

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Implementing the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, VKC Holdings Joint Stock Company implements Disclosure of financial report information (BCTC) for the first quarter of 2026 with Hanoi Stock Exchange as follows:

1. Organization name: VKC HOLDINGS JOINT STOCK COMPANY

- Stock code: VKC

Address: No. 854 National Highway 1K, Chau Thoi Quarter, Dong Hoa Ward, City. Ho Chi Minh.

Contact phone /Tel: (84-2743 751 501) Fax: (84-2743 751 699)

- Email:..... Website:.....

2. Content of the information published:

- Consolidated Financial Report Quarter II/2026

☐ separate financial statements (TCNY has no subsidiaries and a superior accounting unit has a subsidiary);

☒ Consolidated financial statements (TCNY has subsidiaries);

☐ General financial statements (TCNY has its own accounting unit under the accounting apparatus organization).

- Cases subject to cause explanation:

+ The audit organization issues an opinion that is not a fully acceptable opinion for the financial statements (for the financial statements that have been reviewed/audited):

☐ Yes

☐ No

Explanatory text in case of integration:

☐ Yes

☐ No

+ Profit after tax in the reporting period with pre-audit and post-audit differences of 5% or more, converted from loss to profit or vice versa (for 2022 audited financial statements):

☐ Yes

☐ No

Explanatory text in case of integration:

☐ Yes

☐ No



+ Profit after corporate income position in the income statement of the reporting period varies from 10% or more compared to the report of the same period last year:

☒ Yes

☐ No

Explanatory text in case of integration:

☒ Yes

☐ No

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

☐ Yes

☒ No

Explanatory text in case of integration:

☐ Yes

☒ No

This information was published on the company's website on April 23, 2026 at the link: <https://vkcholdings.vn/quan-he-co-dong.htm>

Attachment:

QII/2026 financial statements
Explanatory text.

Organizational representative

Legal representative/UQCBTT person
(Sign, indicate full name, position, stamp)



Phạm Hoàng Phong



FINANCIAL STATEMENT (CONSOLIDATED)
At day 30 month 6 year 2026

<i>Item</i>	<i>Code</i>	<i>Description</i>	Final number 30/06/2026	Number at the beginning of the year 01/01/2026
A. CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100		190,270,620,391	191,883,573,033
I. Cash and cash equivalent	110	V.1	1,513,216,638	2,247,151,250
1. Cash	111		1,513,216,638	2,247,151,250
2. Cash equivalent	112		-	-
II. Short-term investments	120		2,590,000,000	510,000,000
1. Short-term investments	121	V.2(a)	-	-
2. Provision for impairment of short-term investments	122		-	-
3. Short-term held-to-maturity investments	123	V.2(b)	2,590,000,000	510,000,000
4. Provision for short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for impairment of other short-term investments (*)	126		-	-
III. Short - term receivables	130		183,691,970,754	185,736,703,070
1. Trade receivables	131	V.3(a)	27,490,963,051	25,629,429,513
2. Advance to suppliers	132		11,978,329,407	13,398,720,175
3. Intercompany receivables	133		-	-
4. Receivables under construction contract progress	134		-	-
5. Other short-term receivables	135	V.4(a)	165,459,638,417	167,975,513,503
6. Provision for doubtful debts (*)	136		(21,236,960,121)	(21,266,960,121)
7. Shortage of assets awaiting resolution	137	V.5		
IV. Inventories	140	V.7	1,582,741,356	2,367,317,796
1. Inventories	141		1,582,741,356	2,367,317,796
2. Provision for decline in inventory (*)	142		-	-
V. Short-term biological assets	150		-	-
1. Short-term livestock for one-time harvest	151	V.12.1.1	-	-
2. Seasonal crops or one-time harvest plants	152	V.12.1.2	-	-
3. Provision for impairment of short-term biological assets (*)	153		-	-
VI. Current assets	160		892,691,643	1,022,400,917
1. Short-term prepaid expenses	161	V.14(a)	163,551,023	159,344,531
2. VAT deducted	162		729,140,620	863,056,386
3. Taxes and payable to state budget	163	V.19(b)	-	-
4. Government bonds purchased for resale	164	V.23	-	-
5. Current assets	165	V.15(a)	-	-
B. FIXED ASSETS & LONG-TERM INVESTMENTS (200 = 210 + 220 + 240 + 250 + 260)	200		39,765,141,191	42,464,938,969
I. Long - term receivables	210		5,924,680,000	5,924,680,000
1. Long - term receivable - trade	211		-	-
2. Long-term prepaid to supplier	212		-	-
3. Investment in equity of subsidiaries	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Other long-term receivables	215		5,924,680,000	5,924,680,000
6. Provision for doubtful debts (*)	216		-	-
II. Fixed assets	220		32,147,851,525	34,348,309,233
1. Tangible fixed assets	221	V.9	30,873,416,739	32,991,698,183
- Original cost	222		121,905,551,514	121,905,551,514
- Accumulated depreciation (*)	223		(91,032,134,775)	(88,913,853,331)
2. Financial leasing fixed assets	224	V.11	-	-
- Original cost	225		-	-
- Accumulated depreciation (*)	226		-	-

