**HUU NGHI FOOD JOINT STOCK COMPANY**

**REVIEWED INTERIM FINANCIAL STATEMENTS**
For the period from 01/01/2026 to 30/06/2026

Hanoi, August 2026

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## STATEMENT OF THE BOARD OF DIRECTORS AND MANAGEMENT

The Board of Directors and Management of Huu Nghi Food Joint Stock Company, (the "Company") presents this report together with the Company's reviewed interim financial statements for the period from 01/01/2026 to 30/06/2026.

### THE BOARD OF DIRECTORS AND MANAGEMENT

The members of the Board of Directors and Management of the Company who executed during the period from 01/01/2026 to 30/06/2026 and to the date of this report are as follows:

| | |
|---|---|
| **Board of Directors** | |
| Mr. Trinh Trung Hieu | Chairman - Legal representative |
| Mr. Bui Tuan Anh | Independent member |
| Mr. Nguyen Thai Duong | Member |
| Mr. Ta Nguyen Hai | Member |
| Ms. Nguyen Thi Hai Lan | Member |
| **Board of Management** | |
| Mr. Ta Nguyen Hai | Deputy Director |
| Mr. Tran Ngoc Chung | Deputy Director (resigned at 25/03/2026) |

### THE MANAGEMENT'S RESPONSIBILITY

The Management of the Company is responsible for preparing the interim financial statements for the period from 01/01/2026 to 30/06/2026, which give a true and fair view of the financial position of the Company as at 30/06/2026 and the results of its operations and its cash flows for the period. In preparing these financial statements, the Management is required to:

- Comply with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim financial statements.
- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the financial statements.
- Design and implement an effective internal control system for proper preparation and presentation of the financial statements to minimize errors and frauds; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the financial statements comply with Vietnamese Accounting Standards, Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements. The Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Management confirms that the Company has complied with the above requirements in preparing these interim financial statements.

For and on behalf of the Board of Directors and Management,

CÔNG TY CỔ PHẦN THỰC PHẨM HỮU NGHỊ

**Trinh Trung Hieu**
**Chairman of the Board of Directors - Legal representative**

*Approve date 14 August 2026*

**An Viet Auditing Company Limited**
Level 12, 167 Building, Bui Thi Xuan Street, Hai Ba Trung Ward, Hanoi
T (84-24) 6278 2904 E anviet@anvietcpa.com W anvietcpa.com

*No: **177** /2026/BCSX-AVI-TC1*

# REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

**To: Shareholders**
**The Board of Directors and Management**
**Huu Nghi Food Joint Stock Company**

We have reviewed the accompanying interim financial statements of Huu Nghi Food Joint Stock Company ("the Company") prepared on 14/08/2026 as set out from page 04 to page 35, which comprise the interim statement of financial position as at 30/06/2026, the interim income statement, the interim cash flows statement for the period from 01/01/2026 to 30/06/2026 and the Notes to the interim financial statements.

## Management's Responsibility

Management is responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of interim financial statements and for such internal control as management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

## Auditors' Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial statements 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 Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

## Auditors' Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements does not give a true and fair view of, in all material respects, the financial position of the Company as at 30/06/2026, and of the results of its operations and its cash flows for the period from from 01/01/2026 to 30/06/2026, in accordance with Vietnamese Accounting Standards, Corporate accounting system and the relevant statutory requirements applicable to the preparation and presentaion of interim financial statements.

M.S.D.N: 0200511555-C.T.T.N.H.H
CÔNG TY
TRÁCH NHIỆM HỮU HẠN
KIỂM TOÁN
AN VIỆT
Q. HAI BÀ TRƯNG - T.P HÀ NỘI

**Vu Binh Minh**
**General Director**
Certificate of audit practice registration
No. 0034-2023-055-1

***For and on behalf of***
**ANVIET AUDITING COMPANY LIMITED**
*Hanoi, 14 August 2026*

# INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

**FORM B01a-DN**
*Unit: VND*

| | ITEMS | Codes | Notes | 30/06/2026 | 01/01/2026 |
|---|---|---|---|---|---|
| **A.** | **CURRENT ASSETS** | **100** | | **866,622,756,590** | **972,980,913,953** |
| **I.** | **Cash and cash equivalents** | **110** | **5** | **157,426,910,197** | **232,058,575,985** |
| 1. | Cash | 111 | | 127,417,047,183 | 141,578,411,601 |
| 2. | Cash equivalents | 112 | | 30,009,863,014 | 90,480,164,384 |
| **II.** | **Short-term financial investments** | **120** | | **136,700,897,532** | **130,418,445,480** |
| 1. | Short-term held-to-maturity investments | 123 | 6 | 136,700,897,532 | 130,418,445,480 |
| **III.** | **Short-term receivables** | **130** | | **409,034,286,295** | **464,703,235,748** |
| 1. | Short-term trade receivable | 131 | 7 | 331,046,256,616 | 420,273,784,311 |
| 2. | Short-term advances to suppliers | 132 | 8 | 76,182,927,763 | 42,436,325,976 |
| 3. | Other short-term receivables | 135 | 9 | 2,486,783,425 | 2,674,806,970 |
| 4. | Allowance for short-term doubtful debts | 136 | | (681,681,509) | (681,681,509) |
| **IV.** | **Inventories** | **140** | | **133,129,927,873** | **121,513,496,211** |
| 1. | Inventories | 141 | 10 | 133,129,927,873 | 121,513,496,211 |
| **V.** | **Other current assets** | **160** | | **30,330,734,693** | **24,287,160,529** |
| 1. | Short-term prepaid expenses | 161 | 14 | 10,102,396,664 | 10,934,917,291 |
| 2. | Value added tax deductibles | 162 | | 18,926,102,950 | 13,352,243,238 |
| 3. | Taxes and other receivables from the State | 163 | 17 | 1,302,235,079 | - |
| **B.** | **NON-CURRENT ASSETS** | **200** | | **1,138,840,152,897** | **1,071,038,072,142** |
| **I.** | **Long-term receivables** | **210** | | **52,000,000** | **52,000,000** |
| 1. | Other long-term receivables | 215 | 9 | 52,000,000 | 52,000,000 |
| **II.** | **Fixed assets** | **220** | | **637,763,384,682** | **633,596,525,191** |
| 1. | Tangible fixed assets | 221 | 11 | 636,107,650,304 | 631,500,456,969 |
| | *- Cost* | *222* | | *1,191,623,034,261* | *1,153,584,610,862* |
| | *- Accumulated depreciation* | *223* | | *(555,515,383,957)* | *(522,084,153,893)* |
| 2. | Intangible fixed assets | 227 | 12 | 1,655,734,378 | 2,096,068,222 |
| | *- Cost* | *228* | | *5,779,277,273* | *5,779,277,273* |
| | *- Accumulated amortization* | *229* | | *(4,123,542,895)* | *(3,683,209,051)* |
| **III.** | **Long-term assets in progress** | **250** | | **334,567,947,480** | **268,320,779,197** |
| 1. | Construction in progress | 252 | 13 | 334,567,947,480 | 268,320,779,197 |
| **IV.** | **Other long-term assets** | **270** | | **166,456,820,735** | **169,068,767,754** |
| 1. | Long-term prepaid expenses | 271 | 14 | 166,456,820,735 | 169,068,767,754 |
| | **TOTAL ASSETS** | **280** | | **2,005,462,909,487** | **2,044,018,986,095** |

## INTERIM STATEMENT OF FINANCIAL POSITION (Continued)
As at 30 June 2026

**FORM B01a-DN**
*Unit: VND*

| | ITEMS | Codes | Notes | 30/06/2026 | 01/01/2026 |
|---|---|---|---|---|---|
| **C.** | **LIABILITIES** | **300** | | **1,336,439,781,763** | **1,316,763,595,652** |
| **I.** | **Current liabilities** | **310** | | **863,310,819,642** | **905,302,357,715** |
| 1. | Short-term trade payable | 311 | 15 | 92,509,259,800 | 169,049,451,988 |
| 2. | Short-term advance from customers | 312 | | 5,005,998,698 | 5,602,252,347 |
| 3. | Dividends and profit payable | 313 | 16 | 1,496,377,147 | 1,080,669,147 |
| 4. | Short-term taxes and other payables to the State | 314 | 17 | 10,472,939,744 | 9,810,486,590 |
| 5. | Payables to employees | 315 | | 30,941,335,137 | 45,650,177,510 |
| 6. | Short-term accrued expenses | 316 | 18 | 53,761,496,503 | 74,975,229,712 |
| 7. | Short-term unearned revenue | 319 | | 6,959,143,258 | 9,803,962,273 |
| 8. | Other short-term payables | 320 | 19 | 6,619,192,244 | 2,271,868,833 |
| 9. | Short-term borrowings and finance lease liabilities | 321 | 20 | 621,409,389,401 | 557,946,747,131 |
| 10. | Bonus and welfare funds | 323 | | 34,135,687,710 | 29,111,512,184 |
| **II.** | **Long-term liabilities** | **330** | | **473,128,962,121** | **411,461,237,937** |
| 1. | Long-term trade payables | 331 | 15 | 33,983,426,128 | - |
| 2. | Other long-term payables | 338 | 19 | 83,454,142,628 | 85,790,871,132 |
| 3. | Long-term borrowings and finance lease liabilities | 339 | 20 | 355,691,393,365 | 325,670,366,805 |
| **D.** | **EQUITY** | **400** | **21** | **669,023,127,724** | **727,255,390,443** |
| 1. | Owners' contributed capital | 411 | | 300,000,000,000 | 300,000,000,000 |
| | *- Ordinary shares with voting rights* | *411a* | | *300,000,000,000* | *300,000,000,000* |
| 2. | Share premium | 412 | | 16,689,002,236 | 16,689,002,236 |
| 3. | Investment and development fund | 418 | | 152,675,359,622 | 137,326,102,943 |
| 4. | Retained earnings | 420 | | 199,658,765,866 | 273,240,285,264 |
| | *- Accumulated to the prior period* | *420a* | | *162,774,609,691* | *170,911,907,405* |
| | *- Retained earnings of the current period* | *420b* | | *36,884,156,175* | *102,328,377,859* |
| | **TOTAL RESOURCES** | **440** | | **2,005,462,909,487** | **2,044,018,986,095** |

