

VIETNAM HERBS AND FOODS
JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Liberty – Happiness

No.: 2808/CBTTR-VHE

Hanoi, 28/08/2026

REGULAR DISCLOSURE OF INFORMATION ON FINANCIAL REPORTS

Dear: Hanoi Stock Exchange

Implementing the regulations in Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Vietnam Herbs and Foods Joint Stock Company would like to announce financial statement information for Semi-annual 2026 with the Hanoi Stock Exchange as follows:

1. Organization name: VIETNAM HERBS AND FOODS JOINT STOCK COMPANY

- Stock code: VHE
- Address: No. 277 Van Xuan street, O Dien commune, Hanoi
- Tel: (84.24) 338 16999
- Email: congbothongtin@vinaherbfoods.com
- Website: Vinaherbfoods.com

2. Content of published information:

- Financial statements for Semi-annual, 2026

☒ Separate financial statements (listed organizations have no subsidiaries and no superior accounting unit with affiliated units);

☐ Consolidated financial statements (listed organizations have subsidiaries);

☐ General financial statements (listed organizations have accounting units under their own accounting department).

- Cases subject to explanation of reasons:

+ The auditing organization gives an opinion that is not a full acceptance opinion on the financial statements (for audited financial statements in 2025):

☐ Yes

☒ No

Written explanation in case of yes:

☐ Yes

☐ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after audit, moving from loss to profit or vice versa (for audited financial statements in 2025):



☐ Yes

☒ No

Written explanation in case of yes:

☐ Yes

☐ No

+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period report of the previous year:

☒ Yes

☐ No

Written explanation in case of yes:

☒ Yes

☐ No

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

☐ Yes

☒ No

Written explanation in case of yes:

☐ Yes

☐ No

This information was published on the company's website on: 28/08/2026 at: <https://vinaherbfoods.com/quan-he-co-dong/bao-cai-tai-chinh/>

3. Report on transactions worth 35% or more of total assets in Semi-annual 2026: None

In case a listed organization has transactions, please fully report the following contents:

- Transaction content:.....
- Proportion of transaction value/total asset value of the enterprise (%) *(based on the most recent annual financial statement)*;.....
- Transaction completion date:.....

We hereby commit that the information published above is true and take full responsibility before the law for the content of the published information.

Organization representative

Legal representative/ Authorizing person to disclose information
(Sign, clearly state full name, position, and seal)

Attached documents:

- Separate Financial statements of Semi-annual 2026



CHỦ TỊCH HĐQT

Bùi Tiến Vinh

Interim Separate Financial Statements

VIETNAM HERBS AND FOODS JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026
(Reviewed)



CONTENT

	Pages
Report of the Chairman	02-03
Review report on Interim Financial Information	04
Reviewed Interim Separate Financial Statements	05-32
Interim Separate Statement of Financial position	05-06
Interim Separate Statement of Income	07
Interim Separate Statement of Cash flows	08
Notes to the Interim Separate Financial Statements	09-32

- ▶ Prepare and present the Interim Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Separate Financial Statements;
- ▶ Prepare the Interim Separate Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Chairman is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Chairman confirms that the Interim Separate Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows in the period from 01 January 2026 to 30 June 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Separate Financial Statements.

Other commitments

The Chairman confirms that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of Board of Directors,



Bui Tien Vinh

Legal Representative

Approved, 26 August 2026

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: The shareholders, Board of Directors and General Director
Vietnam Herbs and Foods Joint Stock Company

We have reviewed the accompanying Interim Separate Financial Statements of Vietnam Herbs and Foods Joint Stock Company prepared on 26 August 2026 from page 05 to page 32 including: Interim Separate Statement of financial position as at 30 June 2026, Interim Separate Statement of income, Interim Separate Statement of cash flows and Notes to the Interim Separate Financial Statements for the period from 01 January 2026 to 30 June 2026.

The Chairman's Responsibility

The Chairman is responsible for the preparation and fair presentation of Interim Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of Interim Separate Financial Statements and for such internal control as the Chairman determines is necessary to enable the preparation and presentation of Interim Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements No. 2410 - Review of Interim Financial Information performed by the Independent Auditor of the Entity.

A review of the 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 matter that might be identified during in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements does not give a true and fair view, in all material respects, of the financial position of Vietnam Herbs and Foods Joint Stock Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Interim Separate Financial Statements.



Do Mạnh Cường
Deputy General Director
Registered Auditor No.
0744-2023-002-1

Hanoi, 26 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	A. CURRENT ASSETS		425,175,835,905	413,964,285,195
110	I. Cash and cash equivalents		4,593,069,192	4,889,171,620
111	1. Cash	3	4,593,069,192	4,889,171,620
130	II. Short-term receivables		78,087,169,623	92,207,750,961
131	1. Short-term trade receivables	5	49,338,209,624	32,301,500,221
132	2. Short-term advances to suppliers	6	28,698,959,999	17,331,160,740
135	3. Other short-term receivables	7	50,000,000	42,575,090,000
140	III. Inventories		339,263,921,946	313,816,082,940
141	1. Inventories	8	339,263,921,946	313,816,082,940
160	IV. Other current assets		3,231,675,144	3,051,279,674
161	1. Short-term deferred expenses	11	461,654,747	296,171,160
162	2. VAT deductibles		2,770,020,397	2,755,108,514
200	B. NON-CURRENT ASSETS		166,795,002,656	169,997,704,686
220	I. Fixed assets		39,025,370,095	42,155,942,135
221	1. Tangible fixed assets	9	22,272,642,495	25,403,214,535
222	- Cost		71,120,622,000	71,006,322,000
223	- Accumulated depreciation		(48,847,979,505)	(45,603,107,465)
227	2. Intangible fixed assets	10	16,752,727,600	16,752,727,600
228	- Cost		17,055,346,648	17,055,346,648
229	- Accumulated amortisation		(302,619,048)	(302,619,048)
260	II. Long-term investments		127,500,000,000	127,500,000,000
261	1. Investments in subsidiaries	4	127,500,000,000	127,500,000,000
270	III. Other non-current assets		269,632,561	341,762,551
271	1. Long-term deferred expenses	11	269,632,561	341,762,551
280	TOTAL ASSETS		591,970,838,561	583,961,989,881