FINANCIAL STATEMENT (CONSOLIDATED)
At day 30 month 6 year 2026

3. Intangible fixed assets	227	V.10	1,274,434,786	1,356,611,050
- Original cost	228		5,224,155,677	5,224,155,677
- Accumulated depreciation (*)	229		(3,949,720,891)	(3,867,544,627)
III. Long-term biological assets	230		-	-
1. Livestock for periodic production	231		-	-
a) Immature livestock for periodic production	232	V.12.1.3	-	-
b) Mature livestock for periodic production	233	V.12.2	-	-
- Original cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Long-term livestock for one-time harvest	236		-	-
3. Long-term seasonal crops or one-time harvest plants	237		-	-
4. Provision for impairment of long-term biological assets (*)	238		-	-
III. Investment real estate	240	V.13	-	-
- Original cost	241		-	-
- Accumulated depreciation (*)	242		-	-
IV. Long-term asset in progress	250		-	-
1. Long-term business costs in progress	251		-	-
2. Long-term construction costs in progress	252		-	-
V. Long-term financial Investments	260		-	-
1. Investment in equity of subsidiaries	261		-	-
2. Investment in joint-venture	262		-	-
3. Cash for long-term stock	263		36,000,000,000	36,000,000,000
4. Provision for impairment of long-term investments in other	264		(36,000,000,000)	(36,000,000,000)
5. Long-term held-to-maturity investments	265		-	-
6. Provision for long-term held-to-maturity investments (*)	266		-	-
VI. Other long-term assets	270		1,692,609,666	2,191,949,736
1. Long-term deferred expenses	271	V.14(b)	6,644,607	65,389,653
2. Deferred income tax assets	272	V.26(a)	1,685,965,059	2,126,560,083
3. Long-term equipment, spare parts for replacement	273		-	-
4. Other long-term assets	274	V.15(b)	-	-
TOTAL ASSETS (280 = 100 + 200)	280		230,035,761,582	234,348,512,002
C. PAYABLE DEBTS (300= 310 + 330)	300		547,926,400,938	528,706,706,648
I. Short-term liabilities	310		547,844,291,323	528,386,409,136
1. Short-term payable to supplier	311	V.17(a)	6,532,532,380	7,555,897,380
2. Short-term advances from customers	312		157,744,942	152,301,231
3. Dividends and profits payable	313		1,319,115,400	-
4. Short-term taxes and amounts payable to the State	314	V.19(a)	1,043,290,411	1,190,812,350
5. Payable to employees	315		293,234,623	544,109,731
6. Short-term expense paid	316	V.20(a)	175,986,019,435	154,955,818,912
7. Intercompany payable	317		-	-
8. Construction contract progress payment due to customers	318		-	-
9. Short-term unearned revenue	319	V.22(a)	-	-
10. Other short-term payable items	320	V.21(a)	1,195,982,523	2,521,097,923
11. Short-term borrowings and finance lease liabilities	321	V.16(a)	361,316,253,248	361,466,253,248
12. Short-term provisions for payables	322	V.25(a)	-	-
13. Bonus & welfare funds	323		118,361	118,361
14. Price stabilization fund	324		-	-
15. Government bonds purchased for resale	325	V.23	-	-
II. Long-term liabilities	330		82,109,615	320,297,512
1. Trade payables	331	V.17(b)	-	-

FINANCIAL STATEMENT (CONSOLIDATED)
At day 30 month 6 year 2026

2. Intercompany long-term payables	332		-	-
3. Long-term taxes and amounts payable to the State	333	V. 19(b)	-	-
4. Other long-term payables	334	V. 20(b)	-	-
5. Intra-company payables for operating capital received	335		-	-
6. Intra-company long-term payables	336		-	-
7. Long-term deferred revenue	337	V. 22(b)	-	-
8. Other long-term payables	338	V. 21(b)	-	-
9. Long-term Financial loan and leasing liabilities	339	V. 16(b)	-	-
10. Convertible bonds	340		-	-
11. Preference shares	341	V. 24	-	-
12. Deferred income tax liabilities	342	V. 26(b)	82,109,615	320,297,512
13. Long-term provision	343	V. 25(b)	-	-
14. Development of science and technology fund	344		-	-
B. CAPITAL (400 = 410 + 430)	400		(317,890,639,356)	(294,358,194,646)
1. Contributed legal capital	411	V. 27(b)	200,000,000,000	200,000,000,000
- Ordinary shares with voting rights	411a	V. 27(d)	200,000,000,000	200,000,000,000
- Preference shares	411b	V. 27(d)	-	-
2. Share premium	412	V. 27(e)	11,384,120,000	11,384,120,000
3. Conversion options on convertible bonds	413	V. 27(e)	-	-
4. Other capital	414		-	-
5. Treasury shares (*)	415	V. 27(e)	(3,811,929,315)	(3,811,929,315)
6. Differences upon asset revaluation	416	V. 28	-	-
7. Foreign exchange differences	417	V. 29	-	-
8. Investment & development funds	418		13,557,992,161	13,557,992,161
9. Other funds	419		-	-
10. Undistributed earnings	420		(539,744,741,588)	(516,241,200,002)
- Undistributed earnings at the end of the previous period	420a		(516,241,200,002)	(462,988,564,093)
- This period undistributed earnings	420b		(23,503,541,586)	(53,252,635,909)
12. Capital for investment in basic construction	422		-	-
13. Uncontrolled shareholder interests	429		723,919,386	752,822,510
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		230,035,761,582	234,348,512,002

