

Financial statements
Quarter 3 - 2026

Interfood Shareholding Company

Corporate information

Investment Licence No.	Date
270/GP	16/11/1991

Investment Certificate No.	Date
472033000328 (1st amendment)	28/11/2007
472033000328 (2nd amendment)	20/05/2010
472033000328 (3rd amendment)	22/04/2011
472033000328 (4th amendment)	18/10/2011
472033000328 (5th amendment)	14/05/2014
472033000328 (6th amendment)	30/12/2015
6525867086 (7th amendment)	05/02/2016
6525867086 (8th amendment)	28/12/2016
6525867086 (9th amendment)	25/01/2017
6525867086 (10th amendment)	08/04/2018
6525867086 (11th amendment)	01/10/2019
6525867086 (12nd amendment)	21/09/2020
6525867086 (13rd amendment)	18/05/2021
6525867086 (14th amendment)	20/04/2023
6525867086 (15th amendment)	17/04/2025
6525867086 (16th amendment)	11/11/2025

The Investment Licence has been amended several times, the most recent of which is by the Investment Licence No. 270/CPH/GCNDDC3-BHK dated 23 August 2006. The Investment Licence and its amendments were issued by the Ministry of Planning and Investment and are valid for 50 years from the date of the initial Investment Licence

The Investment Certificates were issued by the Dong Nai Industrial Zone Authority and are valid for 50 years from the date of the initial Investment Licence.

Enterprise Registration Certificate No.:	Date
3600245631	21/01/2016
3600245631	19/03/2018
3600245631	06/07/2019
3600245631	30/06/2020
3600245631	01/04/2021
3600245631	18/01/2022
3600245631	05/04/2023
3600245631	01/04/2025
3600245631	01/11/2025
3600245631	03/09/2026

The Company's Enterprise Registration Certificate was issued by the Department of Planning and Investment of Dong Nai Province

Interfood Shareholding Company

Corporate information (continued)

Board of Management:

Ms. Moeko Masukawa	Chairman (from 1 October 2025)
Mr. Atsushi Kawasaki	Member (from 18 April 2025)
Mr. Takayuki Kushida	Member

Board of Director:

Mr. Atsushi Kawasaki	General Director cum General Manager of Internal Control (from 28 March 2025)
Mr. Segawa Toshinori	General Manager of Factory (from 1 April 2025)
Mr. Shinya Omori	General Manager of Marketing cum General Manager of Sales
Ms. Moeko Masukawa	General Manager of Planning (from 1 September 2025)

Supervisory Board:

Mr. Nguyen Thanh Bach	Head of Supervisory Board
Ms. Thai Thu Thao	Member
Mr. Yoko Misawa	Member

Registered Office

Lot 13, Tam Phuoc IZ, Tam Phuoc Ward, Dong Nai Province, Vietnam

Auditors

KPMG Limited Vietnam

Interfood Shareholding Company

Statement of the Board of Directors

The Board of Directors of Interfood Shareholding Company (“the Company”) presents this statement and the accompanying quarterly financial statements of the Company for the period ended 30 September 2026.

The Board of Directors is responsible for the preparation and true and fair presentation of the quarterly financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to quarterly financial reporting. In the opinion of the Board of Directors::

- (a) the quarterly financial statements set out on pages 4 to 29 give a true and fair view of the quarterly financial position of the Company as at 30 September 2026, and of its results of operations and cash flows for the period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to quarterly financial reporting; and
- (b) at the date of this statement, there are no reasons to believe that the Company will not be able to pay its debts as and when they fall due.

The Board of Directors has, on the date of this statement, authorised the accompanying separate financial statements for issue.



On behalf of the Board of Directors

Atsushi Kawasaki
Legal Representative
Dong Nai, dated 14 October 2026.

Interfood Shareholding Company

Form B 01-DN

 Issued under Circular No. 99/2025/TT-BTC dated 27
October 2025 of the Minister of Finance

Statement of financial position

As at 30 September 2026

	Code	Note	Closing balance VND'000	Oppening balance VND'000
ASSETS				
A - Current assets (100=110+130+140+150)	100		1,196,588,532	1,305,196,214
I. Cash and cash equivalents	110	8	783,313,775	855,799,100
1. Cash	111		233,313,775	155,799,100
2. Cash equivalent	112		550,000,000	700,000,000
II. Accounts receivable – short-term	130		81,183,906	118,336,162
1. Accounts receivable from customers	131	9	27,707,320	33,405,859
2. Prepayments to suppliers	132		46,873,158	77,941,164
3. Other short-term receivables	135	10	6,603,428	6,989,139
4. Allowance for doubtful debts	136	9	-	-
III. Inventories	140	11	329,243,586	327,201,640
1. Inventories	141		330,340,784	328,564,554
2. Allowance for inventories	142		(1,097,198)	(1,362,914)
IV. Other current assets	160		2,847,265	3,859,312
Short-term deferred expenses	161		2,847,265	3,859,312
Taxes and others receivable from the State	163		-	-
B. Long-term assets				
(200 = 210 + 220 + 240 + 260)	200		286,127,173	148,117,685
I. Accounts receivable – long-term	210		1,100,562	1,082,182
1. Other long-term receivables	215		1,100,562	1,082,182
II. Fixed assets	220		170,062,866	99,110,261
1. Tangible fixed assets	221	12	164,562,733	93,117,234
Cost	222		426,109,556	347,215,113
Accumulated depreciation	223		(261,546,823)	(254,097,879)
2. Intangible fixed assets	227	13	5,500,133	5,993,027
Cost	228		19,905,740	19,905,740
Accumulated depreciation	229		(14,405,607)	(13,912,713)
III. Long-term work in progress	250		77,280,058	11,922,269
1. Construction in progress	252	14	77,280,058	11,922,269
IV. Other long-term assets	270		37,683,687	36,002,973
1. Long-term deferred expenses	271	15	24,770,717	23,680,471
2. Deferred tax assets	272	16	12,912,970	12,322,502
TOTAL ASSETS (270=100+200)	280		1,482,715,705	1,453,313,899

Interfood Shareholding Company

Form B 01-DN

Issued under Circular No. 99/2025/TT-BTC dated 27
October 2025 of the Minister of Finance

Statement of financial position (continued)