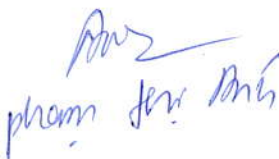
INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Mã số	RESOURCES	Note	Ending balance VND	Beginning balance VND
300	C. LIABILITIES		233.229.625.315	231.441.485.712
310	I. Current liabilities		232.808.388.206	231.020.248.603
311	1. Short-term trade payables	12	709.817.518	3.403.609.362
312	2. Short-term advances from customers		59.635.600	271.086.564
314	3. Short-term taxes and other payables to State budget	13	1.662.578.282	4.414.136.008
315	4. Payables to employees		225.266.277	224.843.962
316	5. Short-term accrued expenses	14	432.754.014	788.257.503
320	6. Other short-term payables		50.923.239	8.871.152
321	7. Short-term loans and liabilities	15	229.667.413.276	221.909.444.052
330	II. Long-term liabilities		421.237.109	421.237.109
339	1. Long-term loans and liabilities	15	421.237.109	421.237.109
400	D. OWNER'S EQUITY		358.741.213.246	352.520.504.169
411	1. Contributed charter capital	16	331.400.000.000	331.400.000.000
411a	- Ordinary shares with voting right		331.400.000.000	331.400.000.000
412	2. Share premium		(418.000.000)	(418.000.000)
415	3. Repurchased own shares		(40.000)	(40.000)
420	4. Retained earnings		27.759.253.246	21.538.544.169
420a	- Retained earnings accumulated to previous year		21.538.544.169	4.229.738.356
420b	- Undistributed profit of this period		6.220.709.077	17.308.805.813
440	TOTAL RESOURCES		591.970.838.561	583.961.989.881


Nguyen Thi Quynh Anh
 Preparer


Pham Thi Anh
 Chief Accountant


Bui Tien Vinh
 Legal Representative

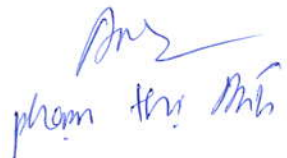
Approved, 26 August 2026

INTERIM SEPARATE STATEMENT OF INCOME

For the period from 01/01/2026 to 30/06/2026

Code	ITEMS	Note	This period VND	Previous period VND
01	1. Gross revenue from goods sold and services rendered	18	268,432,144,003	342,777,009,351
02	2. Less deductions		86,080,000	-
10	3. Net revenue from goods sold and services rendered	18	268,346,064,003	342,777,009,351
11	4. Cost of goods sold and services rendered	19	247,309,080,155	318,799,436,586
20	5. Gross profit from goods sold and services rendered		21,036,983,848	23,977,572,765
22	7. Financial income		36,543,286	19,862,849
23	8. Financial expenses	20	9,899,275,488	5,845,451,808
24	<i>In which: Borrowing costs</i>		9,762,642,490	5,633,013,547
25	9. Selling expenses	21	724,879,735	980,190,812
26	10. General administrative expenses	22	2,249,704,043	1,920,781,497
30	11. Operating profit		8,199,667,868	15,251,011,497
31	12. Other income		685,871	160,764,935
32	13. Other expenses		334,871,216	89,835,205
40	14. Other profit		(334,185,345)	70,929,730
50	15. Accounting profit before tax		7,865,482,523	15,321,941,227
51	16. Current corporate income tax expense	23	1,644,773,446	3,086,797,883
52	17. Deferred corporate income tax expense		-	-
60	18. Net profit after tax		<u>6,220,709,077</u>	<u>12,235,143,344</u>


 Nguyen Thi Quynh Anh
 Preparer


 Pham Thi Anh
 Chief Accountant


 Bui Tien Vinh
 Legal Representative

Approved, 26 August 2026

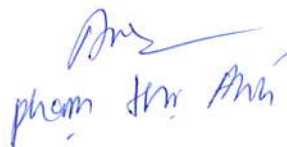
INTERIM SEPARATE STATEMENT OF CASH FLOWS

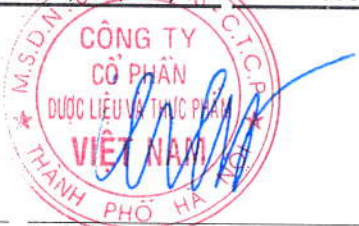
For the period from 01/01/2026 to 30/06/2026

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		7,865,482,523	15,321,941,227
	2. Adjustments for:			
02	Depreciation and amortization		3,244,872,040	3,323,036,679
04	(Gains)/losses on exchange differences at the end of the period		(55,040)	15,400,000
05	(Gains) from investment activities		-	(4,573,103)
06	Borrowing costs		9,762,642,490	5,633,013,547
08	3. Profit from operating activities before changes in working capital		20,872,942,013	24,288,818,350
09	(Increase)/Decrease in receivables		14,105,669,455	(84,722,593 522)
10	(Increase) in inventories		(25,447,839,006)	(12,036,465 068)
11	Increase/(Decrease) in payables (excluding interest payables/CIT payables)		(3,242,407,681)	7,819,940,196
12	(Increase)/Decrease in deferred expenses		(93,353,597)	175,577,645
14	Borrowing costs have been paid		(9,735,175,227)	(5,561,703,324)
15	Corporate income tax paid		(4,399,662,649)	(97,234,470)
20	Net cash outflow from operating activities		(7,939,826,692)	(70,133,660,193)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Purchase of fixed assets and other long-term assets		(114,300,000)	-
27	7. Interest, dividends and profit received		-	4,573,103
30	Net cash inflows/(outflows) from investing activities		(114,300,000)	4,573,103
III. CASH FLOWS FROM FINANCING ACTIVITIES				
33	3. Proceeds from borrowings		258,571,774,923	212,916,211,721
34	4. Repayment of borrowings		(250,813,805,699)	(142,761,061,341)
40	Net cash inflow from financing activities		7,757,969,224	70,155,150,380
50	Net cash flows in the period		(296,157,468)	26,063,290
60	Cash and cash equivalents at beginning of the period		4,889,171,620	664,253,593
61	Impact of exchange differences		55,040	-
70	Cash and equivalents at the end of the period	3	4,593,069,192	690,316,883