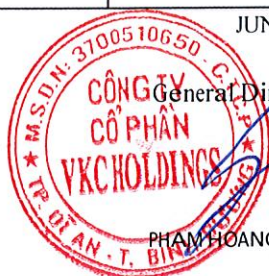
JUNE 28, 2026

Preparer



NGUYEN THI THUY

General Director



PHAM HOANG PHONG

BUSINESS PERFORMANCE REPORT (CONSOLIDATED)
JUNE QUARTER OF 2026

Item	Code	Description	QUARTERS II		Accumulation from the beginning of the year to the end of this quarter	
			This year (2026)	Last year (2025)	This year (2026)	Last year (2025)
1. Sales	01	VI.1	3,271,082,407	4,776,148,183	8,504,013,706	10,587,330,049
2. Deductions	02	VI.2	-	24,866,183	-	24,866,183
3. Net sales (10 = 01 - 02)	10		3,271,082,407	4,751,282,000	8,504,013,706	10,562,463,866
4. Cost of goods sold	11	VI.3	4,439,896,641	5,530,463,082	6,346,431,797	11,552,249,489
5. Gross profit/ (loss) (20 = 10 - 11)	20		(1,168,814,234)	(779,181,082)	2,157,581,909	(989,785,623)
6. Profit loss from sale and liquidation of investment real estate	21	VI.4				
7. Financial activities income	22	VI.5	2,383,167	8,406,748	17,925,098	26,186,047
8. Financial activities expenses	23	VI.6	10,530,200,523	12,398,111,888	21,030,200,523	21,135,230,406
- In which: Loan interest expenses	24		10,530,200,523	10,635,230,406	21,030,200,523	19,372,348,924
9. Selling expenses	25	VI.9	402,545,080	623,190,544	545,672,036	1,118,160,866
10. General & administration expenses	26	VI.9	2,491,813,204	1,187,269,938	3,448,035,922	3,435,009,059
11. Net operating profit/(loss) {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		(14,590,989,874)	(14,979,346,704)	(22,848,401,474)	(26,651,999,907)
12. Other income	31	VI.7		310,636,364	3,000,000	356,294,455
13. Other expenses	32	VI.8	481,625,818	858,466,618	484,636,109	4,855,155,940
14. Other profit/(loss) (40 = 31 - 32)	40		(481,625,818)	(547,830,254)	(481,636,109)	(4,498,861,485)
15. Profit (loss) before tax (50 = 30 + 40)	50		(15,072,615,692)	(15,527,176,958)	(23,330,037,583)	(31,150,861,392)
16. Current business income tax charge	51	VI.11	-	19,909,091	-	19,909,091
17. Deferred business income tax charge	52	VI.11	202,407,126	(1,818,514,403)	202,407,126	(1,885,473,696)
18. Profit/(loss) after tax (60 = 50 - 51 - 52)	60		(15,275,022,818)	(13,728,571,646)	(23,532,444,709)	(29,285,296,787)
19. After-tax profit of the parent company	61		(15,149,510,322)	(13,680,057,885)	(23,503,541,586)	(29,211,698,167)
20. Uncontrolled after-tax profits of shareholders			(125,512,496)	(48,513,761)	(28,903,124)	(73,598,620)
21. Earning per share (*)	70		(786)	(710)	(1,219)	(1,515)
22. Diluted earning per share	71		(786)	(710)	(1,219)	(1,515)

Preparer



NGUYEN THI THUY



CASH FLOW STATEMENT (CONSOLIDATED)
JUNE QUARTER OF 2026

Item	Code	Description	First quarter of 2026 (The plan from the beginning of the year to June 30, 2026)	First quarter of 2025 Cumulative from the beginning of the year to June 30, 2025)
I. Cash flows from operating activities				
1. Gains from sales of goods and service provisions and other gains	01		7,458,998,212	23,322,398,797
2. Payments to suppliers	02		(6,121,393,196)	(19,918,982,559)
3. Payments to employees	03		(3,262,420,304)	(2,784,876,896)
4. Loan interests already paid	04		-	-
5. Payments for corporate income tax	05		-	(39,818,182)
6. Other gains	06		4,410,341,266	9,917,376,653
7. Other disbursements	07		(3,579,460,590)	(10,859,177,581)
Net cash flows from operating activities	20		(1,093,934,612)	(363,079,768)
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other long-term assets	21		-	-
2. Gains from disposal and liquidation of fixed assets and other long-term assets	22		-	-
3. Loans given and purchases of debt instruments of other entities	23		-	(1,500,000,000)
4. Recovery of loan given and disposals of debt instruments of other entities	24		510,000,000	1,500,000,000
5. Investments in other entities	25		-	-
6. Withdrawals of investments in other entities	26		-	-
7. Receipts of loans given, dividends and profit shared	27		-	-
Net cash flows from investing activities	30		510,000,000	-
III. Cash flows from financing activities				
1. Gains from stock issuance and capital contributions from shareholders	31		-	600,000,000
2. Repayments of capital contributions to owners and re-purchases of stocks already issued	32		-	-
3. Short-term and long-term loans received	33		-	-
4. Loan principal amounts repaid	34		(150,000,000)	-
5. Payments for financial leasehold assets	35		-	-
6. Dividends and profit shared to the owners	36		-	-
Net cash flows from financing activities	40		(150,000,000)	600,000,000
Net cash flows during the period (50 = 20 + 30 + 40)	50		(733,934,612)	236,920,232
Beginning cash and cash equivalents	60		2,247,151,250	1,769,122,018
Effects of fluctuations in foreign exchange rates	61		-	-
Ending cash and cash equivalents (70 = 50 + 60 + 61)	70	VIII	1,513,216,638	2,006,042,250

Preparer



NGUYEN THI THUY

July 28, 2026

General Director



PHAM HOANG PHONG

VKC HOLDINGS JOINT STOCK COMPANY

Head office: No. 854, National Highway 1K, Chau Thoi Quarter,

Dong Hoa Ward, City, Ho Chi Minh

NOTES TO THE FINANCIAL STATEMENTS (CONSOLIDATED)
SECOND QUARTER OF 2026

This note is a summary and must be read in conjunction with the Financial Statements for the fiscal year from January 1 to June 30, 2026

I - Operational characteristics of the enterprise

1 - Form of capital ownership:

VKC Holdings Joint Stock Company (Company) is a Joint Stock Company established in Vietnam under the Enterprise Law passed by the National Assembly of the Socialist Republic of Vietnam. Business registration certificate No. 3700510650 issued by the Department of Planning and Investment of Binh Duong province for the 26th time on July 28, 2022.

