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MECHANICS CONSTRUCTION AND FOODSTUFF JOINT-STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS

For the period ended June 30, 2026

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of The Mechanics Construction and Foodstuff Joint-Stock Company presents this report together with the Company's reviewed Interim Financial Statements for the period ended June 30, 2026.

THE COMPANY

Mechanics Construction and Foodstuff Joint-Stock Company (referred to as the "Company") is a joint stock company established by transforming the state-owned enterprise named Agricultural Mechanical Engineering Construction Enterprise into a joint stock company under Decision No. 4438/QĐ-BNN-TCCB dated December 9, 2004, by the Ministry of Agriculture and Rural Development. The Company was first granted an enterprise registration certificate No. 1100664038 by the Long An Department of Planning and Investment (now known as the Tay Ninh Province Department of Finance) on February 18, 2005, and has undergone multiple registration changes, with the 17th registration change dated December 30, 2025.

The charter capital, according to the 17th amendment to the Enterprise Registration Certificate No. 1100664038 on December 30, 2025, is VND 107,778,380,000 (*In words: One hundred and seven billion, seven hundred and seventy-eight million, three hundred and eighty thousand Vietnamese Dongs*).

The company's name in English: MECHANNICS CONSTRUCTION AND FOODSTUFF JOINT - STOCK COMPANY.

Abbreviated name: MECOFOOD.

The Company's shares are listed on the Hanoi Stock Exchange under the stock symbol MCF.

The Company's headquarters is located at: No. 29, Nguyen Thi Bay Street, Long An Ward, Tay Ninh Province, Vietnam.

BOARDS OF DIRECTORS, SUPERVISORS, AND MANAGEMENT

Members of the Boards of Directors, Supervisors, Management who held the Company during the period and at the date of this report are as follows:

Board of Directors

Mr. Doan Quang Long	Chairman	
Mr. Nguyen Van Kiet	Vice Chairman	Dismissed on April 22, 2026
Ms. Le Thi Thao	Member	
Mr. Nguyen Binh Hien	Member	Dismissed on April 22, 2026
Mr. Chu Van Dung	Member	Elected as an additional member for the 5th term (2024 - 2028) on April 22, 2026
Ms. Ho Thi Cam Van	Member	

Board of Supervisors

Ms. Hoang Thi Lien	Head of the Board
Ms. Le Thi Hong Nhung	Member
Mr. Phan Le Duy	Member

Board of Management

Mr. Le Truong Son	General Director
Mr. Nguyen Minh Phuc	Deputy General Director
Ms. Nguyen Thi Khanh Van	Deputy General Director

STATEMENT OF THE BOARD OF MANAGEMENT (CONTINUED)

SUBSEQUENT EVENTS

According to the Board of Management, in all material respects, there have been no other significant events occurring after the balance sheet date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the Interim Financial Statements for the period ended June 30, 2026.

AUDITORS

The Company's Interim Financial Statements for the period ended June 30, 2026 have been reviewed by CPA VIETNAM Auditing Company Limited - An Independent Member Firm of INPACT.

THE BOARD OF MANAGEMENT'S RESPONSIBILITY

The Company's Board of Management is responsible for preparing the Interim Financial Statements, which give a true and fair view of the financial position of the Company as at June 30, 2026 as well as of its income and cash flows statements for the period then ended, complying with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements. In preparing these Interim Financial Statements, the Board of Management is required to:

- 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 complied with, material differences are disclosed and explained in the Interim Financial Statements;
- Design, execute and maintain an effective internal control related to the appropriate preparation and presentation of Interim Financial Statements to obtain reasonable assurance that the Interim Financial Statements are free of material misstatements caused by even frauds and errors; and
- Prepare the Interim Financial Statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

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 to ensure that the interim financial statements comply with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable 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 fraud and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing the Interim Financial Statements.

For and on behalf of the Board of Management,



Le Truong Son
General Director
Tay Ninh, July 11, 2026

Head Office in Hanoi:

8th floor, VG Building, No. 235 Nguyen Trai Str.,
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No.:184/2026/BCSX-CPA VIETNAM-HCM

REVIEW REPORT OF INTERIM FINANCIAL STATEMENTS

To: **Shareholders**
Boards of Directors, Supervisors and Management
Mechanics Construction and Foodstuff Joint-Stock Company

We have reviewed the accompanying Interim Financial Statements of Mechanics Construction and Foodstuff Joint-Stock Company, prepared on July 11, 2026, as set out on pages 05 to pages 45, including the Interim Financial Position statement as of June 30, 2026, the Interim Income Statement and the Interim Cash Flows Statement for the period ended, and notes to the Interim Financial Statements.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the true and fair preparation and presentation of these interim financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements and for such internal control as the Board of Management determines is necessary to enable the preparation of the interim financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the Interim Financial Statements based on our review. We conducted our review by Vietnamese Standard on Review Engagements No. 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 people responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted by 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 the attention that causes us to believe that the accompanying Interim Financial Statements, in all material respects, don't give a true and fair view of the interim financial position of the Company as of June 30, 2026 and the interim results of its operations and its interim cash flows for the period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.