 Nguyen Thi Quynh Anh
 Preparer


 Pham Thi Anh
 Chief Accountant


 Bui Tien Vinh
 Legal Representative

Approved, 26 August 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

1. General information of the company

Form of ownership

Vietnam Herbs and Foods Joint Stock Company is established under the Business Registration Certificate of Joint Stock Company No. 0107409148 dated 25 April 2016 issued by Hanoi Department of Planning and Investment (now Hanoi Department of Finance), the most recent change was the 7th on 3 October 2022.

The Company's charter capital is VND 331,400,000,000 equivalent to 33,140,000 shares, with the par value of VND 10,000 per share.

The total number of employees of the Company as at 30 June 2026 is 18 people (as at 01 January 2026: 18 people).

Business field and business activities

The principal activities of the Company are:

- Exporting and trading raw agricultural and forestry products;
- Producing healthy food.

The Company's operation in the period that affects the Interim Separate Financial Statements:

During the first six-month accounting period of 2026, the Company's business activities recorded a slight decline compared to the same period last year. Net revenue and cost of goods sold both decreased by approximately 22%, resulting in a 12% decrease in gross profit. This decline was mainly attributable to the market returning to a more stable level following the surge in demand during the same period last year, which was driven by certain changes in tax policies.

Corporate structure

Information about the Company's subsidiary is presented in Note 4.

2. Accounting system and accounting policy

2.1 Accounting period and accounting currency

The annual accounting period commences from the 1st January and ends as at the 31st December. The Company maintains its accounting records in Vietnam Dong (VND).

2.2 Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Separate Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 Changes in accounting policies and disclosures

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Enterprise Accounting Regime, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016, which amended and supplemented a number of articles of Circular No. 200/2014/TT-BTC. The Circular is effective for financial years beginning on or after 1 January 2026.

The Company adopted the provisions of Circular No. 99/2025/TT-BTC prospectively from 1 January 2026. The Circular also introduces changes to the presentation of certain items in the interim financial statements. Comparative information has been reclassified to conform with the current period's presentation. Details of the reclassification of comparative information are presented in Note 28 to these financial statements.

2.4 Basis for preparation of Interim Separate Financial Statements

Interim Separate Financial Statements are presented based on historical cost principle.

Users of these Interim Separate Financial Statements should study the Interim Separate Financial Statements combined with the Interim Consolidated Financial Statements of the Company and its subsidiary for the period from 01/01/2026 to 30/06/2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Company.

2.5 Accounting estimates

The preparation of the Interim Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Chairman to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Interim Separate Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Separate Financial Statements include:

- Provision for bad debts
- Provision for devaluation of inventory
- Estimated useful life of fixed assets
- Classification and provision of financial investments
- Estimated time to allocate prepaid expenses
- Estimated income tax

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company's Interim Separate Financial Statements and that are assessed by the Chairman to be reasonable under the circumstances.

2.6 Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at transaction date (the average bank transfer buying and selling exchange rates quoted by the commercial bank with which the Company regularly transacts).

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Separate Financial Statements is determined under the following principles:

- For foreign currency monetary items: the average bank transfer buying and selling exchange rates quoted by the commercial bank with which the Company regularly transacts are applied;

- ▶ For demand deposits denominated in foreign currencies: the average bank transfer buying and selling exchange rates quoted by the bank where the Company maintains the demand deposit accounts are applied;
- ▶ No retranslation is performed for all or part of foreign currency-denominated receivables for which an allowance for doubtful debts has been recognized.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

2.7 Cash

Cash comprises cash on hand and demand deposits.

2.8 Financial investments

Investments in subsidiary are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments in subsidiary is made at the end of the period when the investee incurs a loss, based on the Interim Separate Financial Statements of the subsidiary at the time of making the provision.

2.9 Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables are classified as short-term and long-term in the Interim Separate Financial Statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, missing and making fleeing or expected loss that may occur.

2.10 Inventories

At initial recognition, inventories are stated at the cost comprising all costs of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

Cost of inventories is calculated by weighted average method.

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

2.11 Fixed assets

Fixed assets (tangible/ intangible) are stated at its historical cost. During the using time, fixed assets are recorded at cost, accumulated depreciation/ amortization and carrying amount.

Subsequent measurement after initial recognition

If these costs augment future economic benefits obtained from the use of fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Interim Separate Statement of Income in the period in which the costs are incurred.

Depreciation / amortization is provided on a straight-line basis so as to write off the cost of each asset evenly over its expected useful lives as follows:

▶ Buildings and structures	10-22 years
▶ Machinery, equipment	05-10 years
▶ Vehicles and transportation equipment	06-08 years
▶ Office equipment and furniture	04-07 years
▶ Software	06 years
▶ Other intangible fixed assets	05 years

The Company's land use rights are long-term land use rights so amortization is not calculated.

2.12 Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.

