Form No. 01-A

KIEN HUNG JOINT STOCK COMPANY VN	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
Ref. No.: KHS-COM-OD31/2026	*An Giang province, August 12, 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Kien Hung Joint Stock Company VN shall disclose financial statements (FS) for 6 months of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: **KIEN HUNG JOINT STOCK COMPANY VN**

- Stock code: KHS
- Address: Lot B4-B5, the 1st street, Thanh Loc Industrial Zone, Thanh Loc Commune, An Giang Province, Vietnam
- Contact phone number/Tel: 02973 838 009 Fax:
- E-mail: info@kihuseavn.com Website: www.kihuseavn.com

2. Information disclosure content:

- Financial statements of 6 months of 2026

☑Separate financial statements (TCNY) no subsidiaries and the superior accounting unit has affiliated units);

☐Consolidated financial statements (TCNY has subsidiaries);

☐Consolidated financial statements (TCNY has a affiliated accounting unit with its own accounting apparatus).

- Cases that require explanation:

+ The auditing organization gives an opinion that is not an unqualified opinion on the financial statements (for the financial statements that have been reviewed/audited ....):

☐ Yes ☑ No

Explanatory document in case of integration:

☐ Yes ☐ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements in 2022):

☐ Yes ☑ No

Explanatory document in case of integration:

☐ Yes ☐ No

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

☑ Yes ☐ No

Explanatory document in case of integration:

☑ Yes ☐ No

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

☐ Yes ☑No

Explanatory document in case of integration:

☐ Yes ☐ No

This information was published on the company's website on: August 12, 2026 at the link: http://kihuseavn.com/tt-4/bao-cao-tai-chinh

Attached documents:
- Financial statements for 6 months of 2026
- Explaination report.

Organization representative
Legal representative/Authorized Information Disclosure Person
(Sign, full name, position, seal)

CÔNG TY CỔ PHẦN KIÊN HÙNG

Nguyen Ngoc Anh

KIEN HUNG JOINT STOCK COMPANY VN

Reviewed interim financial statements
For the six-month period ended 30 June 2026

<u>Audit firm:</u>

Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS)
The Member Of MSI Global Alliance
Address: No.29, Vo Thi Sau Street, Tan Dinh Ward, Ho Chi Minh City

TABLE OF CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Kien Hung Joint Stock Company VN (hereinafter referred to as "the Company") presents its report and the Company's interim financial statements for the six-month period ended 30 June 2026.

I. THE COMPANY

1. Form of ownership

Kien Hung Joint Stock Company VN is operated under the Enterprise Registration Certificate No. 1700339752 issued by Department of Planning and Investment of Kien Giang Province (now is Department of Finance of An Giang Province) for the first time on 28 December 2009 and the 7th changed licence on 21 July 2025.

The charter capital of the Company under the Enterprise Registration Certificate is: VND 139,045,710,000

Contributed charter capital as at 30 June 2026: VND 139,045,710,000

Head office: Lot B4-B5, The 1st Street, Thanh Loc Industrial Zone, Thanh Loc Commune, An Giang Province, Viet Nam.

The Company's shares are currently listed on the Ha Noi Stock Exchange under the code "KHS".

2. Operating industry

Production, commerce.

3. Principal activities

Processing and preserving of fisheries and fishery products; Manufacture of feeds for cattle, poultry and aquatic animals; Wholesale of agricultural raw materials (except wood, bamboo), and live animals; Wholesale of food.

II. INTERIM OPERATION RESULT

The Company's results of interim business operations and interim financial situation of the Company as at 30 June 2026 are presented in the interim financial statements attached.

III. EVENTS AFTER THE REPORTING DATE OF THE INTERIM FINANCIAL STATEMENTS

Pursuant to Resolution No. 01/26/NQ-DHDCD/KHS dated 27 April 2026 of the 2026 Annual General Meeting of Shareholders, the Company implemented a share dividend distribution to its shareholders at a rate of 10%. Accordingly, the Company issued an additional 1,390,405 ordinary shares as dividend shares, resulting in an increase in its charter capital of VND 13,904,050,000. The corresponding change was reflected in the Company's 8th amended Enterprise Registration Certificate, issued on 14 July 2026.

Except as disclosed above, there have been no significant events occurring after the interim financial statements date, which would require adjustment or disclosures to be made in the interim financial statements.

IV. THE BOARD OF DIRECTORS, MANAGEMENT, SUPERVISORS AND THE LEGAL REPRESENTATIVE

The Board of Directors

		Position
Mr.	Tran Quoc Hung	Chairman
Mr.	Tran Quoc Dung	Member
Mr.	Nguyen Ngoc Anh	Member
Mr.	Huynh Cong Luan	Member
Mrs.	Lam Thi Huong Ngoc	Member
Mr.	Huynh Thanh Dung	Independent member
Mrs.	Vu Thi Hoai Thu	Independent member

The Board of Management and Chief Accountant

		Position
Mr.	Tran Quoc Dung	General Director
Mr.	Tran Quoc Hung	Deputy General Director
Mr.	Nguyen Ngoc Anh	Deputy General Director
Mr.	Nguyen Tan Dat	Deputy Chief Financial Officer (To 16 March 2026)
Mrs.	Nguyen Ngoc Lam Nhung	Chief Accountant

The Board of Supervisors

		Position
Mr.	Nguyen Tan Dat	Head of the Board (From 27 April 2026)
Mr.	Ngo Van Thien	Head of the Board (To 27 April 2026)
Mrs.	Nguyen Thi Thanh Thuy	Member
Mrs.	Le Thi Diem My	Member

Legal Representative

		Position
Mr.	Tran Quoc Dung	General Director

According to the above list, no member of the Board of Directors, Management, Supervisors has used their authority in management and administration at the Company to obtain any benefits unless the normal benefits from holding shares like other shareholders.

V. AUDITOR

Southern Auditing and Accounting Financial Consulting Services Company (AASCS) has reviewed the interim financial statements for the Company.

VI. THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

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

- Establish and maintain an internal controls system which the Board of Directors and Management determines is necessary to ensure the preparation and presentation of the interim financial statements contain no material misstatements due to fraud or by mistake;

- Select suitable accounting policies and then apply them consistently;

- Make judgments and estimates that are reasonable and prudent;

- The applicable accounting standards are adhered to by the Company, with no material misapplication to the extent that disclosure and interpretation are required in these interim financial statements;

- Prepare the interim financial statements on going concern basis unless it is inappropriate to presume that the Company will continue its business.

The Board of Management is responsible for ensuring that proper accounting records are maintained which disclose, with reasonable accuracy at any time, the interim financial position of the Company to be prepared which comply with Vietnamese Accounting Standards, Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to financial reporting. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the interim financial statements, which give a true and fair view of the Company as at 30 June 2026, and of the interim results of its operations and its interim cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to financial reporting.

An Giang Province, 10 August 2026
On behalf of the Board of Management
General Director

M.S.D.N: 1700339752
CÔNG TY CỔ PHẦN KIÊN HÙNG
XÃ THẠNH LỘC - TỈNH AN GIANG

Tran Quoc Dung

No: 647 /BCSX/TC/2026/AASCS

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: **The shareholders, The Board of Directors and Management**
KIEN HUNG JOINT STOCK COMPANY VN

We have reviewed the accompanying interim financial statements of Kien Hung Joint Stock Company VN, as prepared on 10 August 2026 and set out on pages 08 to 44, which comprise the interim statement of financial position as at 30 June 2026, the interim income statement, the interim cash flow statement for the six-month period then ended and Notes to the interim financial statements.

The Board of Management' responsibility

The Board of Management of the Company is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the statutory requirements relevant to the preparation and presentation of the interim financial statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of the 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 the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of interim financial information performed by the independent auditor of the entity.

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

29 Vo Thi Sau Street, District 1, Ho Chi Minh City
Tel: (028) 3820 5944 - (028) 3820 5947 - Fax: (028) 3820 5942
Email: info@aascs.com.vn Website: www.aascs.com.vn

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the interim financial position of Kien Hung Joint Stock Company VN as at 30 June 2026, and of the interim results of its operations and its interim cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the statutory requirements relevant to the preparation and presentation of the interim financial statements.

