Proceeds from liquidation of fixed assets	4,803,345	-
Liquidation of tools	7,581,814	17,858,439
Income from cancelation of deposit for leasing offices	902,772,623	857,568,305
Income from disposal of excessive goods	-	192,029,302
Other income	7,981,719	49,111,266
Total	923,139,501	1,116,567,312

9. Earnings per share**9a. Basic/diluted earnings per share**

	Current year	Previous year
Accounting profit after corporate income tax of the Parent Company's shareholders	120,891,706,064	102,715,258,889
Estimated appropriation for bonus and welfare funds and bonus for the management personnel according to the plan approved by 2026 Annual General Meeting of Shareholders	(4,277,196,929)	(4,365,177,820)
Profit used to calculate basic/diluted earnings per share	116,614,509,135	98,350,081,069
The weighted average number of ordinary shares outstanding during the period	86,600,000	86,600,000
Basic/diluted earnings per share	1,347	1,136

9b. Other information

There are no transactions over the common share or potential common share from the end of reporting period to the date of issuing these Consolidated Interim Financial Statements.

10. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of merchandise sold	8,773,460,645	7,750,161,079
Cost of materials and supplies	45,823,069,813	34,635,465,800
Labor costs	31,887,153,911	32,132,548,792
Depreciation/(amortization) of fixed assets	23,020,869,274	23,088,055,132
Expenses for external services	75,488,772,973	47,245,670,949
Other expenses	60,906,012,341	54,992,243,838
Total	245,899,338,957	199,844,145,590

VII. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE CONSOLIDATED INTERIM CASH FLOW STATEMENT

At the end of the accounting period, the payables and advances in relation to acquisition, construction of fixed assets and other non-current assets are as follows:

	Ending balance	Beginning balance
Payables for acquisition of fixed assets	140,030,013	922,675,291
Advances for acquisition of assets	6,320,625,902	2,983,592,642



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Notes to the Consolidated Interim Financial Statements (cont.)**VIII. OTHER DISCLOSURES****1. Assets held for operating leases**

As at the reporting date, the total minimum rental to be collected in the future from non-cancellable operating leases is classified by terms as follows:

	Ending balance	Beginning balance
1 year or less	3.967.917.198	9,591,327,934
More than 1 year to 5 years	6.788.835.473	7,655,614,188
Total	10.756.752.671	17,246,942,122

2. Transactions and balances with related parties

The Group's related parties include key management personnel, their related individuals and other related parties.

2a. 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 the Management (the Board of Management and the Chief Accountant). The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Group has no sales of goods or provision of services and no other transactions with the key management personnel and their related individuals.

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

The receivables from and payables to the key management personnel and their related individuals are presented in Note No. V.21a.

Remuneration of the key management personnel

	Salaries	Compensation	Total remuneration
Current period			
Board of Directors	510,904,800	498,000,000	1,008,904,800
Board of Management	1,408,503,600	96,000,000	1,504,503,600
Supervisory Board	255,452,400	120,000,000	375,452,400
Total	2,174,860,800	714,000,000	2,888,860,800
Previous period			
Board of Directors	510,904,800	422,033,894	932,938,694
Board of Management	1,408,503,600	76,271,186	1,484,774,786
Supervisory Board	383,178,600	101,694,920	484,873,520
Total	2,302,587,000	600,000,000	2,902,587,000



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Notes to the Consolidated Interim Financial Statements (cont.)**2b. Transactions and balances with other related parties**

Other related parties of the Group include:

Other related parties	Relationship
Ho Chi Minh City Finance and Investment State owned Company	State-owned shareholders' representative holding 49% of charter capital
Transimex Corporation	Major shareholder holding 28.11% of charter capital
Cholimex Food Joint Stock Company	Associate
Tan Binh Import - Export Joint Stock Corporation	Associate
Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation	Associate
Vinh Loc - Ben Thanh Services Joint Stock Company	Associate
Vinh Loc Logistics Corporation	Associate
Cholimex Investment and Construction Joint Stock Company	Company with the same key management personnel
Special Aquatic Products Joint Stock Company	Company with the same key management personnel
Phu Nhuan Trading Joint Stock Company	Company with the same key management personnel
Transimex Hi Tech Park Logistics Co., Ltd	Subsidiary of Transimex Corporation
Trade Union of Cho Lon Investment and Import Export Corporation (Cholimex)	Related organization
Thang Long Logistics Services Corporation	Shareholder
Merufa Joint Stock Company	Company with the same key management personnel
Vinaprint Corporation	Company with the same key management personnel
Transimex Logistics Corporation	Corporation with the same key management personnel