2.13 Deferred expenses

Expenses relate to income statement in more than 01 fiscal year are recognised as deferred expenses and are allocated into income statement of following fiscal years.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Deferred expenses of the Company include:

- ▶ Tools and supplies include assets held by the Company for use in the ordinary course of business, with cost of each asset less than VND 30 million and therefore ineligible for recording as fixed assets according to current regulations. The cost of tools and equipment is amortized on a straight-line basis over the period from 06 to 36 months.
- ▶ Other deferred expenses are comprised of insurance fees, assessment and certification fees, and deferred renovation and repair costs, which are recognized at historical cost and amortized on a straight-line basis over their useful lives ranging from 03 to 36 months.

2.14 Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

2.15 Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.16 Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.17 Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as the 13th month salary costs, loan interest costs payable, audit costs, etc. which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the period shall be carried out under the matching principle between revenues and expenses during the period. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.18 Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Repurchased own shares bought before the effective date of the Securities Law No. 54/2019/QH14 (01 January 2021) are shares issued by the Company and bought back by itself, which have not yet been cancelled and may be re-issued within the period prescribed by the Law on Securities. Repurchased own shares bought after 01 January 2021 will be cancelled and adjusted to reduce equity.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.19 Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns.

The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods:

- ▶ The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- ▶ The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from rendering of services:

- ▶ The percentage of completion of the transaction at the Statement of Financial Position date can be measured reliably

Financial income

Financial incomes include income from assets yielding interest and other financial gains by the company shall be recognised when the two conditions are satisfied:

- ▶ It is probable that economic benefits associated with transaction will flow to the Company; and

- ▶ The amount of revenue can be measured reliably.

2.20 Revenue deductions

Revenue deductions from sales of goods and rendering of and services provisions arising in the period include: Trade discounts and sales returns.

Trade discounts and sales return incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.21 Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and goods have not been determined as sold.

2.22 Financial expenses

Items recorded into financial expenses consist of:

- ▶ Borrowing costs;
- ▶ Exchange loss

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.23 Selling expenses, General and administrative expenses

Selling expenses represent the actual costs incurred in the course of providing goods and services.

General and administrative expenses represent the actual costs incurred in the overall administration and management of the Company.

2.24 Corporate income tax

a. Current corporate income tax

Current corporate income tax ("CIT") is determined based on taxable income during the period and current CIT rate.

b. Current corporate income tax rate

During the accounting period from 01/01/2026 to 30/06/2026, the Company was subject to a corporate income tax rate of 20% for business activities generating taxable income.

2.25 Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- ▶ Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiary and associates;
- ▶ Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- ▶ Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- ▶ Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of the Interim Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.26 Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the separate financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

3. Cash

	Ending balance VND	Beginning balance VND
Cash on hand	210,118,546	121,947,303
Demand deposits	4,382,950,646	4,767,224,317
	4,593,069,192	4,889,171,620

Detailed information on demand deposits as at 30 June 2026 is as follows:

	Currency	Amount
Vietnam Joint Stock Commercial Bank for Industry and Trade	VND/USD	533,649,515
Vietnam Maritime Commercial Joint Stock Bank	VND	1,002,757,455
Military Commercial Joint Stock Bank	VND	1,840,601,882
Vietnam Prosperity Joint Stock Commercial Bank	VND	1,001,717,131
Others	VND/USD	4,224,663
		4,382,950,646

4. Investments in subsidiary

	Ending balance			Beginning balance		
	Book value	Recoverable amount	Provision amount	Book value	Recoverable amount	Provision amount
	VND	VND	VND	VND	VND	VND
Yen Bai Herbs and Foods Joint Stock Company	127,500,000,000	127,500,000,000	-	127,500,000,000	127,500,000,000	-
	127,500,000,000	127,500,000,000	-	127,500,000,000	127,500,000,000	-

The Company holds 85% ownership and voting rights in the subsidiary.

The subsidiary has been legally established and operates at Quyet Hung Hamlet, Xuan Ai Commune, Lao Cai Province, specializing in the export and trade of agricultural products.

5. Short-term trade receivables

	Ending balance	Beginning balance
	VND	VND
Other parties		
Tuan Minh Trading And Production Company Limited	27,491,783,436	-
Senimex Vietnam Joint Stock Company	12,573,500,000	-
Avanta Holdings Co., Ltd	-	10,686,250,000
Lang Son Organic Cinnamon & Star Anise Cooperative	5,335,000,000	18,793,215,000
Viet Ha Spices Joint Stock Company	1,818,000,000	2,781,000,000
Others	2,119,926,188	41,035,221
	49,338,209,624	32,301,500,221

6. Short-term advances to suppliers

	Ending balance VND	Beginning balance VND
Prepayment for agricultural product collection	28,509,750,000	17,050,000,000
Tran Van Thuoi	-	4,650,000,000
Nguyen Mai Lam	-	4,400,000,000
Vu Van Chuong	-	4,000,000,000
Do Hong Tuan	-	4,000,000,000
Vien Son Agricultural and Forestry Products	15,752,500,000	-
Vietnam Staraniseed Cassia Manufacturing and Exporting JSC	7,497,250,000	-
Xuan Ai Green Agricultural Cooperative	5,260,000,000	-
Others	189,209,999	281,160,740
	28,698,959,999	17,331,160,740

7. Other short-term receivables

	Ending balance VND	Beginning balance VND
Other parties		
Mr. Nguyen Van Manh	-	42,525,000,000
Others	50,000,000	50,090,000
	50,000,000	42,575,090,000

8. Inventories

	Ending balance VND	Beginning balance VND
Raw material	6,026,979,412	8,249,501,915
Tools, supplies	55,277,912	44,632,131
Finished goods	2,584,086,992	1,210,392,193
Merchandise	330,597,577,630	304,311,556,701
	339,263,921,946	313,816,082,940

The value of inventories pledged as collaterals for borrowings at the end of the period: VND 77,835,892,523