As at 30 September 2026

RESOURCES	Code	Note	Closing balance VND'000	Opening balance VND'000
C - LIABILITIES (300=310+330)	300		288,487,905	266,046,783
I. Current liabilities	310		283,401,318	260,194,401
1. Accounts payable to suppliers	311	17	185,115,371	153,612,899
2. Advances from customers	312		9,468,805	17,185,700
3. Dividends/profits payable	313	18	630,112	578,868
4. Taxes and others payable to the State	314	19	15,889,694	20,808,264
5. Payable to employees	315		12,283,855	12,118,733
6. Accrued expenses	316	20	58,381,067	54,397,215
7. Other payables – short-term	320	21	1,632,414	1,492,722
II. Long term liabilities	330		5,086,587	5,852,382
1. Provision – long-term	343	22	5,086,587	5,852,382
D - EQUITY	400		1,194,227,800	1,187,267,116
1. Share capital	411	23	871,409,840	871,409,840
- Ordinary shares with voting rights	411a		871,409,840	871,409,840
2. Share premium	412		85,035,704	85,035,704
3. Other reserves	414	24	90,034,048	90,034,048
4. Retained profits	420		147,748,208	140,787,524
- Accumulated profit brought forward	421a		54,835	68,397
- Retained profits for the current period	421b		147,693,373	140,719,127
TOTAL RESOURCES (440=300+400)			1,482,715,705	1,453,313,899

Dong Nai, dated 14 October 2026.

Preparer



Lê Nữ Ngọc Thảo
Genral Accountant

Chief Accountant



Nguyễn Hồng Phong
Chief Accountant

Legal Representative



Atsushi Kawasaki
Legal Representative

Interfood Shareholding Company

Form B 02-DN

Issued under Circular No. 99/2025/TT-BTC dated 27

October 2025 of the Minister of Finance

Statement of income

For quarter end at 30 September 2026

	Code	Note	The current quarter VND'000	The same quarter last year VND'000	Cumulative YTD as of quarter-end VND'000	Cumulative YTD as of last year quarter-end VND'000
1. Revenue from sales of goods and provision of services	01	26	578,512,550	531,441,935	1,731,107,485	1,581,681,204
2. Revenue deductions	02	26	35,803,441	30,513,856	105,526,111	94,788,013
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	10	26	542,709,109	500,928,079	1,625,581,374	1,486,893,191
4. Cost of sales	11	27	350,282,040	346,799,007	1,052,614,664	1,018,410,801
5. Gross profit from sales of goods and provision of services (20 = 10 - 11)	20		192,427,069	154,129,072	572,966,710	468,482,390
6. Financial income	22	28	7,469,315	7,409,644	24,415,205	22,188,682
7. Financial expenses	23	29	64,176	82,837	253,933	382,478
<i>In which: Interest expenses</i>	24		-	-	-	-
8. Selling expenses	25	30	144,833,484	102,029,197	373,842,743	297,487,050
9. G&A expenses	26	31	14,709,275	13,987,972	38,178,056	40,613,774
10. Net operating profit {30=20+(22-23)-(25+26)}	30		40,289,449	45,438,710	185,107,183	152,187,770
11. Other income	31	32	711,325	430,199	1,049,744	2,080,589
12. Other expenses	32	33	546,765	257,146	1,209,454	905,472
13. Results of other activities (40 = 31 - 32)	40		164,560	173,053	(159,710)	1,175,117
14. Accounting profit before tax (50 = 30 + 40)	50		40,454,009	45,611,763	184,947,473	153,362,887
Income tax expenses - current	51	35	11,141,576	10,102,228	37,844,568	26,950,288
			(2,930,033)	(969,215)	(590,468)	3,826,051
Income tax expenses - deferred	52	35				
Net profit after tax (60 = 50 - 51 - 52)	60		32,242,466	36,478,750	147,693,373	122,586,548
Earnings per share						
Basic earnings per share (in VND)	70	36	370	419	1,695	1,407

Dong Nai, dated 14 October 2026.

Preparer

Chief Accountant

Legal Representative



Lê Nữ Ngọc Thảo
Genral Accountant



Nguyễn Hồng Phong
Chief Accountant



Atsushi Kawasaki
Legal Representative

Interfood Shareholding Company

Form B 03-DN

Issued under Circular No. 99/2025/TT-BTC dated 27
October 2025 of the Minister of Finance

Statements of cash flows (Indirect method)

For quarter end at 30 September 2026

	Code	Note	Cumulative YTD as of quarter-end VND'000	Cumulative YTD as of last year quarter-end VND'000
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		184,896,229	153,339,896
2. Adjustments for:				
- Depreciation and amortisation	02		7,941,838	8,957,382
- Allowances and provisions	03		(400,223)	3,384,612
- Exchange losses/(gains) arising from revaluation of monetary items	04		(36,107)	56,312
- (Profits)/losses from investing, financing activities	05		(24,066,835)	(21,817,517)
3. Operating profit/(loss) before changes in working capital	08		168,334,902	143,920,685
- Change in receivable	09		36,996,782	(52,475,764)
- Change in inventories	10		(2,041,946)	(2,939,234)
- Change in payables and other liabilities	11		27,445,343	(46,695,807)
- Change in deferred expenses	12		(78,199)	3,012,509
			230,656,882	44,822,388
Corporate income tax paid	15		(43,516,872)	(28,269,831)
Net cash flow from operating activities	20		187,140,010	16,552,557
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payments for additions to fixed assets and other	21		(144,252,232)	(14,437,082)
2. Proceeds from disposals of fixed assets and other	22		-	25,000
3. Receipts of interests and dividends	27		25,308,342	20,933,370
Net cash inflows/(outflows) from investing	30		(118,943,890)	6,521,288
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Payments of dividends, profits	36		(140,681,445)	(172,864,716)
Net cash inflows/(outflows) from financing	40		(140,681,445)	(172,864,716)
Net increase/(decrease) in cash (50= 20 +30 + 40)	50		(72,485,325)	(149,790,870)
Cash at beginning of the period	60		855,799,100	971,024,526
Effects of changes in foreign exchange rates	61		-	-
Cash at end of the period	70	8	783,313,775	821,233,656

Dong Nai, dated 14 October 2026.

Preparer

Chief Accountant

Legal Representative

Lê Nữ Ngọc Thảo
Genral Accountant

Nguyễn Hồng Phong
Chief Accountant

Atsushi Kawasaki
Legal Representative



Notes to the financial statements

For quarter end at 30 September 2026

These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.