*Approve date 14 August 2026*

| Preparer | Chief Accountant | Chairman of the Board of Directors *(Legal representative)* |
|---|---|---|
| Hoang Thi Thu Hien | Doan Thuy Duong | Trinh Trung Hieu |

CÔNG TY CỔ PHẦN THỰC PHẨM HỮU NGHỊ

## INTERIM INCOME STATEMENT
For the period from 01/01/2026 to 30/06/2026

**FORM B02a - DN**
*Unit: VND*

| | ITEMS | Codes | Notes | Current period | Comparable period |
|---|---|---|---|---|---|
| **1.** | **Revenue from goods sold and services rendered** | **01** | **23** | **917,088,643,792** | **789,211,502,462** |
| 2. | Deductions | 02 | 23 | 38,631,213,697 | 59,174,959,579 |
| **3.** | **Net revenue from goods sold and services rendered** | **10** | **23** | **878,457,430,095** | **730,036,542,883** |
| 4. | Cost of sales | 11 | 24 | 609,695,111,373 | 513,509,829,451 |
| **5.** | **Gross profit from goods sold and services rendered** | **20** | | **268,762,318,722** | **216,526,713,432** |
| 6. | Gain/(loss) from disposal of investment property | 21 | | - | - |
| 7. | Financial income | 22 | 25 | 6,644,826,808 | 11,569,306,261 |
| 8. | Financial expenses | 23 | 26 | 26,277,186,563 | 22,405,906,972 |
| | *- Of which: Borrowing costs* | *24* | | *24,190,640,656* | *20,347,591,149* |
| 9. | Selling expenses | 25 | 27 | 182,079,155,427 | 139,660,030,002 |
| 10. | General and administration expenses | 26 | 28 | 22,588,061,479 | 22,752,575,802 |
| **11.** | **Operating profit** | **30** | | **44,462,742,061** | **43,277,506,917** |
| 12. | Other income | 31 | 29 | 1,909,626,180 | 1,225,144,952 |
| 13. | Other expenses | 32 | | 267,173,024 | 256,038,482 |
| **14.** | **Profit from other activities** | **40** | | **1,642,453,156** | **969,106,470** |
| **15.** | **Profit before tax** | **50** | | **46,105,195,217** | **44,246,613,387** |
| 16. | Current corporate income tax expense | 51 | 30 | 9,221,039,042 | 6,452,240,646 |
| 17. | Deferred corporate income tax expense | 52 | | - | - |
| **18.** | **Net profit after corporate income tax** | **60** | | **36,884,156,175** | **37,794,372,741** |
| 19. | Basic earnings per share | 70 | 31 | 1,229 | 1,260 |

*Approve date 14 August 2026*

| Preparer | Chief Accountant | Chairman of the Board of Directors *(Legal representative)* |
|---|---|---|
| **Hoang Thi Thu Hien** | **Doan Thuy Duong** | **Trinh Trung Hieu** |

M.S.D.N: 0102[illegible]239 - C.T.C.P
CÔNG TY CỔ PHẦN THỰC PHẨM HỮU NGHỊ
THÀNH PHỐ HÀ NỘI

## INTERIM CASH FLOW STATEMENT
*(Indirect method)*
For the period from 01/01/2026 to 30/06/2026

**FORM B03a - DN**
*Unit: VND*

| | ITEMS | Codes | Current period | Comparable period |
|---|---|---|---|---|
| **I.** | **CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| **1.** | **Profit for the period** | **01** | **46,105,195,217** | **44,246,613,387** |
| **2.** | **Adjustment for** | | | |
| | - Depreciation and amortization of fixed assets | 02 | 34,553,382,090 | 34,915,508,485 |
| | - Unrealised foreign exchanges | 04 | (801,662,150) | (861,751,027) |
| | - Gain/Loss from investing activities | 05 | (5,766,463,029) | (10,087,983,334) |
| | - Interest expenses | 06 | 24,190,640,656 | 20,347,591,149 |
| **3.** | **Operating profit before movements in working capital** | **08** | **98,281,092,784** | **88,559,978,660** |
| | - Increase, decrease in receivables | 09 | 54,101,588,343 | 97,293,967,574 |
| | - Increase, decrease in inventory | 10 | (11,616,431,662) | (23,617,027,828) |
| | - Increase, decrease in payables (exclude interest expenses, CIT) | 11 | (78,239,918,529) | (148,623,708,724) |
| | - Increase, decrease in prepayments and others | 12 | 3,444,467,646 | 4,400,882,659 |
| | - Interest paid | 14 | (22,681,142,046) | (20,712,214,679) |
| | - Corporate income tax paid | 15 | (9,832,118,472) | (18,272,072,996) |
| | - Other cash outflows | 17 | (92,243,368) | (6,571,507) |
| | **Net cash from operating activities** | **20** | **33,365,294,696** | **(20,976,766,841)** |
| **II.** | **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| 1. | Acquisition of fixed assets and other long-term assets | 21 | (112,166,005,927) | (197,979,534,181) |
| 2. | Proceeds from disposals of fixed assets and other long-term assets | 22 | 259,090,909 | 336,363,636 |
| 3. | Cash outflow for lending, buying debt intrusments of other entities | 23 | (106,000,000,000) | - |
| 4. | Cash recoverd from lending, selling debt intrusments of other entities | 24 | 100,000,000,000 | 335,727,432,217 |
| 5. | Interest earned, dividend and profit received | 27 | 5,224,920,068 | 7,841,556,357 |
| | **Net cash from investing activities** | **30** | **(112,681,994,950)** | **145,925,818,029** |

**INTERIM CASH FLOW STATEMENT (continued)**
*(Indirect method)*
For the period from 01/01/2026 to 30/06/2026

**FORM B03a - DN**
*Unit: VND*

| | ITEMS | Codes | Current period | Comparable period |
|---|---|---|---|---|
| **III.** | **CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| 1. | Proceeds from borrowings | 33 | 763,857,350,464 | 786,063,408,906 |
| 2. | Repayments of borrowings | 34 | (670,373,681,634) | (868,433,212,520) |
| 3. | Repayments of obligations under finance lease | 35 | - | (2,660,069,730) |
| 4. | Dividends and profits paid | 36 | (89,584,292,000) | (59,721,083,750) |
| | **Net cash from financing activities** | **40** | **3,899,376,830** | **(144,750,957,094)** |
| | **Net decrease in cash during the period** | **50** | **(75,417,323,424)** | **(19,801,905,906)** |
| | **Cash and cash equivalents at the beginning of the priod** | **60** | **232,058,575,985** | **154,366,119,933** |
| | Effect of changes in foreign exchange rates | 61 | 785,657,636 | 941,619,547 |
| | **Cash and cash equivalents at the end of the period** | **70** | **157,426,910,197** | **135,505,833,574** |

*Approve date 14 August 2026*

| **Preparer** | **Chief Accountant** | **Chairman of the Board of Directors** *(Legal representative)* |
|---|---|---|
| **Hoang Thi Thu Hien** | **Doan Thuy Duong** | **Trinh Trung Hieu** |

M.S.D.N: 01021092 C.T.C.P CÔNG TY CỔ PHẦN THỰC PHẨM HỮU NGHỊ THÀNH PHỐ HÀ NỘI

## 1. BACKGROUND INFORMATION ABOUT THE ENTITY

### 1.1. Structure of ownership

Huu Nghi Food Joint Stock Company (hereinafter referred to as the "Company"), head quartered at No. 122 Dinh Cong Street, Phuong Liet Ward, Hanoi City, operated according to the Enterprise Registration Certificate for a joint stock company No. 0102109239, first issued by the Hanoi Department of Planning and Investment on 1 December 2006, and the 15th amendment registered on 1 August 2025.

Form of ownership: Joint Stock Company.

The Company's charter capital as of June 30, 2026 is VND 300,000,000,000, equivalent to 30,000,000 shares with a par value of VND 10,000 per share.

The Company's shares are currently traded on the Upcom market at the Hanoi Stock Exchange under the stock code of HNF.

### 1.2. Business Fields: industrial production (confectionery and food products)

### 1.3. Business Sector

- Trading of ingredients and supplies, consumer goods, fresh food, processed food, warehousing services, production and processing of beer, beverages, confectionery, and food products;
- Trading of beer, alcohol, beverages, fruits and vegetables (excluding bar services);
- Import and export of products that the company trades;
- Processing and preserving meat and meat products;
- Production of meals and prepared foods...

### 1.4. Normal production and business cycle

The Company's normal operating cycle is no more than 12 months.

### 1.5. The specific characteristics of a business's operations during the period affect its financial statements

There were no unusual factors that had a material impact on the Company's interim financial statements.

### 1.6. Corporate structure

The Company has no subsidiaries, joint ventures or associates.

The Company has the following dependent units:

| No. | Name | Address |
|---|---|---|
| 1 | Southern Branch<br>*(Dependent Accounting)* | Lot CN3, Road No. 2, Song Than 3 Industrial Park, Binh Duong Ward, Ho Chi Minh City. |
| 2 | Northen Branch<br>*(Independent Accounting)* | Lot CN 15-2, Yen Phong Expansion Industrial Park, Yen Trung Commune, Bac Ninh Province. |

### 1.7. The total number of the Company's employees as of June 30, 2026 was 1,522 (as of December 31, 2025, it was 1,543).