Nguyễn Thị Mai Hoa

Deputy General Director

Audit Practising Registration Certificate:

No: 2326-2023-137-1

Letter of Authorization No. 08/2026/UQ-CPA VIETNAM dated January 2, 2026 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED

An Independent Member of INPACT

Ha Noi, August 10, 2026

**MECHANICS CONSTRUCTION AND FOODSTUFFS
JOINT-STOCK COMPANY**

No. 29 Nguyen Thi Bay, Long An Ward,
Tay Ninh Province

Form No. B 01a - DN

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

Dated October 27, 2025 by The Ministry of Finance

INTERIM FINANCIAL POSITION STATEMENT

As at June 30, 2026

ASSETS	Code	Notes	June 30, 2026 VND	January 1, 2026 VND
A - CURRENT ASSETS (100=110+120+130+140+160)	100		288,681,043,329	151,983,799,621
I. Cash and cash equivalents	110	5.1	10,795,699,694	1,786,731,556
1. Cash	111		10,795,699,694	1,786,731,556
II. Short-term financial investments	120		8,181,084,932	-
1. Investments held to maturity	123	5.2	8,181,084,932	-
III. Short-term receivables	130		99,253,885,125	28,090,779,251
1. Short-term receivables from customers	131	5.3	96,951,473,236	27,133,699,571
2. Short-term repayments to suppliers	132	5.4	3,881,960,389	2,672,738,180
3. Other short-term receivables	135	5.5	136,110,000	-
4. Short-term allowances for doubtful debts	136	5.8	(1,715,658,500)	(1,715,658,500)
IV. Inventories	140	5.6	169,950,418,700	121,054,703,319
1. Inventories	141		170,556,086,346	121,054,703,319
2. Allowances for devaluation of inventories	142		(605,667,646)	-
VI. Other current assets	160		499,954,878	1,051,585,495
1. Short-term deferred expenses	161	5.11	497,005,976	1,040,107,103
2. Tax and receivables from the State Budget	163	5.16	2,948,902	11,478,392
B - LONG-TERM ASSETS (200 = 210+220+250)	200		14,803,052,254	17,075,974,485
I. Long-term receivables	210		230,000,000	230,000,000
1. Other long-term receivables	215	5.5	230,000,000	230,000,000
II. Fixed assets	220		14,562,139,715	16,764,111,629
1. Tangible fixed assets	221	5.9	14,537,698,569	16,727,204,571
- Historical costs	222		118,966,309,536	118,708,476,706
- Accumulated depreciation	223		(104,428,610,967)	(101,981,272,135)
2. Intangible fixed assets	227	5.10	24,441,146	36,907,058
- Historical costs	228		837,530,502	837,530,502
- Accumulated amortization	229		(813,089,356)	(800,623,444)
V. Long-term assets in progress	250		10,912,539	81,862,856
1. Construction in progress	252	5.7	10,912,539	81,862,856
TOTAL ASSETS (280 = 100+200)	280		303,484,095,583	169,059,774,106

**MECHANICS CONSTRUCTION AND FOODSTUFFS
JOINT-STOCK COMPANY**

No. 29 Nguyen Thi Bay, Long An Ward,
Tay Ninh Province

Form No. B 01a - DN

Issued under Circular No. 99/2025/TT-BTC
Dated October 27, 2025 by The Ministry of Finance

INTERIM FINANCIAL POSITION STATEMENT (CONTINUED)

As at June 30, 2026

RESOURCES	Code	Notes	June 30, 2026 VND	January 1, 2026 VND
C - LIABILITIES (300=310)	300		181,448,046,249	49,043,053,421
I. Short-term liabilities	310		181,448,046,249	49,043,053,421
1. Short-term trade payables	311	5.12	95,245,174,199	12,406,337,360
2. Short-term prepayments from customers	312	5.13	10,227,909,665	4,909,715,740
3. Taxes and payables to the State Budget	314	5.16	2,626,935,046	1,278,786,679
4. Payables to employees	315		4,962,975,000	6,537,126,600
5. Short-term accrued expenses	316	5.14	401,981,313	292,604,561
6. Other short-term payments	320	5.15	591,941,660	779,456,250
7. Short-term borrowings and finance lease	321	5.18	64,833,400,539	20,205,453,045
8. Short-term provisions	322	5.17	538,224,770	756,867,224
9. Bonus and welfare funds	323		2,019,504,057	1,876,705,962
D - OWNERS' EQUITY	400	5.19	122,036,049,334	120,016,720,685
1. Contributed capital	411		107,778,380,000	107,778,380,000
- Ordinary shares with voting rights	411a		107,778,380,000	107,778,380,000
2. Capital surplus	412		(31,818,182)	(31,818,182)
3. Development and investment funds	418		3,247,531,600	1,963,066,000
4. Undistributed profit after tax	420		11,041,955,916	10,307,092,867
- Undistributed profit after tax brought forward	420a		114,282,472	31,368,071
- Undistributed profit after tax for the current year	420b		10,927,673,444	10,275,724,796
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		303,484,695,583	169,059,774,106

Tay Ninh, July 11, 2026

Preparer



Bui Van Ket

Chief Accountant



Nguyen Thi Thanh Phung

General Director



Le Trung Son

**MECHANICS CONSTRUCTION AND FOODSTUFFS
JOINT-STOCK COMPANY**

No. 29 Nguyen Thi Bay, Long An Ward,
Tay Ninh Province

Form No. B 02a - DN

Issued under Circular No. 99/2025/TT-BTC
Dated October 27, 2025 by The Ministry of Finance