Ho Chi Minh City, 10 August 2026

Southern Auditing and Accounting Financial Consulting Services Company Limited
Deputy General Director

CÔNG TY TNHH DỊCH VỤ TƯ VẤN TÀI CHÍNH KẾ TOÁN VÀ KIỂM TOÁN PHÍA NAM

Nguyen Thi My Ngoc
Audit Practising Registration Certificate
No. 1091-2023-142-1

Form B 01a – DN

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Currency: VND

Items	Code	Note	Closing balance	Opening balance
A. CURRENT ASSETS	**100**		**182,754,651,801**	**235,503,688,157**
I. Cash and cash equivalents	**110**	V.01	**29,202,821,276**	**5,537,620,838**
1. Cash	111		19,202,821,276	5,537,620,838
2. Cash equivalents	112		10,000,000,000	-
II. Short-term investments	**120**		**20,000,000,000**	-
1. Held-to-maturity investments	123	V.03.a	20,000,000,000	-
III. Current accounts receivable	**130**		**58,391,784,422**	**40,672,684,168**
1. Short-term trade receivables	131	V.02	44,046,533,665	39,210,771,207
2. Short-term prepayments to suppliers	132	V.04	14,021,131,322	1,049,746,926
3. Other short-term receivables	135	V.05	324,119,435	412,166,035
IV. Inventories	**140**	V.06	**74,611,406,447**	**188,569,754,662**
1. Inventories	141		74,611,406,447	189,269,171,402
2. Provision for decline in value of inventories	142		-	(699,416,740)
V. Short-term biological assets	**150**		-	-
VI. Other current assets	**160**		**548,639,656**	**723,628,489**
1. Short-term deferred expenses	161	V.09.a	548,639,656	723,628,489

Form B 01a – DN

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Currency: VND

Items	Code	Note	Closing balance	Opening balance
B. NON-CURRENT ASSETS	**200**		**137,069,244,377**	**171,461,983,146**
I. Long-term receivables	**210**		-	-
II. Fixed assets	**220**		**123,965,590,527**	**151,825,647,359**
1. Tangible fixed assets	221	V.07	114,963,195,055	137,665,690,155
- Cost	*222*		*215,758,242,186*	*270,055,568,495*
- Accumulated depreciation	*223*		*(100,795,047,131)*	*(132,389,878,340)*
2. Intangible fixed asset	227	V.08	9,002,395,472	14,159,957,204
- Cost	*228*		*11,212,171,664*	*16,255,663,439*
- Accumulated amortization	*229*		*(2,209,776,192)*	*(2,095,706,235)*
III. Long-term biological assets	**230**		-	-
IV. Investment properties	**240**		-	-
V. Long-term assets in progress	**250**		-	-
V. Long-term investments	**260**		**2,000,000,000**	**2,000,000,000**
1. Held-to-maturity investments	265	V.03.b	2,000,000,000	2,000,000,000
VI. Other long-term assets	**270**		**11,103,653,850**	**17,636,335,787**
1. Long-term deferred expenses	271	V.09.b	11,103,653,850	17,636,335,787
TOTAL ASSETS (280 = 100 + 200)	**280**		**319,823,896,178**	**406,965,671,303**

Form B 01a – DN

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Currency: VND

Items	Code	Note	Closing balance	Opening balance
C. LIABILITIES	**300**		**93,757,932,823**	**163,519,190,381**
I. Current liabilities	**310**		**74,457,932,823**	**144,219,190,381**
1. Short-term trade payables	311	V.10	8,064,766,126	5,639,719,117
2. Short-term prepayments from customers	312		1,204,521,730	572,547,260
3. Dividends and profits payables	313		13,906,269,200	-
4. Taxes and other payables to State budget	314	V.11	3,850,138,924	650,294,773
5. Payables to employees	315		7,962,392,801	11,723,679,120
6. Short-term accrued expenses	316	V.12	142,931,729	203,693,289
7. Short-term unearned revenue	319	V.14	-	1,200,000,000
8. Other short-term payables	320	V.13	44,869,550	40,869,550
9. Short-term borrowings and finance lease liabilities	321	V.15.a	29,672,163,875	116,054,410,119
10. Bonus and welfare fund	323		9,609,878,888	8,133,977,153
II. Long-term liabilities	**330**		**19,300,000,000**	**19,300,000,000**
1. Long-term borrowings and finance lease liabilities	339	V.15.b	19,300,000,000	19,300,000,000
D. OWNER'S EQUITY	**400**	V.16	**226,065,963,355**	**243,446,480,922**
1. Contributed capital	411		139,045,710,000	139,045,710,000
- Ordinary shares with voting rights	*411a*		*139,045,710,000*	*139,045,710,000*
2. Share premium	412		2,183,241,500	2,183,241,500
3. Investment and development funds	418		55,396,342,158	46,667,815,376
4. Undistributed earnings	420		29,440,669,697	55,549,714,046
- Undistributed post-tax profits of the previous years	*420a*		*521,000*	-
- Undistributed post-tax profit of current period	*420b*		*29,440,148,697*	*55,549,714,046*
TOTAL RESOURCES (440 = 300 + 400)	**440**		**319,823,896,178**	**406,965,671,303**

Approved on 10 August 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Thu Nga	**Nguyen Ngoc Lam Nhung**	**Tran Quoc Dung**

Form B 02a – DN

INTERIM INCOME STATEMENT

For the six-month period ended 30 June 2026

Currency: VND

Items	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
1. Revenues from sales and services rendered	**01**	VI.01.a	**392,052,504,509**	**369,973,732,295**
2. Revenue deductions	02	VI.01.b	15,825,933	83,790,445
3. Net revenues from sales and services rendered (10 = 01 - 02)	**10**		**392,036,678,576**	**369,889,941,850**
4. Cost of goods sold	11	VI.02	351,962,087,460	309,119,734,566
5. Gross profits from sales and services rendered (20 = 10 - 11)	**20**		**40,074,591,116**	**60,770,207,284**
6. Gains/losses from the retirement or disposal of investment properties	**21**		-	-
7. Financial income	22	VI.03	1,859,577,519	992,439,847
8. Financial expenses	23	VI.04	3,544,627,138	6,226,651,637
+ Including: Interest expenses	*24*		*3,218,256,784*	*3,582,317,679*
9. Selling expenses	25	VI.05.a	4,840,966,110	5,771,333,820
10. General and administration expenses	26	VI.05.b	8,025,466,355	8,058,491,074
11. Net profits from operating activities {30 = 20 +21 + 22 - (23 + 25 + 26)}	**30**		**25,523,109,032**	**41,706,170,600**
12. Other income	31	VI.06	7,955,935,426	1,090,909,091
13. Other expenses	32	VI.07	2,685,890,494	2,892,171,113
14. Net other profits (40 = 31 - 32)	**40**		**5,270,044,932**	**(1,801,262,022)**
15. Net accounting profit before tax (50 = 30 + 40)	**50**		**30,793,153,964**	**39,904,908,578**
16. Current corporate income tax expenses	51	VI.09	1,353,005,267	-
17. Deferred corporate income tax expenses	52		-	-
18. Profits after corporate income tax (60 = 50 - 51 - 52)	**60**		**29,440,148,697**	**39,904,908,578**
19. Basic earnings per share	**70**	VI.10	**1,948**	**3,036**
20. Diluted earnings per share	**71**	VI.11	**1,771**	**3,036**

Approved on 10 August 2026

Preparer	**Chief Accountant**	**General Director**
Nguyen Thi Thu Nga	**Nguyen Ngoc Lam Nhung**	**Tran Quoc Dung**

CÔNG TY CỔ PHẦN KIÊN HÙNG

Form B 03a – DN

INTERIM CASH FLOW STATEMENT

(Indirect method)
For the six-month period ended 30 June 2026

Currency: VND

Items	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I. Cash flows from operating activities				
1. Profit before tax	**01**		**30,793,153,964**	**39,904,908,578**
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		7,483,546,244	7,560,760,935
- Reversal of provisions	03		(699,416,740)	(2,239,214,722)
- (Gains)/losses on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(13,302,709)	799,667,614
- (Gains)/losses on investing activities	05		(6,962,622,567)	49,257,616
- Interest expenses	06		3,218,256,784	3,582,317,679
3. Operating profit before changes in working capital	**08**		**33,819,614,976**	**49,657,697,700**
- (Increase)/decrease in receivables	09		(17,712,838,850)	(10,125,574,138)
- (Increase)/decrease in inventories	10		114,400,480,752	46,093,458,955
- Increase/(decrease) in payables (exclusive of interest payables, corporate income tax payables)	11		(146,911,516)	(11,533,126,563)
- (Increase)/decrease in deferred expenses	12		662,161,079	(214,542,079)
- Interest paid	14		(3,218,256,784)	(3,661,115,740)
- Other payments on operating activities	17		(3,631,572,529)	(2,784,086,417)
Net cash flows from operating activities	**20**		**124,172,677,128**	**67,432,711,718**
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other long-term assets	21		(1,914,400,000)	(39,000,000)
2. Proceeds from disposals of fixed assets and other long-term assets	22		35,491,454,817	134,761,909
3. Loans and purchase of debt instruments from other entities	23		(20,000,000,000)	-
4. Interest and dividends received	27		97,596,232	4,539,212
Net cash flows from investing activities	**30**		**13,674,651,049**	**100,301,121**

Form B 03a – DN

INTERIM CASH FLOW STATEMENT

(Indirect method)
For the six-month period ended 30 June 2026

Currency: VND

Items	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
III. Cash flows from financial activities				
1. Proceeds from borrowings	33		194,613,194,090	203,511,369,605
2. Repayments of borrowings	34		(280,988,399,029)	(274,943,789,301)
3. Dividends paid	36		(27,806,922,800)	(18,136,453,500)
Net cash flows from financial activities	**40**		**(114,182,127,739)**	**(89,568,873,196)**
Net cash flows during the period (50 = 20+30+40)	**50**		**23,665,200,438**	**(22,035,860,357)**
Cash and cash equivalents at the beginning of the period	**60**		**5,537,620,838**	**33,005,840,623**
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	VII	**29,202,821,276**	**10,969,980,266**

Approved on 10 August 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Thu Nga	**Nguyen Ngoc Lam Nhung**	**Tran Quoc Dung**

CÔNG TY CỔ PHẦN KIÊN HÙNG
M.S.D.N: 1700...
XÃ THẠNH LỘC - TỈNH AN GIANG

Form B 09a – DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026

I. CORPORATE INFORMATION

1. Form of ownership

Kien Hung Joint Stock Company VN is operated under the Enterprise Registration Certificate No. 1700339752 issued by Department of Planning and Investment of Kien Giang Province (now is Department of Finance of An Giang Province) for the first time on 28 December 2009 and the 7th changed licence on 21 July 2025.