Transactions with other related parties

The Group has sales of goods, provision of services and other transactions with other related parties as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Cholimex Food Joint Stock Company</i>		
Purchase of merchandise	1,134,188,256	804,415,510
Receipt of deposit	1,728,000	5,128,000
Warehouse rental revenue	301,800,000	3,181,800,000
Revenue from provision of services	6,249,374,540	4,738,200,085
Trademark management fees	80,000,000	80,000,000
Sales of merchandise	850,976,210	420,805,831
Dividends received	16,490,000,000	16,490,000,000
Display support and bonus for reaching sales target	4,000,000	32,320,250
Maintenance fees	289,780,268	46,470,000
<i>Tan Binh Import - Export Joint Stock Corporation</i>		
Dividends received	10,526,054,000	10,526,054,000



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	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Vinh Loc – Ben Luc Industrial Zone Construction and Investment Corporation</i>		
Sales of merchandise	41,469,262	21,440,911
Dividends received	-	7,200,000,000
<i>Vinh Loc – Ben Thanh Services Joint Stock Company</i>		
Sales of merchandise		
Revenue from leasing land	889,197,384	773,455,878
Revenue from leasing offices	50,537,004	60,245,536
Revenue from provision of services	10,603,794	16,876,753
Revenue from sales of merchandise	5,478,703	9,837,963
<i>Cholimex Investment and Construction Joint Stock Company</i>		
Revenue from provision of services	4,214,264	6,608,008
Trademark management fees	20,000,000	20,000,000
Sales of merchandise	32,661,027	38,845,600
<i>Thang Long Logistics Services Corporation</i>		
Dividends received	901,910,700	-
<i>Phu Nhuan Trading Joint Stock Company</i>		
Sales of merchandise	14,285,455	19,746,000
Purchase of services	63,263,588	69,772,240
<i>Ho Chi Minh City Finance and Investment State owned Company</i>		
Sales of merchandise	451,530,418	497,163,111
Deposit for borrowing	700,000,000	-
Borrowing received	808,044,705	-
Interest payment	130,622,531	160,402,118
Principal repayment	757,073,214	1,310,000,000
<i>Special Aquatic Products Joint Stock Company</i>		
Sales of merchandise	34,632,474	612,847,148
Purchase of merchandise	181,575,819	172,872,200
<i>Trade Union of Cho Lon Investment and Import Export Corporation (Cholimex)</i>		
Sales of merchandise	-	2,648,148
<i>Transimex Hi Tech Park Logistics Co., Ltd</i>		
Sales of merchandise	-	178,527,557



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	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Vinaprint Corporation</i>		
Revenue from leasing warehouse	2,872,800,000	2,872,800,000
Revenue from provision of services	148,148,803	107,131,564
Maintenance fees	-	97,466,266
<i>Merufa Joint Stock Company</i>		
Revenue from provision of services	124,625,084	142,515,687
Sales of merchandise	38,819,437	3,727,271
<i>Transimex Logistics Corporation</i>		
Sales of merchandise	2,683,491,966	991,815,786

Sales of merchandise and services to other related parties are made at mutually agreed prices. Purchases of merchandise and services from other related parties are done at the agreed prices.

Receivables from and payables to other related parties

The receivables from and payables to other related parties are presented in Notes No. V.3, V.5, V.14, V.15, V.16, V.20, V.21 and V.22.

The receivables from other related parties are unsecured and will be paid in cash.

3. Segment information

The primary reporting format is business segment since the Corporation's operations are organized and managed based on the nature of products and services provided and each department is a separate division providing different products and services to different markets.

3a. Information on business segment

The Group has following major business segments:

- Sales of merchandise, finished goods;
- Investment property trading;
- Others.

Segment information on business segments of the Group is presented in the attached Appendix 04.

3b. Information on geographical segment

All of the Group's operations take place in Vietnamese territory only.

4. Comparative figures**4a. Adoption of new Accounting System**

The fiscal year ending 31 December 2026 is the first year when the Group applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular 99 and Circular 202, as amended and supplemented by Circular 43.