INTERIM INCOME STATEMENT
For the period ended June 30, 2026

ITEMS	Code	Notes	For the period ended June 30, 2026	For the period ended June 30, 2025
			VND	VND
1. Revenues from sales of goods and provision of services	01	6.1	336,632,094,539	285,724,864,097
2. Revenue deductions	02	6.2	-	6,428,500
3. Net revenues from sales of goods and provision of services (10 = 01-02)	10	6.3	336,632,094,539	285,718,435,597
4. Cost of goods sold	11	6.4	297,572,581,570	258,832,357,962
5. Gross profit from sales of goods and provision of services (20 = 10-11)	20		39,059,512,969	26,886,077,635
6. Financial income	22	6.5	449,305,837	816,336,614
7. Financial expenses	23	6.6	1,717,387,754	3,500,428,165
<i>In which: interest expenses</i>	24		1,600,265,153	3,398,772,449
8. Selling expenses	25	6.7	8,833,205,409	7,854,019,609
9. General and administrative expenses	26	6.7	15,096,269,167	10,898,990,034
10. Net profit from operating activities {30 = 20+21+(22-23)-(25+26)+27}	30		13,861,956,476	5,448,976,441
11. Other income	31	6.8	178,017,566	1,081,639,260
12. Other expenses	32	6.9	35,048,000	14,000,000
13. Other profit (40 = 31-32)	40		142,969,566	1,067,639,260
14. Accounting profit before income tax (50 = 30+40)	50		14,004,926,042	6,516,615,701
15. Current corporate income tax expenses	51	6.11	3,077,252,598	1,330,524,925
16. Profit after corporate income tax (60 = 50-51-52)	60		10,927,673,444	5,186,090,776
17. Basic earnings per share	70	6.12	822	393

Tay Ninh, July 11, 2026

Preparer

Chief Accountant

General Director



Bui Van Ket



Nguyen Thi Thanh Phung



Le Truong Son

**MECHANICS CONSTRUCTION AND FOODSTUFFS
JOINT-STOCK COMPANY**

No. 29 Nguyen Thi Bay, Long An Ward,
Tay Ninh Province

Form No. B 03a - DN

Issued under Circular No. 99/2025/TT-BTC
Dated October 27, 2025 by The Ministry of Finance

INTERIM CASH FLOWS STATEMENT
(Indirect method)

For the period ended June 30, 2026

ITEMS	Code	Notes	For the period ended	For the period ended
			June 30, 2026	June 30, 2025
			VND	VND
I. Net cash flows from operating activities				
1. Profit before tax	01		14,004,926,042	6,516,615,701
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		2,459,804,744	3,087,444,807
- Provisions	03		387,025,192	31,741,179
- Gains, losses on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(33,198,156)	176,245
- Gains, losses on investing activities	05		(181,084,932)	346,556,523
- Interest expenses	06		1,600,265,153	3,603,514,983
3. Operating profit before changes in working capital	08		18,237,738,043	13,586,049,438
- Increase, decrease in receivables	09		(71,121,310,777)	4,313,053,757
- Increase, decrease in inventories	10		(49,501,383,027)	(67,371,976,938)
- Increase, decrease in payables (excluding interest payable and corporate income tax payable)	11		86,199,054,477	2,647,934,113
- Increase, decrease deferred expenses	12		543,101,127	312,266,952
- Interest paid	14		(1,606,884,072)	(3,603,514,983)
- Corporate income tax paid	15		(1,416,798,463)	(1,371,840,119)
- Other payments on operating activities	17		(1,759,952,000)	(1,218,976,500)
Net cash flows from operating activities	20		(20,426,434,692)	(52,707,004,280)
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(186,882,513)	(47,576,550)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		-	475,200,000
3. Expenditures on loans and purchase of debt instruments from other entities	23		(8,000,000,000)	(4,500,000,000)
4. Proceeds from interests, dividends	27		-	62,720,373
Net cashflow from investing activities	30		(8,186,882,513)	(4,009,656,177)
III. Cash flows from financing activities				
1. Proceeds from borrowings	33		175,671,305,469	296,788,437,060
2. Repayment of financial principal	34		(131,043,357,975)	(235,354,973,848)
3. Dividends and profits paid to the owner	36		(7,005,594,700)	(6,164,910,700)
Net cashflow from financing activities	40		37,622,352,794	55,268,552,512
Net cash flow during the period (50 = 20+30+40)	50		9,009,035,589	(1,448,107,945)
Cash and cash equivalents at beginning of the period	60	5.1	1,786,731,556	3,125,122,734
Effect of exchange rate fluctuations	61		(67,451)	103,338
Cash and cash equivalents at end of the period (70 = 50+60+61)	70	5.1	10,795,699,694	1,677,118,127

Preparer



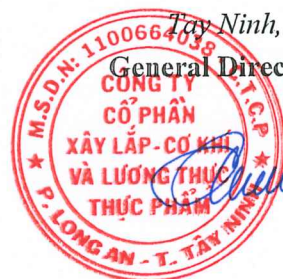
Bui Van Ket

Chief Accountant



Nguyen Thi Thanh Phung

General Director



Le Truong Son

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the period ended June 30, 2026

1. COMPANY INFORMATION

1.1 Structure of ownership

Mechanics Construction and Foodstuff Joint-Stock Company is a joint stock company established by transforming the state-owned enterprise named Agricultural Mechanical Engineering Construction Enterprise into a joint stock company under Decision No. 4438/QĐ-BNN-TCCB dated December 9, 2004, by the Ministry of Agriculture and Rural Development. The Company was first granted an Enterprise Registration Certificate No. 1100664038 by the Long An Department of Planning and Investment (now known as the Tay Ninh Province Department of Finance) on February 18, 2005, and has undergone multiple registration changes, with the 17th registration change dated December 30, 2025.

The charter capital, according to the 17th amendment to the enterprise registration certificate No. 1100664038 on December 30, 2025, is VND 107,778,380,000 (*In words: One hundred and seven billion, seven hundred and seventy-eight million, three hundred and eighty thousand Vietnamese Dongs*).

The Company's headquarters is located at: No. 29, Nguyen Thi Bay Street, Ward 6, Tan An City, Long An Province, Vietnam.

The company's name in English: MECHANNICS CONSTRUCTION AND FOODSTUFF JOINT - STOCK COMPANY.