The Company's headquarters is located at 854 National Highway 1K, KP. Chau Thoi, P. Dong Hoa, City, Ho Chi Minh, Vietnam

The Company's shares have been listed at the Hanoi Department of Education since December 8, 2010 with the stock code VKC

2- Business field:

3- Business lines:

- Seafood supply services;
- Manufacture of products of wood, bamboo, rattan, plaiting materials;
- Paper production for religious use;
- Production of tire tubes and rubber products. Manufacture of plastic articles of all kinds,
- PVC, PE;
- Manufacture of electrical conductors, telecommunications cables, telephones, telephone equipment, electric
- Manufacture and assembly of all kinds of machine tools;
- Levelling;
- Civil and industrial construction;
- Tires and vehicle parts trading;
- Buying and selling seafood, electric fans, batteries, household electrical appliances, interior decoration goods, all kinds of motors and silk, machinery and equipment used for the electrical industry, iron and steel, aluminum frames, electrical appliances, materials construction materials, industrial pigments, basic chemicals.
- Dealer consigning goods
- Buy and sell electrical conductors, telecommunications cables, electronic components, telecommunications and control, telephone equipment, telephone equipment, machinery and equipment used for the telecommunications industry, rubber products, plastic of all kinds, PVC, PE plastic, medical equipment boilers, paper used in religion, products from wood, bamboo, etc., but sewing, etc plaiting materials, cast iron pipes, cast iron pipe spare parts for water supply and drainage industry

4. The production business cycle:

5. Significant impact to operations in the reporting year:

II- Accounting period and currency used in accounting

1- Annual accounting period: starting from January 1 and ending on December 31 every year.

2- Currency used in accounting: Vietnamese Dong (VND)

-Exchange differences arising during the period and exchange differences due to revaluation of foreign currency balances at the end of the period are handled according to accounting standard No. 10 - Effects of changing exchange rates, issued according to decision No. 165/2002/QĐ-BTC dated December 31, 2002 of the Ministry of Finance.

VKC HOLDINGS JOINT STOCK COMPANY

Head office: No. 854, National Highway 1K, Chau Thoi Quarter,

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'- Accounting exchange rates as of June 30, 2026: Buying rate: 26.137 VND/USD; Selling rate: 26.3577 VND/USD - VIETCOMBANK

III- Applicable accounting standards and regimes

1- Applicable accounting regime: The company applies the Corporate Accounting regime issued with Circular No. 99/2025/TT - BTC dated October 27, 2025, of the Minister of Finance.

2- Declaration on compliance with Accounting Standards and Accounting Regime: The Company applies and complies with Vietnamese accounting standards and standard guidance documents issued by the State of Vietnam. Financial reports are prepared and presented in accordance with all provisions of each standard, circulars guiding the implementation of standards and current accounting regimes in place.

3- Applicable accounting form: Record-keeping documents

IV- Applied accounting policies

1- Principles for converting financial statements prepared in foreign currency to Vietnamese Dong

2- Types of exchange rates applied in accounting

3- Principle of determining the effective interest rate (effective interest rate) used to discount cash flow

4- Principle of recognition of sums and cash equivalents.

4.1. Principle of recognition of sums and cash equivalents.

Nguyên tắc xác định các khoản tương đương tiền: Căn cứ vào các chứng khoán ngắn hạn có thời gian thu hồi hoặc đáo hạn không quá 3 tháng kể từ ngày khóa sổ kế toán lập báo cáo.

4.2. Phương pháp chuyển đổi các đồng tiền khác ra đồng tiền sử dụng trong kế toán.

Economic operations arising in foreign currency are converted into Vietnamese Dong at the exchange rate at the time of transaction and payment. At the end of the year, monetary items of foreign currency origin are converted at the average interbank exchange rate announced by the State Bank of Vietnam on the end of the accounting year.

Actual exchange differences arising during the period and exchange differences resulting from the revaluation of the balance of foreign currency items at the end of the year are carried over into revenue or financial expenses during the financial year.

5- Accounting principles for financial investments.

5.1. Business securities; Securities investments, other investments at the time of reporting, if:

- Have a recovery or maturity of no more than 3 months from the date of purchase of that investment considered as "money equivalent".

- Have a capital recovery period of less than 1 year or within 1 business cycle classified as a short-term asset.

- Have a capital recovery period of more than 1 year or more than 1 business cycle classified as a long-term asset.

5.2. Investments held to maturity;

5.3. Loans;

5.4. Investments in subsidiaries; Joint ventures and associates;

Investments in subsidiaries and affiliated companies are accounted for according to the cost method. Net profits are divided from subsidiaries and affiliated companies if they arise after the investment date recorded in the income statement. Other amounts divided (other than net profit) are treated as recoveries of investments and recorded as deductions from investment cost.

5.5. Investments in capital instruments of other entities;

5.6. Accounting methods for other transactions involving financial investments.

6- Accounting principles for receivables:

Accounts receivable are tracked in detail according to each object and collection term

7- Inventory recognition principles:

7.1. Inventory recognition principle: Inventory is calculated at cost. Where the net realisable value is less than the cost, it shall be calculated in terms of the net realisable value. Cost of inventory includes: purchase costs, processing costs, and other directly related costs incurred to obtain inventory at the current location and state.

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7.2. Method of calculating the value of inventories: The value of closing inventories shall be determined according to the weighted average method.

7.3. Inventory accounting method: The company applies a regular declaration method to account for inventory.

7.4. Method of establishing provisions for depreciation of inventories: The provision for depreciation of inventories made at the end of the year is the amount of the difference between the original cost of inventories which is greater than their net realizable value.

8- Principles for recording and depreciating fixed assets, financial lease fixed assets and investment real estate:

- Principles for recording fixed assets (tangible, intangible, financial lease):

Fixed assets are recorded at cost. In the economic contract table, fixed assets are reflected according to 3 indicators: full price, accumulated wear and tear and residual value.

- Method of depreciation of fixed assets (tangible, intangible, financial lease).