1 Reporting Entity

(a) Ownership structure

Interfood Shareholding Company (“the Company”) is incorporated as a joint stock company in Vietnam.

The Company’s shares were traded on the Unlisted Public Company Market in accordance with the Decision No. 717/QĐ-SGDHN issued by the Ha Noi Stock Exchange on 7 November 2016.

(b) Principal activities

The principal activities of the Company are to process agricultural and aquatic products into canned, dried, frozen, salted, and pickled products; the production of biscuits and snack food; carbonated and non-carbonated fruit juice, non-carbonated and carbonated beverages, with or without low level of alcohol (less than 10%); bottled filtered water; packaging for foods and beverages; process milk and milk related products; and to export, import products in accordance with business operation.

(c) Normal operating cycle

The normal operating cycle of the Company is generally within 12 months.

(d) The Company’s headcount

As at 30 September 2026, the Company had 1,046 employees (31/12/2025: 914 employees).

2 Basis of preparation

(a) Statement of compliance

The financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for the enterprises and the relevant statutory requirements applicable for financial reporting.

(b) Basis of measurement

The financial statements, except for the statement of cash flows, are prepared on the accrual basis using the historical cost concept. The statement of cash flows is prepared using the indirect method

(c) Annual accounting period

The annual accounting period of the Company is from 1 January to 31 December.

Notes to the financial statements (continued)

For quarter end at 30 September 2026

*Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance***(d) Accounting and presentation currency**

The eCompany's accounting currency is Vietnam Dong ("VND"). the financial statements are prepared and presented in Vietnam Dong rounded to the nearest thousand ("VND'000").

3 Adoption of new guidance on accounting system for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for annual accounting periods beginning on or after 1 January 2026.

The Company has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basis, unless Circular 99 stipulates otherwise. The significant changes to the Company's accounting policies and the effects on the financial statements, if any, are disclosed in the following notes to the financial statements.

4 Summary of significant accounting policies

The following significant accounting policies have been adopted by the Company in the preparation of the accompanying financial statements.

(a) Foreign currency transactions

Transactions in currencies other than VND during the year have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the account transfer buying rate and the account transfer selling rate at the end of the annual accounting period, respectively, quoted by the commercial bank where the Company most frequently conducts transactions.

All foreign exchange differences are recorded in the statement of income.

(b) Cash and cash equivalent

Cash comprises cash balances and call deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

(c) Accounts receivable

Trade and other receivables are stated at cost less allowance for doubtful debts. An allowance for doubtful debts is made for receivables that are overdue or deemed likely to be uncollectible.

The allowance for overdue trade and other receivables is calculated based on aging analysis and specific provisioning rates as below.

	Allowance Percentage
Past due 6 months – 1 year	30%
Past due 1 – 2 years	50%
Past due 2 – 3 years	70%
Past due more than 3 years	100%

Notes to the financial statements (continued)

For quarter end at 30 September 2026

*Issued under Circular No. 99/2025/TT-BTC dated 27
October 2025 of the Minister of Finance*

Trade and other receivables that are not past due but are assessed as unlikely to be collected based on available evidence at the end of the accounting period shall have an allowance provided on case-by-case basis.

(d) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a weighted average basis and includes all costs incurred in bringing the inventories to their present location and condition. Cost in the case of finished goods and work in progress includes raw materials, direct labour and attributable manufacturing overheads. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and estimated costs to sell.

The Company applies the perpetual method of accounting for inventory.

(e) Tangible fixed assets**(i) Cost**

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the statement of income in the year in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of fixed assets. The estimated useful lives are as follow:

Buildings	30 years
Machinery and equipment	4 – 15 years
Motor vehicles	6 – 10 years
Office equipment	3 – 10 years

(f) Intangible fixed assets***Software***

Cost of acquiring a new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basis over 10 years.

Notes to the financial statements (continued)

For quarter end at 30 September 2026

*Issued under Circular No. 99/2025/TT-BTC dated 27
October 2025 of the Minister of Finance*

(g) Construction in progress

Construction in progress represents the costs of tangible and intangible fixed assets which have not been fully completed and installed. No depreciation is provided for construction in progress during the period of construction and installation

(i) Long-term deferred expenses

(ii) Prepaid land costs

Prepaid land costs comprise prepaid land lease rentals, including those for which the Company obtained land use rights certificate but are not qualified as intangible fixed assets under prevailing laws and regulations, and other costs incurred in conjunction with securing the use of leased land. These costs are recognised in the statement of income on a straight-line basis over the term of the lease of 33 years

(ii) Other long-term deferred expenses

Other long-term deferred expenses mainly include the renovation, repair and maintenance expenses which are initially stated at cost and amortised on a straight-line basis over 3 years

(i) Trade and other payables and accruals

Trade and other payables and accruals are stated at their cost

(j) Dividends/Profits payable

Dividends payable are recognised at the date when the General Meeting of Shareholders of the Company resolved to distribute dividends to shareholders.

(k) Provisions

A provision is recognised if, as a result of a past event, the Company has a present legal or contractual obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Severance allowance

Under the Vietnamese Labour Code, when an employee who has worked for 12 months or more (“the eligible employees”) voluntarily terminates his/her labour contract, the employer is required to pay the eligible employee severance allowance calculated based on years of service and employee’s compensation at termination. Provision for severance allowance has been provided based on employees’ years of service and their average salary for the six-month period prior to the end of the annual accounting period. For the purpose of determining the number of years of service by an employee, the period for which the employee participated in and contributed to unemployment insurance in accordance with prevailing laws and regulations and the period for which severance allowance has been paid by the Company are excluded.