**1.8. Statement on the comparability of information in the financial statements:** The information in the financial statements is comparable.

## 2. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

The Company's fiscal year begins on 1 January and ends on 31 December.

The financial statements for the period from 1 January 2026 to 30 June 2026 have been prepared in accordance with Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and the regulations on information disclosure in the securities market.

Accounting currency: Vietnam Dong (VND).

## 3. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS

The financial statements are presented in Vietnamese Dong (VND) and are prepared based on accounting principles consistent with the regulations of the Corporate accounting system issued in Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance, Vietnamese accounting standards, and other relevant legal regulations concerning the preparation and presentation of financial statements.

## 4. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES, AND RELEVANT LEGAL REGULATIONS

### 4.1. Basis of preparation of financial statements

The financial statements are prepared on the accrual basis (except for the information related to cash flows), based on the assumption of going concern.

The company's financial statements have been translated into English from the Vietnamese version published in Vietnam.

### 4.2. Foreign currency conversion

During the period, economic transactions denominated in foreign currency are converted to VND at the actual exchange rate on the date of the transaction or the book recording exchange rate. Exchange rate differences arising from these transactions are reflected in financial income (if a profit) and financial expenses (if a loss). Monetary items denominated in foreign currency are revalued at the actual exchange rate at the end of the accounting period. Exchange rate differences resulting from revaluation are presented in the Income Statement as the net difference between the total profit and the total loss from the revaluation of monetary items denominated in foreign currency.

Principles for determining actual exchange rates:

- Actual exchange rates for foreign currency transactions arising during the period:

- The actual exchange rate for buying and selling foreign currency (spot foreign currency purchase and sale contracts, forward contracts, futures contracts, option contracts, swap contracts): is the exchange rate agreed upon in the foreign currency purchase and sale contract between the Company and the commercial bank;

- If the contract does not specify the settlement exchange rate, the Company shall record the transaction in its accounting books according to the actual exchange rate on the transaction date which is the average transfer buying and selling rate of the commercial bank where the Company regularly conducts transactions.

- The actual exchange rate used when revaluing monetary items denominated in foreign currency at the time of preparing financial statements: is the average buying and selling transfer rate of the commercial bank where the Company regularly conducts transactions at the end of the accounting period. For balances of foreign currency demand deposits, the Company revalues the balances of all monetary items denominated in foreign currency using the average buying and selling transfer rate of the commercial bank where the enterprise maintains its deposit account.

Principles for determining the book exchange rate: weighted average book exchange rate, determined by averaging the value converted into the accounting currency at the actual transaction exchange rate for debit of cash accounts, divided by the beginning balance of the original currency and the increase in the original currency during the period for each item. The weighted average book exchange rate is determined at each payment date.

### 4.3. Cash and cash equivalents

Cash reflects the full existing amount of the Company at the end of the accounting period, comprising cash on hand, demand deposits and cash in transit.

Cash equivalents reflect short-term investments with a recovery period of no more than three months from the date of investment that are readily convertible into a defined amount of cash and have no risk in converting to cash at the reporting date, and are recognized in accordance with the provisions of Vietnamese Accounting Standard No. 24 - Statement of Cash Flows.

### 4.4. Investment held to maturity

This reflects investments that the Company intends and is able to hold until maturity with a remaining term of no more than 12 months (short-term) and more than 12 months (long-term) from the reporting date (excluding trading securities), including: time deposits, securities (including promissory notes and bills of exchange), bonds, preferred shares classified as liabilities, loans held until maturity for the purpose of collecting periodic interest, and other investments held until maturity or of a similar nature, excluding derivatives and those already presented under the "Cash equivalents" item.

Investments held to maturity are initially recognized at cost, including the purchase price and related transaction costs such as brokerage fees, transaction fees, advisory fees, taxes, levies, and bank charges. After initial recognition, these investments are recognized at their recoverable value.

Interest earned on deposits after the purchase date of investments held to maturity, and interest earned upon liquidation or sale of investments held to maturity, are recognized as financial income. Interest earned before the Company acquires the investment is deducted from the cost at the time of purchase.

The Company classifies investments held to maturity as long-term or short-term based on the remaining term from the reporting date.

When there is conclusive evidence that part or all of an investment may be unrecoverable and the amount of loss can be reliably determined, the loss is recognized as a financial expense in the period and directly deducted from the investment value. Provisions for investments held to maturity that are similar in nature to doubtful receivables are established similarly to doubtful receivables as per Note 4.5.

### 4.5. Receivables and allowance for doubtful debts

Accounts receivable are tracked in detail according to their original maturity, remaining maturity at the reporting date, debtor, currency type, and other factors as required by the Company's management needs. The classification of accounts receivable into customer receivables, internal receivables, and other receivables is carried out according to the following principles:

- Customer receivables include commercial receivables arising from buy-sell transactions, including receivables for export sales consigned to other entities;
- Internal receivables include receivables between a parent company and its subordinate units that do not have legal personality;
- Other receivables include non-commercial receivables not related to buy-sell transactions.

The Company classifies accounts receivable as long-term or short-term based on the remaining maturity at the reporting date and revalues monetary items denominated in foreign currencies according to the principles outlined in Note 4.2.

Accounts receivable are recorded at a value not exceeding the recoverable amount. Allowance for doubtful debts is made for receivables that are overdue for six months or more, or for receivables that are not yet due but for which there is objective evidence that part or all of the receivable is estimated to be impaired due to the debtor having disappeared, absconded, or being unlikely or unable to settle the debt, recognized in accordance with the prevailing Corporate accounting system.

### 4.6. Inventories

Inventory is valued at cost; however, if the cost is greater than the net realizable value, the inventory is valued at its net realizable value. The cost of inventory includes the purchase cost, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition. Net realizable value is determined by the estimated selling price minus the estimated costs to complete and the estimated costs necessary for its sale.

Inventory is determined using monthly weighted average methods.

Inventories are recorded by perpetual method.

The allowance for inventory devaluation is the difference between the original cost of inventory and its net realizable value at the accounting period end, recognized in accordance with the prevailing Corporate accounting system.

### 4.7. Tangible fixed assets and depreciation

Tangible fixed assets are presented at their original cost less accumulated depreciation. The original cost of tangible fixed assets is determined at their original price.

The original cost of tangible fixed assets acquired through purchase and construction-transfer is the total cost incurred by the Company to acquire the fixed asset up to the point when the asset is put into a state capable of operating as intended.

Costs incurred after initial recognition are recorded as increase in the historical cost if they actually improve the asset's current condition compared to its initial standard operating condition, such as:

- Changes to parts of a tangible fixed asset that increase its useful life or increase its utilization capacity; or
- Improvements to parts of a tangible fixed asset that significantly increase the quality of the products produced; or
- Application of a new production technology process that reduces the asset's operating costs compared to before.

Costs incurred for repair and maintenance aimed at restoring or maintaining the asset's economic viability to its initial standard operating condition, which do not satisfy any of the above conditions, are recognized as production and business expenses in the period.

Tangible fixed assets are depreciated using the straight-line method, the depreciation amount is calculated by dividing the original cost by the estimated useful life, in accordance with Circular No. 45/2013/TT-BTC dated 25/04/2013 of the Ministry of Finance. The specific depreciation periods for different types of assets are as follows:

| | Years |
|---|---|
| Buildings and structures | 05 - 50 |
| Machinery and equipments | 03 - 15 |
| Transport vehicles | 05 - 10 |
| Management equipment | 03 - 08 |
| Other assets | 05 - 10 |

### 4.8. Intangible fixed asset

Intangible fixed assets are presented at cost less accumulated amortisation. The historical cost of intangible fixed assets is determined according to their original cost.

The historical cost of intangible fixed assets formed from purchase and transfer investment is all the costs that the Company has to spend to acquire the fixed assets up to the time of bringing the assets into a state capable of operating in the intended manner.

Costs related to intangible fixed assets that arise after initial recognition are recorded as production and business costs in the period, unless the following two conditions are simultaneously met, then they are recorded as an increase in the historical cost of intangible fixed assets:

- Additional costs have the potential to cause intangible fixed assets to generate future economic benefits greater than the initially assessed level of activity;
- Costs can be measured reliably and are associated with specific intangible fixed assets.

The historical cost of the Company's intangible fixed assets includes: costs incurred up to the point of putting the computer software into use.

Intangible fixed assets are amortised using the straight-line method, based on their estimated useful life, in accordance with the amortisation framework prescribed in Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance. The specific amortisation periods for different types of assets are as follows:

| | Years |
|---|---|
| Computer software | 03 - 08 |

### 4.9. Construction in Progress

Construction in progress is recognised at cost and comprises directly attributable costs (including borrowing costs capitalised in accordance with the Company's accounting policies) relating to assets under construction, machinery and equipment under installation for production, business, leasing and administrative purposes, as well as costs incurred in connection with the upgrading, renovation, major repair or periodic overhaul of property, plant and equipment that are in progress. These costs are transferred to the cost of fixed assets at provisional cost (if the approved final settlement has not been available) when the assets are handed over and put into use, and may be adjusted based on the final settlement approved by the competent authority.

### 4.10. Prepaid expenses

Prepaid expenses are recognized based on actual costs incurred, including:

- Land use rights rent and infrastructure in industrial zones are amortized on a straight-line basis from the time the factories officially commence operations until the lease term ends.
- Physical insurance premiums, software licensing costs and service fees with specified are amortized to operating results on a straight-line basis over the insurance coverage period or usage periods.
- Costs of periodic repairs and maintenance of property, plant and equipment that relate to business operations over more than one accounting period are amortized to operating results on a straight-line basis from the date the repairs and maintenance are completed and the related assets are brought into use until the next scheduled periodic repair or maintenance.
- Tools and equipment issued for use and other prepaid expenses are amortized to operating results on a straight-line basis over a period ranging from 3 months to 36 months.