- The cost of fixed assets includes the purchase price and costs directly related to putting the asset into operation. Procurement, improvement and refurbishment costs are included in fixed asset procurement costs and maintenance and repair costs are included in business results

- When assets are sold in liquidation, the original price and accumulated depreciation are written off and any profits/losses incurred as a result of the liquidation are included in the operating results

Apply the straight-line depreciation method to gradually subtract the cost of fixed assets over the estimated useful life. The estimated usage time in accordance with the instructions according to Circular No. 45/2013/TT-BTC dated April 25, 2013 is as follows:

+ Houses, architectural objects	from 05 years to 20 years
+ Land use rights	from 20 years to 43 years
+ Machinery and equipment	from 03 years to 15 years
+ Transmission means of transport	from 04 years to 12 years
+ Management tools and instruments	from 03 years to 10 years
+ Software	from 03 years to 08 years

Fixed assets pending disposal without depreciation.

9- Accounting principles for business cooperation contracts

10- Deferred EIT accounting principles:

11- Principles of accounting for upfront costs and capitalization of other costs:

11.1- Prepaid costs

- Prepaid expenses relating only to the current financial year are recorded as short-term prepaid expenses.

- The following expenses incurred during the financial year but related to multiple accounting periods are accounted for in long-term prepaid expenses and gradually allocated to business results:

- + Tools and export tools are of great value.
- + Exchange losses of the capital construction investment period.

11.2. Other costs: Other costs for basic construction investment activities during the period will be capitalized on fixed assets invested in that period.

11.3. Methodology for the allocation of prepaid expenses:

- Prepaid expenses if only related to the current financial year are recorded in production and business expenses during the financial year.

- The calculation and allocation of long-term upfront costs to production and business costs for each accounting period is based on the nature and level of each cost type to choose a reasonable allocation method and criteria.

- Methods and timing of the allocation of goodwill.

12- Accounting principles for liabilities: Accounts payable are tracked in detail for each object and payment term

13- Principles for recording loans and financial lease liabilities:

14- Principles for recording and capitalizing borrowing costs:

15- Principles for recognition of costs payable.

Actual expenses that have not been incurred but are deducted in advance from production and business costs during the period to ensure that actual costs incurred do not cause mutations in production and business fees on the basis of ensuring the principle of compatibility between revenue and costs.

16- Principles and methods for recording provisions payable.

17- Unrealized revenue recognition principles:

18- Recording principles for convertible bonds:

19- Equity recognition principle:

VKC HOLDINGS JOINT STOCK COMPANY

Head office: No. 854, National Highway 1K, Chau Thoi Quarter,

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19.1. Principle of recognition of owner's capital contribution, share capital surplus, convertible bond options, other capital of the owner.

The owner's investment capital is recorded according to the owner's actual capital contribution.

Dividends payable to shareholders are recorded as accounts payable in the Economic Contracts Table after the dividend distribution notice of the Company's Board of Directors.

19.2. Principle of appropriation of funds from after-tax profits

Profits after corporate income tax after approval by the Board of Directors are deducted from funds according to the Company's Charter and current legal regulations.

20-Revenue recognition principles and methods:

20.1. Sales revenue is recorded when the following 5 conditions are simultaneously satisfied:

-Much of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer.

-The company no longer holds the right to manage the goods such as the owner of the goods or control of the goods.

-Revenue is determined with relative certainty.

- The company has collected or will reap economic benefits from the sales transaction.

- Determine costs related to sales transactions.

20.2.Revenue from the provision of services is recognised when the results of such transactions are reliably determined. In case the provision of services involves many periods, revenue will be recorded during the period according to the results of the work completed on the date of preparing the Technical College Table of that period. The result of a service provision transaction is determined when the following 4 conditions are simultaneously satisfied:

- Revenue is determined with relative certainty.

- Be able to derive economic benefits from the transaction of providing that service.

- Determine the part of the work completed on the date of preparing the Technical College Table.

- Determine the costs incurred for the transaction and the costs to complete the transaction to provide that service.

The completed portion of the service delivery work is determined according to the completed work assessment method.

20.3.Financial operating revenue revenue from interest, royalties, dividends, divided profits and other financial operating revenue is recognized when the following two conditions are simultaneously satisfied:

- Revenue is determined with relative certainty.

- Be able to derive economic benefits from such a transaction.

Dividends and divided profits are recognized when the Company is entitled to receive dividends or is entitled to receive profits from capital contributions.

21- Accounting principles for revenue deductions:

22- Principles of accounting for cost of goods sold

23- Financial cost accounting principles

Financial expenses are recognized in the income statement as the total financial expenses incurred during the period (not offset by financial operating revenue)

24- Principles of accounting for sales costs and business management costs

25. Principles and methods of recording current corporate income tax costs and deferred corporate income tax costs.

26- Other accounting principles and methods.

VKC HOLDINGS JOINT STOCK COMPANY

Head office: No. 854, National Highway 1K, Chau Thoi Quarter,

Dong Hoa Ward, City. Ho Chi Minh

BTC
QUARTERS II/2026
V- Additional information for items presented in the Balance Sheet
01- Money

	June 30, 2026	January 1, 2026
- Cash in hand	325,695,098	363,035,838
- Cash in bank	118,752,154	850,401,370
Cộng	1,513,216,638	2,247,151,250

02- Investment held to maturity

	June 30, 2026	January 1, 2026
a) Short term	2,590,000,000	510,000,000
- Term deposits	2,590,000,000	510,000,000
- Other investments		
b) Long-term		
SubTotal	2,590,000,000	3,448,035,922

03- Customer receivables

	June 30, 2026	January 1, 2026
Short-term trade receivables	27,490,963,051	25,629,429,513
VINH KHANH INVESTMENT AND DEVELOPMENT COMPANY LIMITED	4,257,706,172	4,257,706,172
- Sametel Joint Stock Company	3,236,105,523	3,236,105,523
- GLOBAL LOGISTICS INVESTMENT JOINT STOCK COMPANY	1,353,177,787	1,353,177,787
COMPANY VINH KHANH (vkb)	970,000,000	1,200,000,000
- Denali Supply Chain Co., LTD	7,717,856,720	7,717,856,720
- Other short-term receivable	9,693,837,257	7,704,571,657
- Receivable from Vo Quan Duc Company	262,279,592	160,011,654
c) Receivables from customers are related parties		