Notes to the financial statements (continued)

For quarter end at 30 September 2026

*Issued under Circular No. 99/2025/TT-BTC dated 27
October 2025 of the Minister of Finance*

(l) Share capital

(i) Ordinary shares

Ordinary shares are recognised at issuance price less incremental costs directly attributable to the issuance of shares, net of tax effects. Such costs are recognised as a deduction from share premium. The difference between proceeds from the issuance of shares over the par value is recorded in share premium

(ii) Repurchase and reissue of ordinary shares (treasury shares)

Treasury shares are recognised only in respect of repurchased shares which are aggregated fractions of share arising when the Company issues shares to pay dividends or issues shares from equity reserves in accordance with an approved issuance plan, or repurchased odd-lots of shares as requested by the shareholders. In all other cases, when shares recognised as equity are repurchased, their par value amount is recognised as a reduction to share capital. The difference between the par value and the amount of the consideration paid, which includes directly attributable costs, net of tax effects, is included in share premium

(m) Taxation

Income tax on the profit or loss for the year comprises current and deferred tax. Income tax is recognised in the statement of income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using the tax rates enacted or substantively enacted at the balance sheet date.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Notes to the financial statements (continued)

For quarter end at 30 September 2026

Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance

On 29 November 2023, the National Assembly of Vietnam passed a resolution to introduce Income Inclusion Rule (“IIR”) and Qualified Domestic Minimum Top-up Tax (“QDMTT”), which broadly align with Pillar Two of the Global Anti-Base Erosion Model Rules of the OECD with effect from 1 January 2024. The Resolution requires large multi-national enterprises to pay a global minimum corporate income tax of 15% on profit in each jurisdiction in which they operate. Following the Resolution, on 29 August 2025, the Vietnamese Government officially issued detailed guidance for the implementation of the GMT Rules under Decree No. 236/2025/ND-CP, which took effect from 15 October 2025. The global minimum top-up tax – which is required to pay under Pillar Two legislation – is included in current income tax in the scope of VAS 17 – Income taxes.

(n) Revenue and other income**(i) Goods sold**

Revenue from sale of goods is recognised in the separate statement of income when significant risks and rewards of ownership have been transferred to the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods. Revenue from sale of goods is recognised at the net amount after deducting sales discounts stated on the invoice.

(ii) Interest income

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate. However, interest income is not recognised for held-to-maturity investments that have been provided allowance for impairment due to unlikelihood of recovery.

(o) Leases**(i) Leased assets**

Leases in terms of which the Company, as lessee, assumes substantially all the risks and rewards of ownership are classified as finance leases. Tangible fixed assets acquired by way of finance leases are stated at an amount equal to the lower of fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation

Depreciation on finance leased assets is computed on a straight-line basis over the shorter of the lease term and the estimated useful lives of the leased assets unless it is reasonably certain that the Company will obtain ownership by the end of the lease term. The estimated useful lives of finance leased assets are consistent with the useful lives of tangible fixed assets as described in Note 4(e).

Assets held under other leases are classified as operating leases and are not recognised in the Company’s statement of financial position

Notes to the financial statements (continued)

For quarter end at 30 September 2026

Issued under Circular No. 99/2025/TT-BTC dated 27

October 2025 of the Minister of Finance

(ii) Leased payments

Payments made under operating leases are recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the statement of income as an integral part of the total lease expense, over the term of the lease

Lease payments made under finance leases are apportioned between the finance expense and the reduction of the outstanding liability. The finance expense is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability

(p) Production and business expenses

Expenses shall be recognised in the statement of income in the period in which they are incurred. Except where the expenses relate to the results of production and business activities of multiple accounting periods, they shall be allocated to the income statement on a systematic or proportional basis.

(q) Earnings per share

The Company presents basic earnings per share ("EPS") for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year. During the year, the Company had no potential ordinary shares and therefore does not present diluted EPS.

(r) Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. The Company's primary format and secondary format for segment reporting are based on business segments and geographical segments, respectively.

(t) Related parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party

(r) Comparative information

Comparative information in these financial statements is presented as corresponding figures. Under this method, comparative information for the prior year is included as an integral part of the current year financial statements and is intended to be read only in relation to the amounts and other disclosures relating to the current year. Accordingly, the comparative information included in these financial statements is not intended to present the Company's financial position, results of operations or cash flows for the prior year

Notes to the financial statements (continued)

For quarter end at 30 September 2026

Issued under Circular No. 99/2025/TT-BTC dated 27

October 2025 of the Minister of Finance

5 Seasonality of operations

Total revenue of the Company typically increases in the fourth quarter of each year as distributors prepare for an anticipated increase in consumer demand in the months leading up to the Tet (Lunar New Year) holidays, which occur in the first quarter of each year. Accordingly, the Company typically increases the production and also increases advertising and promotional efforts to boost revenue in the fourth quarter of each year during the period leading to the festive season.

6 Changes in accounting estimates

In preparing these interim financial statements, the Company's Board of Directors made several accounting estimates. Actual results may differ from these estimates. There were no significant changes in basis of accounting estimates compared to those made in the most recent annual financial statements or those made in the same interim period of the prior year..

7 Changes in the composition of the Company

There were no significant changes in the composition of the Company since the end of the last annual accounting period which affect the Company's quarterly financial statements for the Quarter period ended 31 December 2025.

8 Segment reporting

(a) Business segments

The Company operates in the following main business segments:

- Drinks; and
- Others include other products and scraps

Q3-2026	Drink VND'000	Canned food VND'000	Scraps VND'000	Total VND'000
Total segment revenue – net	420,001,146	122,035,761	672,202	542,709,109
Segment cost of sales	(287,004,975)	(55,791,827)	(7,485,238)	(350,282,040)
Segment gross profit	132,996,171	66,243,934	(6,813,036)	192,427,069
Unallocated selling expenses				(144,833,484)
Unallocated general and administration expenses				(14,709,275)
Financial income				7,469,315
Financial expenses				(64,176)
Net operating profit				40,289,449
Results of other activities				164,560
Income tax expense				(8,211,543)
Net profit after tax				32,242,466

Notes to the financial statements (continued)

For quarter end at 30 September 2026

Issued under Circular No. 99/2025/TT-BTC dated 27

October 2025 of the Minister of Finance

Q3-2025	Drink VND'000	Canned food VND'000	Scraps VND'000	Total VND'000
Total segment revenue – net	350,633,015	146,023,775	4,271,289	500,928,079
Segment cost of sales	(236,392,280)	(102,858,895)	(7,547,832)	(346,799,007)
Segment gross profit	114,240,735	43,164,880	(3,276,543)	154,129,072
Unallocated selling expenses				(102,029,197)
Unallocated general and administration expenses				(13,987,972)
Financial income				7,409,644
Financial expenses				(82,837)
Net operating profit				45,438,710
Results of other activities				173,053
Income tax expense				(9,133,013)
Net profit after tax				36,478,750

(b) Geographical segments

The Company mainly operates in one geographical segment which is in Vietnam

9	Cash and cash equivalents	30/09/2026 VND'000	31/12/2025 VND'000
Cash on hand		117,817	120,750
Cash in banks - Vietcombank Dong Nai		29,399,725	20,824,192
Cash in banks - Agribank Dong Nai		32,451,816	4,994,018
Cash in banks - Vietinbank Dong Nai		123,082,580	80,356,554
Cash in banks - Sacombank Dong Nai		25,921,279	8,554,208
Cash in banks - BIDV Dong Nai		19,026,099	39,426,722
Cash in banks - other bank		3,314,459	1,522,656
Cash equivalents		550,000,000	700,000,000
		783,313,775	855,799,100

Cash equivalents represented term deposits at MUFG Ho Chi Minh Branch banks with original terms to maturity of three months or less from their transaction dates.

