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Certified Public Accountants

**An Viet Auditing Company Limited**
www.anvietcpa.com

# VINAFOOD 1 FLOUR JOINT STOCK COMPANY

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

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## STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Vinafood 1 Flour Joint Stock Company ("the Company") presents this report together with the Company's reviewed interim financial statements for the period from 01/01/2026 to 30/06/2026.

### THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

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

**Board of Directors**

| | |
|---|---|
| Mr. Pham Van Son | Chairman |
| Mr. Phung Thanh Long | Member |
| Mrs. Le Thi Thuyen | Member |

**Board of Management**

| | |
|---|---|
| Mr. Phung Thanh Long | General Director |
| Mr. Pham Binh Nguyen | Deputy General Director |
| Mr. Tran Duc Thang | Deputy General Director |
| Mr. Pham Thanh Tung | Deputy General Director |

### THE BOARD OF MANAGEMENT'S RESPONSIBILITY

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

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

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the interim financial statements comply with Vietnamese accounting standards, Corporate accounting system and the statutory requirements relevant to the preparation and presentation of the interim financial statements. The 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 frauds and other irregularities.

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

For and on behalf of the Board of Management,

CÔNG TY CỔ PHẦN BỘT MỲ VINAFOOD 1 THÀNH PHỐ HÀ NỘI

**Phung Thanh Long**
**Director - Legal Representative**
*Hanoi, 04 August 2026*

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*No: **165** /2026/BCSX-AVI-TC1*

# REVIEW REPORT ON THE INTERIM FINANCIAL STATEMENTS

**To:** **The Shareholders**
**The Boards of Directors and Management**
**Vinafood 1 Flour Joint Stock Company**

We have reviewed the accompanying interim financial statements of Vinafood 1 Flour Joint Stock Company ("the Company") prepared on 04 August 2026 as set out from page 05 to page 34, which comprise the interim statement of financial position as at 30 June 2026, the interim income statement, the interim cash flows statement for the period from 01 January 2026 to 30 June 2026 and the Notes to the interim financial statements.

## Management's Responsibility

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

## Auditors' Responsibility

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

A review of interim financial information consists of making inquiries, primarily of the person 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.

## Auditors' Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements does not give a true and fair view of, in all material respects, the financial position of Vinafood 1 Flour Joint Stock Company as at 30 June 2026, and of the results of its operations and its cash flows for the period from 01 January 2026 to 30 June 2026 in accordance with Vietnamese accounting standards, Corporate accounting system and the relevant statutory requirements applicable to the preparation and presentation of interim financial statements.

**Emphasis of Matter**

As disclosed in Note 1.9 of the Notes to interim financial statement: The Company's shares are registered for trading on the UPCoM market with the ticker symbol BMV. On 17 April 2026, the State Securities Commission issued Official Letter No. 2994/UBCK-GSDC responding to the fact that the Company did not meet the conditions for a public company in accordance with the Law on Securities No. 54/2019/QH14 dated 26 November 2019, and Article 1 of Law No. 56/2024/QH15 dated 29 November 2024, on amending and supplementing a number of articles of the Law on Securities. Accordingly, the State Securities Commission confirmed that based on the list of shareholders on the record date of 27 March 2026, the Company did not meet the conditions regarding shareholder structure and is subject to the cancellation of its public company status. After 01 year from the date of no longer meeting the conditions (i.e., by 27 March 2027), if the Company still fails to meet the conditions for a public company, the Company must submit a dossier to cancel its public company status to the State Securities Commission as prescribed.

Our conclusion is not related to this matter.

M.S.D.N: 0200511555-C.T.T.N.H.H
CÔNG TY
TRÁCH NHIỆM HỮU HẠN
KIỂM TOÁN
AN VIỆT

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

***For and on behalf of***
**ANVIET AUDITING COMPANY LIMITED**
*Hanoi, 04 August 2026*

## INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

FORM B01a - DN
*Unit: VND*

| | ITEMS | Codes | Notes | 30/06/2026 | 01/01/2026 |
|---|---|---|---|---|---|
| **A.** | **CURRENT ASSETS** | **100** | | **571,303,582,657** | **345,444,457,539** |
| **I.** | **Cash and cash equivalents** | **110** | **5** | **25,093,493,441** | **66,995,138,283** |
| 1. | Cash | 111 | | 25,093,493,441 | 22,850,458,831 |
| 2. | Cash equivalents | 112 | | - | 44,144,679,452 |
| **II.** | **Short-term financial investments** | **120** | | **137,173,391,782** | **94,647,627,398** |
| 1. | Short-term held-to-maturity investments | 123 | 7 | 137,173,391,782 | 94,647,627,398 |
| **III.** | **Short-term receivables** | **130** | | **98,739,505,091** | **89,917,579,927** |
| 1. | Short-term trade receivable | 131 | 8 | 96,527,790,863 | 84,234,605,746 |
| 2. | Short-term advances to suppliers | 132 | | 1,009,884,563 | 5,285,322,983 |
| 3. | Other short-term receivables | 135 | 6 | 1,201,829,665 | 397,651,198 |
| **IV.** | **Inventories** | **140** | **9** | **309,095,424,062** | **92,792,300,494** |
| 1. | Inventories | 141 | | 309,095,424,062 | 92,792,300,494 |
| **V.** | **Other current assets** | **160** | | **1,201,768,281** | **1,091,811,437** |
| 1. | Short-term prepaid expenses | 161 | 10 | 1,058,281,764 | 920,705,792 |
| 2. | Taxes and other receivables from the State | 163 | 18 | 143,486,517 | 171,105,645 |
| **B.** | **NON-CURRENT ASSETS** | **200** | | **100,801,928,332** | **82,429,822,414** |
| **I.** | **Fixed assets** | **220** | | **76,497,235,503** | **78,377,018,689** |
| 1. | Tangible fixed assets | 221 | 12 | 76,497,235,503 | 78,377,018,689 |
| | *- Cost* | *222* | | *302,576,555,812* | *299,611,639,582* |
| | *- Accumulated depreciation* | *223* | | *(226,079,320,309)* | *(221,234,620,893)* |
| 2. | Intangible fixed assets | 227 | | - | - |
| | *- Cost* | *228* | | *385,150,000* | *385,150,000* |
| | *- Accumulated amortization* | *229* | | *(385,150,000)* | *(385,150,000)* |
| **II.** | **Long-term assets in progress** | **250** | | **21,344,793,304** | **762,755,751** |
| 1. | Construction in progress | 252 | 11 | 21,344,793,304 | 762,755,751 |
| **III.** | **Other long-term assets** | **270** | | **2,959,899,525** | **3,290,047,974** |
| 1. | Long-term prepaid expenses | 271 | 10 | 2,959,899,525 | 3,290,047,974 |
| | **TOTAL ASSETS** | **280** | | **672,105,510,989** | **427,874,279,953** |