04- Other receivable

	June 30, 2026		January 1, 2026	
	Amount	Provision	Amount	Provision
Short term	165,459,638,417		167,975,513,503	
- Equitization receivables				
- Receivable from Distributed dividends and profit				
- Receivable from employee				
- Collateral & deposit	4,359,797		4,359,797	
- Lending	54,093,258		34,093,258	
- Paid on behalf			462,097	
- Other receivable	165,401,185,362		167,936,598,351	
Cộng	165,459,638,417		167,975,513,503	

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BCTC
QUARTERS II/2026
05- Shortage of assets awaiting resolution

	June 30, 2026		January 1, 2026	
	Quantity	Cost	Quantity	Cost
a) Money				
b) Inventories				
c) Fixed asset				
d) Other asset				

06- Bad Debts
07- Inventories

	June 30, 2026		January 1, 2026	
	Cost	Provision	Giá gốc	Provision
- Raw materials	975,453,484		515,533,993	
- Tools and supplies				
- Work in progress			27,001,487	
- Finished goods	429,683,755		269,247,532	
- Merchandise inventory	177,604,117		1,555,534,784	
- Goods on consignment	-			
- Goods sent for sale				
SubTotal	1,582,741,356	-	2,367,317,796	-

08- Long-term assets in progress

	June 30, 2026		January 1, 2026	
b) Construction is basically in progress	-		-	
In which:	-		-	
+ Deploy DMS PRO software	-		-	
+				
SubTotal	-	-	-	-

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QUARTERS II/2026

09 - Increase/Decrease in tangible fixed asset

DETAILS CONTENT	Houses, architectural objects	Machines, equipment	Means of transport and transmission	Device manage	Other tangible Fixed Assets	Total
9.1. Original price						
a. Balance at beginning of the year	62 912 940 194	36 256 899 121		1 791 475 852	20 944 536 347	121 905 551 514
b. Increase during the year						
- Buy new						
- Basic Construction Investment completed						
- Other increases						
c. Decrease during the year						
- Liquidation, cession						
- Other reductions						
d. Balance at year end	62 912 940 194	36 256 899 121		1 791 475 852	20 944 536 347	121 905 551 514
9.2. Cumulative wear value						
a. Balance at beginning of the year	32,672,885,317	34,812,597,669	-	806,573,033	20 621 797 312	88 913 853 331
b. Increase during the year	809,047,926	523,941,651	-	-	26,894,922	1 359 884 499
- Depreciation during the year	809,047,926	523,941,651			26,894,922	1 359 884 499
- Other increases						
c. Decrease during the year						
- Switch to investment real estate						
- Liquidation, cession						
- Other reductions						
d. Balance at year end	33 481 933 243	35 336 539 320		806 573 033	20 648 692 234	90 273 737 830
9.3. Remaining value						
- On the first day of the year	30,239,754,877	1,444,301,452		984,902,819	322,739,035	32,991,698,183
- At the end of the year	29,431,006,951	920,359,801	-	984,902,819	295,544,113	31,631,813,684

- Residual value at the end of the period of tangible fixed assets used to mortgage and pledge to secure loans: VND

- The original price of tangible fixed assets at the end of the period has been fully depreciated but is still in use: VND

VKC HOLDINGS JOINT STOCK COMPANY
BCTC

Head office: No. 854, National Highway 1K, Chau Thoi Quarter, Dong Hoa Ward, City, Ho Chi Minh

QUARTERS II/2026
10 - Increase and decrease in intangible fixed assets:

DETAILS		Land use rights	Issuing rights	Software	Other intangible fixed assets	Total
CONTENT						
10.1. Original price						
a. Balance at beginning of the year		3,263,251,998		1,575,178,600	385,725,079	5,224,155,677
b. Increase during the year		-	-	-	-	-
- Buy during the year		-	-	-	-	-
- Created from within the business		-	-	-	-	-
- Other increases		-	-	-	-	-
c. Decrease during the year						
- Liquidation, cession		-	-	-	-	-
- Other reductions		-	-	-	-	-
d. Balance at year end		3,263,251,998		1,575,178,600	385,725,079	5,224,155,677
10.2. Cumulative wear value						
a. Balance at beginning of the year		2,444,345,361		1,037,474,187	385,725,079	3,867,544,627
b. Increase during the year		21,304,062	-	60,872,202	-	82,176,264
- Depreciation during the year		21,304,062		60,872,202		82,176,264
- Other increases						
c. Decrease during the year	-	-	-	-	-	-
- Liquidation, cession						
- Other reductions (due to time-of-use adjustments)						
d. Balance at year end		2,465,649,423		1,098,346,389	385,725,079	3,949,720,891
10.3.Remaining value						
- On the first day of the year		818,906,637	-	537,704,413	-	1,356,611,050
- At the end of the year		797,602,575	-	476,832,211	-	1,274,434,786

-Residual value at the end of the period of the intangible fixed assets used to mortgage and pledge to secure the loan: VND
-The original price of intangible fixed assets at the end of the period has been fully depreciated but is still in use: VND.