9. Tangible fixed assets

	Buildings	Machinery and equipment	Vehicles equipment	Management equipment	Total
	VND	VND	VND	VND	VND
Historical cost					
As at the beginning of the year	12,104,989,844	53,598,324,722	3,429,023,637	1,873,983,797	71,006,322,000
Purchase	-	-	114,300,000	-	114,300,000
As at the end of the period	12,104,989,844	53,598,324,722	3,543,323,637	1,873,983,797	71,120,622,000
Accumulated depreciation					
As at the beginning of the year	4,427,949,972	36,853,479,826	2,920,279,617	1,401,398,050	45,603,107,465
Depreciation	333,569,280	2,701,172,880	146,460,834	63,669,046	3,244,872,040
As at the end of the period	4,761,519,252	39,554,652,706	3,066,740,451	1,465,067,096	48,847,979,505
Net carrying amount					
As at the beginning of the year	7,677,039,872	16,744,844,896	508,744,020	472,585,747	25,403,214,535
As at the end of the period	7,343,470,592	14,043,672,016	476,583,186	408,916,701	22,272,642,495

► Detail of major tangible fixed assets as at the end of the period during the period are as follows:

Assets name	Status during the period	Historical cost		Net carrying amount	
		VND		VND	
Herbal beverage production line	In use	39,607,977,996		8,581,728,594	
Factory building	In use	9,961,607,657		6,414,671,629	
Can production line	In use	7,434,729,000		3,221,715,900	
		57,004,314,653		18,218,116,123	

► The carrying amount of tangible fixed assets pledged as collaterals for borrowings as at 30 June 2026: VND 13,445,940,136 (as at 01/01/2026: VND 16,065,552,760).

► Original cost of fully depreciated tangible fixed assets still in use as at 30 June 2026: VND 2,745,346,432.

10. Intangible fixed assets

	Land use right (*) VND	Computer software VND	Others VND	Total VND
Historical cost				
As at the beginning of the year	16,752,727,600	255,000,000	47,619,048	17,055,346,648
As at the end of the period	16,752,727,600	255,000,000	47,619,048	17,055,346,648
Accumulated amortization				
As at the beginning of the year	-	255,000,000	47,619,048	302,619,048
As at the end of the period	-	255,000,000	47,619,048	302,619,048
Net carrying amount				
As at the beginning of the year	16,752,727,600	-	-	16,752,727,600
As at the end of the period	16,752,727,600	-	-	16,752,727,600

- ▶ The carrying amount of land use rights with indefinite useful life (not amortised) pledged as collateral for borrowings as at 30 June 2026 and 01 January 2026: VND 16,752,727,600
- ▶ Original cost of fully amortized intangible fixed assets still in use at as 30 June 2026: VND 302,619,048.

(*) Includes 5 adjacent plots of land at the address of Ma Tua Area, Cluster 3, Ha Mo Commune, Dan Phuong District, Hanoi (now No. 277, Van Xuan Street, O Dien Commune, Hanoi) with a total area of 499.4 m2. The land use rights are currently being utilized by the Company for warehouses, drying yards to support business operations as well as collateral for bank loans (details in Note 15).

11. Deferred expenses

	Ending balance VND	Beginning balance VND
a) Short-term		
Insurance	449,779,748	296,171,160
Others	11,874,999	-
	461,654,747	296,171,160
b) Long-term		
Dispatched tools and supplies	190,348,570	226,023,843
Assessment and certification fees	-	49,999,996
Others	79,283,991	65,738,712
	269,632,561	341,762,551

12. Short-term trade payables

	Ending balance	Beginning balance
	VND	VND
Other parties		
Vina Samex., JSC	-	3,188,750,000
BP International Logistics Co., Ltd.	141,942,808	189,737,218
MB Ageas Life Insurance Company Limited	466,599,000	-
Others	101,275,710	25,122,144
	709,817,518	3,403,609,362

13. Short-term taxes and other payables to State budget

	Beginning balance		Movement	Ending balance
	Payables		Actual payment	Payables
	VND		VND	VND
Corporate income tax	4,399,662,649	4,399,662,649	1,644,773,446	1,644,773,446
Personal income tax	14,473,359	20,073,296	23,404,773	17,804,836
Other payables	-	4,535,109	4,535,109	-
	4,414,136,008	4,424,271,054	1,672,713,328	1,662,578,282

The Company's tax finalization is subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

14. Short-term accrued expenses

	Ending balance	Beginning balance
	VND	VND
Interest expense	347,754,014	320,286,751
13th month salary expense	-	297,970,752
Others	85,000,000	170,000,000
	432,754,014	788,257,503

Vietnam Herbs and Foods Joint Stock Company

15. Loans and liabilities

Ref	Beginning balance		Movement		Ending balance	
	Book value	VND	Increase	Decrease	Book value	VND
a) Short-term						
Short-term loans						
(1)	221,769,031,680		258,571,774,923	250,743,599,507	229,597,207,096	
	79,999,399,000		79,021,481,600	81,184,988,077	77,835,892,523	
(2)	73,866,868,148		77,440,293,323	73,952,346,898	77,354,814,573	
(3)	27,906,364,532		67,606,000,000	50,523,364,532	44,989,000,000	
(4)	39,996,400,000		34,504,000,000	45,082,900,000	29,417,500,000	
Proportion of long-term loans						
(5)	140,412,372		-	70,206,192	70,206,180	
	140,412,372		-	70,206,192	70,206,180	
	<u>221,909,444,052</u>		<u>258,571,774,923</u>	<u>250,813,805,699</u>	<u>229,667,413,276</u>	
b) Long-term						
(5)	561,649,481		-	70,206,192	491,443,289	
	<u>561,649,481</u>		<u>-</u>	<u>70,206,192</u>	<u>491,443,289</u>	
	(140,412,372)		-	(70,206,192)	(70,206,180)	
	<u>421,237,109</u>				<u>421,237,109</u>	

Maturity within next 12 months

Maturity after 12 months

Vietnam Herbs and Foods Joint Stock Company

Detailed information relating to borrowings:

Ref	Loan Contract	Date	Credit limit	Interest	Term	Purpose
(1)	314895.25.833.60595 56TD	11/7/2025	Credit limit of VND 80,000,000,000 Discount limit of documentary credit under LC of VND 10,000,000,000.	Specified on each specific Debt Acknowledgement Agreement.	12 months for credit limit Not exceed 7 months for each Debt Acknowledgment Contract	Supplement working capital for cinnamon anise commercial activities
(2)	CLC-52516-01	29/07/2025	VND 120,000,000,000	Specified on each specific Debt Acknowledgement Agreement.	12 months for credit limit Not exceed 6 months for each Debt Acknowledgment Contract	Supplement working capital to serve agricultural product production and trading activities and herbal beverage production
	CLC-75612-01	12/02/2026	Overdraft limit of VND 3,000,000,000	11.5%/year	12 months	Supplement working capital to serve agricultural product production and trading activities and herbal beverage production
(3)	112- 00054252.24805/202 5/HĐTD and its appendices	03/12/2025	VND 45,000,000,000	Specified on each specific Debt Acknowledgement Agreement.	12 months	Working capital financing for business operations/issuance of guarantees/Letters of Credit (LC) for the enterprise
(4)	11/2026 - HĐCVHM/NHCT126- VHE	12/02/2026	VND 120,000,000,000	Specified on each specific Debt Acknowledgement Agreement.	12 months	Supplement working capital to support business and production activities
(5)	SHBVN/CG/HĐTD/20 21/CONGTYPDUO CLIEU VATHUCPHAMVN	02/12/2021	VND 1,135,000,000	7.4 %/ year	96 months Principal payment divided equally according to the term, interest calculated on the actual principal balance	Pay for car purchases under Contract No.: 1032/T10/ 2021/HDMB-KIAPVD

Vietnam Herbs and Foods Joint Stock Company

The bank borrowings are secured by mortgage agreements with the banks, and all security transactions have been duly registered.

Ref	Loan contract	Collateral	Guarantor	Guarantor's relationship with the Company
(1)	224007.24.833.6059556.TD	Inventory formed from loans Land use rights Land use rights Land use rights	Mrs. Bui Thi Hong Dung Mr. Bui Van Vien and Mrs. Nguyen Thi Ty Mr. Nguyen Dinh Khanh and Mrs. Nguyen Thi Chuy	Wife of the Chairman Cousin of the Chairman Cousin of the Chairman
(2)	CLC-36433-01	Land use rights Land use rights Land use rights Land use rights Land use rights Land use rights	Mrs. Nguyen Thi Thuy Mr. Bui Tien Vinh and Mrs. Bui Thi Hong Dung Mrs. Nguyen Thi Mui Mr. Bui Tien Vinh Mrs. Nguyen Thi Ty Mr. Nguyen Van Tuoc and Mrs. Bui Thi Phuong	Cousin of the Chairman Chairman and wife Mother of the Chairman Chairman Cousin of the Chairman Cousin of the Chairman
(3)	112-00030539.20113/2024/HĐTD	Car Can filling and finishing system Bagging machine system Guarantee Agreement No. ELOS-83895/2026/SME/BLCN-01 Land use rights owned by Yen Bai Herbs and Foods Joint Stock Company. (Subsidiary)	Mr. Bui Tien Vinh Mr. Tran Van Kien	Chairman Chairman cum General Director of Yen Bai Herbs and Foods Joint Stock Company (Subsidiary).
(4)	332/2025 -HĐCVHM/NHCT126-VHE	Land use rights Land use rights Land use rights	Mrs. Nguyen Thi Thang Mrs. Trinh Thi Nhung Mr. Bui Van Vien	Aunt of the chairman Mother in law of the chairman Cousin of the chairman
(5)	SHBVN/CG/HĐTD/2021/CONGTYC PDUOCLIEUVATHUCPHAMVN	Vehicle formed from the loan		

Vietnam Herbs and Foods Joint Stock Company

16. Owner's equity

a) Increase and decrease in owner's equity

	Contributed charter capital VND	Share premium VND	Repurchased own shares VND	Retained earnings VND	Total VND
As at the beginning of the previous year	331,400,000,000	(418,000,000)	(40,000)	4,229,738,356	335,211,698,356
Profit of the previous period	-	-	-	12,235,143,344	12,235,143,344
As at the end of the previous period	331,400,000,000	(418,000,000)	(40,000)	16,464,881,700	347,446,841,700
As at the beginning of this year	331,400,000,000	(418,000,000)	(40,000)	21,538,544,169	352,520,504,169
Profit of this period	-	-	-	6,220,709,077	6,220,709,077
As at the end of the period	331,400,000,000	(418,000,000)	(40,000)	27,759,253,246	358,741,213,246

According to Resolution No. 2206/2026/NQ-DHĐCĐ/VHE dated 22 June 2026 of the Annual General Meeting of Shareholders, the General Meeting of Shareholders approved the 2025 profit distribution plan, under which no dividends will be paid for 2025, and the retained earnings will be reinvested for the following year.

b) Details of owner's charter capital

	Ending balance VND	Rate %	Beginning balance VND	Rate %
Mr. Bui Tien Vinh	44,200,000,000	13.34	44,200,000,000	13.34
Others	287,200,000,000	86.66	287,200,000,000	86.66
	331,400,000,000	100	331,400,000,000	100

c) Transactions related to capital with owners and distribution of dividends, profit sharing

	This period VND	Previous period VND
Owner's contributed capital:		
- At the beginning of the year	331,400,000,000	331,400,000,000
- At the end of the period	331,400,000,000	331,400,000,000

d) Shares

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	33,140,000	33,140,000
Quantity of issued shares	33,140,000	33,140,000
- Common shares	33,140,000	33,140,000
Number of repurchased shares	4	4
- Common shares	4	4
Quantity of outstanding shares in circulation	33,139,996	33,139,996
- Common shares	33,139,996	33,139,996
Par value per share (VND)	10,000	10,000