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

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

| | ITEMS | Codes | Notes | 30/06/2026 | 01/01/2026 |
|---|---|---|---|---|---|
| **C.** | **LIABILITIES** | **300** | | **420,812,763,227** | **178,983,366,875** |
| **I.** | **Current liabilities** | **310** | | **420,618,349,227** | **178,825,560,875** |
| 1. | Short-term trade payable | 311 | 13 | 60,653,735,935 | 28,904,831,485 |
| 2. | Short-term advance from customers | 312 | 16 | 47,686,862,180 | 2,019,105,923 |
| 3. | Dividends and profit payable | 313 | 14 | 1,863,482,080 | 82,080 |
| 4. | Short-term taxes and other payables to the State | 314 | 18 | 3,720,322,809 | 3,860,224,489 |
| 5. | Payables to employees | 315 | | 12,251,466,870 | 10,296,754,902 |
| 6. | Short-term accrued expenses | 316 | 15 | 679,411,537 | 662,299,803 |
| 7. | Short-term unearned revenue | 319 | | 30,000,000 | 73,408,808 |
| 8. | Other short-term payables | 320 | 17 | 405,490,149 | 538,165,216 |
| 9. | Short-term borrowings and finance lease liabilities | 321 | 19 | 291,241,570,982 | 131,075,221,309 |
| 10. | Bonus and welfare funds | 323 | | 2,086,006,685 | 1,395,466,860 |
| **II.** | **Long-term Liabilities** | **330** | | **194,414,000** | **157,806,000** |
| 1. | Other long-term payables | 338 | 17 | 194,414,000 | 157,806,000 |
| **D.** | **EQUITY** | **400** | **20** | **251,292,747,762** | **248,890,913,078** |
| 1. | Owners' contributed capital | 411 | | 242,000,000,000 | 242,000,000,000 |
| | *- Ordinary shares with voting rights* | *411a* | | *242,000,000,000* | *242,000,000,000* |
| 2. | Investment and development fund | 418 | | 4,313,573,471 | 3,208,999,354 |
| 3. | Undistributed earnings | 420 | | 4,979,174,291 | 3,681,913,724 |
| | *- Retained earnings of the current period* | *420b* | | *4,979,174,291* | *3,681,913,724* |
| | **TOTAL RESOURCES** | **440** | | **672,105,510,989** | **427,874,279,953** |

*Approve date 04 August 2026*

| Preparer | Chief Accountant | Legal Representative |
|---|---|---|
| **Tran Thi Hao** | **Le Dinh Hiep** | **Phung Thanh Long** |

M.S.D.N: 0107151097 - C.T.C.P CÔNG TY CỔ PHẦN BỘT MỲ VINAFOOD 1 - THÀNH PHỐ HÀ NỘI

## INTERIM INCOME STATEMENT
For the period from 01 January 2026 to 30 June 2026

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

| | ITEMS | Codes | Notes | Current period | Comparable period |
|---|---|---|---|---|---|
| **1.** | **Revenue from goods sold and services rendered** | **01** | **22** | **315,392,574,049** | **303,481,979,545** |
| 2. | Deductions | 02 | 22 | 4,759,919,444 | 2,950,254,374 |
| **3.** | **Net revenue from goods sold and services rendered** | **10** | **22** | **310,632,654,605** | **300,531,725,171** |
| 4. | Cost of sales | 11 | 23 | 279,386,704,883 | 282,870,577,004 |
| **5.** | **Gross profit from goods sold and services rendered** | **20** | | **31,245,949,722** | **17,661,148,167** |
| 6. | Gain/(loss) from disposal of investment property | 21 | | - | - |
| 7. | Financial income | 22 | 24 | 4,484,254,077 | 5,152,451,939 |
| 8. | Financial expenses | 23 | 25 | 5,514,318,915 | 4,376,171,591 |
| | *- Of which: Borrowing costs* | *24* | | *5,348,671,848* | *3,622,287,421* |
| 9. | Selling expenses | 25 | 26 | 10,380,165,715 | 7,154,678,855 |
| 10. | General and administrative expenses | 26 | 26 | 13,851,368,422 | 9,169,908,335 |
| **11.** | **Operating profit** | **30** | | **5,984,350,747** | **2,112,841,325** |
| 12. | Other income | 31 | 27 | 286,018,283 | 483,309,604 |
| 13. | Other expenses | 32 | | 8,531,046 | 19,660,624 |
| **14.** | **Profit from other activities** | **40** | | **277,487,237** | **463,648,980** |
| **15.** | **Profit before tax** | **50** | | **6,261,837,984** | **2,576,490,305** |
| 16. | Current corporate income tax expense | 51 | 29 | 1,282,663,693 | 518,249,611 |
| 17. | Deferred corporate income tax expense | 52 | | - | - |
| **18.** | **Net profit after corporate income tax** | **60** | | **4,979,174,291** | **2,058,240,694** |
| 19. | Basic earnings per share | 70 | 30 | 206 | 85 |

*Approve date 04 August 2026*

| Preparer | Chief Accountant | Legal Representative |
|---|---|---|
| Tran Thi Hao | Le Dinh Hiep | Phung Thanh Long |

M.S.D.N: 0107151[illegible] C.T.C.P CÔNG TY CỔ PHẦN BỘT MỲ VINAFOOD 1 THÀNH PHỐ HÀ NỘI

## INTERIM CASH FLOW STATEMENT
*(Indirect Method)*
For the period from 01 January 2026 to 30 June 2026

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

| | ITEMS | Codes | Current period | Comparable period |
|---|---|---|---|---|
| **I.** | **CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| **1.** | **Profit for the year** | **01** | **6,261,837,984** | **2,576,490,305** |
| **2.** | **Adjustment for** | | | |
| | - Depreciation and amortization of fixed assets | 02 | 4,831,299,634 | 4,844,853,517 |
| | - Unrealised foreign exchanges | 04 | (392,588,725) | (12,208,992) |
| | - Gain/Loss from investing activities | 05 | (3,400,084,877) | (4,183,688,737) |
| | - Interest expenses | 06 | 5,348,671,848 | 3,622,287,421 |
| **3.** | **Operating profit before movements in working capital** | **08** | **12,649,135,864** | **6,847,733,514** |
| | - Increase, decrease in receivables | 09 | (13,329,881,236) | 23,265,627,730 |
| | - Increase, decrease in inventory | 10 | (216,303,123,568) | (11,878,933,923) |
| | - Increase, decrease in payables (exclude interest expenses, CIT) | 11 | 71,636,293,528 | (12,416,316,541) |
| | - Increase, decrease in prepaid expenses | 12 | 192,572,477 | (530,616,569) |
| | - Interest paid | 14 | (5,160,225,127) | (3,597,885,592) |
| | - Corporate income tax paid | 15 | (458,772,928) | (423,904,774) |
| | - Other cash inflows | 16 | - | 124,000,000 |
| | - Other cash outflows | 17 | (10,000,000) | (189,540,000) |
| | **Net cash from operating activities** | **20** | **(150,784,000,990)** | **1,200,163,845** |
| **II.** | **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| 1. | Acquisition of fixed assets and other long-term assets | 21 | (12,161,896,156) | (856,091,720) |
| 2. | Cash outflow for lending, buying debt intrusments of other entities | 23 | (100,000,000,000) | (58,000,000,000) |
| 3. | Cash recoverd from lending, selling debt intrusments of other entities | 24 | 58,000,000,000 | 34,600,000,000 |
| 4. | Interest earned, dividend and profit received | 27 | 2,874,320,493 | 1,669,940,937 |
| | **Net cash from investing activities** | **30** | **(51,287,575,663)** | **(22,586,150,783)** |
| **III.** | **CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| 1. | Proceeds from borrowings | 33 | 370,008,978,625 | 241,228,278,307 |
| 2. | Repayments of borrowings | 34 | (209,842,628,952) | (216,109,286,044) |
| | **Net cash from financing activities** | **40** | **160,166,349,673** | **25,118,992,263** |
| | **Net decrease in cash during the period** | **50** | **(41,905,226,980)** | **3,733,005,325** |
| | **Cash and cash equivalents at the beginning of the period** | **60** | **66,995,138,283** | **5,347,171,332** |
| | Effect of changes in foreign exchange rates | 61 | 3,582,138 | 12,208,992 |
| | **Cash and cash equivalents at the end of the period** | **70** | **25,093,493,441** | **9,092,385,649** |