VKC HOLDINGS JOINT STOCK COMPANY**BCTC**

Head office: No. 854, National Highway 1K, Chau Thoi Quarter,
Dong Hoa Ward, City. Ho Chi Minh

QUARTERS II/2026**13- Prepaid costs****JUNE QUARTER OF 2026**

	June 30, 2026	January 1, 2026
Long term	<u>1,692,609,666</u> 0	<u>2,191,949,736</u>
	1,685,965,059	2,126,560,083
- Deferred income tax assets		
	6,644,607	65,389,653
-Tools and equipment for export;		
Total	<u><u>1,692,609,666</u></u>	<u><u>2,191,949,736</u></u>

VKC HOLDINGS JOINT STOCK COMPANY
BCTC

Head office: No. 854, National Highway 1K, Chau Thoi Quarter, Dong Hoa Ward, City, Ho Chi Minh

QUARTERS II/2020
15- Loans and financial lease debt

	June 30, 2026			During the year		January 1, 2026	
	Value	Number able to repay the debt		Increase	Reduced	Value	Number able to repay the debt
a) Short-term loans ()	360,442,128,248				150,000,000	360,592,128,248	-
<i>Military Joint Stock Commercial Bank, Ho Chi Minh City Branch</i>	69,166,685,726			-		69,166,685,726	
<i>Vietnam Thanh Vung Bank</i>	66,069,147,362					66,069,147,362	
<i>Joint Stock Commercial Bank for Industry and Trade of Vietnam Nhon Trach Branch</i>	11,978,930,774				150,000,000	12,128,930,774	
<i>CO PHAN LOUIS RICE</i>	6,568,569,865				-	6,568,569,865	
<i>NGHIEP DONG THIAP STATE SERVICE SERVICE COMPANY LIMITED</i>	4,158,794,521				-	4,158,794,521	
<i>CA PHE II IMPORT-EXPORT JOINT STOCK COMPANY</i>	2,500,000,000				-	2,500,000,000	
<i>Bonds</i>	200,000,000,000					200,000,000,000	
b) Long-term loans (**)	874,125,000	-				874,125,000	-
Maturity over 1 year to 5 years	874,125,000	-				874,125,000	-
Military Commercial Joint Stock Bank, HCM Branch	874,125,000					874,125,000	
Vietnam Prosperity Bank	-					-	
Maturity of more than 5 years	-					-	
* Total	361,316,253,248	-			150,000,000	361,466,253,248	-

c) Financial lease liabilities

Deadline	This year			Last year		
	Total financial lease payments	Pay rent interest	Repayment of principal	Total financial lease paym	Pay rent interest	Repayment of principal
From 1 year or less						
Over 1 year to 5 years						
Over 5 years						

d) Unpaid delinquent loans and leases

d) Detailed notes on loans and financial lease liabilities to related parties

16- Must pay the seller

'a) Short-term seller accounts payable

- Speed Arrive Trading Co. LTD
- VINH KHANH TRADING BUSINESS COMPANY LIMITED
- RE PACIFIC COMPANY LIMITED (VIET NAM)
- LOUIS HOLDINGS JOINT STOCK COMPANY
- Payable to other subjects

Total

June 30, 2026		January 1, 2026	
Value	Number able to repay the debt	Value	Number able to repay the debt
1,781,076,228	1,781,076,228	1,781,076,228	1,781,076,228
541,909,839	541,909,839	883,545,335	883,545,335
550,000,000	550,000,000	541,909,839	541,909,839
3,659,546,313	3,659,546,313	550,000,000	550,000,000
6,532,532,380	6,532,532,380	3,799,365,978	3,799,365,978
		7,555,897,380	7,555,897,380

17- Taxes and amounts payable by the state

- Value-added tax
- Personal income tax

Total

Early year 01/01/2026	Number payable during the year	Number actually submitted during the year	30-Jun-26
1,077,090,475	236,370,740	368,717,632	944,743,583
113,721,875	52,297,825	67,472,872	98,546,828
1,190,812,350	288,668,565	436,190,504	1,043,290,411

VKC HOLDINGS JOINT STOCK COMPANY

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BCTC**QUARTERS II/2026****JUNE QUARTER OF 2026**

	June 30, 2026	01-Jan-26
'a) Short-term		
- Interest on loans	175,986,019,435	154,955,818,912
Total	175,986,019,435	154 955 818 912
19- Must pay otherwise		
	June 30, 2026	01-Jan-26
a) Short term	1,195,982,523	2,521,097,923
- Excess assets pending disposal		
- Union funds	400,000	760,000
- Social insurance (worker settlement)		
- Social insurance (2% retains employee payments)		
- Health insurance (*)		
- Unemployment insurance (*)		
- Must return equitization		
- Receive deposits, sign short-term bets	988 300 000	790 000 000
- Dividends, profits payable		
-Other accounts payable and payable		1,526,037,923
+ Temporary importation of goods		
+ Shareholders' capital contributions		
+ Other amounts	207 282 523	204,300,000
b) Long term (details of each item)		
Total	1,195,982,523	2,521,097,923



VKC HOLDINGS JOINT STOCK COMPANY

BCTC

Head office: No. 854, National Highway 1K, Chau Thoi Quarter, Binh An Ward
Dong Hoa Ward, City, Ho Chi Minh

QUARTERS II/2026

22- Equity

CONTENT	JUNE QUARTER OF 2026							
	Owner's contributed capital	Equity surplus	Fund shares	Other capital of the owner	Asset revaluation difference	Development Investment Fund	Undistributed profits	Total
A	1	2	3	4	5	6	7	8
Balance at the beginning of the previous quarter	200,000,000,000	11,384,120,000	(3,811,929,315)	279,399,122		13,557,992,161	(516,241,200,002)	(294,831,618,034)
- Capital increase in the quarter								-
- Interest during the quarter								-
- Setting up Development Investment funds								-
- Setting up a reward and welfare fund								-
- Dividend payments								-
- Other increases								-
- Other reductions								-
Balance at the end of the previous quarter	200,000,000,000	11,384,120,000	(3,811,929,315)	279,399,122	-	13,557,992,161	(516,241,200,002)	(294,831,618,034)
Balance at the beginning of this quarter								
- Capital increase this quarter								-
- Interest until this quarter								-
- Setting up Development Investment funds								-
- Setting up a reward and welfare fund								-
- Dividend payments								-
- Other increases								-
- Other reductions								-
Balance at the end of this quarter	200,000,000,000	11,384,120,000	(3,811,929,315)	-	-	13,557,992,161	(539,020,822,202)	(317,890,639,356)

b- Details of owner's capital contribution
- Capital contributions of shareholders