17. Off statement of financial position items

a) Operating leased assets

The Company has entered into warehouse lease agreements as follows:

- ▶ The Company signed Warehouse Borrowing Contract No. 01/2023/HDTK-BQS dated 2 January 2023 with Mr. Bui Quang Sac (Chairman's brother) at address No. 277 Van Xuan Street, O Dien Commune, Hanoi, for the purpose of using it as a warehouse to store raw materials and goods from 02 January 2023 to 31 December 2027. Warehouse area: 12,000 m2.
- ▶ The Company signed Warehouse Borrowing Contract No. 01/2022/HDTK-VNH dated 1 July 2022 with Hong Ca General Services Cooperative at Dong Dinh Hamlet, Hung Khanh Commune, Lao Cai Province, for the purpose of using it as a warehouse to store raw materials from 01 July 2022 to 31 December 2030. Warehouse area: 4,000 m2.
- ▶ The Company signed Warehouse Borrowing Contract No. 01.2025/HĐMKB dated 6 January 2025 with Lao Cai Forest Industry Development JSC at Vang Hamlet, Gia Phu Commune, Lao Cai Province, for the purpose of using it as a warehouse to store raw materials from 06 January 2025 to 31 December 2035. Warehouse area: 52,000 m2.

b) Foreign currencies

	Ending balance	Beginning balance
USD	498.94	524.18

18. Net revenue from goods sold and services rendered

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Revenue	268,432,144,003	342,777,009,351
Revenue from sale of goods	267,227,540,847	341,043,380,101
Revenue from sale of finished goods	424,889,896	1,468,820,250
Revenue from processing services	779,713,260	264,809,000
Deductible items	86,080,000	-
Commercial discount	3,480,000	-
Returned goods	82,600,000	-
	<u>268,346,064,003</u>	<u>342,777,009,351</u>

19. Cost of goods sold and services rendered

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Cost of goods sold	242,799,848,211	312,835,483,171
Cost of finished goods	587,303,373	2,313,154,351
Cost of processing services	640,685,653	153,566,757
Costs due to not reaching capacity calculated directly into cost of goods sold	3,281,242,918	3,497,232,307
	<u>247,309,080,155</u>	<u>318,799,436,586</u>

20. Financial expenses

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Interest expense	9,762,642,490	5,633,013,547
Loss on exchange difference in the period	35,877,439	62,271,848
Loss on exchange difference at the end of the period	-	15,400,000
Others	100,755,559	134,766,413
	<u>9,899,275,488</u>	<u>5,845,451,808</u>

21. Selling expenses

	<u>This period</u> VND	<u>Previous period</u> VND
Labour expenses	276,147,732	479,133,631
Raw materials	144,152,006	85,474,212
Offices tools and supplies	4,651,512	4,651,512
Depreciation expenses	17,133,294	17,133,294
External services	282,795,191	393,798,163
	<u>724,879,735</u>	<u>980,190,812</u>

22. General administrative expenses

	<u>This period</u> VND	<u>Previous period</u> VND
Labour expenses	900,265,188	862,782,992
Offices supplies	71,650,855	32,865,495
Depreciation expenses	172,331,728	185,382,867
Taxes, fees and charges	23,814,743	38,239,634
External services	990,851,329	686,510,509
Others by cash	90,790,200	115,000,000
	<u>2,249,704,043</u>	<u>1,920,781,497</u>

23. Current corporate income tax

	<u>This period</u> VND	<u>Previous period</u> VND
Total profit/(loss) before tax:	7,865,482,523	15,321,941,227
Adjustment:		
Non-deductible expense	358,463,216	89,835,205
Exchange difference of cash and receivables at the end of the period - previous year	(78,510)	22,212,981
Taxed income	<u>8,223,867,229</u>	<u>15,433,989,413</u>
Current corporate income tax (tax rate 20%)	<u>1,644,773,446</u>	<u>3,086,797,883</u>
Opening CIT payable	4,399,662,649	416,330,686
CIT paid in the period	4,399,662,649	97,234,470
Closing CIT payable	<u>1,644,773,446</u>	<u>3,405,894,099</u>

24. Operating expenses by nature

The Company primarily operates in the commercial sector, while manufacturing activities are insignificant. Therefore, the Company does not prepare expense disclosures by nature. Instead, expenses are presented by function and are detailed in Note 21 – Selling Expenses and Note 22 – General Administrative Expenses.

25. Subsequent events

There have been no significant events occurring after the period, which would require adjustments or disclosures to be made in the Interim Separate Financial Statements.

26. Segment information

a) By Business Segment

	Agricultural sales	Herbal beverage sales	Other revenue	Total
	VND	VND	VND	VND
Net revenue from external sales	267,144,940,847	421,409,896	779,713,260	268,346,064,003
Operating profit	24,345,092,636	(3,447,136,395)	139,027,607	21,036,983,848
Total cost of fixed asset acquisitions	-	-	-	114,300,000
Unallocated assets				591,970,838,561
Total assets	-	-	-	591,970,838,561
Unallocated liabilities				233,229,625,315
Total liabilities	-	-	-	233,229,625,315

b) By geographic area

The Company's revenue is mainly generated in the Northern region, so the Company does not present segment reporting by geographic area.