*Approve date 04 August 2026*

| Preparer | Chief Accountant | Legal Representative |
|---|---|---|
| Tran Thi Hao | Le Dinh Hiep | Phung Thanh Long |

M.S.D.N: 0107151085 CÔNG TY CỔ PHẦN BỘT MỲ VINAFOOD1 THÀNH PHỐ HÀ NỘI

## 1. BACKGROUND INFORMATION ABOUT THE ENTITY

### 1.1. Structure of ownership

Vinafood 1 Flour Joint Stock Company, headquartered at No. 94 Luong Yen, Hai Ba Trung Ward, Hanoi City, was converted from Vinafood 1 Flour One Member Limited Liability Company from 04 January 2017 under Decision No. 248/QD-TCTLTMB-HDTV of the Board of Members of Northern Food Corporation dated 15 September 2016 on approving the plan and transforming Vinafood 1 Flour One Member Limited Liability Company into a joint stock company. The Company operates under the Enterprise Registration Certificate No. 0107151097 issued by the Hanoi Department of Planning and Investment for the first time on 01 December 2015, and amended for the first time on 04 January 2017.

Form of capital ownership: Joint Stock Company.

The charter capital of the Company is VND 242,000,000,000, corresponding to 24,200,000 shares, with a par value of VND 10,000 per share.

### 1.2. Business Fields:

**Business Fields:** industrial production (wheat flour), commercial trading (agricultural products) and services.

### 1.3. Business Sector

- Production and processing of food, foodstuffs, flour and flour products.
- Trading and fertilizer agents.
- Trade in flour and flour products, trade in food
- Trade in agricultural products, food and raw materials for animal feed.
- Warehouse and office rental services.

### 1.4. Normal production and business cycle

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

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

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

### 1.6. Business Structure

The Company has no subsidiaries, joint ventures, or associates.

The Company has the following dependent accounting units:

| STT | Factory Name | Address |
|---|---|---|
| 1. | Hung Quang Flour Branch - Vinafood1 Flour Joint Stock Company | No. 02 Nguyen Thuc Tu street, Truong Vinh ward, Nghe An province |
| 2. | Bao Phuoc Flour Factory | No. 60 Chua Ve street, Dong Hai ward, Hai Phong city |

**1.7. The number of employees of the Company as of 30 June 2026 was 130 (as of 1 January 2026 was 122).**

**1.8. Statements regarding the comparability of information in financial statements:** The information presented in the financial statements is comparable.

### 1.9. Other information

The Company's shares are registered for trading on the UPCoM market with the ticker symbol BMV. On 17 April 2026, the State Securities Commission issued Official Letter No. 2994/UBCK-GSDC responding to the fact that the Company did not meet the conditions for a public company in accordance with the Law on Securities No. 54/2019/QH14 dated 26 November 2019, and Article 1 of Law No. 56/2024/QH15 dated 29 November 2024, on amending and supplementing a number of articles of the Law on Securities. Accordingly, the State Securities Commission confirmed that based on the list of shareholders on the record date of 27 March 2026, the Company did not meet the conditions regarding shareholder structure and is subject to the cancellation of its public company status. After 01 year from the date of no longer meeting the conditions (i.e., by 27 March 2027), if the Company still fails to meet the conditions for a public company, the Company must submit a dossier to cancel its public company status to the State Securities Commission as prescribed.

## 2. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

Accounting period: begins on 01/01/2026 and ends on 31/12/2026

The interim financial statements for the period from 1 January 2026 to 30 June 2026 are prepared in accordance with Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance guiding the disclosure of information on the securities market.

The currency unit used in accounting period: Vietnam Dong (VND).

## 3. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS

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

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

### 4.1. Basis of preparation of financial statements

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

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

### 4.2. Currency conversion

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

Principles for determining actual exchange rates:

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

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

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

- The actual exchange rate used when revaluing monetary items denominated in foreign currency at the time of preparing financial statements: is the average buying and selling transfer rate of the commercial bank where the Company regularly conducts transactions at the end of the accounting period. The exchange rate used for conversion on 30 June 2026 is 26,286 VND/USD.

  For balances of foreign currency demand deposits, the Company revalues the balances of all monetary items denominated in foreign currency using the average buying and selling transfer rate of the commercial bank where the enterprise maintains its deposit account.

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

### 4.3. Cash and cash equivalents

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

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

### 4.4. Investment held to maturity

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

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

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

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

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

### 4.5. Receivables and allowance for doubtful debts

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

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

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

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

## 4.6. Inventories

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

Inventory is determined using monthly weighted average methods.

Inventories are recorded by perpetual method.

The Company's work in progress is valued based on the main material costs.

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

## 4.7. Tangible fixed assets and depreciation

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

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

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

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

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

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

| | Years |
|---|---|
| Buildings and structures | 05 - 50 |
| Machinery and equipment | 02 - 14 |
| Transportation and transmission equipment | 04 - 10 |
| Management equipment and tools | 05 |

## 4.8. Intangible assets and amortisation

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

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

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

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

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

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

| | Years |
|---|---|
| Computer software | 04 |

## 4.9. Construction in progress

Construction in progress is recognised at cost and comprises directly attributable costs (including borrowing costs capitalised in accordance with the Company's accounting policies) relating to assets under construction, machinery and equipment under installation for production, business, leasing and administrative purposes, as well as costs incurred in connection with the upgrading, renovation, major repair or periodic overhaul of property, plant and equipment that are in progress.

## 4.10. Prepaid expenses

Prepayment expenses are recorded as actually incurred, including:

- Insurance premiums for motor vehicles and software licence fees are amortized to operating results on a straight-line basis over the respective insurance coverage period and the licence term specified in the relevant contracts.
- Costs of periodic repairs and maintenance of property, plant and equipment that relate to business operations over more than one accounting period are amortized to operating results on a straight-line basis from the date the repairs and maintenance are completed and the related assets are brought into use until the next scheduled periodic repair or maintenance.

- Tools and equipment issued for use and other prepaid expenses are amortized to operating results on a straight-line basis over a period ranging from 12 months to 36 months.

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

## 4.11. Liabilities

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

- Accounts payable to suppliers include commercial payables arising from purchase-sale transactions, including payables for imports through consignees;
- Intercompany payables include payables between a parent company and its subordinate units that do not have legal personality;
- Other payables include non-commercial payables that are not related to the purchase, sale, or supply of goods or services.