The Company classifies prepaid expenses as current or non-current based on the amortization period of each type of expense and does not reclassify them at the reporting date.

### 4.11. Liabilities

Accounts payable are tracked in detail according to the original term, remaining term at the reporting date, payer, currency type, and other factors as needed for the Company's management. The classification of accounts payable into accounts payable to suppliers, intercompany payables, and other payables is based on the following principles:

- Accounts payable to suppliers include commercial payables arising from purchase-sale transactions, including payables for imports through consignees;

- Intercompany payables include payables between a parent company and its subordinate units that do not have legal personality;

- Other payables include non-commercial payables that are not related to the purchase, sale, or supply of goods or services.

The Company classifies liabilities as long-term or short-term based on the remaining maturity at the reporting date and revalues monetary items denominated in foreign currencies according to the principles outlined in Note 4.2.

Liabilities are recognized at no less than the amount due. When there is evidence of a potential loss, the Company immediately recognizes a liability according to the prudence principle.

### 4.12. Dividends and profit payable

Payable for profits, dividends are payments made to organizations and individuals who invest capital in the business.

The dividend and profit payable is recognized immediately upon approval by the Resolution of the Company's General Meeting of Shareholders.

Dividends and profit payable at the end of the accounting period represent dividends payable to non-custodial shareholders who have not yet collected their dividends (dividends for 2025 and prior years).

### 4.13. Loan and Financial leases

Loans and financial leases include borrowings from commercial banks. Loans and financial leases are tracked in detail by lender, loan agreement, and type of asset; by repayment term of the loans and financial leases; and by original currency (if applicable). Loans with a remaining repayment period of more than 12 months from the reporting date are presented as long-term loans and financial leases. Loans due within the next 12 months from the reporting date are presented as short-term loans and financial leases.

### 4.14. Borrowing cost

Borrowing costs include interest and other expenses directly related to loans (appraisal fees, auditing fees, loan application preparation fees, etc.).

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except for borrowing costs directly related to the investment, construction, or production of work-in-progress assets that require a sufficiently long period (over 12 months) to be put into use for their intended purpose or sold. These are included in the value of the asset (capitalized) when all the conditions stipulated in Vietnamese Accounting Standard No. 16 - Borrowing Costs are met.

### 4.15. Accured expenses

Accrued expenses are recognized based on reasonable estimates of amounts payable for goods and services received for which invoices have not yet been received, or for expenses relating to the reporting period that are not yet supported by sufficient documentation but are certain to be incurred and therefore need to be accrued to production and operating expenses.

**4.16. Unearned revenue**

Unearned revenue is recognized based on corresponding to the value of goods and services or the amount of discounts and price reductions to customers under programs issued by the Company.

**4.17. Owner's equity**

Owners' contributed capital at the end of the accounting period represents capital contributed by shareholders, recognized based on the actual capital contributed by shareholders for shares, calculated at the par value of issued shares.

Share premium reflects the difference between the issue price and the par value of the shares; the difference between the repurchase price and the resale price of the repurchased shares; the value of the option to convert bonds into shares at the maturity date of the convertible bonds; and costs directly related to the issuance of shares.

Funds and after-tax profits are established and distributed according to the Resolution of the General Meeting of Shareholders.

**4.18. Revenue and other income**

***Revenue from selling goods is recognized when the following conditions are met simultaneously:***

- The company has transferred most of the risks and benefits associated with ownership of the product or goods to the buyer;
- The company no longer retains the right to manage or control the goods as the owner;
- Revenue is determined with reasonable certainty. When the contract stipulates that the buyer has the right to return the purchased product or goods under specific conditions, the company can only recognize revenue when those specific conditions no longer exist and the buyer no longer has the right to return the product or goods (except in cases where the customer has the right to return the goods in exchange for other goods or services);
- The Company has or will receive economic benefits from the sales transaction;
- Identify costs related to sales transactions.

***Finance income*** includes interest from held-to-maturity investments, exchange differences, etc., specifically as follows:

- Interest is determined reliably based on the balances of held-to-maturity investments and the actual interest rates applicable to each period, as notified by credit institutions and financial institutions.
- Exchange rate differences reflect the actual foreign exchange gains arising during the period from transactions denominated in foreign currencies and foreign exchange gains from the revaluation of monetary items denominated in foreign currencies at the reporting date.

***Other income*** reflects income arising from events or transactions separate from the Company's normal business operations, in addition to the above-mentioned income.

**4.19. Revenue deductions**

Revenue deductions include:

- Trade discounts reflect listed price reductions for buyers in large volumes but have not been reflected on invoices when selling products, goods, or providing services.

- Returned goods reflect the value of products and goods returned by customers due to the following reasons: breach of commitment, breach of economic contract, defective goods, loss of quality, incorrect type and specifications.

### 4.20. Cost of Sales

Cost of goods sold is recognized based on actual expenses incurred in line with revenue, including: the cost of goods sold for products, merchandise; provision for inventory devaluation (if any); the value of inventory losses (after deducting any compensation, if any); direct material costs exceeding normal levels, labor costs, and fixed overhead costs not allocated to the value of goods in inventory (after deducting any compensation, if any), even if the products or goods have not yet been identified as sold.

### 4.21. Finance costs

Financial expenses include:

- Borrowing costs, including interest expenses recognized based on the loan balance and actual interest rates for each period, and other expenses directly related to the loan (excluding capitalized borrowing costs).

- Exchange rate differences reflecting actual exchange rate losses incurred during the period from transactions denominated in foreign currency and exchange rate losses from the revaluation of monetary items denominated in foreign currency at the reporting date.

- Other finance costs.

### 4.22. Selling expenses, administrative expenses

Selling expenses reflect the actual expenses incurred during the accounting period in connection with the sale of products, goods including: staff expenses for the sales department (salaries, wages, allowances, trade union fees, insurance,...); product introduction and advertising costs, sales commissions and customer support costs; storage, packaging and transportation costs, etc.

General and administrative expenses reflect the Company's general administrative expenses incurred during the accounting period, including: staff expenses for the administrative department (salaries, wages, allowances...); trade union fees, social insurance, health insurance and unemployment insurance contributions for administrative personnel; office supplies and tools; depreciation of property, plant and equipment used for administrative purposes; land rental expenses; allowance for doubtful receivables; purchased services (such as electricity, water, telephone, fax, property and fire insurance,...); and other cash expenses (such as entertainment, customer conference expenses,...).

Selling expenses and general and administrative expenses are decreased upon the reversal of provisions.

### 4.23. Taxes

Corporate income tax includes current income tax and deferred income tax.

Current income tax expense as stipulated by the Corporate income tax law reflects the amount of corporate income tax payable arising during the year and the amount of supplementary corporate income tax payable due to the discovery of non-material errors from previous years. Current income tax expense reflects the amount of corporate income tax payable that is reduced due to the discovery of non-material errors from previous years.

Deferred income tax expense reflects the difference between deferred income tax assets reversed during the year and deferred income tax assets arising during the year, or between deferred income tax liabilities arising during the year and deferred income tax liabilities reversed during the year. Deferred income tax income reflects the difference between deferred income tax assets arising during the year and deferred income tax assets reversed during the year, or between deferred income tax liabilities reversed during the year and deferred income tax liabilities arising during the year.

Deferred income tax is calculated on the differences between the book value and tax basis of asset or liability items on the financial statements, tax losses, and unused tax credits. Deferred income tax liabilities must be recognized for all temporary differences; for deferred income tax assets, they are only recognized when there is certainty that sufficient future taxable profit will be available to offset these temporary differences.

Deferred income tax is determined at the tax rate expected to apply in the year in which the asset is recovered or the liability is settled. Deferred income tax is recognized in the statement of income unless that tax relates to items directly recorded in equity, in which case the deferred income tax is also directly recorded in equity.

Deferred income tax assets and deferred income tax liabilities are offset when the Company has a legal right to offset current income tax assets against current income tax liabilities and when the deferred income tax assets and deferred income tax liabilities relate to corporate income tax administered by the same tax authority and the Company intends to pay current income tax on a net basis.

Taxable income may differ from the total accounting profit before tax presented in the income statement because taxable income excludes taxable income or expenses deductible in other years (including carry-forward losses, if any) and also excludes non-taxable or non-deductible items.

The determination of the Company's tax obligations is based on current tax regulations. However, these regulations change periodically, and the determination of tax obligations depends on the results of an audit by the competent tax authority.

### 4.24. Related parties

Parties are considered to be related parties of the Company if one party has the ability, directly or indirectly, to control the other party or have significant influence over the other party in making financial and operating policy decisions, or when the Company and the other party are subject to common control or common significant influence. Related parties can be organizations or individuals, including close family members of individuals considered related.

Information for related parties is presented in Note 33

## 5. CASH AND CASH EQUIVALENTS

Cash and cash equivalents held by the Company that are not subject to restrictions on use:

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Cash on hand | 165,895,569 | 125,398,805 |
| Cash at bank | 127,251,151,614 | 141,453,012,796 |
| *- Vietnam Maritime Commercial Joint Stock Bank - Transaction Office Branch* | *15,811,182* | *95,274,681,897* |
| *- Asia Commercial Joint Stock Bank - Dinh Cong Branch* | *11,576,085* | *31,347,688,455* |
| *- Loc Phat Vietnam Commercial Joint Stock Bank - Thang Long Branch* | *108,610,145,665* | - |
| *- Other banks* | *18,613,618,682* | *14,830,642,444* |
| Cash equivalents | 30,009,863,014 | 90,480,164,384 |
| *- VNDIRECT Securities Corporation (*)* | *30,009,863,014* | *40,000,000,000* |
| *- VPS Securities Joint Stock Company (*)* | - | *50,480,164,384* |
| **Total** | **157,426,910,197** | **232,058,575,985** |

(*) These are amounts under loan agreements from securities trading deposit balances, with original terms ranging from 7 days to 3 months, at securities companies.