Abbreviated name: MECOFOOD.

The Company's shares are listed on the Hanoi Stock Exchange under the stock symbol MCF.

The Company's headquarter is located at: No. 29, Nguyen Thi Bay, Long An Ward, Tay Ninh Province, Viet Nam.

Total number of the Company's employees as at June 30, 2026 is 223 employees (as at January 01, 2026 is 223 employees).

1.2 Operating industries and principal activities

The operating industries of the Company according to the Enterprise Registration Certificate include:

- Manufacturing, processing, importing, exporting, and domestic trading of various foodstuffs, agricultural products, packaging;
- Manufacturing, importing, exporting, and trading machinery and equipment for food and agricultural processing, as well as various mechanical products;
- Producing fresh concrete, trading construction materials, real estate, and infrastructure investment.

The Company's principal activities during the period included: manufacturing, processing, import-export trading, and domestic distribution of foodstuffs, agricultural products, various types of packaging; Production of ready-mixed concrete; and trading in construction materials.

1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

**MECHANICS CONSTRUCTION AND FOODSTUFFS
JOINT-STOCK COMPANY**

No. 29 Nguyen Thi Bay, Long An Ward,
Tay Ninh Province

Form No. B 09a - DN

Issued under Circular No. 99/2025/TT-BTC
Dated October 27, 2025 by The Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

1.4 The Company structure

The Company has 3 subsidiaries, which centrally located an Long An Ward, including:

STT	Name	Addresses	Operating activities
1	Packaging and Handicraft Enterprise	No. 4 Cu Luyen, Long An Ward, Tay Ninh Province	Manufacturing of packaging
2	Foodstuffs Enterprise	No. 28 Cao Van Lau, Long An Ward, Tay Ninh Province	Manufacturing, processing, and trading of foodstuffs and agricultural products
3	Construction and Mechanical Engineering Enterprise	No: 27 Vo Ngoc Quan, Long An Ward, Tay Ninh Province	Manufacturing, trading, importing, and exporting machinery, equipment, and mechanical products; producing fresh concrete and construction materials

1.5 Statement on the comparability of information in the Interim Financial Statements

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the Vietnamese Enterprise Accounting System, which replaces the Vietnamese Enterprise Accounting System issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 and Circular No. 53/2016/TT-BTC dated March 21, 2016. The Circular is effective for financial years beginning on or after January 1, 2026.

The Company adopted Circular No. 99/2025/TT-BTC from January 1, 2026. Where the adoption of the Circular affects the presentation of the financial statements, comparative information has been restated or reclassified, as appropriate, in accordance with its requirements. Consequently, the accounting information and amounts presented in these interim financial statements are comparable, having been prepared and presented consistently.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

2.1 Fiscal year

The Company's fiscal year applicable for the preparation of its Financial Statements starts on 1 January and ends on 31 December of the solar year.

The Interim Financial Statements of the Company are prepared for the period ended June 30, 2026.

2.2 Accounting currency

The accompanying Interim Financial Statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

3.1 Accounting System

The Company applied the Vietnamese Enterprise Accounting System promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance.

3.2 Statements for the compliance with Accounting Standards and System

The Board of Management ensures to follow all the requirements of the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim financial statements.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation the interim financial statements

The attached Interim Financial Statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim financial statements.

The accompanying interim financial statements are not intended to reflect the financial position, results of operations, and cash flows in accordance with accounting principles and practices accepted in countries other than Vietnam.

Accounting estimates

The preparation of the Interim Financial Statements in conformity with Vietnamese Accounting Standards requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets, and disclosures of contingent assets and liabilities at the date of the Financial Statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates and assumptions.

Exchange Rates Applied in Accounting

For Transactions in Foreign Currency

Transactions denominated in currencies other than VND during the period are translated into VND at the actual exchange rates prevailing on the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND, except for demand deposits, are translated into VND at the average telegraphic transfer buying and selling exchange rates quoted by the commercial bank with which the Company regularly transacts. The Company does not retranslate all or part of the carrying amount of foreign currency-denominated receivables for which an allowance for doubtful debts has been recognised.

Foreign currency-denominated demand deposits are translated into VND at the average telegraphic transfer buying and selling exchange rate quoted by the commercial bank where the Company maintains its deposit accounts as at the end of the reporting period.

Exchange differences arising from the translation of foreign currency-denominated monetary items are recognised in the Income Statement for the period and presented on a net basis.

Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy, or similar difficulties.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

Inventories are stated at the lower of cost and net realisable value. The cost of inventories comprises direct material costs, direct labour costs and production overheads, where applicable, incurred in bringing the inventories to their present location and condition.

The cost of inventories issued is determined using the monthly weighted average method.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and estimated marketing, selling and distribution costs.

An allowance for inventory write-down is recognised when there is reliable evidence that the net realisable value of inventories is lower than their cost.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of a tangible fixed asset comprises its purchase price and all other costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Company.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. details are as follows:

	<u>Years</u>
Buildings and structures	05 - 30
Machinery and equipment	03 - 15
Motor vehicles	04 - 15
Office equipment	03 - 08

Gains or losses arising from the disposal of tangible fixed assets represent the difference between the disposal proceeds and the carrying amount of the assets and are recognised in the interim Income Statement.

Intangible fixed assets and Amortization

The Company's intangible fixed assets include computer software and other intangible assets, which are recorded at cost less accumulated amortization.

Computer software is amortized using the straight-line method based on an estimated useful life of 5 years, while other intangible assets are amortized over 15 years.