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

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

## 4.12. Payable for profits, dividends

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

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

The dividend and profit payable at the end of the accounting period reflects the dividend payable to shareholders from the 2025 profit, in accordance with the profit distribution plan approved by the Resolution of the General Meeting of Shareholders No. 82/NQ-VNF1FLOUR-ĐHĐCĐ dated 29 April 2026.

## 4.13. Loans and financial leases

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

## 4.14. Borrowing Cost

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

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

### 4.15. Accrued expenses

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

### 4.16. Un-earned Revenue

Un-earned revenue is recognized based on the amount customers have paid in advance for one or more accounting periods for property leases; revenue corresponding to the value of goods, services, or discounts granted to customers in traditional customer programs...

Un-earned revenue is allocated to revenue using the straight-line method based on the amount received and the number of advance payment periods.

### 4.17. Owner's Equity

Owner's equity at the end of the accounting period reflects the capital contributed by shareholders, and is recorded based on the actual capital contributed by shareholders, calculated at the par value of the issued shares.

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

### 4.18. Revenue and other income

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

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

***Revenue from providing services is recognized when the following conditions are simultaneously met:***

- Revenue is determined with reasonable certainty. When the contract stipulates that the buyer has the right to return the purchased service under specific conditions, the Company only recognizes revenue when those specific conditions no longer exist and the buyer no longer has the right to return the service provided;
- The Company has or will obtain economic benefits from the service provision transaction;
- The portion of work completed at the time of reporting can be determined;
- The costs incurred for the transaction and the costs to complete the service provision transaction can be determined.

In cases where a service transaction spans multiple accounting periods, revenue from the service in each period is typically determined using the percentage-of-completion method. Under this method, revenue recognized in an accounting period is determined by the percentage of work completed. The completed portion of work is determined using one of three methods, depending on the nature of the service:

(a) Valuation of the completed portion of work;

(b) Comparison of the percentage (%) between the completed work volume and the total work to be completed;

(c) Percentage (%) of incurred costs compared to the total estimated costs to complete the entire service transaction.

The completed portion of work is independent of recurring payments or advances from the customer.

In cases where a service is performed through various inseparable activities across multiple accounting periods, revenue for each period is recognized using the weighted average method. When one activity is considered fundamental compared to others, revenue is recognized based on that fundamental activity.

***Revenue from financial activities*** includes: Interest, arising exchange rate differences,.... Detailed as follows:

- Interest income, determined with reasonable certainty based on deposit and actual interest rates for each period as notified by the credit institutions.
- Exchange rate differences reflect the actual foreign exchange gains arising during the period from transactions denominated in foreign currencies and foreign exchange gains from the revaluation of monetary items denominated in foreign currencies at the reporting date.

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

### 4.19. Deductibles from revenue

Deductibles from revenue are trade discounts reflect listed price reductions for buyers in large volumes but have not been reflected on invoices when selling products, goods, or providing services.

### 4.20. Cost of Sales

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

### 4.21. Financial expenses

Financial expenses include:

- Borrowing costs, including interest expenses recognized based on the loan balance and actual interest rates for each period, and other expenses directly related to the loan (excluding capitalized borrowing costs).
- Exchange rate differences reflecting actual exchange rate losses incurred during the period from transactions denominated in foreign currency and exchange rate losses from the revaluation of monetary items denominated in foreign currency at the reporting date.

### 4.22. Selling expenses, administrative expenses

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

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

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

## 4.23. Taxes

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

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

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

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

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

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

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

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

## 4.24. Related parties

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

Information for related parties is presented in Note 31

## 5. CASH AND CASH EQUIVALENTS

Cash and cash equivalents held by the business but not subject to restrictions on their use:

| | 30/06/2026 | 01/01/2026 |
|---|---:|---:|
| | VND | VND |
| Cash on hand | 161,972,508 | 991,958,688 |
| Cash in bank | 24,931,520,933 | 21,858,500,143 |
| *- Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch* | *4,549,072,411* | *6,795,495,973* |
| *- Joint Stock Commercial Bank for Investment and Development of Vietnam - Tay Ho Branch* | *16,694,368,244* | *9,887,426,935* |
| *- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Ha Noi Branch* | *3,542,707,861* | *4,967,509,172* |
| *- Other banks* | *145,372,417* | *208,068,063* |
| Cash equivalents | - | 44,144,679,452 |
| *- 1 month term deposit at Joint Stock Commercial Bank for Investment and Development of Vietnam - Tay Ho Branch* | - | *44,144,679,452* |
| **Total** | **25,093,493,441** | **66,995,138,283** |

## 6. OTHER SHORT-TERM RECEIVABLES

| | 30/06/2026 | | 01/01/2026 | |
|---|---:|---:|---:|---:|
| | Historical cost | Allowance for doubtful debts | Historical cost | Allowance for doubtful debts |
| | VND | VND | VND | VND |
| Employee advances | 1,009,270,549 | - | 209,861,400 | - |
| Other receivables | 192,559,116 | - | 187,789,798 | - |
| **Total** | **1,201,829,665** | **-** | **397,651,198** | **-** |

## 7. SHORT-TERM HELD-TO-MATURITY INVESTMENTS

| | 30/06/2026 | | | 01/01/2026 | | |
|---|---|---|---|---|---|---|
| | Historical cost | Recoverable value | Allowance for impairment | Historical cost | Recoverable value | Allowance for impairment |
| | VND | VND | VND | VND | VND | VND |
| 06-13 months term deposit at Joint Stock Commercial Bank for Investment and Development of Vietnam - Tay Ho Branch (*) | 133,149,917,809 | 133,149,917,809 | - | 90,627,835,617 | 90,627,835,617 | - |
| - *Deposit amount* | *130,000,000,000* | *130,000,000,000* | - | *88,000,000,000* | *88,000,000,000* | - |
| - *Accrued interest* | *3,149,917,809* | *3,149,917,809* | - | *2,627,835,617* | *2,627,835,617* | - |
| 6 months term deposit at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Ha Noi Branch (**) | 4,023,473,973 | 4,023,473,973 | - | 4,019,791,781 | 4,019,791,781 | - |
| - *Deposit amount* | *4,000,000,000* | *4,000,000,000* | - | *4,000,000,000* | *4,000,000,000* | - |
| - *Accrued interest* | *23,473,973* | *23,473,973* | - | *19,791,781* | *19,791,781* | - |
| **Total** | **137,173,391,782** | **137,173,391,782** | **-** | **94,647,627,398** | **94,647,627,398** | **-** |

(*) This includes term deposits with terms from 6 to 12 months with a total principal amount of VND 110,000,000,000 which are pledged as collateral for the Company's loans and opening of Letters of Credit (L/Cs) at this bank.

(**) Term deposits are pledged as collateral for the Company's loans and opening of Letters of Credit (L/Cs) at this bank.