27. Transactions and balances with related parties

List and relation between related parties and the Company are as follows:

<u>Related parties</u>	<u>Relationship</u>
Yen Bai Herbs and Foods Joint Stock Company	Subsidiary
Mr. Bui Tien Vinh	Chairman
Mrs. Bui Thi Hong Dung	Chairman's wife
Mrs. Nguyen Thi Mui	Chairman's mother
Mr. Bui Quang Sac	Chairman's brother
Members of the Board of Directors, Board of Management, Audit Committee	

Manager's income during the period was as follows:

		This period VND	Previous period VND
Mr. Bui Tien Vinh	Chairman	101,795,803	95,402,802
Mr. Tran Nhat Thanh	Member of the Board of Directors cum General Director	112,348,225	110,197,508
Mr. Nguyen The Hung	Member of the Board of Directors	-	116,253,519
Mr. Nguyen Dinh Cong (*)	Member of the Board of Directors cum Chairman of the Audit Committee	-	-
Mr. Nguyen Tai Duc (*)	Member of the Board of Directors cum Member of the Audit Committee	-	-
		214,144,028	321,853,829

(*) The Company does not pay remuneration to these people.

In addition to the above related parties transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

28. Corresponding figures

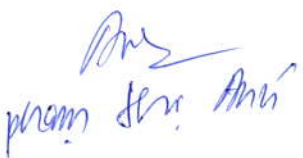
The comparative figures in the Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

The comparative figures in the Interim Separate Statement of Financial Position and related notes are those of the Separate Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Separate Statement of Income, Interim Separate Statement of Cash flows, and related notes is that of the Interim Separate Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Company applies to prospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025. Details are presented in Appendix I.

29. Approval of the Interim Separate Financial Statements

The Interim Separate Financial Statements were approved by the Chairman and authorized for issuance on 26 August 2026.

 Nguyen Thi Quynh Anh Preparer	 Pham Thi Anh Chief Accountant	  Bui Tien Vinh Legal Representative
--	--	--

Approved, 26 August 2026

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025			Change
Code	Items	Value VND	Code	Items	Value VND	
a) Statement of Financial Position			a) Statement of Financial Position			
ASSETS			ASSETS			
130	III. Short-term receivables	92,207,750,961	130	III. Short-term receivables	92,207,750,961	
136	3. Other short-term receivables	42,575,090,000	135	3. Other short-term receivables	42,575,090,000	Code change
150	V. Other short-term assets	3,051,279,674	160	V. Other short-term assets	3,051,279,674	Code change
151	1. Short-term prepaid expenses	296,171,160	161	1. Short-term deferred expenses	296,171,160	Rename, code change
152	2. Deductible VAT	2,755,108,514	162	2. Deductible VAT	2,755,108,514	Code change
250	II. Long-term investments	127,500,000,000	260	II. Long-term investments	127,500,000,000	Code change
251	1. Investments in subsidiaries	127,500,000,000	261	1. Investments in subsidiaries	127,500,000,000	Code change
260	VI. Other long-term assets	341,762,551	270	VI. Other long-term assets	341,762,551	Code change
261	1. Long-term prepaid expenses	341,762,551	271	1. Long-term deferred expenses	341,762,551	Rename, code change

Vietnam Herbs and Foods Joint Stock Company

Figures according to the Financial Statements for the fiscal year ended 31 December 2025		
Code	Items	Value VND

a) Statement of Financial Position (continue)

300	C - LIABILITIES	231,441,485,712
310	I. Current liabilities	231,020,248,603
313	3. Tax payables and statutory obligations	4,414,136,008
314	4. Payables to employees	224,843,962
315	5. Short-term accrued expenses	788,257,503
319	7. Other short-term payables	8,871,152
320	8. Short-term borrowings and finance lease liabilities	221,909,444,052
330	II. Non-current liabilities	421,237,109
338	1. Long-term loans and liabilities	421,237,109
400	D. OWNER'S EQUITY	352,520,504,169
412	2. Share premium	(418,000,000)
415	5. Treasury shares	(40,000)
421	4. Retained earnings	21,538,544,169
421a	- Retained earnings accumulated to previous year	4,229,738,356
421b	- Undistributed profit this period	17,308,805,813

Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025

Code	Items	Value VND	Change
300	C. LIABILITIES	231,441,485,712	
310	I. Current liabilities	231,020,248,603	
314	4. Short-term taxes and other payables to State budget	4,414,136,008	Rename, code change
315	5. Payables to employees	224,843,962	Code change
316	6. Short-term accrued expenses	788,257,503	Code change
320	8. Other short-term payables	8,871,152	Code change
321	9. Short-term borrowings and finance lease liabilities	221,909,444,052	Code change
330	II. Non-current liabilities	421,237,109	
339	1. Long-term loans and liabilities	421,237,109	Code change
400	D. OWNER'S EQUITY	352,520,504,169	
412	2. Share premium	(418,000,000)	Rename
415	3. Repurchased own shares	(40,000)	Rename
420	4. Retained earnings	21,538,544,169	Code change
420a	- Retained earnings accumulated to previous year	4,229,738,356	Code change
420b	- Undistributed profit this period	17,308,805,813	Code change

Vietnam Herbs and Foods Joint Stock Company

Figures according to the Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025			Change
Code	Items	Value	Code	Items	Value	
		VND			VND	
b) Statement of Income			b) Statement of Income			
21	6. Financial income	19,862,849	22	5. Financial income	19,862,849	Code change
22	7. Financial expense	5,845,451,808	23	6. Financial expense	5,845,451,808	Code change
23	- In which: Interest expense	5,633,013,547	24	- In which: Borrowing costs	5,633,013,547	Rename, code change
c) Statement of Cash flows			c) Statement of Cash flows			
05	- Gains / losses from investment activities	(4,573,103)	05	- Gains / losses from investment and financial activities	(4,573,103)	Adjust, rename
06	- Interest expense	5,633,013,547	06	- Borrowing costs	5,633,013,547	Rename
12	- Increase or decrease in prepaid expenses	175,577,645	12	- Increase or decrease in deferred expenses	175,577,645	Rename
14	- Interest paid	(5,561,703,324)	14	- Borrowing costs have been paid	(5,561,703,324)	Rename
27	- Interest, dividends and profit received	4,573,103	27	- Interest, dividends and profit received	4,573,103	Adjust, rename