The charter capital of the Company under the Enterprise Registration Certificate is: VND 139,045,710,000

Contributed charter capital as at 30 June 2026: VND 139,045,710,000

Head office: Lot B4-B5, The 1st Street, Thanh Loc Industrial Zone, Thanh Loc Commune, An Giang Province, Viet Nam.

The Company's shares are currently listed on the Ha Noi Stock Exchange under the code "KHS".

2. Operating industry

Production, commerce.

3. Principal activities

Processing and preserving of fisheries and fishery products; Manufacture of feeds for cattle, poultry and aquatic animals; Wholesale of agricultural raw materials (except wood, bamboo), and live animals; Wholesale of food.

4. Normal operating cycle of the Company is generally within 12 months.

5. Operating characteristics of the Company during the period that affect interim financial statements

There are no operational characteristics that have a significant impact that need to be disclosed in this interim financial statement.

6. The number of employees

As at 30 June 2026, the Company has 489 employees (As at 31 December 2025: 505 employees).

7. Disclosure of information comparability in the interim financial statements

The corresponding figures of the previous accounting period are comparable to the figures of this accounting period.

8. Company structures

As at 30 June 2026, Kien Hung Joint Stock Company VN has 02 (two) branches. Details as followed:

Name	Address
Kien Hung Joint Stock Company VN Branch - KIHUFISH fishmeal factory (*)	Group 08, An Binh Hamlet, Binh An Commune, An Giang Province.
Kien Hung Joint Stock Company VN Branch - Thanh Loc Factory	Lot B4-B5, The 1st Street, Thanh Loc Industrial Zone, Thanh Loc Commune, An Giang Province.

Notes:

(*) Pursuant to Resolution No. 01/26/NQ-DHDCD/KHS dated 27 April 2026 of the 2026 Annual General Meeting of Shareholders, the Company ceased the operations of Kien Hung Joint Stock Company VN Branch - KIHUFISH fishmeal factory in connection with the transfer of the entire investment project. As at 30 June 2026, the Company was in the process of completing the procedures for the transfer of this investment project.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

The Company's fiscal year begins on 01 January and ends on 31 December. These interim financial statements have been prepared for 06 month period from 01 January to 30 June.

2. Accounting currency

The Company uses the currency unit for accounting records and presented in the interim financial statements is Vietnamese Dong ("VND" or "Dong").

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The company applies the Vietnamese Enterprise Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 and other Circulars guiding the implementation of accounting standards by the Ministry of Finance in the preparation and presentation of financial statements.

2. Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. The financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS APPLIED

1. Exchange rates applied in accounting

The Company applies the actual transaction exchange rate, being the average telegraphic transfer buying and selling rate quoted by the commercial bank with which the Company regularly conducts transactions on the transaction date, to translate foreign currency-denominated transactions into Vietnamese Dong.

Foreign currency-denominated assets and liabilities, except for demand deposits, are translated into Vietnamese Dong at the average telegraphic transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly conducts transactions. Foreign currency demand deposits are translated at the average telegraphic transfer buying and selling exchange rate as at the reporting date quoted by the commercial bank where the Company maintains its bank accounts.

2. Recognition principles for cash and cash equivalents

Cash includes the total amount of money available to the company at the reporting date, including cash on hand, cash in bank, cash in transit, and cash equivalents.

Cash equivalents are short-term investments with an original maturity of no more than three (03) months from the date of acquisition, which are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value at the reporting date. Cash and cash equivalents that are subject to restrictions on use are not presented under this caption but are classified as Other current assets or Other long-term assets, as appropriate.

3. Recognition principles for financial investments

These are investments outside the Company for the purpose of rationally using capital to improve the Company's operational efficiency such as: investments in subsidiaries, joint ventures, associates, stock investments, and other financial investments...

For the preparation of financial statements, the financial investment must be classified as below:

- Having maturity less than 12 months or 01 normal production period are recorded as short term;
- Having maturity more than 12 months or 01 normal production period are recorded as long term.

Held-to-maturity investments

This account shall not record bonds and debt securities held for sales. Held-to-maturity investments comprise term deposits (mature above 03 months), treasury bills, promissory notes, bonds, preference shares which the issuer is required to re-buy them in a certain time in the future and loans held to maturity to earn interest periodically and other held-to-maturity investments.

4. Recognition principles for receivables

The receivables shall be kept records in details according to period receivables, entities receivables, types of currency receivable and other factors according to requirements for the Company.

The amounts receivable shall be classified following rules below:

- Trade receivables: commercial receivables generating from purchase-sale related transactions between the Company and buyers such as receivables from sales, services, liquidation / transfer of assets, receivables from sale of exported goods given by the trustor through the trustee;

- Other receivables include non-commercial or non-trading receivables.

Whenever preparing financial statements as prescribed, the receivables shall be classified:

- Receivable from customers with the remaining recovery term within 12 months or within a normal operating cycle at the time of reporting is classified as short-term receivables;

- Receivable from customers with the remaining recovery term more than 12 months or more than one normal operating cycle at the time of reporting is classified as long-term receivables.

At the reporting date, in accordance with applicable regulations, the Company re-translates outstanding foreign currency-denominated receivables (except for advances to suppliers; However, where there is objective evidence at the reporting date that the supplier will be unable to deliver the goods or services and the Company is expected to recover such advances in foreign currency, these advances are treated as foreign currency monetary items) using the average telegraphic transfer buying and selling exchange rate of the commercial bank with which the Company regularly transacts at the reporting date.

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

- 30% of the receivable balance for receivables overdue from 06 months to less than 01 year.
- 50% of the receivable balance for receivables overdue from 01 year to less than 02 years.
- 70% of the receivable balance for receivables overdue from 02 year to less than 03 years.
- 100% of the receivable balance for receivables overdue by 3 years or more

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.

5. Recognition principles for inventories

a. Recognition principles for inventories

Inventories are stated at original cost. Where the net realizable value is lower than cost, inventories should be measured at the net realizable value. The cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

b. The cost of inventory

The closing inventory balance is determined using the weighted average cost method.

c. The record of inventory

Inventory is recorded by the perpetual method.

d. Provisions for decline in value of inventories

At the end of the accounting period, if inventories do recover enough at its historical value not because of damage, obsolescence, reduction of selling price. In this case, the provision for inventories is recognized. The provision for decline in inventories is the difference between the historical value of inventories and its net realizable value.

6. Recognition principles for fixed assets

a. Principles of accounting and depreciation of tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation. Historical cost includes any expenditure that is directly attributable to the acquisition of the fixed assets putting them into ready-for-use state. Expenditures which are incurred shall be recorded as increase in their historical cost if they are expected to result in an increase in the future economic benefits from the use of these assets. Those incurred costs which fail to meet this requirement must be recognized as production and business expenses in the period.

Tangible fixed assets are depreciated on straight-line method over the estimated useful lives. For machinery and equipment directly involved in production, depreciation is calculated based on output. The estimated useful lives of each asset class are as follows:

- Buildings and structures	05 - 47 years.
- Machinery and equipment	05 - 15 years.
- Means of transportation	06 - 10 years.
- Perennial plants	08 years.

When tangible fixed assets are sold or disposed, their historical cost, accumulated depreciation are written off, and then any gain or loss arising from such disposal is included in the income or expenses during the period.

b. Principles of accounting and depreciation of intangible fixed assets

Intangible fixed assets are determined by their initial costs less accumulated amortization. Initial costs of intangible fixed assets include all the cost to acquire them up to the time of putting these assets into ready-for-use state. Other costs relevant to intangible fixed assets arising subsequent to initial recognition are included into operation, operating costs if these costs are associated with a specific intangible fixed assets and result in future economic benefits expected to be obtained from the use of these assets.

When intangible fixed assets are sold or disposed, their historical cost, accumulated depreciation are written off, and then any gain or loss arising from such disposal is included in the income or expenses during the period.

The Company's intangible fixed assets include:

Land use right

Land use right includes all the actual expenses paid by the Company directly related to the land being used such as expenses to obtain the land use right, compensation, land clearance, ground leveling, registration fee, etc. The land use right is allocated in accordance with the straight-line method in based on land allocation time from 36 years to 49 years, land use rights with indefinite life land are not amortized.