## 8. SHORT-TERM TRADE RECEIVABLE

| | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Historical cost | Allowance for doubtful debts | Historical cost | Allowance for doubtful debts |
| | VND | VND | VND | VND |
| Khai Minh KMG Joint Stock Company | 26,220,137,057 | - | 26,644,537,324 | - |
| Acecook Vietnam Joint Stock Company - Hung Yen Branch | 8,477,921,808 | - | 6,344,409,240 | - |
| TCD International Joint Stock Company | 4,218,838,194 | - | 4,533,564,494 | - |
| Sao Dat Cang Service and Trading Company Limited | 6,630,183,780 | - | 5,176,455,000 | - |
| Hoan Phat Trading Company Limited | 11,476,454,880 | - | 8,420,786,480 | - |
| Tien Nhan Trade and Productive Investment JSC | 6,475,283,900 | - | 5,421,595,300 | - |
| Others | 33,028,971,244 | - | 27,693,257,908 | - |
| **Total** | **96,527,790,863** | **-** | **84,234,605,746** | **-** |
| ***In which, accounts receivable from related parties (details in Note 31)*** | - | - | *323,136,000* | - |

## 9. INVENTORIES

| | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Historical cost | Allowance for decline in value of inventory | Historical cost | Allowance for decline in value of inventory |
| | VND | VND | VND | VND |
| Goods in transit | 77,028,297,413 | - | 44,977,447,172 | - |
| Raw materials and supplies | 73,863,099,494 | - | 39,241,478,925 | - |
| Work-in-progress expenses | 209,376,300 | - | 582,838,210 | - |
| Finished goods | 6,327,148,917 | - | 7,990,536,187 | - |
| Merchandises | 151,667,501,938 | - | - | - |
| **Total** | **309,095,424,062** | **-** | **92,792,300,494** | **-** |

## 10. PREPAID EXPENSES

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| **Short-term** | **1,058,281,764** | **920,705,792** |
| Tools and supplies | 257,872,521 | 397,753,347 |
| Property insurance costs | 115,051,747 | 53,188,436 |
| Cost of repairing machinery and equipments | 444,621,741 | 335,013,575 |
| Others | 240,735,755 | 134,750,434 |
| **Long-term** | **2,959,899,525** | **3,290,047,974** |
| Tools and supplies | 787,837,384 | 969,977,342 |
| Goodwill | 7,806,557 | 15,613,121 |
| Cost of repairing machinery and equipments | 1,738,737,283 | 2,054,901,764 |
| Others | 425,518,301 | 249,555,747 |
| **Total** | **4,018,181,289** | **4,210,753,766** |

## 11. CONSTRUCTION IN PROGRESS

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Investment in flour mixing system | 21,150,123,304 | 739,144,640 |
| Others | 194,670,000 | 23,611,111 |
| **Total** | **21,344,793,304** | **762,755,751** |

## 12. TANGIBLE FIXED ASSETS

| | Buildings and structures | Machinery and equipments | Transportation and transmission equipment | Management equipment and tools | Total |
|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND |
| **COST** | | | | | |
| **As at 01/01/2026** | **147,753,907,601** | **141,511,180,700** | **10,141,078,481** | **205,472,800** | **299,611,639,582** |
| Purchasing | - | 1,315,016,161 | 1,610,177,848 | 39,722,221 | 2,964,916,230 |
| **As at 30/06/2026** | **147,753,907,601** | **142,826,196,861** | **11,751,256,329** | **245,195,021** | **302,576,555,812** |
| **ACCUMULATED DEPRECIATION** | | | | | |
| **As at 01/01/2026** | **85,653,221,596** | **127,484,745,949** | **7,945,215,160** | **151,438,188** | **221,234,620,893** |
| Depreciation | 2,312,453,493 | 2,179,425,153 | 336,774,460 | 16,046,310 | 4,844,699,416 |
| **As at 30/06/2026** | **87,965,675,089** | **129,664,171,102** | **8,281,989,620** | **167,484,498** | **226,079,320,309** |
| **NET BOOK VALUE** | | | | | |
| **As at 01/01/2026** | **62,100,686,005** | **14,026,434,751** | **2,195,863,321** | **54,034,612** | **78,377,018,689** |
| **As at 30/06/2026** | **59,788,232,512** | **13,162,025,759** | **3,469,266,709** | **77,710,523** | **76,497,235,503** |
| *Cost of tangible fixed assets fully depreciated but still in use* | *14,970,608,191* | *89,919,815,191* | *6,119,050,494* | *71,128,000* | *111,080,601,876* |
| *Residual value of tangible fixed assets mortgaged for bank loans* | *20,061,607,952* | - | - | - | *20,061,607,952* |

## 13. SHORT-TERM TRADE PAYABLE

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Gold Crop Ltd | 33,301,112,787 | - |
| UP Trading SP zoo | 8,434,453,878 | - |
| Mandala Trading PTY Ltd | 4,386,372,157 | 5,950,827,926 |
| Phosera DMCC | - | 6,751,614,127 |
| Arrow Commodities PTY Ltd | - | 7,115,913,204 |
| Others | 14,531,797,113 | 9,086,476,228 |
| **Total** | **60,653,735,935** | **28,904,831,485** |

## 14. DIVIDENDS AND PROFIT PAYABLE

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| **Dividends payable for 2025 in accordance with the Resolution of the 2026 Annual General Meeting of Shareholders No. 82/NQ-VNF1FLOUR-ĐHĐCĐ dated 29 April 2026** | | |
| Vietnam Northern Food Corporation | 1,822,027,900 | - |
| Other shareholders | 41,454,180 | 82,080 |
| **Total** | **1,863,482,080** | **82,080** |
| ***In which, dividends and profit payable that are related parties (details in Note 31)*** | ***1,822,027,900*** | - |

## 15. SHORT-TERM ACCRUED EXPENSES

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Accrued interest expense | 289,448,914 | 101,002,193 |
| Others | 389,962,623 | 561,297,610 |
| **Total** | **679,411,537** | **662,299,803** |

## 16. SHORT-TERM ADVANCE FROM CUSTOMERS

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| Hiep Hanh Company Limited | 31,560,179,114 | - |
| QT An Phu Livestock Company Limited | 15,838,475,066 | - |
| Others | 288,208,000 | 2,019,105,923 |
| **Total** | **47,686,862,180** | **2,019,105,923** |

## 17. OTHER PAYABLES

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | VND | VND |
| **Short-term** | **405,490,149** | **538,165,216** |
| Trade union | 207,017,738 | 109,918,885 |
| Short-term collaterals and deposits received | - | 25,555,500 |
| Trade discount payable | - | 120,402,500 |
| Others | 198,472,411 | 282,288,331 |
| **Long-term** | **194,414,000** | **157,806,000** |
| Long-term collaterals and deposits received | 194,414,000 | 157,806,000 |
| **Total** | **599,904,149** | **695,971,216** |

## 18. TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET

| | 01/01/2026 | Payable amount | Paid amount | 30/06/2026 |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| **Payables to the State** | | | | |
| Value added tax | 3,690,754,871 | 14,952,191,265 | 15,886,173,027 | 2,756,773,109 |
| Corporate income tax | 139,658,935 | 1,282,663,693 | 458,772,928 | 963,549,700 |
| Personal income tax | 29,445,298 | 88,678,449 | 118,123,747 | - |
| Fees, charges and other payments | 365,385 | 835,546 | 1,200,931 | - |
| **Total** | **3,860,224,489** | **16,324,368,953** | **16,464,270,633** | **3,720,322,809** |
| **Receivables from the State** | | | | |
| Land and housing tax, land lease fees | 171,105,645 | 1,093,436,976 | 1,065,817,848 | 143,486,517 |
| **Total** | **171,105,645** | **1,093,436,976** | **1,065,817,848** | **143,486,517** |