	June 30, 2026	01-Jan-26
	200,000,000,000	200,000,000,000
Total	200,000,000,000	200,000,000,000

c- Capital transactions with owners and dividend distribution and profit sharing

	FIRST QUARTER OF 2026		SECOND QUARTER OF 2026	
+ Capital contribution	200,000,000,000	200,000,000,000	200,000,000,000	200,000,000,000
+ Contributed capital increased in the quarter	-	-	-	-
+ Final contribution capital	200,000,000,000	200,000,000,000	200,000,000,000	200,000,000,000
- Dividends, divided profits				

VKC HOLDINGS JOINT STOCK COMPANY

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QUARTERS II/2026

d- Stock		
	June 30, 2026	January 1, 2026
	20,000,000	20,000,000
- Number of shares sold to the public	20,000,000	20,000,000
+ Common shares	20,000,000	20,000,000
+ Preferential shares		
- Number of shares redeemed	721,000	721,000
- Number of shares outstanding	19,279,000	19,279,000
+ Common shares	20,000,000	20,000,000
	June 30, 2026	January 1, 2026
e- Corporate funds:	13,557,992,161	13,557,992,161
- Development Investment Fund	13,557,992,161	13,557,992,161
- Fund for the support of business arrangements		
- Other funds under equity		
29- Off-balance sheet items		
	June 30, 2026	January 1, 2026
c- Foreign currencies of all kinds:	212,243.00	2,255.75
- USD	212,243.00	2,255.75
VI- additional information for items presented in the income statement		
1- Total sales and service provision revenue	Second quarter of 2026	Second quarter of 2025
Total	3,271,082,407	4,776,148,183
Of which:		
	3,023,213,095	3,110,303,200
+ Sales revenue of goods	181,831,734	3,087,591,700
+ Sales of semi-finished products	2,841,381,361	22,711,500
- Revenue for the provision of services, other revenue	247,869,312	1,665,844,983
2- Revenue deductions	Second quarter of 2026	Second quarter of 2025
Total		24 866 183
Of which:		
- Trade discount	-	24,866,183
- Discount on sales	-	-
- Sales returned	-	-
3- Cost of goods sold	Second quarter of 2026	Second quarter of 2025
- Cost of sold goods	1,294,844,616	2,637,529,755
- Cost price of the finished product sold	2,541,409,147	
- Cost price of the service provided	603,642,878	2,892,933,327
- Provision for inventory rebates		
- Reimbursement of provisions for inventory discounts		
Total	4,439,896,641	5,530,463,082
4- Revenue of financial operations	Second quarter of 2026	Second quarter of 2025
- Interest on deposits and loans	2,383,167	8,406,748
Of which:		
+ Interest on bank deposits	2,383,167	8,406,748
+ Interest on loans and term deposits		
-Realized exchange rate difference		
Total	2,383,167	8,406,748

VKC HOLDINGS JOINT STOCK COMPANY

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	Second quarter of 2026	Second quarter of 2025
5- Financial costs		
- Interest on loans	10,500,000,000	12,398,111,888
- Realised exchange losses		
- Extract additional interest		
Total	10,500,000,000	12,398,111,888
6- Other income	Second quarter of 2026	Second quarter of 2025
- Liquidation, cession and sale of FIXED assets		310,636,364
- Interest due on revaluation of assets		
- Fines collected		
- Taxes are reduced		
- Other amounts		
Total		310,636,364
7- Other costs	Second quarter of 2026	Second quarter of 2025
- Remaining value of fixed assets and costs of liquidation and cession of sale of fixed assets		661,319,074
- Losses due to revaluation of assets		
- Penalties	-	195,147,544
- Other amounts	481,625,818	2,000,000
Total	481,625,818	858,466,618
8- Sales costs and business management costs	Second quarter of 2026	Second quarter of 2025
a) Expenses for business management incurred during the period	2,491,813,204	1,187,269,938
b) Corporate sales expenses incurred during the period	402,545,080	623,190,544
c) Credits for sales costs and business management costs		
- Refund for product and goods warranty provisions		
- Reimbursement of restructuring and other provisions		
- Other amounts		
Total	2,894,358,284	1,810,460,482
- The estimated table of current corporate income tax rates of the enterprise is presented as follows:		
	Second quarter of 2026	Second quarter of 2025
Total accounting profit before tax	(15,072,615,692)	(15,527,176,958)
- Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax		
+ Upward adjustments		
+ Reduced adjustments		
Total profits for the calculation of Corporate Income tax	(15,072,615,692)	(15,527,176,958)
Thuế TNDN các năm trước nộp bổ sung		19,909,091
Tax costs Corporate income payable	202,407,126	(1,818,514,403)
Total	(15,275,022,818)	(13,728,571,646)

9- DEALINGS WITH RELATED PARTIES**9.1 Stakeholders****Relation**

VKC HOLDINGS JOINT STOCK COMPANY

Head office: No. 854, National Highway 1K, Chau Thoi Quarter,
Dong Hoa Ward, City. Ho Chi Minh

BCTC
QUARTERS II/2026

1. Vinh Khanh Investment and Business Joint Stock Company	Subsidiary
2. Vinh Khanh Plastic Cable Production Joint Stock Company	Subsidiary
5. Phu Bao Trading Trading Company Limited	Than Xuan Nghia is a key member
6. DNC Investment and Development Joint Stock Company	Than Xuan Nghia is a key member
7. Mr. Than Xuan Nghia	Chairman of the Board of Directors, major shareholder of the Company

9.2 The key translators with stakeholders during the year are as follows!

Unit of calculation: VND

Stakeholders	Transactions	Amount
Vinh Khanh Investment and Business Joint Stock Company	Loans	650,000,000

10. Compare with previous year

- Comparative data is data on the 2025 Financial Report that has been audited by Chuan Viet
Auditing Company Limited.

Preparer



NGUYEN THI THUY

June 28, 2026

General Director



PHAM HOANG PHONG