7. Recognition principles for construction in progress

Construction in progress reflect direct costs (including borrowing costs in accordance with the Company's accounting policy) associated with assets under construction, machinery, and equipment being installed for production, rental, and management purposes, as well as costs related to ongoing repairs of fixed assets. These assets are recorded at historical cost and are not depreciated.

8. Recognition principles for deferred expenses

The expenses actually incurred but they are related to operation output of many accounting period. The deferred expenses are recognized at historical cost and amortized on a straight-line basis over their estimated useful life. Long-term deferred expenses are not reclassified as short-term deferred expenses when preparing the financial statements.

The classification of deferred expenses when preparing financial statements follows these principles below:

- Short-term deferred expenses reflect the amounts paid in advance for services or tools and equipment that do not meet the conditions for asset recognition, and are expected to be used up within a period not exceeding 12 months or one business cycle from the date of payment;

- Long-term deferred expenses reflect the amounts paid in advance for services more than a period exceeding 12 months or one business cycle from the date of payment.

Prepaid land rent for land lease contracts have effectiveness after the Law on Land 2003 or not issued with a Land Use Right Certificate shall be recorded as a prepaid expense and allocated on a straight-line basis over the term corresponding to the Land Use Right Certificate.

9. Recognition principles for payables

Payables are monitored in detail based on their remaining settlement period, creditors, original currencies in which the obligations are denominated, and other information as required for the Company's management purposes.

Payables are classified in accordance with the following principles:

- Trade payables include commercial amounts payable arisen from purchase of goods, services or asset and amounts payable include amounts payable when importing through the trustee;

- Other payables include non-commercial amounts payable, or amounts payable relating to trading in goods or services.

For the purpose of preparing the financial statements, payables are classified in accordance with the following principles:

- Payables with a remaining settlement period of no more than 12 months or within one normal operating cycle are classified as current liabilities.

- Payables with a remaining settlement period of more than 12 months or beyond one normal operating cycle are classified as non-current liabilities.

At the reporting date, in accordance with applicable regulations, the Company re-translates outstanding foreign currency-denominated payables (except for advances received from customers. However, where there is objective evidence at the reporting date that the Company will be unable to deliver the goods or services and will be required to refund such advances in foreign currency, such advances are treated as foreign currency monetary items) using the average telegraphic transfer buying and selling exchange rate of the commercial bank with which the Company regularly transacts at the reporting date.

10. Recognition principles for dividends and profits payables

Reflects dividends and profit distributions payable (in cash or non-cash assets) and the settlement of cash dividends and profit distributions payable to the Company's shareholders or capital contributors.

11. Recognition principles for accrued expenses

Accrued expenses reflect payables to goods or services received from the seller or provided for the seller during a reporting period, but payments of such goods or services have not been made due to lack of invoices or documents on accounting, which are recorded to operating expenses of the accounting period.

12. Recognition principles for unearned revenue

Deferred revenue reflects the opening balance and movements in deferred revenue during the accounting period. Deferred revenue includes advance receipts such as amounts received from customers for the lease of assets covering one or more accounting periods, as well as other deferred revenue, including revenue corresponding to the value of goods or services to be provided or discounts and rebates to be granted to customers under customer loyalty programs.

13. Recognition principles for borrowings and capitalisation of borrowing costs

Borrowings and finance lease liabilities include amounts borrowed and finance lease obligations from banks, financial companies, and other parties.

The borrowings and finance lease liabilities shall be classified when preparing the financial statements following rules below:

- Borrowings and finance lease liabilities with payment period not more than 12 months are classified as short-term;

- Borrowings and finance lease liabilities with payment period of more than 12 months are classified as long-term.

At the reporting date, the Company re-translates outstanding foreign currency-denominated borrowings and finance lease liabilities using the average telegraphic transfer buying and selling exchange rate of the commercial bank where the Company maintains its deposit accounts at the end of the accounting period.

Borrowing costs directly related to loans are recognized as financial expenses in the period, except for borrowing costs that are directly associated with the construction or production of qualifying assets, which are capitalized as part of the value of those assets when the conditions stipulated in the Accounting Standard on "Borrowing Costs" are met.

14. Recognition principles for equity

a. Recognition principles for equity

Contributed equity is recognized based on the actual capital contributions made by the shareholders.

For joint-stock companies, the share capital contributed by the shareholders is recorded at the actual price of the issue of shares, but is reflected in detail according to two separate criteria:

- The owner's equity is recognized at the par value of the shares;

- Share premium reflects the difference between par value and issuance price of shares.

In addition, share premium reflects the difference between par value and issuance price of shares when reissuing the treasury shares.

b. Recognition principles for undistributed post-tax profits

Undistributed post-tax profits reflects business results of the Company after enterprise income tax at the reporting date.

Undistributed post-tax profit is distributed to shareholders after allocating funds according to the Company's Charter as well as legal regulations, and has been approved by the General Meeting of Shareholders.

15. Recognition principles for revenue

a. Revenue from sales of goods

Revenue from sales of goods should be recognized when all the following conditions have been satisfied:

- The Company have transferred most of risks and benefits associated with ownership of products, goods to the buyer;
- The Company no longer holds the right to manage goods as owners or the right to control goods;
- Revenues are determined reliably;
- The company has received or will receive economic benefits from the sale transaction;
- The costs incurred from the sale transactions may be determined.

b. Interest income

Interests recognized on the basis of the actual time and interest rates in each period when it satisfies the two conditions below:

- It is possible to obtain economic benefits from the concerned transactions;
- Revenue is determined with relative certainty.

16. Accounting principles for revenue deductions

The decrease adjustment of revenue shall be as follows:

- The decrease adjustment of revenue in the incurring period if revenue deductions incurred in the same period of consumption of products, goods and services;
- The decrease adjustment of revenue as follows if revenue deductions incurred in the next period of consumption of products, goods and services:

  + Record a decrease in revenue on the current financial statements if the revenue deductions incur before reporting date;

  + Record a decrease in revenue on the next financial statements if the revenue deductions incur after reporting date.

The payable trade discount is the amount that the company sells at a discounted price to customers who buy goods in large volumes.

Sales rebate is the deduction to the buyer because products, goods are bad, degraded or improper as prescribed in contract.

Sales return are reflected the value of the products, goods which customer returns due to causes such as violations of economic contracts, bad, degraded , wrong category or improper goods.

17. Recognition principles for cost of sales

Cost of goods sold includes cost of finished goods, trade goods, services, investment property, construction unit sold in the production period and expense related to real estate activities... are recognized accordance with the revenue recognition principle and the prudence principle.

Damaged or lost value is allowed to record to cost of goods sold after deduction of compensation (if any).

For the used material over the normal production capacity, labor and general production cost is not allowed to record to production cost but allowed to record to cost of goods sold after deduction of compensation (if any), even these finished goods are not sold.

18. Recognition principles for finance costs

Financial expenses reflect financial operating cost including expenses or losses relating to financial investment activity, expenses of lending and borrowing, costs of capital contributed to joint venture, to associates, losses from short-term security transfer, expenses of security selling transaction; provision for business security decrease, provision for losses from investment in other units, losses incurred when selling foreign currency, losses from exchange rate...

19. Recognition principles for selling expenses, general and administrative expenses

Selling expenses record expenses actually incurred in process of selling products, goods, providing services.

Administrative expense reflects the general expense of the company, including: labor cost; social and health insurance, unemployment fund, union cost of management employee; office material expense, tools, depreciation of assets using for management; land rental, business license tax; bad debt provision; outsourcing expense and other cash expenses...

20. Recognition principles for corporate income tax

Current corporate income tax is the tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for non-taxable income and carried-forward losses.

21. Recognition principles for related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operational decisions. Parties are considered to be related parties if they are under common control or under common significant influence.

In considering its relationships with each related party, the Company considers the substance of the relationship not merely the legal form.

22. Financial instruments

Pursuant to Circular No. 75/2015/TT-BTC dated 18/05/2015 of the Ministry of Finance, before the Accounting Standard for financial instruments and guiding documents on the implementation of Accounting Standards of financial instruments are issued, the Board of Management decides not to present and describe financial instruments as prescribed in Circular No. 210/2009/TT-BTC in the accompanying financial statements.

23. Segment reporting

A segment is a component which can be separated by the Company engaged in sales of goods or rendering of services ("business segment"), or sales of goods or rendering of services within a particular economic environment ("geographical segment"). Each segment is subject to risks and returns that are different from those of segments. A reportable segment is the Company's business segment or the Company's geographical segment.