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

| | 01/01/2026 | Increase | Decrease | 30/06/2026 |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| Joint Stock Commercial Bank for Investment and Development of Vietnam - Tay Ho Branch (1) | 110,911,064,531 | 315,317,949,543 | 168,093,701,393 | 258,135,312,681 |
| Vietnam Joint Stock Commercial Bank for Industry And Trade - Ba Dinh Branch (2) | 5,173,856,819 | 6,821,234,801 | 5,684,868,319 | 6,310,223,301 |
| Joint Stock Commercial Bank for Foreign Trade Of Vietnam - Nam Hanoi Branch (3) | 14,990,299,959 | 47,869,794,281 | 36,064,059,240 | 26,796,035,000 |
| **Total** | **131,075,221,309** | **370,008,978,625** | **209,842,628,952** | **291,241,570,982** |

**Details of the Company's loans are as follows:**

| | Bank | Contract Number | Credit Limit (VND billion) | Purpose | Term | Collateral |
|---|---|---|---|---|---|---|
| (1) | Joint Stock Commercial Bank for Investment and Development of Vietnam - Tay Ho Branch | 01/2026/9688396/HĐTD dated 12/06/2026 | 199.9 | Working capital supplementation, guarantees, and L/C opening | - Credit limit valid for 12 months from the contract signing date<br>- Loan term as specified in each individual debt acknowledgment | - Receivables under mortgage contract No. 01/2018/9688396/HĐBĐ dated 18/05/2018, mortgage contract No. 01/2020/9688396/HĐBĐ dated 22/05/2020, mortgage contract No. 01/2017/9688396/HĐBD dated 01/06/2017;<br>- Term deposit contracts at BIDV with a total value of VND 110 billion. |
| (2) | Vietnam Joint Stock Commercial Bank For Industry And Trade - Ba Dinh Branch | 736/2025 - HĐCVHM/NHCT124 - VINAFOOD1 dated 30/09/2025 | 80 | Working capital supplementation, L/C issuance to support the Company's business operations | - Credit limit valid from 01/10/2025 to 30/09/2026<br>- Loan term as specified in each individual debt acknowledgment, but not exceeding 5 months | - Land use rights and attached assets at 94 Luong Yen, Hanoi, and receivables from certain customers of the Company.<br>- Rights to receivables, profit distributions, product ownership or exploitation, and claims for reimbursements, penalties, and damages under Collateral Agreement No. 243/2020/HĐBĐ/NHCT124-BOTMYVINAFOOD1 dated 24/08/2020. |

**Details of the Company's loans are as follows (Continued):**

| | Bank | Contract Number | Credit Limit (VND billion) | Purpose | Term | Collateral |
|---|---|---|---|---|---|---|
| (3) | Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Nam Hanoi Branch | 01/2026/HDCTD/VCB-BMV dated 10/07/2026 | 80 | Working capital supplementation, guarantees, and L/C opening | - Credit limit valid for 12 months from the contract signing date, but not later than 26/07/2027<br>- Loan term as specified in each individual debt acknowledgment | Goods and receivables under mortgage contract No. 01/2024/HĐTCHTKPT/VCB-BMV dated 20/05/2024, and term deposit contracts at Vietcombank with a total value of VND 4 billion. |

## 20. OWNER'S EQUITY

**Equity movement**

| | Owners' contributed capital | Investment and development fund | Undistributed earnings | Total |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| **As at 01/01/2025** | **242,000,000,000** | **2,622,979,682** | **1,953,398,907** | **246,576,378,589** |
| Profit for the previous year | - | - | 3,681,913,724 | 3,681,913,724 |
| Distribution for funds | - | 586,019,672 | (961,198,907) | (375,179,235) |
| Dividend distribution | - | - | (992,200,000) | (992,200,000) |
| **As at 01/01/2026** | **242,000,000,000** | **3,208,999,354** | **3,681,913,724** | **248,890,913,078** |
| Profit for the period | - | - | 4,979,174,291 | 4,979,174,291 |
| Distribution for funds (*) | - | 1,104,574,117 | (1,818,513,724) | (713,939,607) |
| Dividend distribution (*) | - | - | (1,863,400,000) | (1,863,400,000) |
| **As at 30/06/2026** | **242,000,000,000** | **4,313,573,471** | **4,979,174,291** | **251,292,747,762** |

(*) The Company distributed profits in accordance with the Resolution of the 2026 Annual General Meeting of Shareholders No. 82/NQ-VNF1FLOUR-ĐHĐCĐ dated 29 April 2026, detailing as follows: Dividend distribution of VND 1,863,400,000; Appropriation to investment and development fund of VND 1,104,574,117; Appropriation to bonus and welfare fund of VND 713,939,607.

**Owner's equity details**

| | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Ratio | VND | Ratio | VND |
| **Conributed by the parent company** | | | | |
| Vietnam Northern Food Corporation | 97.78% | 236,627,000,000 | 97.78% | 236,627,000,000 |
| **Contributed by other shareholders** | | | | |
| Other shareholders | 2.22% | 5,373,000,000 | 2.22% | 5,373,000,000 |
| **Total** | **100%** | **242,000,000,000** | **100%** | **242,000,000,000** |

**Capital transactions with owners**

| | Current period VND | Comparable period VND |
|---|---|---|
| **Owner's equity** | | |
| Opening balance | 242,000,000,000 | 242,000,000,000 |
| Increase during the period | - | - |
| Decrease during the period | - | - |
| Closing balance | 242,000,000,000 | 242,000,000,000 |
| **Declared dividend, earning** | **1,863,400,000** | **992,200,000** |

**Shares**

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| **Authorised shares** | **24,200,000** | **24,200,000** |
| **Issued shares** | **24,200,000** | **24,200,000** |
| *- Common shares* | *24,200,000* | *24,200,000* |
| **Repurchased shares (treasury shares, shares repurchased from the company itself)** | - | - |
| **Outstanding shares** | **24,200,000** | **24,200,000** |
| *- Common shares* | *24,200,000* | *24,200,000* |

***Par value of an outstanding share: 10.000 VND/share***

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

Total future minimum lease payments under non-cancellable operating leases by term, estimated at current rental rates:

| | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|
| 1 year or less | 1,923,412,092 | 1,895,792,964 |
| Over 1 year to 5 years | 8,267,594,435 | 8,267,594,435 |
| Over 5 years | 29,729,609,179 | 30,763,058,483 |
| **Total** | **39,920,615,706** | **40,926,445,882** |

**Foreign currency**

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| USD | 23,651.63 | 26,486.35 |

**The Company's assets used for pledge and mortgage**

Pledged assets are term deposit contracts:

| Deposit contract number | Amount (VND) | Pledgee | Pledge term |
|---|---|---|---|
| 01/2023/HDTG/VCB-BMV | 2,000,000,000 | Joint Stock Commercial Bank for Foreign Trade Of Vietnam - Nam Hanoi Branch | Until the Company fulfills its obligations to the Bank and the parties release the assets |
| 01/2025/HDTG/VCB-BMV | 2,000,000,000 | | |
| 9688396202601160002 | 15,000,000,000 | Joint Stock Commercial Bank for Investment and Development of Vietnam - Tay Ho Branch | Until the Company fulfills its obligations to the Bank |
| 9688396202511260002 | 20,000,000,000 | | |
| 9688396202601140001 | 25,000,000,000 | | |
| 9688396202510280002 | 10,000,000,000 | | |
| 9688396202601070001 | 20,000,000,000 | | |
| 9688396202602060003 | 20,000,000,000 | | |