## 6. SHORT-TERM INVESTMENTS HELD TO MATURITY

| | 30/06/2026 | | | 01/01/2026 | | |
|---|---|---|---|---|---|---|
| | Historical cost | Recoverable value | Allowance for impairment | Historical cost | Recoverable value | Allowance for impairment |
| | VND | VND | VND | VND | VND | VND |
| **Term deposits** | **107,349,013,696** | **107,349,013,696** | - | **80,849,301,370** | **80,849,301,370** | - |
| 6 months term deposits with National Citizen Commercial Joint Stock Bank – Hanoi Branch | 61,147,561,642 | 61,147,561,642 | - | 80,849,301,370 | 80,849,301,370 | - |
| *- Deposit amount* | *60,000,000,000* | *60,000,000,000* | - | *80,000,000,000* | *80,000,000,000* | - |
| *- Accrued interest* | *1,147,561,642* | *1,147,561,642* | - | *849,301,370* | *849,301,370* | - |
| 6 months term deposits with Loc Phat Vietnam Commercial Joint Stock Bank – Thang Long Branch | 30,095,095,890 | 30,095,095,890 | - | - | - | - |
| *- Deposit amount* | *30,000,000,000* | *30,000,000,000* | - | - | - | - |
| *- Accrued interest* | *95,095,890* | *95,095,890* | - | - | - | - |
| 6 months term deposits with other banks | 16,106,356,164 | 16,106,356,164 | - | - | - | - |
| *- Deposit amount* | *16,000,000,000* | *16,000,000,000* | - | - | - | - |
| *- Accrued interest* | *106,356,164* | *106,356,164* | - | - | - | - |
| **Loans from securities trading deposit balances** | - | - | | **20,217,260,274** | **20,217,260,274** | - |
| 6 months loan to VPS Securities Joint Stock Company | - | - | - | 20,217,260,274 | 20,217,260,274 | - |
| *- Deposit amount* | - | - | - | *20,000,000,000* | *20,000,000,000* | - |
| *- Accrued interest* | - | - | - | *217,260,274* | *217,260,274* | - |
| **Bonds** | **29,351,883,836** | **29,351,883,836** | - | **29,351,883,836** | **29,351,883,836** | - |
| Bond purchase agreement with Tien Phong Securities Joint Stock Company. | 29,351,883,836 | 29,351,883,836 | - | 29,351,883,836 | 29,351,883,836 | - |
| *- Purchase price* | *28,499,925,665* | *28,499,925,665* | - | *28,499,925,665* | *28,499,925,665* | - |
| *- Interest* | *851,958,171* | *851,958,171* | - | *851,958,171* | *851,958,171* | - |
| **Total** | **136,700,897,532** | **136,700,897,532** | - | **130,418,445,480** | **130,418,445,480** | - |

## 7. SHORT-TERM TRADE RECEIVABLE

| | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Historical cost | Allowance for doubtful debts | Historical cost | Allowance for doubtful debts |
| | VND | VND | VND | VND |
| Alpha International Food Joint Stock Company (*) | 234,671,529,277 | - | 280,977,686,999 | - |
| Wincommerce General Commercial Services Joint Stock Company | 37,863,171,592 | - | 49,701,806,473 | - |
| Bach Hoa Xanh Trading Joint Stock Company | 12,497,497,480 | - | 9,740,969,284 | - |
| EB Services Company Limited | 3,333,933,413 | - | 17,509,974,033 | - |
| Others | 42,680,124,854 | (572,375,816) | 62,343,347,522 | (572,375,816) |
| **Total** | **331,046,256,616** | **(572,375,816)** | **420,273,784,311** | **(572,375,816)** |
| ***In which, accounts receivable from related parties (Details in Note 33)*** | ***234,671,529,277*** | **-** | ***280,977,686,999*** | **-** |

(*) The receivable from Alpha International Food Joint Stock Company is secured by legal assets of the third party .

## 8. SHORT-TERM ADVANCES TO SUPPLIERS

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Mectech Vietnam Joint Stock Company | 3,117,024,206 | 3,101,998,166 |
| Guangzhou Hawsheng Food Machinery Co.,Ltd | 3,263,727,572 | 16,287,190,580 |
| Van Thong Development And Trade Company Limited | 859,980,000 | 4,965,290,000 |
| Kim Hong Trading and Techninal Joint Stock Company | 52,010,424,000 | 14,052,008,400 |
| Others | 16,931,771,985 | 4,029,838,830 |
| **Total** | **76,182,927,763** | **42,436,325,976** |

## 9. OTHER RECEIVABLES

| | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Historical cost | Allowance for doubtful debts | Historical cost | Allowance for doubtful debts |
| | VND | VND | VND | VND |
| **Short-term** | **2,486,783,425** | **(109,305,693)** | **2,674,806,970** | **(109,305,693)** |
| Insurance receivables | 37,382,080 | - | - | - |
| Advances to employees | 189,807,292 | - | 2,042,074,272 | - |
| Short-term deposits | 302,600,000 | - | 302,600,000 | - |
| Others | 1,956,994,053 | (109,305,693) | 330,132,698 | (109,305,693) |
| **Long-term** | **52,000,000** | **-** | **52,000,000** | **-** |
| Long-term deposits | 52,000,000 | - | 52,000,000 | - |
| **Total** | **2,538,783,425** | **(109,305,693)** | **2,726,806,970** | **(109,305,693)** |

## 10. INVENTORIES

| | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Historical cost | Allowance for decline in value of inventory | Historical cost | Allowance for decline in value of inventory |
| | VND | VND | VND | VND |
| Raw materials | 62,862,608,963 | - | 74,660,189,245 | - |
| Tools and supplies | 12,687,418,478 | - | 10,868,731,425 | - |
| Finished goods | 47,399,479,251 | - | 24,811,865,981 | - |
| Merchandises | 10,180,421,181 | - | 11,172,709,560 | - |
| **Total** | **133,129,927,873** | **-** | **121,513,496,211** | **-** |

## 11. TANGIBLE FIXED ASSETS

| | Buildings and Structures | Machinery and Equipments | Transportation Vehicles | Management equipment | Others | Total |
|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | VND |
| **COST** | | | | | | |
| **As at 01/01/2026** | **538,083,492,696** | **584,486,692,924** | **14,345,021,210** | **12,010,312,918** | **4,659,091,114** | **1,153,584,610,862** |
| Purchasing | - | 36,858,514,309 | 1,456,107,272 | - | 405,620,000 | 38,720,241,581 |
| Liquidation, disposal | - | - | (681,818,182) | - | - | (681,818,182) |
| **As at 30/06/2026** | **538,083,492,696** | **621,345,207,233** | **15,119,310,300** | **12,010,312,918** | **5,064,711,114** | **1,191,623,034,261** |
| **ACCUMULATED DEPRECIATION** | | | | | | |
| **As at 01/01/2026** | **113,214,742,071** | **382,251,680,369** | **13,414,202,299** | **10,980,006,861** | **2,223,522,293** | **522,084,153,893** |
| Depreciation | 7,829,272,554 | 25,546,077,941 | 283,271,875 | 159,144,234 | 295,281,642 | 34,113,048,246 |
| Liquidation, disposal | - | - | (681,818,182) | - | - | (681,818,182) |
| **As at 30/06/2026** | **121,044,014,625** | **407,797,758,310** | **13,015,655,992** | **11,139,151,095** | **2,518,803,935** | **555,515,383,957** |
| **NET BOOK VALUE** | | | | | | |
| **As at 01/01/2026** | **424,868,750,625** | **202,235,012,555** | **930,818,911** | **1,030,306,057** | **2,435,568,821** | **631,500,456,969** |
| **As at 30/06/2026** | **417,039,478,071** | **213,547,448,923** | **2,103,654,308** | **871,161,823** | **2,545,907,179** | **636,107,650,304** |
| *Cost of tangible fixed assets fully depreciated but still in use* | *25,970,814,011* | *160,556,019,697* | *9,014,773,028* | *9,941,250,702* | *519,113,841* | *206,001,971,279* |
| *Residual value of tangible fixed assets mortgaged for bank loans* | *381,798,973,344* | *55,496,825,001* | - | - | - | *437,295,798,345* |

## 12. INTANGIBLE FIXED ASSETS

| | Computer softwares | Total |
|---|---|---|
| | VND | VND |
| **COST** | | |
| **As at 01/01/2026** | **5,779,277,273** | **5,779,277,273** |
| **As at 30/06/2026** | **5,779,277,273** | **5,779,277,273** |
| **ACCUMULATED AMORTISATION** | | |
| **As at 01/01/2026** | **3,683,209,051** | **3,683,209,051** |
| Amortisation | 440,333,844 | 440,333,844 |
| **As at 30/06/2026** | **4,123,542,895** | **4,123,542,895** |
| **NET BOOK VALUE** | | |
| **As at 01/01/2026** | **2,096,068,222** | **2,096,068,222** |
| **As at 30/06/2026** | **1,655,734,378** | **1,655,734,378** |
| *Cost of intangible fixed assets fully depreciated but still in use* | *883,727,273* | *883,727,273* |

## 13. CONSTRUCTION IN PROGRESS

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Invest in Huu Nghi Food factory - a branch of Huu Nghi Food Joint Stock Company in Northern area, phase 2 (i) | 284,980,562,303 | 265,065,879,276 |
| Sandwich production line | 42,402,666,919 | 3,254,899,921 |
| Others | 7,184,718,258 | - |
| **Total** | **334,567,947,480** | **268,320,779,197** |

(i) The investment project of Huu Nghi Food factory - a branch of Huu Nghi Food Joint Stock Company in the North area ("the Project") was approved under Resolution No. 129/NQ-TPHN dated May 23, 2019, by the 2019 Annual General Meeting of Shareholders. Phase 2 of the Project is being continued pursuant to Decision No. 04a/QĐ-TPHN dated January 10, 2025 issued by the Company's Board of Directors. The Project is currently in the completion stage and is expected to commence operations in 2026.