V. NOTES TO THE INTERIM STATEMENT OF FINANCIAL POSITION

Currency: VND

1. CASH AND CASH EQUIVALENTS

	Closing balance	*Opening balance*
- Cash on hand	184,664,529	232,479,463
- Cash at banks	19,018,156,747	5,305,141,375
+ VND Cash	10,546,370,916	4,568,651,987
Vietnam Joint Stock Commercial Bank for Industry and Trade	*10,536,717,846*	*4,559,447,361*
Others	*9,653,070*	*9,204,626*
+ Foreign currency cash	8,471,785,831	736,489,388
Vietnam Joint Stock Commercial Bank for Industry and Trade	*8,458,560,111*	*723,090,698*
Joint Stock Commercial Bank for Foreign Trade of Vietnam	*13,225,720*	*13,398,690*
- Cash equivalents (*)	10,000,000,000	-
Total	**29,202,821,276**	**5,537,620,838**

Notes:

(*) Cash equivalents as at 30 June 2026 comprise term deposits with maturities of no more than 03 months at Vietnam Joint Stock Commercial Bank for Industry and Trade, bearing an interest rate of 4.75% per annum.

2. TRADE RECEIVABLES

	Closing balance		*Opening balance*	
	Book value	*Provision*	*Book value*	*Provision*
a. Short-term	***44,046,533,665***	-	***39,210,771,207***	-
- Progress International Corporation	-	-	7,833,545,403	-
- Sanpo Suisan Co., Ltd	6,284,266,306	-	6,467,617,540	-
- Richwell Group, Inc. DBA Mafield Seafood	-	-	4,177,483,246	-
- Dong Duong Fishmeal Company Limited	7,081,990,000	-	-	-
- Isea International Co., Ltd	6,395,909,520	-	-	-
- Exostar Sarl	5,992,938,831	-	-	-
- Kanematsu Vietnam Company Limited	5,277,400,000	-	-	-
- Others	13,014,029,008	-	20,732,125,018	-
b. Long-term	-	-	-	-
Total	**44,046,533,665**	-	**39,210,771,207**	-

3. HELD-TO-MATURITY INVESTMENTS

	Closing balance			*Opening balance*		
	Historical cost	*Recoverable value*	*Provision*	*Historical cost*	*Recoverable value*	*Provision*
a. Short-term	***20,000,000,000***	***20,000,000,000***	-	-	-	-
- Term deposits (*)	20,000,000,000	20,000,000,000	-	-	-	-
b. Long-term	***2,000,000,000***	***2,000,000,000***	-	***2,000,000,000***	***2,000,000,000***	-
- Bank bond (**)	2,000,000,000	2,000,000,000	-	2,000,000,000	2,000,000,000	-
Total	**22,000,000,000**	**22,000,000,000**	-	**2,000,000,000**	**2,000,000,000**	-

Notes:

(*) These represent term deposits with original maturities of more than three months and remaining maturities of less than twelve months placed with Vietnam Joint Stock Commercial Bank for Industry and Trade, bearing interest at 8% per annum.

(**) The bond investment was issued by Vietnam Joint Stock Commercial Bank for Industry and Trade, consisting of 20,000 bonds with a par value of VND 100,000 per bond, a term of 10 years from 18 November 2021, with a floating interest rate determined as the reference interest rate + 1% per annum.

4. PREPAYMENTS TO SUPPLIERS

	Closing balance		*Opening balance*	
	Book value	*Provision*	*Book value*	*Provision*
a. Short-term	***14,021,131,322***	-	***1,049,746,926***	-
- CV. Sumber Laut Rejeki	7,826,467,343	-	-	-
- PT. Dua Putra Utama Makmur	5,650,440,091	-	-	-
- Southern Refrigeration Engineering Company Limited	-	-	756,000,000	-
- Others	544,223,888	-	293,746,926	-
b. Long-term	-	-	-	-
Total	**14,021,131,322**	-	**1,049,746,926**	-

5. OTHER RECEIVABLES

	Closing balance		*Opening balance*	
	Book value	*Provision*	*Book value*	*Provision*
a. Short-term	***324,119,435***	-	***412,166,035***	-
- Receivables from social and health insurance	259,119,435	-	280,447,335	-
- Advances	65,000,000	-	51,200,000	-
- Others	-	-	80,518,700	-
b. Long-term	-	-	-	-
Total	**324,119,435**	-	**412,166,035**	-

6. INVENTORIES

	Closing balance		*Opening balance*	
	Historical cost	*Provision*	*Historical cost*	*Provision*
- Raw materials	25,234,079,217	-	116,096,407,988	-
- Tools and supplies	2,345,114,890	-	2,370,518,778	-
- Finished goods	47,032,212,340	-	68,035,815,338	(699,416,740)
- Consignments	-	-	2,766,429,298	-
Total	**74,611,406,447**	-	**189,269,171,402**	**(699,416,740)**

Notes:

As at 30 June 2026, the inventory with the net book value of VND 74,611,406,447 are used as mortgages and pledges at the Bank to secure the Company's borrowings (Note V.15).

Reversal of inventory provision due to the inventories for which provision had been made in the prior period being fully sold during the current period.

7. INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

Items	Buildings and structures	Machinery and equipment	Means of transportation	Office equipments	Perennial plants	Other fixed assets	Total
I. Cost							
1. Opening balance	**116,964,792,959**	**125,148,532,767**	**25,294,746,855**	**181,771,818**	**1,075,110,000**	**1,390,614,096**	**270,055,568,495**
2. Increase	-	**1,914,400,000**	-	-	-	-	**1,914,400,000**
- Purchases	-	1,914,400,000	-	-	-	-	1,914,400,000
3. Decrease	**15,012,598,320**	**37,691,281,333**	**3,133,736,656**	**45,700,000**	**292,410,000**	**36,000,000**	**56,211,726,309**
- Disposal	15,012,598,320	37,691,281,333	3,133,736,656	45,700,000	292,410,000	36,000,000	56,211,726,309
4. Closing balance	**101,952,194,639**	**89,371,651,434**	**22,161,010,199**	**136,071,818**	**782,700,000**	**1,354,614,096**	**215,758,242,186**
II. Accumulated depreciation							
1. Opening balance	**48,140,820,346**	**67,627,193,412**	**14,129,278,043**	**181,771,818**	**920,200,625**	**1,390,614,096**	**132,389,878,340**
2. Increase	**2,935,342,212**	**3,055,668,482**	**1,329,546,843**	-	**48,918,750**	-	**7,369,476,287**
- Depreciation for the period	2,935,342,212	3,055,668,482	1,329,546,843	-	48,918,750	-	7,369,476,287
3. Decrease	**6,023,465,084**	**29,706,000,219**	**2,860,732,193**	**45,700,000**	**292,410,000**	**36,000,000**	**38,964,307,496**
- Disposal	6,023,465,084	29,706,000,219	2,860,732,193	45,700,000	292,410,000	36,000,000	38,964,307,496
4. Closing balance	**45,052,697,474**	**40,976,861,675**	**12,598,092,693**	**136,071,818**	**676,709,375**	**1,354,614,096**	**100,795,047,131**
III. Net book value							
1. Opening balance	**68,823,972,613**	**57,521,339,355**	**11,165,468,812**	-	**154,909,375**	-	**137,665,690,155**
2. Closing balance	**56,899,497,165**	**48,394,789,759**	**9,562,917,506**	-	**105,990,625**	-	**114,963,195,055**

Notes:

As at 30 June 2026, tangible fixed assets with a net book value of VND 92,176,044,902 (As at 31 December 2025: VND 110,751,811,141) were mortgaged at the Bank as security for loans of the Company (Note V.15).

The cost of tangible fixed assets which have been fully depreciated but are still in use of the Company as at 30 June 2026 is VND 10,715,292,764 (As at 31 December 2025: VND 35,506,759,236).

7. INCREASE, DECREASE IN TANGIBLE FIXED ASSETS (CONTINUED)

Notes:

Detailed information on tangible fixed assets held by the Company and disposed of/transferred during the period, with an original cost representing 10% or more of the total value of tangible fixed assets, is as follows:

Name of fixed asset	Cost	Net book value
a. Tangible fixed assets held by the Company		
Factory buildings of Thanh Loc Factory	34,934,350,237	25,269,180,012

b. Tangible fixed assets disposed of/transferred during the period

During the period, the Company had transactions involving the disposal of tangible fixed assets. However, none of the tangible fixed assets disposed of had an original cost representing 10% or more of the total value of tangible fixed assets.

8. INCREASE, DECREASE IN INTANGIBLE FIXED ASSETS

Items	Indefinite life land use rights	Definite life land use rights	Total
I. Cost			
1. Opening balance	**8,747,343,382**	**7,508,320,057**	**16,255,663,439**
2. Increase	-	-	-
3. Decrease	**5,043,491,775**	-	**5,043,491,775**
- Disposal	5,043,491,775	-	5,043,491,775
4. Closing balance	**3,703,851,607**	**7,508,320,057**	**11,212,171,664**
II. Accumulated amortization			
1. Opening balance	-	**2,095,706,235**	**2,095,706,235**
2. Increase	-	**114,069,957**	**114,069,957**
- Amortization for the period	-	114,069,957	114,069,957
3. Decrease	-	-	-
4. Closing balance	-	**2,209,776,192**	**2,209,776,192**
III. Net book value			
1. Opening balance	**8,747,343,382**	**5,412,613,822**	**14,159,957,204**
2. Closing balance	**3,703,851,607**	**5,298,543,865**	**9,002,395,472**

8. INCREASE, DECREASE IN INTANGIBLE FIXED ASSETS (CONTINUED)

Notes:

The cost of intangible fixed assets which have been fully amortized but are still in use of the Company as at 30 June 2026 is VND 326,589,974.