10 Accounts receivable from customers**(a) Accounts receivable from customers detailed by significant customers**

	30/09/2026		31/12/2025	
	Cost VND'000	Allowance VND'000	Cost VND'000	Allowance VND'000
EB Services Company Limited	4,606,409		6,102,440	
MM Mega Market Vietnam Company Limited	1,734,862		5,718,505	
Wincommerce General Commercial Services SJ	5,017,121		6,574,325	
Bach Hoa Xanh Trading Joint Stock Company	2,199,798		2,983,561	
Red Circle Company Limited	1,511,628		1,401,176	
GS 25 Vietnam LTD Company	3,168,206		2,951,350	
Others customers	9,469,296		7,674,502	
	27,707,320	-	33,405,859	-

Notes to the financial statements (continued)

For quarter end at 30 September 2026

Issued under Circular No. 99/2025/TT-BTC dated 27

October 2025 of the Minister of Finance

(b) Accounts receivable from customers classified by payment term

	30/09/2026	31/12/2025
	VND'000	VND'000
Short-term	27,707,320	33,405,859
	<u>27,707,320</u>	<u>33,405,859</u>

(c) Allowance for doubtful debts

Movements of the allowance for doubtful debts during the year were as follows:

	30/09/2026	31/12/2025
	VND'000	VND'000
Opening balance	-	2,471
Allowance made during the year	-	-
Allowance utilised during the year	-	(2,471)
Closing balance	<u>-</u>	<u>-</u>

11 Other short-term receivables

	30/09/2026	31/12/2025
	Cost VND'000	Cost VND'000
Interest receivable from deposits at banks	6,467,809	6,394,932
Other receivable	135,619	594,207
	<u>6,603,428</u>	<u>6,989,139</u>

12 Inventories

	30/09/2026	31/12/2025
	Cost VND'000	Cost VND'000
Goods in transit	-	362,075
Raw materials	69,712,581	54,737,131
Tools and supplies	5,310,083	4,508,147
Work in progress	6,763,362	4,848,460
Finished goods	248,554,758	264,108,741
	<u>330,340,784</u>	<u>328,564,554</u>

Movements in the allowance for inventories during the year were as follows:

	30/09/2026	31/12/2025
	VND'000	VND'000
Opening balance	1,362,914	976,447
Increase in allowance during the year	688,397	1,553,604
Allowance utilised during the year	(954,113)	(1,167,137)
Closing balance	<u>1,097,198</u>	<u>1,362,914</u>

Included in inventories as at 30 September 2026 was VND 1,007 million (1/1/2025: VND 1,007 million) of obsolete and slow-moving inventories

Interfood Shareholding Company

Form B 09-DN

Notes to the financial statements (continued)

*Issued under Circular No. 99/2025/TT-BTC dated 27
October 2025 of the Minister of Finance*

For quarter end at 30 September 2026

13 Tangible fixed assets

	Building	Machinery & Equipment	Motor vehicles	Office equipment	Total
	VND'000	VND'000	VND'000	VND'000	VND'000
Historical cost					
Opening balance	120,909,771	205,529,585	3,201,874	17,573,883	347,215,113
Additions	-	3,023,420	-	1,076,833	4,100,253
Transfer from CIP	10,913,191	65,993,234	-	-	76,906,425
Disposals(*)	-	(738,871)	-	(1,373,364)	(2,112,235)
Closing balance	131,822,962	273,807,368	3,201,874	17,277,352	426,109,556
Accumulated depreciation					
Opening balance	71,577,118	163,986,767	3,016,560	15,517,434	254,097,879
Charge for the year	3,420,830	5,504,223	32,673	603,452	9,561,178
Disposals(*)	-	(738,871)	-	(1,373,364)	(2,112,235)
Closing balance	74,997,948	168,752,119	3,049,233	14,747,522	261,546,823
Net book value					
Opening balance	49,332,653	41,542,818	185,314	2,056,449	93,117,234
Closing balance	56,825,014	105,055,249	152,641	2,529,830	164,562,733

Included in the cost of tangible fixed assets were assets costing 163,395 Million VND which were fully depreciated as of 30 September 2026 (31/12/2025: 162,832 million VND), but are still in active use.

The net book value of temporarily idle tangible fixed assets amounted to VND 504 million as at 30 September 2026 (31/12/2025: VND 531 million).

14 Intangible fixed assets

	Software	Total
	VND'000	VND'000
Historical cost		
Opening balance	19,905,740	19,905,740
Additions	-	-
Closing balance	19,905,740	19,905,740
Accumulated depreciation		
Opening balance	13,912,713	13,912,713
Charge for the year	492,894	492,894
Closing balance	14,405,607	14,405,607
Net book value		
Opening balance	5,993,027	5,993,027
Closing balance	5,500,133	5,500,133

Included in the cost of intangible fixed assets were assets costing VND 13,334 million which were fully amortised as of 30 September 2026 (31/12/2025: VND 13,334 million), but are still in active use.