Construction in progress

Construction in progress reflects the properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees and interest fees to the Company's accounting policies.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred expenses

Deferred expenses comprise actual costs incurred that relate to the operating results of multiple accounting periods. The Company's deferred expenses include:

Tools and supplies

Tools and supplies are amortized to expenses on a straight-line basis over a period not exceeding 12 months.

Major repairs of fixed assets and other deferred expenses

Major one-off repair costs of fixed assets and other deferred expenses are amortized to expenses on a straight-line basis over a period of 6 to 12 months.

Operating Leases

Lease payments under operating leases are recognized in the interim Income Statement on a straight-line basis over the lease term. Lease commissions are recognized in the interim Income Statement as part of the total lease expense over the lease term

Payables

The account payables are monitored in detail by payable terms, payable parties, original currency, and other factors depending on the Company's management requirement.

The account payables include payables such as trade payables, loans payable, and other payables which are determined almost certainly by the recorded value and term, which is not carried less than the amount to be paid. They are classified as follows:

- Trade payables comprise liabilities of a commercial nature arising from transactions for the purchase of goods, services, or assets between the Company and suppliers (being parties independent of the Company, including payables between the parent company and its subsidiaries, joint ventures, and associates).
- Other payables comprise liabilities that are non-commercial in nature and do not arise from transactions for the purchase of goods or the receipt of services.

Dividend and profit distribution payables

Dividends are recognized as a liability when the Board of Directors, under the authority delegated by the General Meeting of Shareholders, issues the dividend declaration and the dividend record date is announced by the Vietnam Securities Depository and Clearing Corporation.

Borrowings

Borrowings include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts in det by each type and classifies them into short-term and long-term according to repayment terms.

Expenses directly related to the loan are recognized as financial expenses, except for expenses incurred from a loan for investment, construction, or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period but not paid to ensure that when these expenses occur, they will not have a significant influence on operating expenses based on the matching principle between income and expenses.

Provisions

The recorded value of a provision is the most reasonable estimate of the amount required to settle a current obligation at the end of the accounting period.

Only expenses related to provisions that were initially recognized can be covered by that provision.

If the difference between the provisions recorded in the previous accounting period and those in the current reporting period is greater than the provisions recognized in the current period, the excess is reversed and deducted from production and business expenses for the year, except for any excess related to mechanical products provisions, which is reversed and recognized as other income for the period.

The Company's provisions include provisions for mechanical products arising during the period ended based on contracts signed with buyers.

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Additional Paid-in Capital is recognized as the excess amount between the actual issuance price and the par value of the shares when shares are initially issued, additionally issued, or reissued from treasury stock.

Retained Earnings are determined based on the after-tax net income and the distribution of profits by the Company.

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Company's Charter as well as the provisions of law and approved by the General Meeting of Shareholders.

Revenue and other income

The Company's revenue includes revenue from sales of products, goods and provision of services.

Revenue from sale of goods and products

Revenue from the sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and;
- Costs related to transactions can be determined.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income (Continued)

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Identify the completed work as at the interim financial position statement date; and
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from interest income and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Cost of goods sold or services rendered including the cost of products, goods, services, and investment property sold during the period is recorded corresponding to revenue. For cost which is over the normal level of inventories is recorded directly into the cost of goods sold.

Financial expenses

Finance expenses reflect expenses incurred during the period, primarily comprising borrowing costs and foreign exchange losses arising from the retranslation of foreign currency-denominated monetary items at the end of the reporting period or upon the settlement of payables or the collection of receivables.

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): Are total current income tax expenses in determining the profit or loss of a period.

Current income tax expenses: Are corporate income tax payable calculated on taxable profit during the period and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. The difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Basic earnings per share**

Basic earnings per share for common stock is calculated by dividing the net income or loss attributable to common shareholders by the weighted average number of common shares outstanding during the period.

Related parties

A party is considered a related party of the Company in case that party can control the Company or cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of the relationship is focused more than its legal form.

Segments reporting

A segment is a distinguishable component of the Company that participates in providing related products or services (business segment) or in providing products or services within a specific economic environment (geographic segment), with risks and economic benefits different from other business segments. The Board of Management considers that the Company operates in business segments such as mechanical construction, fresh concrete, and construction materials; foodstuffs and agricultural products; and handicraft packaging, as well as in geographic segments including domestic and international markets. Segment reporting will be prepared according to business activity and geographic region.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM FINANCIAL POSITION STATEMENT**5.1 Cash and cash equivalents**

	June 30, 2026 VND	January 1, 2026 VND
Cash on hand	67,199,000	86,726,000
Demand deposits (i)	10,728,500,694	1,700,005,556
Total	10,795,699,694	1,786,731,556
	June 30, 2026 VND	January 1, 2026 VND
(i) Details of demand deposits:		
JSC Bank for Industry and Trade of Vietnam	3,470,641,788	693,991,690
JSC Bank for Investment and Development of Vietnam	6,632,617,421	10,979,003
Others bank	625,241,485	995,034,863
Total	10,728,500,694	1,700,005,556

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

5.2 Investments held to maturity

	June 30, 2026 (VND)		January 1, 2026 (VND)	
	Original cost	Recoverable amount	Allowance	Recoverable amount
Saigon - Hanoi Commercial Joint Stock Bank - Sai Gon Branch - Original cost	8,000,000,000	8,000,000,000	-	-
Saigon - Hanoi Commercial Joint Stock Bank - Sai Gon Branch - Accrued interest	181,084,932	181,084,932	-	-
Total	8,181,084,932	8,181,084,932	-	-