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The transition to the application of Circular 99 and Circular 43 is carried out using the following methods:

- For changes in accounting policies where Circular 99 and Circular 43 provide specific transition guidance, the Group follows that guidance.
- For changes in accounting policies where Circular 99 and Circular 43 do not require retroactive adjustments or simplified retroactive adjustments, the Group applies the non-retroactive method.

4b. Impact of adopting the new Accounting System

The impact of adopting the new Accounting System on comparative figures in the Consolidated Interim Financial Statements is as follows:

	Code	Unadjusted figures	Adjustments	Adjusted figures	Remarks
Consolidated Interim Statement of Financial Position (beginning balance)					
Short-term held-to-maturity investments	123	174,300,000,000	3,324,684,712	177,624,684,712	(i)
Other short-term receivables	135	18,014,241,688	(3,324,684,712)	14,689,556,976	(i)
Payables for dividends and profit distributions	313	-	162,285,036	162,285,036	(ii)
Other short-term payables	320	6,851,658,877	(162,285,036)	6,689,373,841	(ii)

- (i) Adjust accrued deposit interest from 'Other short-term receivables' to 'Short-term held-to-maturity investments'.
- (ii) Adjust the dividends payable from 'Other short-term payables' to 'Payables for dividends and profit distributions'.

5. Significant accounting judgements, estimates and assumptions

In preparing these Consolidated Interim Financial Statements, the Board of Management has made estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates. Significant accounting judgements, estimates and assumptions are reviewed and updated by the Board of Management on an ongoing basis based on historical experience and other relevant factors.

Allowance for doubtful debts

The Group 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, total short-term receivables amounted to VND 46,763,334,712, against which the Group had recognized an allowance of VND 8,837,668,323. The Board of Management assesses the possibility that actual credit losses will exceed the allowance recognized to be low, based on customers' payment history and available information on the financial position of each debtor.



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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 Group 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 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 six months;
- Adjusting production plans in line with market demand;
- Implementing promotional programs 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 and investment properties

The Group estimates the useful lives of fixed assets and investment properties 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 initial estimated.

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 Group's fixed assets, except for certain specialized machinery and equipment operating in harsh environments, which carry a higher degree of uncertainty.

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 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 as prescribed; and
- Planning timely replacement of assets to minimize disruptions to business operations.

Estimation of corporate income tax and deferred tax

The determination of income tax expense and deferred tax assets/tax liabilities requires 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.



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Notes to the Consolidated Interim Financial Statements (cont.)

As at 30 June 2026, unrecognized deferred tax assets amounted to VND 13,119,971,410, relating to carried-forward taxable losses due to uncertainty regarding the availability of sufficient future taxable profits.

The Board of Management assesses that it is probable that actual taxable profits will be significantly lower than planned profit, based on recent years' business performance and the approved business plan.

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 during tax inspections and tax audits;
- Closely monitoring developments in tax legislation and updating tax estimates, where necessary, on a timely basis.

6. Subsequent events

From the end of the accounting period to the date of approval for issuance of the Interim Financial Statements, there are no material events which require adjustments or disclosures in the Consolidated Interim Financial Statements.

7. Other disclosures

According to the Auditor's Report dated 01 June 2020, the State Auditor requested Cho Lon Investment and Import Export Corporation (CHOLIMEX) to report on the finalization of State-owned share capital as at the date of official transformation into a joint stock company to the Equitization Steering Committee (based on the State Auditor's results) and then submit it to Ho Chi Minh City People's Committee for approval. This shall be a basis for the Corporation to fulfil its official obligations to the State Budget and adjust the equitization finalization report. Currently, the Corporation has fulfilled its obligations to the State Budget on the basis of the State Auditor's results.



Tran Thi Hanh
Preparer



Vo Van Day
Chief Accountant

Date: 28 August 2026



Huỳnh An Trung
Legal Representative



CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)

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Appendix 1: Ownership of the Group in associates

Unit: VND

	Beginning value of the ownership	Profit or loss during the period	Dividends received during the period	Decreases due to associates' appropriation for funds and other disbursements from retained profit	Ending value of the ownership
Cholimex Food Joint Stock Company	769,038,056,483	58,079,485,734	(16,490,000,000)	(654,540,482)	809,973,001,735
Tan Binh Import - Export Joint Stock Corporation	204,001,409,141	11,021,958,066	(10,526,054,000)	(95,545,291)	204,401,767,916
Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation	94,862,910,679	7,447,840,327	-	-	102,310,751,006
Vinh Loc - Ben Thanh Services Joint Stock Company	22,235,530,325	(695,614,906)	-	-	21,539,915,419
Vinh Loc Logistics Corporation	25,391,618,531	(35,659,309)	-	-	25,355,959,222
Total	1,115,529,525,159	75,818,009,912	(27,016,054,000)	(750,085,773)	1,163,581,395,298