Interfood Shareholding Company

Form B 09-DN

Notes to the financial statements (continued)

For quarter end at 30 September 2026

Issued under Circular No. 99/2025/TT-BTC dated 27

October 2025 of the Minister of Finance

15	Construction in progress	30/09/2026	31/12/2025
		VND'000	VND'000
	Opening balance	11,922,269	16,079,370
	Additions during the year	142,567,933	13,313,381
	Transfers to tangible fixed assets	(76,459,475)	(10,748,283)
	Transfers to long-term deferred expenses	(683,970)	(899,034)
	Transfers to operating cost	(66,700)	(5,823,165)
	Closing balance	<u>77,280,058</u>	<u>11,922,269</u>

Major construction in progress as at the end of the annual accounting period was as follows:

	30/09/2026	31/12/2025
	VND'000	VND'000
Buildings and structures	39,722,860	11,922,269
Software	-	-
Machinery and equipment	37,557,198	-
	<u>77,280,058</u>	<u>11,922,269</u>

16	Long-term deferred expenses	Prepaid land costs	Other	Total
		VND'000	VND'000	VND'000
	Opening balance	19,313,599	4,366,872	23,680,471
	Additions	-	4,943,950	4,943,950
	Transfers from construction in progress	-	683,970	683,970
	Amortisation for the period	(521,989)	(4,015,685)	(4,537,674)
	Closing balance	<u>18,791,610</u>	<u>5,979,107</u>	<u>24,770,717</u>

17	Deferred tax assets	Tax rate	30/09/2026	31/12/2025
			VND'000	VND'000
	Deferred tax assets recognised on			
	Accrual expenses	20%	11,676,213	10,879,443
	Allowance and provisions	20%	1,236,757	1,443,059
			<u>12,912,970</u>	<u>12,322,502</u>

18	Dividends/Profits payable	30/09/2026	31/12/2025
		VND'000	VND'000
	Dividends payable	630,112	578,868
		<u>630,112</u>	<u>578,868</u>

The Company's Annual General Shareholder Meeting on 16 April 2026 resolved to distribute dividends amounting to VND140,719 million (2025: VND172,888 million). The remain was dividends payable upon demand

Notes to the financial statements (continued)

For quarter end at 30 September 2026

Issued under Circular No. 99/2025/TT-BTC dated 27

October 2025 of the Minister of Finance

19 Accounts payable to suppliers**(a) Accounts payable to suppliers detailed by significant suppliers**

	30/09/2026		31/12/2025	
	Cost	Amount within payment capacity	Cost	Amount within payment capacity
	VND'000	VND'000	VND'000	VND'000
Crown Beverage Cans (Dong Nai) Co., Ltd	26,764,842	26,764,842	28,535,105	28,535,105
Vietnam Kirin Beverage Company Limited	51,252,855	51,252,855	42,145,958	42,145,958
Others	107,097,674	107,097,674	82,931,836	82,931,836
	185,115,371	185,115,371	153,612,899	153,612,899

(b) Accounts payable to suppliers classified by payment term

	30/09/2026		31/12/2025	
	Cost	Amount within payment capacity	Cost	Amount within payment capacity
	VND'000	VND'000	VND'000	VND'000
Short-term	185,115,371	185,115,371	153,612,899	153,612,899
	185,115,371	185,115,371	153,612,899	153,612,899

(c) Accounts payable to suppliers who are related parties

	30/09/2026		31/12/2025	
	Cost	Amount within payment capacity	Cost	Amount within payment capacity
	VND'000	VND'000	VND'000	VND'000
Ultimate parent company				
Kirin Holdings Company, Limited	2,026,485	2,026,485		
Other related parties				
Vietnam Kirin Beverage Company, Limited	51,252,855	51,252,855	42,145,958	42,145,958
Kirin Engineering Company, Limited – Taipei Branch	-	-	-	-
	53,279,340	53,279,340	42,147,083	42,147,083

The trade related amounts due to related parties were unsecured, interest free and are payable within 30 to 60 days from invoice date.

Notes to the financial statements (continued)

For quarter end at 30 September 2026

Issued under Circular No. 99/2025/TT-BTC dated 27

October 2025 of the Minister of Finance

20 Taxes and others payable to State Treasury

	31/12/2025	Incurred	Netted-off	Paid	30/09/2026
	VND'000	VND'000	VND'000	VND'000	VND'000
Value added tax	3,697,135	144,058,400	(104,346,522)	(38,660,895)	4,748,118
Corporate income tax	16,813,881	37,844,567	-	(43,516,872)	11,141,576
Personal income tax	48,270	2,028,414	-	(2,076,684)	-
Other tax	248,978	1,575,094	-	(1,824,072)	-
	20,808,264	185,506,475	(104,346,522)	(86,078,523)	15,889,694

21 Accrued expenses**30/09/2026**
VND'000**31/12/2025**
VND'000**Accrued expenses – short-term**

Sales discounts and commission	12,750,220	10,796,673
Advertising and promotion expenses	6,798,108	3,987,356
Incentives for salesman	5,254,297	5,190,329
Secondment fee (*)	1,815,641	4,491,802
Transportation fee	3,191,791	1,807,267
Others	28,571,010	28,123,788
	58,381,067	54,397,215

(*) According to the Secondment Agreement dated 1 July 2011, the Group agreed to pay secondment fee to Kirin Holdings Company, Limited, a related party, who provides strategic and management advice and assistance to the Group at fixed amounts stipulated in the agreement with each seconded employee.

22 Other short-term payables**30/09/2026**
VND'000**31/12/2025**
VND'000

Trade union fees	260,525	-
Health insurance	543,948	565,780
Unemployment insurance	712	3,093
Surplus assets awaiting resolution	162,327	159,198
Non-trade amounts due to a related party	664,902	764,651
	1,632,414	1,492,722

The non-trade amounts due to a related party were unsecured, interest free and are payable on demand.

Interfood Shareholding Company

Form B 09-DN

Notes to the financial statements (continued)

For quarter end at 30 September 2026

Issued under Circular No. 99/2025/TT-BTC dated 27
October 2025 of the Minister of Finance

23 Long-term provisions

Movements of provision for severance allowance during the period were as follows::

	Severance allowance 30/09/2026 VND'000	Severance allowance 31/12/2025 VND'000
Opening balance	5,852,382	3,387,207
Provision made during the year	(400,224)	2,713,616
Provision utilised during the year	(365,571)	(248,441)
Closing balance	<u>5,086,587</u>	<u>5,852,382</u>

24 Changes in owners' equity

	Share capital VND'000	Share premium VND'000	Other Reserves VND'000	Retained profits VND'000	Total VND'000
Balance as at 01/01/2025	871,409,840	85,035,704	90,034,048	172,956,107	1,219,435,699
Net profit for the year				140,719,127	140,719,127
Dividends (Note 27)				(172,887,710)	(172,887,710)
Balance as at 31/12/2025	871,409,840	85,035,704	90,034,048	140,787,524	1,187,267,116
Net profit for the year				147,693,373	147,693,373
Dividends (Note 27)				(140,732,689)	(140,732,689)
Balance as at 30/09/2026	871,409,840	85,035,704	90,034,048	147,748,208	1,194,227,800

25 Share capital

The Company's authorised and issued share capital is:

	30/09/2026		31/12/2025	
	Number of shares	VND'000	Number of shares	VND'000
Authorised and issued share capital				
Ordinary shares	87,140,992	871,409,920	87,140,992	871,409,920
Shares in circulation				
Ordinary shares	87,140,984	871,409,840	87,140,984	871,409,840

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Company. Shareholders are entitled to receive dividend as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets. In respect of shares bought back by the Company, all rights are suspended until those shares are reissued.