Mortgaged assets are fixed assets:

| Asset description | Cost (VND) | Net book value (VND) | Mortgagee | Mortgage term |
|---|---|---|---|---|
| Office building at No. 94 Luong Yen, Hai Ba Trung Ward, Hanoi City | 25,475,961,637 | 20,061,607,952 | Vietnam Joint Stock Commercial Bank for Industry And Trade - Ba Dinh Branch | Until the Company fulfills its obligations to the Bank and the parties release the assets |

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

| | Current period VND | Comparable period VND |
|---|---|---|
| **Revenue** | | |
| Revenue from the sale of products and goods | 312,106,112,570 | 300,320,722,599 |
| Revenue from service rendered | 3,286,461,479 | 3,161,256,946 |
| **Total** | **315,392,574,049** | **303,481,979,545** |
| **Revenue deductions** | | |
| Trade discounts | 4,759,919,444 | 2,950,254,374 |
| **Net revenue from goods sold and services rendered** | **310,632,654,605** | **300,531,725,171** |
| ***Revenue from related parties (Details in Note 31)*** | ***2,215,200,000*** | ***6,949,895,000*** |

## 23. COST OF SALES

| | Current period VND | Comparable period VND |
|---|---|---|
| Cost of products and goods | 278,829,365,496 | 282,114,217,613 |
| Cost of services rendered | 557,339,387 | 756,359,391 |
| **Total** | **279,386,704,883** | **282,870,577,004** |

## 24. FINANCIAL INCOME

| | Current period VND | Comparable period VND |
|---|---|---|
| Bank interest | 3,400,084,877 | 4,183,688,737 |
| Foreign exchange difference gain | 691,580,475 | 956,554,210 |
| Unrealised foreign exchanges difference gain | 392,588,725 | 12,208,992 |
| **Total** | **4,484,254,077** | **5,152,451,939** |

## 25. FINANCIAL EXPENSES

| | Current period VND | Comparable period VND |
|---|---|---|
| Interest expense | 5,348,671,848 | 3,622,287,421 |
| Payment discount | 19,200,000 | 8,000,000 |
| Loss on foreign exchange difference | 146,447,067 | 745,884,170 |
| **Total** | **5,514,318,915** | **4,376,171,591** |

## 26. SALES AND ADMINISTRATION EXPENSES

| | Current period VND | Comparable period VND |
|---|---|---|
| **Selling expenses** | **10,380,165,715** | **7,154,678,855** |
| Staff expense | 4,736,765,033 | 2,705,481,779 |
| Material, package expense | 280,511,148 | 304,426,248 |
| Depreciation expense | 444,261,874 | 318,170,160 |
| Outsourced expense | 4,359,569,781 | 3,522,608,575 |
| Other expenses | 559,057,879 | 303,992,093 |
| **Administrative expenses** | **13,851,368,422** | **9,169,908,335** |
| Staff expense | 7,167,168,140 | 4,389,047,813 |
| Material expense for administration | 622,955,595 | 388,931,963 |
| Depreciation expense | 619,549,763 | 578,245,411 |
| Tax, fee | 1,093,436,976 | 490,088,265 |
| Outsourced expense | 1,977,384,874 | 1,112,624,629 |
| Other expenses | 2,370,873,074 | 2,210,970,254 |
| **Total** | **24,231,534,137** | **16,324,587,190** |

## 27. OTHER INCOME

| | Current period VND | Comparable period VND |
|---|---|---|
| Vessel bonuses and compensation | 243,482,715 | 386,334,983 |
| Others | 42,535,568 | 96,974,621 |
| **Total** | **286,018,283** | **483,309,604** |

## 28. PRODUCTION AND BUSINESS COST BY NATURE

| | Current period VND | Comparable period VND |
|---|---|---|
| Material and consumables cost | 245,955,572,079 | 220,545,667,823 |
| Staff expense | 18,216,464,360 | 10,619,472,479 |
| Depreciation | 4,831,299,634 | 4,844,853,517 |
| Outsourced expense | 11,826,958,333 | 9,206,281,147 |
| Other expenses | 4,035,555,481 | 3,842,715,369 |
| **Total** | **284,865,849,887** | **249,058,990,335** |

## 29. CURRENT CORPORATE INCOME TAX EXPENSE

| | Current period VND | Comparable period VND |
|---|---|---|
| **Accounting profit before tax** | **6,261,837,984** | **2,576,490,305** |
| ***Adjustments*** | | |
| Minus: Gain on unrealized foreign exchange difference interest on cash | (3,582,138) | - |
| Add: Undeductible expense | 118,554,301 | 14,757,749 |
| **Total taxable profit** | **6,376,810,147** | **2,591,248,054** |
| *- Tax rate* | *20%* | *20%* |
| **Current corporate income tax expenses (*)** | **1,275,362,029** | **518,249,611** |
| Additional corporate income tax for prior years | 7,301,664 | - |
| **Total current corporate income tax expenses** | **1,282,663,693** | **518,249,611** |

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

## 30. EARNINGS PER SHARE

| | Current period VND | Comparable period VND |
|---|---|---|
| **Profit allocated to common shareholders** | **4,979,174,291** | **2,058,240,694** |
| Welfare and bonus fund | - | - |
| **Profit to calculate earning per share** | **4,979,174,291** | **2,058,240,694** |
| Weighted average number of common shares during the period | 24,200,000 | 24,200,000 |
| **Earning per share** | **206** | **85** |

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

## 31. INFORMATION TO RELATED PARTIES

The Company has related parties including:

| Related parties | Relationship |
|---|---|
| Vietnam Northern Food Corporation (VINAFOOD 1) | Parent Company |
| Orient Rice Company Limited | Subsidiary of VINAFOOD 1 |
| Luong Yen Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Viet Nam Salt Joint Stock Company | Subsidiary of VINAFOOD 1 |
| VNF1 Retail Distribution Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Thanh Nghe Tinh Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Dong Bac Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Tuyen Quang Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Hanoi Food Import - Export Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Ha Son Binh Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Binh Tri Thien Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Ha Bac Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Dien Bien Province Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Song Hong Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Thai Nguyen Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Cao Lang Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Son La Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Vietnam Central Salt And Agriculture Processing Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Yen Bai Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Ha Giang Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Vinh Ha Food Processing And Construction Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Thanh Hoa Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Ha Tinh Food Joint Stock Company | Subsidiary of VINAFOOD 1 |
| Nam Dinh Food Joint Stock Company | Subsidiary of VINAFOOD 1 |

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

**Balances with related parties**

| | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---:|---:|
| **Short-term trade receivable** | | |
| Yen Bai Food Joint Stock Company | - | 323,136,000 |
| **Dividends and profit payable** | | |
| Vietnam Northern Food Corporation | 1,822,027,900 | - |