## 14. PREPAID EXPENSES

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| **Short-term** | **10,102,396,664** | **10,934,917,291** |
| Warehouse and store rental costs | 379,111,110 | 359,611,112 |
| Tools and supplies | 6,982,083,415 | 7,972,088,768 |
| Others | 2,741,202,139 | 2,603,217,411 |
| **Long-term** | **166,456,820,735** | **169,068,767,754** |
| Southern branch land use right rental fee (1) | 32,387,030,116 | 32,935,912,810 |
| Land rent at Yen Phong Industrial Park expansion of Northern Branch (2) | 91,492,334,422 | 92,625,366,414 |
| Tools and supplies | 9,740,510,944 | 9,694,409,055 |
| Cost of repairing | 5,512,616,469 | 6,390,043,302 |
| Others | 27,324,328,784 | 27,423,036,173 |
| **Total** | **176,559,217,399** | **180,003,685,045** |

(1) Rental fee of land used right at Plot No.13, Song Than 3 Industrial Park, Phu Tan Ward, Thu Dau Mot City, Binh Duong Province (now Binh Duong Ward, Ho Chi Minh City) under the contract No.80/HDTD/ST3 dated 24/01/2014 signed with Dai Nam Joint Stock Company to implement the project of Huu Nghi Food Processing factory - Southern branch. Retal area is 34,681.5 m² with rental duration from 24/01/2014 to 31/12/2055.

(2) Rental fee of land and infrastructure at CN15-2, Yen Phong Expansion Industrial Park, Yen Trung Commune, Yen Phong District, Bac Ninh Province (now Yen Trung Commune, Bac Ninh Province) under the contract No.20-2018/BDS-HDNT dated 19/04/2018 signed with Viglacera Real estate Trading Company to build Huu Nghi Food factory - Northern branch. Retal area is 64,438 m² with rental duration from 19/04/2018 to 15/11/2066.

## 15. TRADE PAYABLES

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| **Short-term** | **92,509,259,800** | **169,049,451,988** |
| Wilmar Marketing CLV Company Limited | 651,960,360 | 13,847,725,872 |
| Vimaflour Limited Company | 74,701,440 | 13,743,501,930 |
| Thien Ha Plastic Packaging Joint Stock Company | 5,066,523,996 | 12,017,967,574 |
| Agricultural Printing & Packing Joint Stock Company | 2,876,871,197 | 17,496,870,617 |
| Others | 83,839,202,807 | 111,943,385,995 |
| **Long-term** | **33,983,426,128** | **-** |
| Wilmar Marketing CLV Company Limited | 12,306,336,912 | - |
| Vimaflour Limited Company | 12,849,599,700 | - |
| Song Phuong Trading and Services Joint Stock Company | 4,788,289,516 | - |
| Hoang Le Trading Company Limited | 4,039,200,000 | - |
| **Total** | **126,492,685,928** | **169,049,451,988** |
| ***In which, trade payables to related parties (details in Note 33)*** | ***135,112,922*** | ***233,608,465*** |

## 16. DIVIDENDS AND PROFIT PAYABLE

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Dividends and profits payable to shareholders holding shares in custody who have not yet collected dividends | 1,496,377,147 | 1,080,669,147 |
| **Total** | **1,496,377,147** | **1,080,669,147** |

## 17. SHORT-TERM TAX AND AMOUNTS PAYABLE FROM/TO STATE BUDGET

| | 01/01/2026 | Payable amount | Paid amount | 30/06/2026 |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| **Payables to the State** | | | | |
| Value added tax | 1,300,432,340 | 15,491,278,913 | 15,641,836,583 | 1,149,874,670 |
| Corporate income tax | 8,087,692,515 | 9,211,244,452 | 9,832,118,472 | 7,466,818,495 |
| Personal income tax arising at the Company's Head Office and Southern Branch | 422,361,735 | 3,766,017,472 | 2,332,132,628 | 1,856,246,579 |
| Fees, charges and other payments | - | 196,981,192 | 196,981,192 | - |
| **Total** | **9,810,486,590** | **28,665,522,029** | **28,003,068,875** | **10,472,939,744** |
| **Receivables from the State** | | | | |
| Import value added tax | - | 4,725,060,235 | 4,800,758,740 | 75,698,505 |
| Import and export taxes | - | 95,071,971 | 218,493,446 | 123,421,475 |
| Personal income tax arising at the Northern Branch | - | (152,799,665) | 430,223,259 | 583,022,924 |
| Land and housing tax, land lease fees | - | 540,000,000 | 1,060,092,175 | 520,092,175 |
| **Total** | **-** | **5,207,332,541** | **6,509,567,620** | **1,302,235,079** |

## 18. SHORT-TERM ACCRUAL EXPENSES

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Sales support and discount expense | 31,607,093,747 | 46,266,705,039 |
| Mid-Autumn Festival season expenses | 39,073,077 | 12,498,286,178 |
| Tet Festival expenses | 2,609,565,278 | 11,965,694,472 |
| Others | 19,505,764,401 | 4,244,544,023 |
| **Total** | **53,761,496,503** | **74,975,229,712** |

## 19. OTHER PAYABLES

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| **Short-term** | **6,619,192,244** | **2,271,868,833** |
| Trade Union fees | 1,107,923,399 | 347,228,400 |
| Insurance coverage | 676,560,630 | 25,912,221 |
| Operating costs of the Company Party Committee | 341,830,909 | 345,821,438 |
| Interest payable | 2,405,688,086 | 1,186,895,854 |
| Short-term collaterals and deposits received | 1,775,997,743 | - |
| Others | 311,191,477 | 366,010,920 |
| **Long-term** | **83,454,142,628** | **85,790,871,132** |
| Long-term collaterals and deposits received | 83,454,142,628 | 85,790,871,132 |
| **Total** | **90,073,334,872** | **88,062,739,965** |

## 20. SHORT-TERM BORROWINGS AND FINANCE LEASE LIABILITIES

The Company has the following borrowings:

| | 01/01/2026 | 30/06/2026 |
|---|---|---|
| | VND | VND |
| **Short-term borrowings** | **517,747,237,787** | **594,874,933,617** |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch (1) | 298,368,231,298 | 196,319,318,535 |
| United Overseas Bank (Vietnam) Limited - Hanoi Branch (2) | 67,739,805,488 | 129,226,030,614 |
| Cathay United Bank - Ho Chi Minh City Branch (3) | - | 78,172,060,764 |
| Joint Stock Commercial Bank for Investment and Development of Vietnam - Trang Tien Branch (4) | 49,878,703,938 | 49,926,431,631 |
| Kasikornbank Public Company Limited - Ho Chi Minh City Branch (5) | 49,990,347,564 | 48,039,234,804 |
| Hong Leong Bank Vietnam Limited - Hanoi Branch (6) | - | 47,849,690,948 |
| Asia Commercial Joint Stock Bank (7) | 29,956,721,894 | 33,903,980,990 |
| Shinhan Bank Vietnam Limited - Hanoi Branch (8) | 21,813,427,605 | 11,438,185,331 |
| **Current portion of long-term borrowings** | **40,199,509,344** | **26,534,455,784** |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch (9.a) | 10,944,449,488 | 10,944,449,488 |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch (9.b) | 17,903,215,014 | 9,193,904,804 |
| Hong Leong Bank Vietnam Limited - Hanoi Branch (10) | 9,911,486,700 | 4,955,743,350 |
| Cathay United Bank - Ho Chi Minh City Branch (11) | 1,440,358,142 | 1,440,358,142 |
| **Long-term borrowings** | **325,670,366,805** | **355,691,393,365** |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch (9.a) | 131,333,393,860 | 131,333,393,860 |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch (9.b) | 156,296,381,684 | 156,296,381,684 |
| Hong Leong Bank Vietnam Limited - Hanoi Branch (10) | 3,471,995,850 | 3,471,995,850 |
| Cathay United Bank - Ho Chi Minh City Branch (11) | 34,568,595,411 | 64,589,621,971 |
| **Total** | **883,617,113,936** | **977,100,782,766** |

As at June 30, 2026, short-term loan balances of the Company are all within limit approved by banks.