As at 30 June 2026, intangible fixed assets with a net book value of VND 7,792,851,607 (As at 31 December 2025: VND 12,896,267,380) were mortgaged at the Bank as security for loans of the Company (Note V.15).

Detailed information on intangible fixed assets held by the Company and disposed of/transferred during the period, with an original cost representing 10% or more of the total value of intangible fixed assets, is as follows:

Name of fixed asset	Cost	Net book value
a. Intangible fixed assets held by the Company		
- Land use rights at Tan Dien Hamlet, Chau Thanh Commune, An Giang Province. Total area of 4,936 m².	3,703,851,607	3,703,851,607
- Land use rights at Tan Dien Hamlet, Chau Thanh Commune, An Giang Province. Total area of 7,366.3 m².	2,400,939,865	1,657,521,151
- Land use rights at Linh Huynh Hamlet, Hon Dat Commune, An Giang Province. Area of 6,529.6 m².	3,264,177,130	2,431,478,849
- Land use rights at Linh Huynh Hamlet, Hon Dat Commune, An Giang Province. Area of 51,793 m².	1,843,203,062	-
Total	**11,212,171,664**	**7,792,851,607**

b. Tangible fixed assets disposed of/transferred during the period

	Cost
- Land use rights at An Binh Hamlet, Binh An Commune, An Giang Province. Area of 6,868.9 m².	5,043,491,775

9. DEFERRED EXPENSES

	Closing balance	Opening balance
a. Short-term	***548,639,656***	***723,628,489***
- Tools and supplies expenses	224,648,051	151,224,948
- Installation and repair costs for factories and offices	65,344,106	198,473,596
- Other expenses	258,647,499	373,929,945
b. Long-term	***11,103,653,850***	***17,636,335,787***
- Tools and supplies expenses	141,145,000	115,472,502
- Installation and repair costs for factories and offices	328,972,379	900,231,368
- Land use rights at Thanh Loc Industrial Zone, Thanh Loc Commune, An Giang Province	8,479,537,278	8,585,091,684
- Prepaid land lease expenses at KIHUFISH fishmeal factory	-	5,826,212,798
- Land use rights at Linh Huynh Hamlet, Hon Dat Commune, An Giang Province	2,153,999,193	2,204,498,505
- Other expenses	-	4,828,930
Total	**11,652,293,506**	**18,359,964,276**

10. TRADE PAYABLES

	Closing balance	Opening balance
a. Short-term	***8,064,766,126***	***5,639,719,117***
- Huynh Anh Phat Seafood Company Limited	1,923,545,300	978,754,035
- Hieu Man Ngoc Co., Ltd	1,990,644,220	710,306,730
- Others	4,150,576,606	3,950,658,352
b. Long-term	-	-
Total	**8,064,766,126**	**5,639,719,117**

c. Trade payables to related parties

(Details of this section are presented at Note VIII.3.c).

11. STATUTORY OBLIGATIONS AND RECEIVABLES FROM THE STATE

	Opening balance	*Payable during the period*	*Paid amounts during the period*	*Closing balance*
a. Payables	***650,294,773***	***4,865,097,865***	***1,665,253,714***	***3,850,138,924***
- Value added tax	564,145,235	1,664,210,687	564,145,235	1,664,210,687
- Corporate income tax	-	1,353,005,267	-	1,353,005,267
- Personal income tax	85,994,138	1,819,754,511	1,072,825,679	832,922,970
- Natural resource tax	155,400	28,127,400	28,282,800	-
b. Receivables	-	-	-	-

__Notes:__

The Company's tax settlements are subject to examination by the Tax Authority. Because the application of tax laws and regulation to many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the Tax Authority.

12. ACCRUED EXPENSES

	Closing balance	*Opening balance*
a. Short-term	***142,931,729***	***203,693,289***
- Accrued selling expenses	61,270,229	28,693,289
- Other accrued expenses	81,661,500	175,000,000
b. Long-term	-	-
Total	**142,931,729**	**203,693,289**

13. OTHER PAYABLES

	Closing balance	*Opening balance*
a. Short-term	***44,869,550***	***40,869,550***
- Trade union fees	20,869,550	20,869,550
- Others	24,000,000	20,000,000
b. Long-term	-	-
Total	**44,869,550**	**40,869,550**

14. UNEARNED REVENUE

	Closing balance	*Opening balance*
a. Short-term	-	***1,200,000,000***
- Unearned revenue from asset leasing	-	1,200,000,000
b. Long-term	-	-

15. BORROWINGS AND FINANCE LEASE LIABILITIES

		Closing balance	During the period: Increase	During the period: Decrease	During the period: (Profit)/loss on exchange rate differences	Opening balance
a. Short-term		***29,672,163,875***	***194,613,194,090***	***280,988,399,029***	***(7,041,305)***	***116,054,410,119***
- Vietnam Joint Stock Commercial Bank For Industry And Trade - Kien Giang Branch	(1)	29,672,163,875	194,613,194,090	280,988,399,029	(7,041,305)	116,054,410,119
b. Long-term		***19,300,000,000***	-	-	-	***19,300,000,000***
- Mrs. Trinh The Uyen	(2)	18,100,000,000	-	-	-	18,100,000,000
- Mr. Le Van Cong	(3)	1,200,000,000	-	-	-	1,200,000,000
Total		**48,972,163,875**	**194,613,194,090**	**280,988,399,029**	**(7,041,305)**	**135,354,410,119**

Notes:

(1) The borrowing under the Credit Facility Agreement No.25940019/2025-HDCVHM/NHCT840-CT CP KIEN HUNG dated 13 October 2025, with a credit limit of VND 150 billion or the equivalent in USD, is provided to supplement working capital for the Company's activities related to the processing and export of frozen seafood and fishmeal. The credit facility term is until 10 October 2026, and the interest rate is specified for each disbursement. The borrowing is secured by the following assets:

The Guarantor

Kien Hung Joint Stock Company VN

Collateral

- The seafood processing plant and the entire system of machinery and equipment of the Company at the Kien Hung Seafood Processing Plant in Thanh Loc Industrial Zone;
- The machinery and equipment owned by the Company at the Kien Hung Fishmeal Plant and the freezing plant in Tan Dien Hamlet, Chau Thanh Commune;
- The land use rights and the workers' housing complex in Tan Dien Hamlet, Chau Thanh Commune, An Giang Province;
- The Company's property rights (including but not limited to: the right to claim debts and receive debt payments; the right to request the refund of advance payments; rights, benefits, compensations, etc.);

15. BORROWINGS AND FINANCE LEASE LIABILITIES (CONTINUED)

Notes:

The Guarantor	**Collateral**
Kien Hung Joint Stock Company VN	- Materials, raw materials, tools, equipment, goods, and finished goods in circulation and stored in warehouses during the Company's production and business operations, which are owned by the Company and formed from loans provided by the Vietnam Joint Stock Commercial Bank for Industry and Trade - Kien Giang Branch;
Mr. Tran Quoc Dung and Mrs. Lam Thi Huong Mai	- Land use rights and assets on the land at Rach Gia Ward, An Giang Province; - Land use rights at Rach Gia Ward, An Giang Province; - Land use rights at An Binh Hamlet, Binh An Commune, An Giang Province; - Land use rights and house use rights at Rach Gia Ward, An Giang Province.

(2) The borrowing under Borrowing Agreement No. 02/HDVT-2024 dated 31/07/2024 with Mrs. Trinh The Uyen is intended to supplement investment capital. The borrowing term is from 31/07/2024 to 31/07/2027, with an interest rate of 10.5% per annum. The entire principal amount will be repaid in a lump sum on the maturity date. This borrowing is unsecured.

(3) The borrowing under Borrowing Agreement No. 01/HDVT-2024 dated 31/07/2024 with Mr. Le Van Cong is intended to supplement investment capital. The borrowing term is from 31/07/2024 to 31/07/2027, with an interest rate of 10.5% per annum. The entire principal amount will be repaid in a lump sum on the maturity date. This borrowing is unsecured.