5.3 Short-term receivables from customers

	June 30, 2026 (VND)		January 1, 2026 (VND)	
	Book value	Allowance	Book value	Allowance
Asia Food Technology JSC	7,113,600,000	-	4,578,210,000	-
Branch of Acecook Vietnam JSC in Bac Ninh	6,836,400,000	-	2,725,884,000	-
Dong Phuong Distributor	-	-	284,819,513	-
Dinh Nghiep Construction Co., Ltd	5,419,746,720	-	1,292,874,480	-
Davis Commodities Pte Ltd	11,184,744,443	-	-	-
Sunshine Impex HK Ltd	16,556,502,063	-	-	-
Mega Asia Resources Pte Ltd	16,897,955,100	-	-	-
Others	32,942,524,910	(1,715,658,500)	18,251,911,578	(1,715,658,500)
Total	96,951,473,236	(1,715,658,500)	27,133,699,571	(1,715,658,500)
<i>In which: Trade receivables from related parties</i>	<i>293,697,976</i>	<i>-</i>	<i>2,582,211,234</i>	<i>-</i>

(Details in Note 7.1)

MECHANICS CONSTRUCTION AND FOODSTUFFS JOINT-STOCK COMPANY

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For the period ended June 30, 2026

5.4 Short-term repayments to suppliers

	June 30, 2026 (VND)		January 1, 2026 (VND)	
	Book value	Allowance	Book value	Allowance
Kien Phat KG Co., Ltd	3,813,150,000	-	2,313,150,000	-
Others	68,810,389	-	359,588,180	-
Total	3,881,960,389	-	2,672,738,180	-

5.5 Other receivables

	June 30, 2026 (VND)		January 1, 2026 (VND)	
	Book value	Allowance	Book value	Allowance
a) Short-term	136,110,000	-	-	-
Receivables from employees	58,820,000	-	-	-
Others	77,290,000	-	-	-
b) Long-term	230,000,000	-	230,000,000	-
Deposits	230,000,000	-	230,000,000	-
Total	366,110,000	-	230,000,000	-

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For the period ended June 30, 2026

5.6 Inventories

	June 30, 2026 (VND)		January 1, 2026 (VND)	
	Original value	Allowance	Original value	Allowance
Raw material	134,124,451,469	-	95,699,846,054	-
Tool, supplies	983,530,630	-	925,363,240	-
Work in progress	2,131,095,079	-	3,461,269,187	-
Finish goods	6,291,547,580	(605,667,646)	17,833,497,487	-
Goods	21,466,734,898	-	2,812,660,745	-
Consigned goods	5,558,726,690	-	322,066,606	-
Total	170,556,086,346	(605,667,646)	121,054,703,319	-

(i) As of June 30, 2026, inventories with carrying values of VND 56,000,000,000 and VND 44,222,000,000 (as of January 1, 2026: VND 59,500,000,000 and VND 85,599,000,000) were pledged as collateral for the Company's loans at VietinBank - Long An Branch and Vietcombank - Long An Branch (Note 5.20).

5.7 Construction in progress

	June 30, 2026 (VND)		January 1, 2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
Office renovation works - Mechanical Construction Enterprise	-	-	80,422,742	80,422,742
Boundary wall painting works - Mechanical Construction Enterprise	-	-	1,440,114	1,440,114
Demolition of the concrete products workshop's material warehouse and installation of partition walls in the finished goods warehouse for mechanical equipment to convert it into a construction materials storage area - Mechanical Construction Enterprise	2,145,000	2,145,000	-	-
Office and boundary fence renovation works - Workshop No. 2, Food Processing Enterprise	8,767,539	8,767,539	-	-
Total	10,912,539	10,912,539	81,862,856	81,862,856

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

5.8 Bad debts

		June 30, 2026 (VND)			January 1, 2026 (VND)		
	Overdue periods	Original value	Allowances (-)	Recoverable amount	Overdue periods	Original value	Allowances (-) Recoverable amount
1. Short-term receivables from customers		1,715,658,500	(1,715,658,500)	-	-	1,715,658,500	(1,715,658,500)
Thien Dia Nhan Trading Co., Ltd	> 3 years	22,350,000	(22,350,000)	-	> 3 years	22,350,000	(22,350,000)
Socon Viet Nam JSC	> 3 years	1,000,075,000	(1,000,075,000)	-	> 3 years	1,000,075,000	(1,000,075,000)
Hue Tan Construction, Trading, and Mechanical Services Co., Ltd	> 3 years	625,120,000	(625,120,000)	-	> 3 years	625,120,000	(625,120,000)
An Duong Investment Design Construction JSC	> 3 years	30,270,000	(30,270,000)	-	> 3 years	30,270,000	(30,270,000)
My Tin Investment Construction JSC	> 3 years	37,843,500	(37,843,500)	-	> 3 years	37,843,500	(37,843,500)
Total		1,715,658,500	(1,715,658,500)	-		1,715,658,500	(1,715,658,500)

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For the period ended June 30, 2026

5.9 Tangible fixed assets

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Total
HISTORICAL COST					
As at January 1, 2026	37,783,752,552	45,746,379,809	33,027,462,480	2,150,881,865	118,708,476,706
Purchase	-	53,000,000	-	-	53,000,000
Transfer from construction in progress	-	-	204,832,830	-	204,832,830
As at June 30, 2026	37,783,752,552	45,799,379,809	33,232,295,310	2,150,881,865	118,966,309,536
ACCUMULATED DEPRECIATION					
As at January 1, 2026	31,906,164,456	38,377,973,993	29,706,405,685	1,990,728,001	101,981,272,135
Depreciation	469,539,756	1,365,562,666	589,464,316	22,772,094	2,447,338,832
As at June 30, 2026	32,375,704,212	39,743,536,659	30,295,870,001	2,013,500,095	104,428,610,967
NET BOOK VALUE					
As at January 1, 2026	5,877,588,096	7,368,405,816	3,321,056,795	160,153,864	16,727,204,571
As at June 30, 2026	5,408,048,340	6,055,843,150	2,936,425,309	137,381,770	14,537,698,569

The cost of tangible fixed assets that had been fully depreciated but were still in use amounted to VND 66,497,289,133 as at June 30, 2026 (as at January 1, 2026: VND 60,691,669,050).