**Information of short-term loan contracts as at 30/06/2026:**

| No | Name of Bank | Contract | Purpose | Duration of loan limit | Collateral assets |
|---|---|---|---|---|---|
| (1) | Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch | Credit contract No. HKI-HĐCTD/26035 dated 02/06/2026 | Supplement working capital, LC issuance | 12 months from date of signing contract | Mortgage of machinery and equipment under the Mortgage Agreement for Machinery and Equipment No. HKI-HĐTC/18058 dated 14 June 2018 entered into between the Customer and the Bank.<br>Mortgage of all assets attached to land under the project "New Investment in Huu Nghi Food Factory - Northern Branch of Huu Nghi Food Joint Stock Company".<br>Mortgage of future assets attached to land arising from the plan "New Investment in Huu Nghi Food Factory - Northern Branch of Huu Nghi Food Joint Stock Company, Phase 2".<br>Mortgage of receivables of Alpha International Food Joint Stock Company (Alpha Company) |
| (2) | United Overseas Bank Limited - Hanoi Branch | Credit contract No. UOB/HCMC/CB-20034 dated 08/04/2020 và the 4rd Appendix dated 07/05/2026 | Supplement working capital, LC issuance | 12 months from 07/05/2026 | No collateral assets |
| (3) | Cathay United Bank - Ho Chi Minh City Branch | Credit Facility Agreement No. CL459/24 dated 16/10/2024 and Amendment No. 01 dated 22/01/2026 | Working capital supplementation | 12 months from 16/10/2025 | No collateral assets |
| (4) | Joint Stock Commercial Bank for Investment and Development of Vietnam - Trang Tien Branch | Credit contract No. 01/2025/7038394/HĐTD dated 10/09/2025 | Supplement working capital, guarantees, LC issuance | To 30/06/2026 | No collateral assets |

**Information of short-term loan contracts as at 30/06/2026 (continued):**

| No | Name of Bank | Contract | Purpose | Duration of loan limit | Collateral assets |
|---|---|---|---|---|---|
| (5) | Kasikornbank Public Bank Limited - Ho Chi Minh City Branch | Credit contract No. 090/2023/FA.01 dated 22/06/2023 | Supplement working capital | 12 months from signing, automatically renewable for another 12 months | No collateral assets |
| (6) | Hong Leong Bank Vietnam Limited - Hanoi Branch | Credit contract No. HN/2022/BCB/HDTD dated 10/05/2026 | Purchasing machinery and equipments and related expenses | 12 months from date of signing contract | Assets formed from loan capital |
| (7) | Asia Commercial Joint Stock Bank | Credit contract No. DIC.DN.3044.300525 dated 25/08/2025 | Working capital supplementation | 12 months from date of signing contract | No collateral assets |
| (8) | Shinhan Bank Vietnam Limited - Hanoi Branch | Credit contract No. SHBVN/TDH/2014/0018 dated 10/05/2014 và Appendix dated 15/05/2026 | Working capital supplementation | To 15/05/2027 | No collateral assets |

**Information of long-term loan contracts as at 30/06/2026:**

| No | Name of Bank | Contract | Purpose | Duration of loan limit | Collateral assets |
|---|---|---|---|---|---|
| (9.a) | Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch | Loan contract under investment project No. HKI-DADT/19066 dated 07/10/2019 | Pay construction cost related to the investment project: Invest in Huu Nghi Food factory - a branch of Huu Nghi Food Joint Stock Company in Northern area (phase 1) | Maximum loan duration of 120 months | Assets formed from loan capital and several legally assets of related |
| (9.b) | Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch | Loan contract under investment project No. HKI-HĐTDH/25014 dated 23/04/2025 | pay construction cost related to the investment project: Invest in Huu Nghi Food factory - a branch of Huu Nghi Food Joint Stock Company in Northern area (phase 2) | Maximum loan duration of 120 months | Assets formed from loan capital |
| (10) | Hong Leong Bank Vietnam Limited - Hanoi Branch | Credit contract No. HN/2022/BCB/HDTD | Purchasing machinery and equipments and related expenses | Maximum loan duration of 66 months | Assets formed from loan capital |
| (11) | Cathay United bank - Ho Chi Minh City Branch | Credit contract No. LN575/25 dated 30/10/2025 | Purchasing machinery and equipments and related expenses | Duration of 7 years from the date | Assets formed from loan capital |

## 21. OWNERS' EQUITY

***Statement of Changes in Owners' Equity***

| | Owner's equity | Share premium | Investment and development fund | Retained earnings | Total |
|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND |
| **As at 01/01/2025** | **300,000,000,000** | **16,689,002,236** | **110,574,918,126** | **266,580,153,828** | **693,844,074,190** |
| Profit for the previous year | - | - | - | 102,328,377,859 | 102,328,377,859 |
| Profit distribution | - | - | 26,751,184,817 | (95,668,246,423) | (68,917,061,606) |
| **As at 01/01/2026** | **300,000,000,000** | **16,689,002,236** | **137,326,102,943** | **273,240,285,264** | **727,255,390,443** |
| Profit for the period | - | - | - | 36,884,156,175 | 36,884,156,175 |
| Profit distribution (i) | - | - | 15,349,256,679 | (110,465,675,573) | (95,116,418,894) |
| **As at 30/06/2026** | **300,000,000,000** | **16,689,002,236** | **152,675,359,622** | **199,658,765,866** | **669,023,127,724** |

(i) According to Resolution of the 2026 Annual General Meeting of Shareholders No. 186/NQ -TPHN dated 20/05/2026, after-tax profit is distributed as follows:

- Deducting the development investment fund by 15% of the after-tax profit, equivalent to: VND 15,349,256,679
- Deducting the welfare reward fund by 5% of the after-tax profit, equivalent to: VND 5,116,418,893
- Distributing dividends at a rate of 30%/charter capital, equivalent to: VND 90,000,000,000

**Details of owners' contributions capital**

| | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Value | Ratio | Value | Ratio |
| | VND | % | VND | % |
| DNA Holding One member Company Limited | 170,313,250,000 | 56.77% | 154,101,250,000 | 51.37% |
| Mr. Trinh Trung Hieu | 117,276,870,000 | 39.09% | 117,276,870,000 | 39.09% |
| Ms. Thai Lan Anh | 1,500,000,000 | 0.50% | 17,712,000,000 | 5.90% |
| Others | 10,909,880,000 | 3.64% | 10,909,880,000 | 3.64% |
| **Total** | **300,000,000,000** | **100%** | **300,000,000,000** | **100%** |

**Capital transactions with owners and distribution of dividends and profits**

| | Current period | Comparable period |
|---|---|---|
| | VND | VND |
| **Owner's equity** | | |
| - Opening balance | 300,000,000,000 | 300,000,000,000 |
| - Increase during the period | - | - |
| - Decrease during the period | - | - |
| - Closing balance | 300,000,000,000 | 300,000,000,000 |
| **Declared dividend, earning** | **90,000,000,000** | **60,000,000,000** |

**Shares**

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| **Authorised shares** | **30,000,000** | **30,000,000** |
| **Issued shares** | **30,000,000** | **30,000,000** |
| *- Common shares* | *30,000,000* | *30,000,000* |
| **Outstanding shares** | **30,000,000** | **30,000,000** |
| *- Common shares* | *30,000,000* | *30,000,000* |

**Par value of an outstanding share 10,000 VND/share**

## 22. ITEMS PRESENTED OUT OF STATEMENT OF FINANCIAL POSITION

**Foreign currency**

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| **Foreign currencies** | | |
| - USD | 4,135,631.33 | 4,919,015.25 |
| - EUR | 49.15 | 54.55 |

**Assets of the Company used as colateral**

| Asset Description | Cost (VND) | Net Book Value (VND) | Mortgagee Party | Mortgage Term |
|---|---|---|---|---|
| **Fixed assets at the Northern Branch** | | | | |
| Factory and auxiliary facilities | 448,664,783,436 | 381,798,973,344 | Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoan Kiem Branch | Until the Company has fulfilled its obligations to the Bank and the relevant parties have completed the release of the collateral |
| 02 cake production lines | 81,999,560,830 | 15,374,917,654 | | |
| 02 cake production lines | 42,133,162,101 | 21,938,004,472 | Hong Leong Bank Vietnam Limited - Hanoi Branch | Until the Company has fulfilled its obligations to the Bank and the relevant parties have completed the release of the collateral |
| Auxiliary equipment for cake production lines (raw material pre-processing, forming, packaging, etc.) | 6,447,010,000 | 5,206,950,186 | Cathay United bank - Ho Chi Minh City Branch | Until the Company has fulfilled its obligations to the Bank and the relevant parties have completed the release of the collateral |
| **Fixed assets at the Southern Branch** | | | | |
| Cake production line and auxiliary equipment | 15,225,043,205 | 12,976,952,689 | Cathay United bank - Ho Chi Minh City Branch | Until the Company has fulfilled its obligations to the Bank and the relevant parties have completed the release of the collateral |
| **Total** | **594,469,559,572** | **437,295,798,345** | | |

## 23. NET REVENUE FROM GOODS SOLD AND SERVICES RENDERED

| | Current period VND | Comparable period VND |
|---|---|---|
| Revenue from goods sold | 917,088,643,792 | 789,211,502,462 |
| **Total** | **917,088,643,792** | **789,211,502,462** |
| **Deductions** | | |
| Sales discounts | 16,457,107,476 | 9,793,011,874 |
| Sales returns | 22,174,106,221 | 49,381,947,705 |
| **Net revenue from goods sold and services rendered** | **878,457,430,095** | **730,036,542,883** |
| ***Revenue from related parties (Details in Note 33)*** | ***48,328,187,295*** | ***36,022,413,954*** |

## 24. COST OF SALES

| | Current period VND | Comparable period VND |
|---|---|---|
| Cost of finished goods, merchandise sold | 609,695,111,373 | 513,509,829,451 |
| **Total** | **609,695,111,373** | **513,509,829,451** |

## 25. FINANCIAL INCOME

| | Current period VND | Comparable period VND |
|---|---|---|
| Bank and loans interest | 5,507,372,120 | 9,751,619,698 |
| Gain on foreign exchange difference | 1,137,454,688 | 1,817,686,563 |
| **Total** | **6,644,826,808** | **11,569,306,261** |

## 26. FINANCIAL EXPENSES

| | Current period VND | Comparable period VND |
|---|---|---|
| Interest expenses | 24,190,640,656 | 20,347,591,149 |
| Payment discount | 767,216,293 | 1,001,936,504 |
| Loss on foreign exchange difference | 168,498,454 | 163,316,120 |
| Others | 1,150,831,160 | 893,063,199 |
| **Total** | **26,277,186,563** | **22,405,906,972** |