**Transactions with related parties**

| | Current period VND | Comparable period VND |
|---|---|---|
| **Revenue from related parties** | | |
| Vietnam Northern Food Corporation | - | 6,591,420,000 |
| Yen Bai Food Joint Stock Company | 2,215,200,000 | 266,475,000 |
| Ha Bac Food Joint Stock Company | - | 92,000,000 |
| **Purchases from related parties** | | |
| Vietnam Northern Food Corporation | 12,351,667,993 | - |
| Ha Bac Food Joint Stock Company | - | 6,491,550,000 |
| Binh Tri Thien Food Joint Stock Company | - | 24,900,538,500 |
| **Dividend distribution** | | |
| Vietnam Northern Food Corporation | 1,822,027,900 | 970,170,700 |

**Income of the Boards of Directors and Management**

| Name | Position | Current period VND | Comparable period VND |
|---|---|---|---|
| Mr. Pham Van Son | Chairman | 222,179,488 | 143,475,892 |
| Mr. Phung Thanh Long | Member, General Director | 13,212,000 | 2,306,000 |
| Ms. Le Thi Thuyen | Member | 255,566,476 | 185,932,686 |
| Mr. Pham Binh Nguyen | Deputy General Director | 193,838,700 | 121,070,464 |
| Mr. Tran Duc Thang | Deputy General Director | 165,999,320 | 132,674,746 |
| Mr. Pham Thanh Tung | Deputy General Director | 224,959,846 | 149,026,966 |
| **Total** | | **1,075,755,830** | **734,486,754** |

## 32. OTHER INFORMATION

Remuneration and income of the Company's Board of Supervisors paid:

| Name | Position | Current period VND | Comparable period VND |
|---|---|---|---|
| Ms. Nguyen Thi Hieu | Head of Supervisory Board | 142,234,199 | 103,519,107 |
| Ms. Bui Thi Thu Huong | Member Supervisory Board | - | 4,200,000 |
| Ms. Nguyen Thi Thu Hoan | Member Supervisory Board | 6,300,000 | 6,300,000 |
| **Total** | | **148,534,199** | **114,019,107** |

## 33. COMMITMENTS

The Company has the following land lease contracts:

- Land Lease Contract No. 183/HĐTĐ-STNMT-CCQLDD dated 10 June 2020 signed with the lessor, the People's Committee of Hanoi City. Accordingly, the Company is leased a land plot at 94 Luong Yen, Hai Ba Trung Ward, Hanoi City with a total area of 408.3 m2. The land rental is paid annually according to the notice of the Hanoi Tax Department, the land price is determined by the decision of the Hanoi Tax Department, and the land rental is subject to change when the State decides to adjust the land price framework in the city.

- Land Lease Contract No. 157/HĐ-TĐ dated 23 October 2020 signed with the lessor, the People's Committee of Nghe An Province. Accordingly, the Company is leased a land plot at No. 02 Nguyen Thuc Tu Street, Truong Vinh Ward, Nghe An Province with an area of 20,842.4 m2, the lease term is until 07 June 2056. The land rental is paid annually according to the notice of the Nghe An Provincial Tax Department, the land price is determined by the decision of the Nghe An Provincial Tax Department, and the land rental is subject to change when the State decides to adjust the land price framework in the province.

- Land Lease Contract No. 152/HĐ-TĐ dated 24 October 2014 signed with the People's Committee of Hai Phong City through Northern Food Corporation (the Company is currently carrying out procedures to change the contracting party). Accordingly, the Company is leased a land plot in Dong Hai Ward, Hai Phong City with an area of 19,805 m2, the lease term is until 02 August 2042. The land rental is paid annually according to the notice of the Hai Phong Tax Department, the land price is determined by the decision of the Hai Phong Tax Department, and the land rental is subject to change when the State decides to adjust the land price framework in the city.

The future minimum land lease payments by term, estimated based on the current land rental rate, are presented in Note 21.

## 34. SUBSEQUENT EVENTS

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

## 35. SEGMENT INFORMATION

Segment information is presented by the Company based on business segments. The Company has the following business segments:

- Production and trading of wheat flour products;
- Commercial trading (agricultural products);
- Services (warehouse and premises leasing).

The Company's business operations are conducted solely within the territory of Vietnam; the Company does not have distinguishable geographical segments that are subject to risks and economic returns that are significantly different from other business segments. Therefore, the Company does not prepare segment reporting by geographical area.

Segment results include items directly attributable to a segment as well as those that can be allocated to segments on a reasonable basis. Unallocated items include: financial income and expenses, selling expenses, general and administrative expenses, other profit/loss, and corporate income tax. Segment assets and segment liabilities are not presented because they are mostly used for the main activity of producing and trading wheat flour products, and the Company does not have a reasonable allocation basis for the remaining activities.

| Segment / Item | Current period (VND) | Comparable period (VND) |
|---|---|---|
| **1. Production and trading of wheat flour products** | | |
| Net revenue | 289,562,427,026 | 247,268,812,295 |
| Cost of goods sold | 262,073,331,379 | 232,661,864,130 |
| Segment gross profit | 27,489,095,647 | 14,606,948,165 |
| **2. Commercial trading (agricultural products)** | | |
| Net revenue | 17,783,766,100 | 50,101,655,930 |
| Cost of goods sold | 16,756,034,117 | 49,452,353,483 |
| Segment gross profit | 1,027,731,983 | 649,302,447 |
| **3. Services (warehouse and premises leasing)** | | |
| Net revenue | 3,286,461,479 | 3,161,256,946 |
| Cost of services | 557,339,387 | 756,359,391 |
| Segment gross profit | 2,729,122,092 | 2,404,897,555 |
| **4. Total** | | |
| Net revenue | 310,632,654,605 | 300,531,725,171 |
| Cost of goods sold and services rendered | 279,386,704,883 | 282,870,577,004 |
| Gross profit | 31,245,949,722 | 17,661,148,167 |

## 36. COMPARATIVE FIGURES

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

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

| STATEMENT OF FINANCIAL POSITION | Codes | 01/01/2026 before reclassification | 01/01/2026 after reclassification | Effect |
|---|---|---|---|---|
| **Cash and cash equivalents** | **110** | **44,000,000,000** | **44,144,679,452** | **144,679,452** |
| Cash equivalents | 112 | 44,000,000,000 | 44,144,679,452 | 144,679,452 |
| **Short-term financial investments** | **120** | **88,000,000,000** | **94,647,627,398** | **6,647,627,398** |
| Short-term held-to-maturity investments | 123 | 88,000,000,000 | 94,647,627,398 | 6,647,627,398 |
| **Short-term receivables** | **130** | **7,189,958,048** | **397,651,198** | **(6,792,306,850)** |
| Other short-term receivables | 135 | 7,189,958,048 | 397,651,198 | (6,792,306,850) |
| **Current liabilities** | **310** | **538,247,296** | **538,247,296** | **-** |
| Dividends and profit payable | 313 | - | 82,080 | 82,080 |
| Other short-term payables | 320 | 538,247,296 | 538,165,216 | (82,080) |

*Approve date 04 August 2026*

| Preparer | Chief Accountant | Legal Representative |
|---|---|---|
| Tran Thi Hao | Le Dinh Hiep | Phung Thanh Long |

CÔNG TY CỔ PHẦN BỘT MỲ VINAFOOD 1