The carrying amount of tangible fixed assets pledged as collateral for bank borrowings amounted to VND 10,389,612,566 as at June 30, 2026 (as at January 1, 2026: VND 12,480,881,835).

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5.10 Intangible fixed assets

Unit: VND

	Software	Other	Total
HISTORICAL COST			
As at January 1, 2026	474,745,773	362,784,729	837,530,502
As at June 30, 2026	474,745,773	362,784,729	837,530,502
ACCUMULATED AMORTIZATION			
As at January 1, 2026	437,838,715	362,784,729	800,623,444
Amortization	12,465,912	-	12,465,912
As at June 30, 2026	450,304,627	362,784,729	813,089,356
NET BOOK VALUE			
As at January 1, 2026	36,907,058	-	36,907,058
As at June 30, 2026	24,441,146	-	24,441,146

The cost of intangible fixed assets that had been fully amortized but were still in use amounted to VND 737,803,229 as at June 30, 2026 (as at January 1, 2026: VND 737,803,229).

5.11 Short-term deferred expenses

	June 30, 2026 VND	January 1, 2026 VND
Tools and supplies	234,041,976	514,892,346
Repair costs	-	525,214,757
Transportation costs	260,000,000	-
Land rental costs	2,964,000	-
Total	497,005,976	1,040,107,103

5.12 Short-term trade payables

	June 30, 2026 VND	January 1, 2026 VND
Minh Anh Transportation Trading and Service Co., Ltd	-	651,365,318
Mai Thanh Phat Trading Service Co., Ltd	3,228,832,450	2,131,264,085
Thanh Nam Import-Export and Construction JSC	2,253,728,080	3,641,180,910
Long An Food Company	83,586,566,110	-
Others	6,176,047,559	5,982,527,047
Total	95,245,174,199	12,406,337,360
<i>In which: Trade payables from related parties</i>	<i>83,586,566,110</i>	<i>-</i>

(Details in Note 7.1)

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5.13 Short-term prepayments from customers

	June 30, 2026 VND	January 1, 2026 VND
Bao Dai Rice Milling Co., Ltd	6,099,600,000	3,099,600,000
Rama Food Manufacture Corporation	698,035,446	698,035,446
Chau Tin Thanh Co., Ltd	1,050,000,000	-
New Eastern (1971) Pte Ltd	1,035,747,201	-
Others	1,344,527,018	1,112,080,294
Total	10,227,909,665	4,909,715,740

5.14 Other short-term payments

	June 30, 2026 VND	January 1, 2026 VND
Interest expenses	14,281,220	7,662,301
Accrued electricity expenses	155,219,928	175,554,760
Accrued consulting expenses	-	82,250,000
Accrued rice purchase costs	211,885,801	-
Others	20,594,364	27,137,500
Total	401,981,313	292,604,561

5.15 Other payables

	June 30, 2026 VND	January 1, 2026 VND
Trade Union fees	518,163,363	695,539,353
Others	73,778,297	83,916,897
<i>Social welfare fund collected from employees</i>	<i>58,916,897</i>	<i>83,916,897</i>
<i>Others</i>	<i>14,861,400</i>	-
Total	591,941,660	779,456,250

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5.16 Taxes and payables to, receivables from the State Budget

	January 1, 2026 VND	Additions VND	Paid VND	June 30, 2026 VND
a) Payables	1,278,786,679	4,320,919,699	2,972,771,332	2,626,935,046
Value added tax	505,068,958	340,317,843	822,668,191	22,718,610
Corporate income tax	766,798,463	3,077,252,598	1,416,798,463	2,427,252,598
Personal income tax	6,919,258	361,541,798	191,497,218	176,963,838
Land tax, Land rental charges	-	541,807,460	541,807,460	-
b) Receivables	11,478,392	8,529,490	-	2,948,902
Land tax, Land rental charges	11,478,392	8,529,490	-	2,948,902

5.17 Short-term provisions

	January 1, 2026 VND	Increase in period VND	Decrease in period VND	June 30, 2026 VND
Product warranty provision	756,867,224	474,039,770	692,682,224	538,224,770
Total	756,867,224	474,039,770	692,682,224	538,224,770

5.18 Short-term borrowings

	June 30, 2026 VND	Increase in period VND	Decrease in period VND	January 1, 2026 VND
JSC Bank for Foreign Trade of Vietnam - Long An Branch (i)	51,880,101,800	145,757,513,000	111,385,752,345	17,508,341,145
JSC Bank for Industry and Trade of Vietnam - Long An Branch (ii)	12,953,298,739	29,913,792,469	19,657,605,630	2,697,111,900
Total	64,833,400,539	175,671,305,469	131,043,357,975	20,205,453,045

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

5.18 Short-term borrowings (Continued)

(i) Short-term loan from Joint Stock Commercial Bank for Foreign Trade of Vietnam - Long An Branch

Amount borrowed	Credit agreement No. 03/CV/0020/KHDN/23LD dated December 26, 2025, with a lending limit: for rice business activities is VND 100,000,000,000, for other business activities is VND 20,000,000,000.
Purpose of the loan	Funding for legitimate, reasonable, and valid short-term credit needs to serve the production and business activities of the customer, but excluding short-term needs for fixed asset investment activities.
Loan term	12 months.
Loan interest rate	Applying an agreed-upon loan interest rate mechanism based on the bank's announced loan interest rate at the time the customer incurs the debt. At each debt incurrence, the fixed interest rate is mutually agreed upon by both parties and recorded on each debt acknowledgment.
Collateral	- Land use rights and assets attached to the land, including office buildings, warehouses and factory buildings; - Machinery, equipment and motor vehicles; - Inventories and goods held for use or sale in the ordinary course of business.