There were no movements of share capital during the report period.

Notes to the financial statements (continued)

For quarter end at 30 September 2026

Issued under Circular No. 99/2025/TT-BTC dated 27

October 2025 of the Minister of Finance

26 Other equity funds

(b) On 1 January 2013, the Company changed its accounting currency from United States Dollars (USD) to Vietnam Dong (VND) in accordance with the requirements of Circular No. 244/2010/TT/BTC dated 31 December 2009 of the Ministry of Finance (Circular 244). Accordingly, all balances in USD as at 31 December 2012 have been translated to VND at the exchange rate of VND20,828 to USD1. This amount represents the difference between the converted value and par value of ordinary shares in VND. The difference between the converted value and par value of ordinary shares of VND90,034,048,000 is reflected as other reserves.

27 Dividends

The Company's Annual General Shareholder Meeting on 16 April 2026 resolved to distribute dividends amounting to VND140,719 million (2025: VND172,888 million).

28 Off balance sheet items**(a) Lease commitments**

The future minimum lease payments under non-cancellable operating leases were as follows:

	30/09/2026	31/12/2025
	VND'000	VND'000
Within one year	4,107,601	1,626,955
Within two to five years	14,154,601	-
	<u>18,262,202</u>	<u>1,626,955</u>

(b) Foreign currency

	30/09/2026	31/12/2025
	Original currency	Original currency
	VND'000	VND'000
USD	117,546	35,453
	<u>3,084,987</u>	<u>935,134</u>

29 Revenues from sales of goods

Total revenue represents the gross value of goods sold exclusive of value added tax.

Net revenue comprised:

	Q3-2026	Q3-2025	YTD2026Q3	YTD2025Q3
	VND'000	VND'000	VND'000	VND'000
Total revenue				
■ Sales of drinks	452,890,809	377,430,327	1,328,219,573	1,198,164,778
■ Sales of canned food	124,949,539	149,740,319	399,920,410	368,462,652
■ Sales of scraps	672,202	4,271,289	2,967,502	15,053,774
	<u>578,512,550</u>	<u>531,441,935</u>	<u>1,731,107,485</u>	<u>1,581,681,204</u>
Less revenue deductions:				
■ Sales allowances - drinks	32,889,663	26,797,312	96,308,226	85,335,021
■ Sales allowances - canned food	2,913,778	3,716,544	9,217,885	9,452,992
■ Sales return	-	-	-	-
	<u>35,803,441</u>	<u>30,513,856</u>	<u>105,526,111</u>	<u>94,788,013</u>
Net revenue	<u>542,709,109</u>	<u>500,928,079</u>	<u>1,625,581,374</u>	<u>1,486,893,191</u>

Interfood Shareholding Company

Form B 09-DN

Notes to the financial statements (continued)
Issued under Circular No. 99/2025/TT-BTC dated 27

For quarter end at 30 September 2026

October 2025 of the Minister of Finance

30 Cost of sales		Q3-2026	Q3-2025	YTD2026Q3	YTD2025Q3
		VND'000	VND'000	VND'000	VND'000
Total cost of sales					
■ Cost of drinks		287,004,975	236,392,280	837,298,409	747,919,328
■ Cost of canned food		55,791,827	102,858,895	197,323,203	250,103,361
■ Others		7,485,238	7,547,832	17,993,052	20,388,112
		350,282,040	346,799,007	1,052,614,664	1,018,410,801
31 Financial income					
		Q3-2026	Q3-2025	YTD2026Q3	YTD2025Q3
		VND'000	VND'000	VND'000	VND'000
Interest income from deposits at banks		7,263,239	7,316,398	24,066,835	21,862,517
Foreign exchange gains		206,076	93,246	348,370	326,165
		7,469,315	7,409,644	24,415,205	22,188,682
32 Financial expenses					
		Q3-2026	Q3-2025	YTD2026Q3	YTD2025Q3
		VND'000	VND'000	VND'000	VND'000
Foreign exchange losses		64,176	82,837	253,933	382,478
		64,176	82,837	253,933	382,478
33 Selling expenses					
		Q3-2026	Q3-2025	YTD2026Q3	YTD2025Q3
		VND'000	VND'000	VND'000	VND'000
Staff costs and support expense		55,637,331	47,717,493	159,915,584	140,637,638
Transportation fee		30,533,171	25,066,316	90,492,014	75,984,017
Advertisement and promotion expenses		48,121,209	20,512,356	96,923,791	58,398,914
Rental fee		3,186,521	3,200,610	9,221,418	8,995,570
Others		7,355,252	5,532,422	17,289,936	13,470,911
		144,833,484	102,029,197	373,842,743	297,487,050
34 General and administration expenses					
		Q3-2026	Q3-2025	YTD2026Q3	YTD2025Q3
		VND'000	VND'000	VND'000	VND'000
Staff costs		4,485,461	3,717,901	12,875,146	11,203,790
Rental fee		586,752	587,735	1,568,188	1,610,556
Consultant fee		1,561,300	1,228,480	3,630,170	3,017,280
Depreciation and amortisation		451,274	319,626	1,394,442	907,243
Allowance		-	-	-	2,554,597
Others		7,624,488	8,134,230	18,710,110	21,320,308
		14,709,275	13,987,972	38,178,056	40,613,774

Notes to the financial statements (continued)

For quarter end at 30 September 2026

Issued under Circular No. 99/2025/TT-BTC dated 27

October 2025 of the Minister of Finance

35 Other income

	Q3-2026	Q3-2025	YTD2026Q3	YTD2025Q3
	VND'000	VND'000	VND'000	VND'000
Gains from disposals of tangible fixed assets	-	-	-	25,000
Compensation income	99,287	386,587	435,749	1,496,722
Others	612,038	43,612	613,995	558,867
	711,325	430,199	1,049,744	2,080,589