Approved on 28 August 2026


Tran Thi Hanh
Preparer


Vo Van Day
Chief Accountant




Huynh An Trung
Legal Representative



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Appendix 2: Increases/(decreases) of construction in progress

Unit: VND

	Beginning balance	Costs incurred during the period	Inclusion into fixed assets during the period	Inclusion into investment properties during the period	Inclusion into deferred expenses	Ending balance
Acquisition of fixed assets	-	159,420,364	(95,784,000)	(63,636,364)	-	-
Acquisition of fixed assets using Science and technology development fund	-	-	-	-	-	-
Construction in progress	321,091,490,874	4,059,013,771	(223,223,685)	(1,489,924,459)	(303,273,100)	323,134,083,401
Vinh Loc Industrial Park Expansion ⁽ⁱ⁾	139,527,622,465	-	-	-	-	139,527,622,465
Vinh Loc A Resettlement Area ⁽ⁱⁱ⁾	64,057,148,723	-	-	-	-	64,057,148,723
Cholimex Complex Building, Nguyen Trai Street, District 5, Ho Chi Minh City ⁽ⁱⁱⁱ⁾	3,310,084,263	238,500,000	-	-	-	3,548,584,263
Workshops for lease	3,402,433,711	2,110,754,760	-	(526,444,738)	-	4,986,743,733
Compensation for 3.8ha accommodation area	80,246,700,800	-	-	-	-	80,246,700,800
Compensation for agricultural land clearance	15,000,000,000	-	-	-	-	15,000,000,000
Revaluation of land lots on Nguyen Thi Tu Street	14,121,456,932	-	-	-	-	14,121,456,932
Expansion and increase of capacity of wastewater treatment system by 2,500 m3/day and night	51,854,210	106,447,605	-	-	(81,076,888)	77,224,927
Solar power at the Administrative Center	79,566,029	-	-	-	-	79,566,029
Solar power at Lot 6, Workshop 1, Workshop 2	158,245,155	-	-	-	-	158,245,155
Others	1,136,378,586	1,603,311,406	(223,223,685)	(963,479,721)	(222,196,212)	1,330,790,374
Large repair of fixed assets	-	59,904,087	-	(59,904,087)	-	-
Total	321,091,490,874	4,278,338,222	(319,007,685)	(1,613,464,910)	(303,273,100)	323,134,083,401

Approved on 28 August 2026



Vo Van Day
Chief Accountant

Tran Thi Hanh
Preparer

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



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Appendix 3: Statement of changes in owner's equity

Unit: VND

	Owner's capital	Investment and development fund	Retained profit	Non-controlling interest	Total
Beginning balance of the previous year	866,000,000,000	241,803,045,516	709,191,854,400	(2,074,433,897)	1,814,920,466,019
Retroactive adjustments	-	-	(50,446,089,023)	-	(50,446,089,023)
Beginning balance of the previous year after retroactive adjustments	866,000,000,000	241,803,045,516	658,745,765,377	(2,074,433,897)	1,764,474,376,996
Profit in the previous period	-	-	102,715,258,889	170,374,758	102,885,633,647
Appropriation for funds in the previous period	-	30,744,548,862	(36,893,458,634)	-	(6,148,909,772)
Dividend distribution in the previous period	-	-	(60,620,000,000)	-	(60,620,000,000)
Other decreases	-	-	(494,900,174)	-	(494,900,174)
Ending balance of the previous period	866,000,000,000	272,547,594,378	663,452,665,458	(1,904,059,139)	1,800,096,200,697
Beginning balance of the current year	866,000,000,000	272,547,594,378	757,829,768,083	(1,733,892,795)	1,894,643,469,666
Profit in the current period	-	-	120,891,706,064	203,052,943	121,094,759,007
Appropriation for funds in the current period	-	31,343,106,797	(37,611,728,157)	-	(6,268,621,360)
Dividend distribution in the current period	-	-	(64,950,000,000)	-	(64,950,000,000)
Other decreases	-	-	(750,085,773)	-	(750,085,773)
Ending balance of the current period	866,000,000,000	303,890,701,175	775,409,660,217	(1,530,839,852)	1,943,769,521,540