## 27. SELLING EXPENSES

| | Current period VND | Comparable period VND |
|---|---|---|
| Labour costs | 78,258,873,325 | 76,737,547,553 |
| Material, package expenses | 583,436,911 | 284,068,658 |
| Tools and supplies expenses | 102,729,729 | 400,331,555 |
| Depreciation and amortization costs | 38,802,577 | 63,258,123 |
| Outsourced expenses and others | 103,095,312,885 | 62,174,824,113 |
| **Total** | **182,079,155,427** | **139,660,030,002** |

## 28. ADMINISTRATIVE EXPENSES

| | Current period VND | Comparable period VND |
|---|---|---|
| Labour costs | 12,716,325,410 | 13,422,139,310 |
| Material expenses for administration | 153,247,918 | 171,499,704 |
| Depreciation and amortization costs | 1,455,311,099 | 1,675,502,728 |
| Tax, fees | 540,000,000 | 826,599,234 |
| Outsourced expenses and others | 7,723,177,052 | 6,656,834,826 |
| **Total** | **22,588,061,479** | **22,752,575,802** |

## 29. OTHER INCOME

| | Current period VND | Comparable period VND |
|---|---|---|
| Disposal of fixed assets | 259,090,909 | 336,363,636 |
| Proceeds from contractual penalties | 1,260,231,564 | - |
| Others | 390,303,707 | 888,781,316 |
| **Total** | **1,909,626,180** | **1,225,144,952** |

## 30. CORPORATE INCOME TAX EXPENSE

| | Current period VND | Comparable period VND |
|---|---|---|
| **Accounting profit before tax** | **46,105,195,217** | **44,246,613,387** |
| ***Adjustment for taxable income*** | - | ***26,051,088*** |
| *- Add: Undeductible expenses* | - | *26,051,088* |
| **Taxable income** | **46,105,195,217** | **44,272,664,475** |
| **In which:** | | |
| *- Head office and Southern branch* | *17,831,061,418* | *19,323,937,771* |
| *- Northern branch* | *28,274,133,799* | *24,948,726,704* |
| **Tax rate** | **20%** | **20%** |
| **Corporate income tax calculated on taxable income of the current period (**)** | **9,221,039,042** | **6,452,240,646** |
| *- Head office and Southern branch* | *3,566,212,282* | *3,864,787,554* |
| *- Northern branch* | *5,654,826,760* | *4,989,745,341* |
| *- Corporate income tax incentives for Northern branch (*)* | - | *(2,402,292,249)* |
| **Total current corporate income tax expenses** | **9,221,039,042** | **6,452,240,646** |

(*) Northern branch of the Company is exempted from tax for 2 years and has a 50% reduction of corporate income tax in 4 following years (from 2022 to 2025) for income from the project "New investment in Huu Nghi Food factory - the branch of the Huu nghi Food Company in Northern area".

(**) The current corporate income tax expense during the period is estimated based on taxable income and is subject to adjustments upon review by the tax authorities.

## 31. EARNINGS PER SHARE

| | Current period VND | Comparable period VND |
|---|---|---|
| **Net profit after corporate income tax** | **36,884,156,175** | **37,794,372,741** |
| Welfare and bonus fund | - | - |
| **Profit for Earning per share caculation** | **36,884,156,175** | **37,794,372,741** |
| Weighted average number of common shares during the period | 30,000,000 | 30,000,000 |
| **Earning per share** | **1,229** | **1,260** |

There is no impact of future instruments that could be converted into shares and dilute the share value, including: call options on warrants and equivalent instruments; convertible financial instruments; contingently issuable ordinary shares; contracts settled in ordinary shares or in cash; purchased options; written put options... therefore, there is no indication that diluted earnings per share would be lower than basic earnings per share.

## 32. PRODUCTION AND BUSINESS COST BY NATURE

| | Current period VND | Comparable period VND |
|---|---|---|
| Raw materials | 597,838,384,731 | 492,601,551,085 |
| Labor costs | 170,013,808,524 | 155,092,555,917 |
| Depreciation and amortization | 33,062,786,904 | 33,790,463,539 |
| Outsourced expenses and others | 134,762,572,744 | 109,732,534,254 |
| **Total** | **935,677,552,903** | **791,217,104,795** |

## 33. RELATED PARTIES TRANSACTIONS AND BALANCES

**The company has related parties as follows**

In addition to related parties who are members of the Board of Directors and Management of the Company, the Company has the following related parties:

| Related parties | Relationship |
|---|---|
| DNA Holding One member Company Limited | Parent Company |
| South East Asia Food Technology Joint Stock Company | Same Parent Company |
| South East Asia Packaging Joint Stock Company | Same Parent Company |
| Alpha International Food Joint Stock Company | Same Parent Company |

**During the period, the Company had the following balances and transactions with related parties as follows:**

**Transactions with related parties**

| | Current period | Comparable period |
|---|---|---|
| | VND | VND |
| **Dividend paid** | | |
| DNA Holding One member Company Limited | 51,093,975,000 | 30,820,250,000 |
| Individual shareholders are members of the Board of Directors, Board of Management and Board of Supervisors | 36,084,111,000 | 23,856,074,000 |
| **Revenue from related parties** | | |
| Alpha International Food Joint Stock Company | 48,328,187,295 | 36,022,413,954 |
| **Purchases** | | |
| South East Asia Food Technology Joint Stock Company | 630,531,684 | 2,300,705,061 |

**Balances with related parties**

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| **Accounts receivable** | | |
| Alpha International Food Joint Stock Company | 234,671,529,277 | 280,977,686,999 |
| **Trade payables** | | |
| South East Asia Food Technology Joint Stock Company | 135,112,922 | 233,608,465 |
| **Long-term collaterals and deposits received** | | |
| Alpha International Food Joint Stock Company | 49,832,300,100 | 49,832,300,100 |

**Remuneration of the Board of Directors, General Director and Supervisory Board**

| Name | Position | Current period | Comparable period |
|---|---|---|---|
| | | VND | VND |
| **Remuneration of Board of Directors and Management** | | **2,146,954,700** | **2,341,999,900** |
| Mr. Trinh Trung Hieu | Chairman | 716,563,600 | 694,158,300 |
| Mr. Nguyen Thai Duong | Member | 136,439,400 | 129,162,000 |
| Mr. Bui Tuan Anh | Member | 204,387,400 | 180,128,600 |
| Ms. Nguyen Thi Hai Lan | Member | 209,330,800 | 64,800,000 |
| Mr. Ta Nguyen Hai | Member, Deputy General | 620,684,800 | 716,040,000 |
| Mr. Tran Ngoc Chung | Deputy General Director | 259,548,700 | 557,711,000 |
| **Income and remuneration of members of the Board of Supervisors** | | **642,852,700** | **615,533,400** |
| Mr. Thai Anh Tuan | Head of Board of Supervisors | 331,130,600 | 326,454,600 |
| Ms. Le Mai Diu | Member | 295,522,100 | 272,878,800 |
| Ms. Le Thi Loi | Member | 16,200,000 | 16,200,000 |

## 34. SUBSEQUENT EVENTS

Management confirms that, in its opinion, in its assessment, in all material respects, there are no unusual events occurring after the end of the accounting period that affect on the financial position or operations of the Company and require adjustment or disclosure in these interim financial statements.

## 35. SEGMENT INFORMATION

The Company has only one principal business segment, which is the production and sale of confectionery and food products, The Company's assets and production activities are located solely in Vietnam, The Company's markets and customers are located both domestically and overseas; however, overseas markets account for an insignificant proportion of the Company's overall operations, Accordingly, the Company does not prepare segment reporting by business segment or geographical area.

## 36. COMPARATIVE FIGURES

The comparative figures in the Interim statement of financial position are the figures in the audited financial statement for the year ended 31 December 2025. The comparative figures in the Interim income statement and the Interim cash flow statement are the figures on the reviewed interim financial statement for the period from 01 January 2025 to 30 June 2025.

Certain items on the Statement of Financial Position as at 01 January 2026 have been restated to conform with the current period's figures in accordance with the guidance in Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance:

| STATEMENT OF FINANCIAL POSITION | Code | 01/01/2026 before reclassification | 01/01/2026 after reclassification | Difference |
|---|---|---|---|---|
| | | VND | VND | VND |
| **Cash and cash equivalents** | **110** | **231,578,411,601** | **232,058,575,985** | **480,164,384** |
| Cash equivalents | 112 | 90,000,000,000 | 90,480,164,384 | 480,164,384 |
| **Short-term investments** | **120** | **128,499,925,665** | **130,418,445,480** | **1,918,519,815** |
| Short-term held-to-maturity investments | 123 | 128,499,925,665 | 130,418,445,480 | 1,918,519,815 |
| **Short-term receivables** | **130** | **467,101,919,947** | **464,703,235,748** | **(2,398,684,199)** |
| Other short-term receivables | 135 | 5,073,491,169 | 2,674,806,970 | (2,398,684,199) |
| **Current liabilities** | **310** | **905,302,357,715** | **905,302,357,715** | **-** |
| Dividends and profit payable | 313 | - | 1,080,669,147 | 1,080,669,147 |
| Other short-term payables | 320 | 3,352,537,980 | 2,271,868,833 | (1,080,669,147) |

*Approve date 14 August 2026*

| Preparer | Chief Accountant | Chairman of the Board of Directors *(Legal representative)* |
|---|---|---|
| Hoang Thi Thu Hien | Doan Thuy Duong | Trinh Trung Hieu |

CÔNG TY CỔ PHẦN THỰC PHẨM HỮU NGHỊ