36 Other expenses

	Q3-2026	Q3-2025	YTD2026Q3	YTD2025Q3
	VND'000	VND'000	VND'000	VND'000
Compensation	-	-	36,000	-
Depreciation of idle tangible fixed assets	8,885	8,885	26,655	30,721
Loss on disposals of tangible fixed assets	-	-	-	70,000
Others	537,880	248,261	1,146,799	804,751
	546,765	257,146	1,209,454	905,472

37 Production and business costs by element

	Q3-2026	Q3-2025	YTD2026Q3	YTD2025Q3
	VND'000	VND'000	VND'000	VND'000
Raw material costs included in production cost	211,786,941	209,899,054	614,076,135	616,442,923
Labour costs and staff costs	71,881,041	62,980,911	207,158,545	188,411,567
Depreciation and amortisation	3,981,087	2,936,875	10,054,072	9,627,151
Outside services	270,539,071	137,021,621	646,917,118	446,272,461
Other expenses	10,470,826	11,885,847	28,941,247	31,512,681
	568,658,966	424,724,307	1,507,147,116	1,292,266,784

38 Corporate Income Taxes**(a) Recognised in the statement of income**

	30/09/2026	31/12/2025
	VND'000	VND'000
Current tax expense		
Current year	37,844,568	33,661,941
Under provision in prior years	-	-
	37,844,568	33,661,941
Deferred tax expense		
Origination and reversal of temporary differences	(590,468)	1,613,518
	(590,468)	1,613,518
Income tax expense	37,254,100	35,275,459

Notes to the financial statements (continued)

For quarter end at 30 September 2026

Issued under Circular No. 99/2025/TT-BTC dated 27

October 2025 of the Minister of Finance

(b) Reconciliation of effective tax rate

	30/09/2026	31/12/2025
	VND'000	VND'000
Accounting profit (loss) before tax	184,947,473	175,994,586
Tax at the Company's tax rate	36,989,495	35,198,917
Non-deductible expenses	264,605	76,542
	37,254,100	35,275,459

(c) Applicable tax rates

Under the terms of prevailing income tax regulations, the Company has an obligation to pay the government income tax at the rate of 20% of taxable profits (2024: 20%).

(d) Global minimum top-up tax

As described in Note 3(l), on 29 November 2023, the National Assembly of Vietnam passed a resolution to introduce Income Inclusion Rule (IIR) and Qualified Domestic Minimum Top-up Tax (QDMTT), which broadly align with Pillar Two of the Global Anti-Base Erosion Model Rules of the OECD with effect from 1 January 2024. The resolution requires large multi-national enterprises to pay a global minimum corporate income tax of 15% on profit in each jurisdiction in which they operate.

The Company has been appointed by the Group as the designated filing entity for Qualified Domestic Minimum Top-up Tax purposes in Vietnam. Management has assessed the potential QDMTT top-up exposure and concluded that no QDMTT top-up tax is expected to be due in Vietnam, as the Group meets the Transitional Country-by-Country Report (CbCR) Safe Harbour requirements – specifically, the simplified effective tax rate test – for FY2025 in Vietnam.

39 Basic earnings per share**(a) Net profit attributable to ordinary shareholders**

	30/09/2026	31/12/2025
	VND'000	VND'000
Net profit attributable to ordinary shareholders	147,693,373	140,719,127

(b) Weighted average number of ordinary shares

Weighted average number of ordinary shares for	87,140,984	87,140,984
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(c) Basic earnings per share

Basic earnings per share	1,695	1,615
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Notes to the financial statements (continued)

Issued under Circular No. 99/2025/TT-BTC dated 27

For quarter end at 30 September 2026

October 2025 of the Minister of Finance

40 Significant transactions with related parties

In addition to related party balances disclosed in other notes to the financial statements, the Company had the following significant transactions with related parties during the year:

	Transaction value	
	YTD2026Q3	YTD2025Q3
	VND'000	VND'000
<i>Ultimate parent company</i>		
Kirin Holdings Company, Limited - Ultimate Parent Company		
Secondment fee	6,280,720	7,016,536
Purchases of services	-	-
<i>Parent company</i>		
Kirin Holdings Singapre Pte, Ltd		
Purchases of services	-	-
Dividend paid	134,626,855	165,386,799
Sponsor CSV campaign	-	-
<i>Other related parties</i>		
Vietnam Kirin Beverage Company, Limited		
Processing fee	319,639,635	244,608,579
Purchases of services	5,737,530	4,127,328
Sale of finished goods	84,798	56,589
Purchases of goods	9,486	16,199
Receive Compensation	41,574	-
Compensation cost	496,422	-
Kyowa Hakko Bio Singapore Pte,Ltd		
Purchases of goods	-	6,319,490
Kirin Engineering Company, Limited - Taipei Branch		
Purchases of goods	755,461	728,950
Purchases of services	-	-
Kirin Engineering Company, Limited - Vietnam Branch		
Purchases of goods	-	-
Kirin Engineering Company, Limited - Japan		
Purchases of services	-	-
Kirin Engineering Company, Limited - Main contractor of Factory renovation and Warehouse construction Project of IFS		
Purchases of services	75,584,572	11,570,544
Board of Management's members		
<i>Fees</i>	-	-
Board of Directors		
<i>Salary</i>	-	-

Interfood Shareholding Company

Form B 09-DN

Notes to the financial statements (continued)*Issued under Circular No. 99/2025/TT-BTC dated 27
October 2025 of the Minister of Finance*

For quarter end at 30 September 2026

Supervisory Board*Salary*

Nguyen Thanh Bach – Head of Supervisory Board	346,387	511,596
Thai Thu Thao – Member	-	-
Akihiro Kurosawa – Member	-	-

Key management personnel (excluding all items disclosed above)

Fees, bonus and other benefits	-	-
Secondment fees	3,787,456	3,755,968

Dong Nai, dated 14 October 2026.

Preparer

**Lê Nữ Ngọc Thảo**
Genral Accountant

Chief Accountant

**Nguyễn Hồng Phong**
Chief Accountant

Legal Representative

**Atsushi Kawasaki**
Legal Representative