16. OWNER'S EQUITY

a. Comparison table of owner's equity fluctuations

	Contributed capital	Share premium	Investment and development funds	Undistributed earnings	Total
As at 01 January 2025	**120,909,690,000**	**2,183,241,500**	**40,696,071,563**	**45,491,042,872**	**209,280,045,935**
- Profits for the period	-	-	-	39,904,908,578	39,904,908,578
- Distribution of profits after tax					
+ Dividend distribution	-	-	-	*(18,136,453,500)*	*(18,136,453,500)*
+ Investment and development funds	-	-	*5,971,743,813*	*(5,971,743,813)*	-
+ Bonus and Welfare fund	-	-	-	*(2,768,733,830)*	*(2,768,733,830)*
+ Other funds	-	-	-	*(346,091,729)*	*(346,091,729)*
+ Remuneration of the Board of Directors, Supervisors	-	-	-	*(132,000,000)*	*(132,000,000)*
As at 30 June 2025	**120,909,690,000**	**2,183,241,500**	**46,667,815,376**	**58,040,928,578**	**227,801,675,454**
As at 01 January 2026	**139,045,710,000**	**2,183,241,500**	**46,667,815,376**	**55,549,714,046**	**243,446,480,922**
- Profits for the period	-	-	-	29,440,148,697	29,440,148,697
- Distribution of profits after tax					
+ Dividend distribution	-	-	-	*(41,713,192,000)*	*(41,713,192,000)*
+ Investment and development funds	-	-	*8,728,526,782*	*(8,728,526,782)*	-
+ Bonus and Welfare fund	-	-	-	*(4,443,977,124)*	*(4,443,977,124)*
+ Other funds	-	-	-	*(555,497,140)*	*(555,497,140)*
+ Remuneration of the Board of Directors, Supervisors	-	-	-	*(108,000,000)*	*(108,000,000)*
As at 30 June 2026	**139,045,710,000**	**2,183,241,500**	**55,396,342,158**	**29,440,669,697**	**226,065,963,355**

16. OWNER'S EQUITY (CONTINUED)

Notes:

(*) Pursuant to Resolution No. 01/26/NQ-ĐHĐCĐ/KHS dated 27 April 2026 of the 2026 Annual General Meeting of Shareholders, the appropriation to the funds and the payment of cash dividends from retained earnings were approved.

b. Details of owner's investment

	Closing balance	*Opening balance*
- Capital contribution from the parent company	-	-
- Other organizations and individuals	139,045,710,000	139,045,710,000
Total	**139,045,710,000**	**139,045,710,000**

c. Capital transactions with owners and distribution of dividends or profits

	From 01/01/2026 to 30/06/2026	*From 01/01/2025 to 30/06/2025*
- Owner's invested equity		
+ Opening capital	139,045,710,000	120,909,690,000
+ Increase in capital during the period	-	-
+ Decrease in capital during the period	-	-
+ Closing capital	139,045,710,000	120,909,690,000
- Dividends, distributed profits	**41,713,192,000**	**18,136,453,500**

d. Shares

	Closing balance	*Opening balance*
- Authorised shares	13,904,571	13,904,571
- Issued shares	13,904,571	13,904,571
+ Ordinary shares	*13,904,571*	*13,904,571*
- Treasury shares	-	-
- Shares in circulation	13,904,571	13,904,571
+ Ordinary shares	*13,904,571*	*13,904,571*

(*) Par value of outstanding shares: VND 10,000 per share.

17. OFF-BALANCE SHEET ITEMS

	Closing balance	*Opening balance*
Foreign currencies		
- US Dollar (USD)	322,299.54	28,245.65

VI. NOTES TO THE INTERIM INCOME STATEMENT

Currency: VND

1. REVENUES FROM SALES AND SERVICES RENDERED

	From 01/01/2026 to 30/06/2026	*From 01/01/2025 to 30/06/2025*
a. Revenues	***392,052,504,509***	***369,973,732,295***
- Revenue from sales	392,052,504,509	369,973,732,295
b. Revenue deductions	***15,825,933***	***83,790,445***
- Commercial discounts	-	64,884,185
- Sales rebates	15,825,933	18,906,260
Net revenues from sales and services rendered	**392,036,678,576**	**369,889,941,850**

c. Revenue to related parties
(Details of this section are presented at Note VIII.3.b).

2. COST OF GOODS SOLD

	From 01/01/2026 to 30/06/2026	*From 01/01/2025 to 30/06/2025*
- Cost of goods sold	351,962,087,460	309,119,734,566
Total	**351,962,087,460**	**309,119,734,566**

3. FINANCIAL INCOME

	From 01/01/2026 to 30/06/2026	*From 01/01/2025 to 30/06/2025*
- Interest income from deposits	97,596,232	4,539,212
- Realized foreign exchange rate differences gain	1,748,678,578	987,900,635
- Unrealized foreign exchange rate differences gain	13,302,709	-
Total	**1,859,577,519**	**992,439,847**

4. FINANCIAL EXPENSES

	From 01/01/2026 to 30/06/2026	*From 01/01/2025 to 30/06/2025*
- Interest expenses on lending	3,218,256,784	3,582,317,679
- Realized foreign exchange rate differences loss	326,370,354	1,844,666,344
- Unrealized foreign exchange rate differences loss	-	799,667,614
Total	**3,544,627,138**	**6,226,651,637**

5. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
a. Selling expenses incurred during the period	***4,840,966,110***	***5,771,333,820***
- Outside service expenses	3,154,303,749	3,911,679,690
- Others	1,686,662,361	1,859,654,130
b. General and administrative expenses incurred during the period	***8,025,466,355***	***8,058,491,074***
- Labour costs	5,324,079,863	5,770,338,378
- Office supplies	25,929,630	54,714,699
- Depreciation expenses	737,441,478	808,591,336
- Taxes, fees and duties	7,481,748	8,813,292
- Outside service expenses	9,543,849	15,862,895
- Others	1,920,989,787	1,400,170,474

6. OTHER INCOME

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Gained from disposal of fixed assets	100,000,000	-
- Gained from leasing assets	1,090,909,091	1,090,909,091
- Transfer of fixed assets of the Kihufish fishmeal factory	6,765,026,335	-
Total	**7,955,935,426**	**1,090,909,091**

7. OTHER EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Costs of liquidation of fixed assets	-	53,796,828
- Others	2,685,890,494	2,838,374,285
Total	**2,685,890,494**	**2,892,171,113**

8. PRODUCTION AND BUSINESS COST BY ELEMENTS

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Raw materials	274,172,924,004	239,428,852,197
- Labour costs	40,580,217,812	40,008,815,793
- Depreciation expenses	7,483,546,244	7,560,760,935
- Outside service expenses	8,839,122,499	9,260,288,435
- Others	12,668,425,610	10,976,596,958
Total	**343,744,236,169**	**307,235,314,318**

9. CURRENT CORPORATE INCOME TAX EXPENSES

The corporate income tax rate applicable to the Company is 20% of taxable income. For expansion investment projects and projects operating in areas with extremely difficult socio-economic conditions, the applicable tax rate and tax incentives shall follow the Investment Incentive Certificates for each project and the regulations on CIT incentives under Article 04 of Decree No.320/2025/ND-CP of the Government, elaboration of some articles and measures for organization, provision of guidelines for implementation of the law on corporate income tax, specifically as follows:

Kien Hung Joint Stock Company VN Branch - KIHUFISH fishmeal factory: The Company is exempt from corporate income tax for processing of agricultural and seafood products in areas with particularly difficult socio-economic conditions.

Kien Hung Joint Stock Company VN Branch - Thanh Loc Factory: The Company is exempt from corporate income tax for processing of agricultural and seafood products in areas with particularly difficult socio-economic conditions.

	From 01/01/2026 to 30/06/2026	*From 01/01/2025 to 30/06/2025*
- Total net profit before tax	**30,793,153,964**	**39,904,908,578**
+ Tax rate	*20%*	*20%*
- Adjustments for	**962,548,307**	**1,392,093,521**
+ Non-taxable income	*(8,673,368)*	-
+ Non-deductible expenses	*971,221,675*	*1,392,093,521*
- Total taxable income	**6,765,026,335**	-
+ Tax-exempt income	*(24,990,675,936)*	*(41,297,002,099)*
- Corporate income tax expenses (*)	**1,353,005,267**	-
+ Current corporate income tax expense (**)	*1,353,005,267*	-

Notes:

(*) The corporate income tax expense for the financial year is estimated based on the taxable income for the year and may be subject to adjustment upon examination by the tax authorities.

(**) Current corporate income tax expense arising from the transfer of the Kihufish fishmeal factory.

10. BASIC EARNINGS PER SHARE

	From 01/01/2026 to 30/06/2026	*From 01/01/2025 to 30/06/2025*
Accounting profit after corporate income tax	29,440,148,697	39,904,908,578
Appropriation to bonus and welfare fund	(2,355,211,896)	(3,192,392,686)
Profit or loss allocated to shareholders holding common shares	27,084,936,801	36,712,515,892
Weighted average number of ordinary shares during the period	13,904,571	12,090,969
Basic earnings per share	**1,948**	**3,036**

10. BASIC EARNINGS PER SHARE (CONTINUED)

Notes:

The "Basic Earnings Per Share" is determined based on accounting profit after corporate income tax. According to the regulations on the preparation and presentation of financial statements, this indicator is normally presented in the consolidated financial statements, with the calculation based on profit after tax in the consolidated financial statements. However, pursuant to the Board of Directors' Resolution No. 07/25/NQ-HDQT/KHS dated 18/08/2025, the Company has stopped the preparation and disclosure of consolidated financial statements from the third quarter of 2025 and for the year ended as at 31/12/2025. Therefore, the "Basic Earnings Per Share" for the current period has been calculated based on profit after tax presented in the Company's financial statements. The comparative figure for the prior period has also been recalculated accordingly based on profit after tax from the separate financial statements. As a result, the presentation of the "Basic Earnings Per Share" indicator has changed compared with previous periods. In addition, the "Basic Earnings Per Share" for the prior period has also been recalculated due to an adjustment in the allocation to the Bonus and Welfare Fund, with the provisional allocation amounting to VND 2,883,612,535, compared with VND 3,192,392,686 approved under the Resolution of the General Meeting of Shareholders dated 27/04/2026. This change increased earnings per share by VND 294 per share. Accordingly, the combined effect of the change in presentation and the adjustment to the Bonus and Welfare Fund allocation resulted in the "Basic Earnings Per Share" for the prior period being revised from VND 2,743 per share to VND 3,036 per share.