Approved on 28 August 2026



Vo Van Day
Chief Accountant

Tran Thi Hanh
Preparer



CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)

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Appendix 4: Segment information according to the business segments

Unit: VND

Information on the Group's financial performance, fixed assets, other non-current assets and values of significant non-cash expenses according to

	Investment property trading	Sales of merchandise, finished goods	Others	Deductions	Total
Current period					
Net external revenue from sales of goods and provisions of services	80,333,662,339	180,057,085,761	35,089,860,338		295,480,608,438
Net intra-segment revenue from sales of goods and provisions of services	-	-	-	-	-
Total net revenue from sales of goods and provisions of services	80,333,662,339	180,057,085,761	35,089,860,338	-	295,480,608,438
Segment financial performance					
Expenses not attributable to segments	58,130,594,606	9,322,576,503	16,489,783,556		83,942,954,665
Operating profit					(34,361,685,184)
Financial income					49,581,269,481
Financial expenses					7,509,340,253
Gain or loss in associates and joint ventures	-	-	-	-	(591,453,267)
Other income					75,818,009,912
Other expenses					923,139,501
Current income tax					(34,055,177)
Deferred income tax					(12,008,142,821)
Profit after tax					(103,348,875)
					121,094,759,007
Total expenses on acquisition of fixed assets and other non-current assets	4,000,152,475	484,597,423	396,379,630		4,881,129,528
Total depreciation/(amortization) and allocation of long-term deferred expenses	20,404,146,190	5,141,042,151	1,001,895,873		26,547,084,214
Total significant non-cash expenses (except for depreciation/(amortization) and allocation of long-term deferred expenses)	-	-	-	-	-



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Appendix 4: Segment information according to the business segments (cont.)

	Investment property trading	merchandise, finished goods	Others	Deductions	Total
Previous period					
Net external revenue from sales of goods and provisions of services	76,410,934,158	135,024,927,747	34,647,856,525	-	246,083,718,430
Net intra-segment revenue from sales of goods and provisions of services	-	-	-	-	-
Total net revenue from sales of goods and provisions of services	76,410,934,158	135,024,927,747	34,647,856,525	-	246,083,718,430
Segment financial performance	53,743,042,104	9,262,333,371	16,087,480,972		79,092,856,447
Expenses not attributable to segments					(32,853,283,607)
Operating profit					46,239,572,840
Financial income					5,259,728,430
Financial expenses					(1,698,198,853)
Gain or loss in associates and joint ventures	-	-	-	-	63,496,406,165
Other income					1,116,567,312
Other expenses					(553,664,947)
Current income tax					(10,871,428,425)
Deferred income tax					(103,348,875)
Profit after tax					102,885,633,647
Total expenses on acquisition of fixed assets and other non-current assets	3,175,232,396	1,185,298,740	71,880,000	-	4,432,411,136
Total depreciation/(amortization) and allocation of long-term deferred expenses	20,916,468,506	5,179,571,919	1,329,095,803	-	27,425,136,228
Total significant non-cash expenses (except for depreciation/(amortization) and allocation of long-term deferred expenses)	-	-	-	-	-



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Appendix 4: Segment information according to the business segments (cont.)

The Group's assets and liabilities according to the business segments are as follows:

	Investment property trading	Sales of merchandise, finished goods	Others	Deductions	Total
Ending balance					
Direct assets of segment	945,662,573,913	11,546,241,886	2,820,359,592	-	960,029,175,391
Unallocated assets					1,591,738,416,979
Total assets					2,551,767,592,370
Direct liabilities of segment	470,252,520,523	-	303,122,043	-	470,555,642,566
Unallocated liabilities					137,442,428,264
Total liabilities					607,998,070,830
Beginning balance					
Direct assets of segment	958,306,479,142	20,928,161,223	46,247,986,792	-	1,025,482,627,157
Unallocated assets					1,491,710,860,352
Total assets					2,517,193,487,509
Direct liabilities of segment	474,364,218,034	-	1,062,253,055	-	475,426,471,089
Unallocated liabilities					147,123,546,753
Total liabilities					622,550,017,842

Approved on 28 August 2026



[Signature]

Vo Van Day
Chief Accountant

[Signature]

Tran Thi Hanh
Preparer