The amount allocated to the Bonus and Welfare Fund used to determine the "Basic Earnings Per Share" for the current period is temporarily estimated at 8% of the Company's profit after tax and may be adjusted upon the official decision of the General Meeting of Shareholders in accordance with regulations.

11. DILUTED EARNINGS PER SHARE

	From 01/01/2026 to 30/06/2026	*From 01/01/2025 to 30/06/2025*
Accounting profit after corporate income tax	29,440,148,697	39,904,908,578
Appropriation to bonus and welfare fund	(2,355,211,896)	(3,192,392,686)
Profit or loss allocated to shareholders holding common shares	27,084,936,801	36,712,515,892
Weighted average number of ordinary shares during the period	13,904,571	12,090,969
Additional common shares expected to be issued	1,390,457	-
Diluted earnings per share	**1,771**	**3,036**

11. DILUTED EARNINGS PER SHARE (CONTINUED)

Notes:

The "Diluted Earnings Per Share" is determined based on accounting profit after corporate income tax. According to the regulations on the preparation and presentation of financial statements, this indicator is normally presented in the consolidated financial statements, with the calculation based on profit after tax in the consolidated financial statements. However, pursuant to the Board of Directors' Resolution No. 07/25/NQ-HDQT/KHS dated 18/08/2025, the Company has stopped the preparation and disclosure of consolidated financial statements from the third quarter of 2025 and for the year ended as at 31/12/2025. Therefore, the "Diluted Earnings Per Share" for the current period has been calculated based on profit after tax presented in the Company's financial statements. The comparative figure for the prior period has also been recalculated accordingly based on profit after tax from the separate financial statements. As a result, the presentation of the "Diluted Earnings Per Share" indicator has changed compared with previous periods. In addition, the "Diluted Earnings Per Share" for the prior period has also been recalculated due to an adjustment in the allocation to the Bonus and Welfare Fund, with the provisional allocation amounting to VND 2,883,612,535, compared with VND 3,192,392,686 approved under the Resolution of the General Meeting of Shareholders dated 27/04/2026. This change increased earnings per share by VND 294 per share. Accordingly, the combined effect of the change in presentation and the adjustment to the Bonus and Welfare Fund allocation resulted in the "Diluted Earnings Per Share" for the prior period being revised from VND 2,743 per share to VND 3,036 per share.

The amount allocated to the Bonus and Welfare Fund used to determine the "Diluted Earnings Per Share" for the current period is temporarily estimated at 8% of the Company's profit after tax and may be adjusted upon the official decision of the General Meeting of Shareholders in accordance with regulations.

VII. NOTES TO THE INTERIM CASH FLOW STATEMENT

1. **Non-cash transactions which affect the Cash Flow Statement:** None.

2. **No cash which the Company holds but is unable to use:** None.

3. **Borrowing amount actually collected during the period**

	From 01/01/2026 to 30/06/2026	*From 01/01/2025 to 30/06/2025*
- Proceeds from borrowing under the loan contract	194,613,194,090	203,511,369,605
Total	**194,613,194,090**	**203,511,369,605**

4. **Cash actually paid for the loan principal during the period**

	From 01/01/2026 to 30/06/2026	*From 01/01/2025 to 30/06/2025*
- Paid for borrowing under the loan contract	280,988,399,029	274,943,789,301
Total	**280,988,399,029**	**274,943,789,301**

VIII. OTHER INFORMATION

1. CONTINGENT LIABILITIES, COMMITMENTS AND OTHER FINANCIAL INFORMATION

None.

2. EVENTS AFTER THE REPORTING DATE OF THE INTERIM FINANCIAL STATEMENTS

Pursuant to Resolution No. 01/26/NQ-DHDCD/KHS dated 27 April 2026 of the 2026 Annual General Meeting of Shareholders, the Company implemented a share dividend distribution to its shareholders at a rate of 10%. Accordingly, the Company issued an additional 1,390,405 ordinary shares as dividend shares, resulting in an increase in its charter capital of VND 13,904,050,000. The corresponding change was reflected in the Company's 8th amended Enterprise Registration Certificate, issued on 14 July 2026.

Except as disclosed above, there have been no significant events occurring after the interim financial statements date, which would require adjustment or disclosures to be made in the interim financial statements.

3. INFORMATION ABOUT THE RELATED PARTIES

a. Related parties

Related parties	Relationship
Fortune Vietnam Joint Stock Commercial Bank - Kien Giang Branch	The same key management personnel
Tran Quoc Bao Trading Service Investment Company Limited	Company whose management includes related parties
The Board of Directors, the Board of Management, the Board of Supervisors, Chief Accountant and Disclosure Person	Executive board

b. Significant transactions with related parties

During the period, the Company had the following significant transactions with related parties:

	From 01/01/2026 to 30/06/2026	*From 01/01/2025 to 30/06/2025*
b.1. Purchasing of goods and services		
Tran Quoc Bao Trading Service Investment Company Limited	202,654,342	74,097,778
b.2. Other transactions		
Fortune Vietnam Joint Stock Commercial Bank - Kien Giang Branch (Loan proceeds)	-	2,243,483,600
Fortune Vietnam Joint Stock Commercial Bank - Kien Giang Branch (Loan repayments)	-	5,982,122,489
Fortune Vietnam Joint Stock Commercial Bank - Kien Giang Branch (Interest payments)	-	110,367,426

b.3. Remuneration of The Board of Directors, Management, Supervisors and salary of other managers:

Name	Position	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Tran Quoc Hung	Chairman & Deputy General Director	186,722,400	93,000,000
Tran Quoc Dung	Member of the Board of Directors & General Director	760,835,899	851,705,256
Nguyen Ngoc Anh	Member of the Board of Directors & Deputy General Director	659,729,135	731,699,908
Huynh Cong Luan	Member of the Board of Directors & Director at KIHUFISH fishmeal factory	642,066,584	640,275,426
Lam Thi Huong Ngoc	Member of the Board of Directors	140,368,319	97,136,850
Huynh Thanh Dung	Independent Member of the Board of Directors	36,000,000	36,000,000
Vu Thi Hoai Thu	Independent Member of the Board of Directors	24,000,000	-
Nguyen Ngoc Lam Nhung	Chief Accountant	199,065,986	-
Nguyen Tan Dat	Deputy Chief Financial Officer (to 16/03/2026) Head of Supervisor (from 27/04/2026)	207,524,307	318,803,975
Ngo Van Thien	Head of Supervisor (to 27/04/2026)	32,000,000	24,000,000
Nguyen Thi Thanh Thuy	Member of Supervisor cum member of Personnel Department	145,705,322	109,183,811
Le Thi Diem My	Member of Supervisor & Production Statistics Officer	80,534,853	39,849,844
Total		**3,114,552,805**	**2,941,655,070**

c. Closing balance with related parties

	Closing balance	*Opening balance*
Short-term trade payables (Note V.10)		
Tran Quoc Bao Trading Service Investment Company Limited	-	142,987,928

4. INFORMATION SEGMENT REPORTING

Geographical segment

Items	Domestic	Overseas	Total
Net revenue	153,985,639,080	238,051,039,496	392,036,678,576
Cost of sales	138,282,526,869	213,679,560,591	351,962,087,460
Gross profit	**15,703,112,211**	**24,371,478,905**	**40,074,591,116**

Business segment

Production activities are the main activities that generate revenue and profits for the Company, while other revenues account for a small proportion of the Company's total revenue. Therefore, the Board of Management believes that production activities are a single business division.

5. COMPARATIVE FIGURES

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting Regime for Enterprises. This Circular supersedes Circular No. 200/2014/TT-BTC dated 22 December 2014 and its related amendments and supplements. Circular No. 99/2025/TT-BTC became effective on 01 January 2026 and applies to annual accounting periods beginning on or after 01 January 2026.

The comparative figures are the figures from the financial statements for the year ended 31 December 2025 and the separate interim financial statements for the six-month period ended 30 June 2025 of the Company, which have been audited and reviewed by Southern Auditing and Accounting Financial Consulting Services Company (AASCS).

Approved on 10 August 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Thu Nga	**Nguyen Ngoc Lam Nhung**	**Tran Quoc Dung**