(ii) Short-term loan from Joint Stock Commercial Bank for Industry and Trade of Vietnam - Long An Branch

Amount borrowed	Loan agreement with credit limit No. 26591504/2026-HDCVHM/NHCT700 - 1100664038 dated April 15, 2026, with a credit limit of VND 100,000,000,000.
Purpose of the loan	Supplementary working capital loan.
Loan term	According to each disbursement request form combined with specific credit agreements, for 12 months from the date of signing the contract.
Loan interest rate	Interest rates are specified in each disbursement request form combined with specific credit agreements based on the bank's interest rate regime during each period.
Collateral	- Land use rights and assets attached to the land, including office buildings, warehouses and factory buildings; - Machinery, equipment and motor vehicles; - Inventories and goods held for use or sale in the ordinary course of business.

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5.19 Owners' equity

a. Changes of owners' equity

Unit: VND

	Owners' equity	Share premium	Investment and Development Fund	Retained profits	Total
As at January 1, 2025	107,778,380,000	(31,818,182)	1,045,084,000	9,506,327,771	118,297,973,589
Profit in the previous year	-	-	-	10,275,724,796	10,275,724,796
2024 dividend distribution	-	-	-	(7,005,594,700)	(7,005,594,700)
Appropriation to Investment and Development Fund	-	-	917,982,000	(917,982,000)	-
Appropriation to Bonus Fund for Management and the Executive Board	-	-	-	(174,410,000)	(174,410,000)
Appropriation to Bonus and Welfare Fund	-	-	-	(1,376,973,000)	(1,376,973,000)
As at January 1, 2026	107,778,380,000	(31,818,182)	1,963,066,000	10,307,092,867	120,016,720,685
Profit in this year	-	-	-	10,927,673,444	10,927,673,444
2025 dividend distribution (ii)	-	-	-	(7,005,594,700)	(7,005,594,700)
Appropriation to Investment and Development Fund (i)	-	-	1,284,465,600	(1,284,465,600)	-
Appropriation to Bonus Fund for Management and the Executive Board (i)	-	-	-	(412,770,000)	(412,770,000)
Appropriation to Bonus and Welfare Fund (i)	-	-	-	(1,489,980,095)	(1,489,980,095)
As at June 30, 2026	107,778,380,000	(31,818,182)	3,247,531,600	11,041,955,916	122,036,049,334

(i) The company distributes the after-tax profit for the year 2025 according to Resolution No. 32/NQ-MCF-DHCD on April 22, 2026 of the 2026 Annual General Meeting of Shareholders as follows:

- Appropriation to Development and Investment fund at the rate of 12.5% of profit after tax for year 2025, equivalent to VND 1,284,465,600.
- Appropriation to the Bonus and Welfare Fund at the rate of 14.5% of profit after tax for the year 2025, equivalent to VND 1,489,980,095.
- Appropriation to the Executive Board Fund at the rate of 4% of profit after tax for the year 2025, equivalent to VND 412,770,000.

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5.19 Owners' equity (Continued)

a. Changes of owners' equity (Continued)

(ii) Cash dividend distribution at the rate of 6.5% of charter capital, equivalent to VND 7,005,594,700 based on Resolution No. 32/NQ-MCF-DHCD on April 22, 2026 of the 2026 Annual General Meeting of Shareholders and Resolution No. 34/NQ-MCF-HDQT dated April 28, 2026.

b. Details of owners' equity

	June 30, 2026 VND	January 1, 2026 VND
Vietnam Southern Food Corporation - JSC	64,668,000,000	64,668,000,000
Others	43,110,380,000	43,110,380,000
Total	107,778,380,000	107,778,380,000

c. Capital transactions with shareholders and appropriation of profits and dividends

	For the period ended June 30, 2026 VND	For the period ended June 30, 2025 VND
- Shareholders' capital		
Opening balance	107,778,380,000	107,778,380,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	107,778,380,000	107,778,380,000
- Dividend, Profit distribution	7,005,594,700	7,005,594,700

d. Shares

	June 30, 2026 Shares	January 1, 2026 Shares
Quantity of registered shares	10,777,838	10,777,838
Quantity of issued shares	10,777,838	10,777,838
Common shares	10,777,838	10,777,838
Outstanding shares	10,777,838	10,777,838
Common shares	10,777,838	10,777,838
Par value of outstanding shares (VND/ share)	10,000	10,000

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5.20 Off interim financial position statement items

a. Operating lease assets (lessees)

The minimum lease payments under non-cancellable operating lease agreements are as follows:

	June 30, 2026 VND	January 1, 2026 VND
Under 1 year	1,019,505,240	809,732,264
From 1 year to 5 years	1,733,686,784	1,409,281,923
Over 5 years	1,292,373,942	1,324,754,717
Total	4,045,565,966	3,543,768,904

b. Assets held for the third parties

	June 30, 2026 Kg	January 1, 2026 Kg
Inventories	26,762	26,762
Total	26,762	26,762

c. Foreign currencies

	June 30, 2026	January 1, 2026
USD	159,020.43	2,168.59
Equivalent to VND	4,167,607,429	56,381,882

d. Bad debts written-off

	June 30, 2026 VND	January 1, 2026 VND
Nhan Tri Private Company (ii)	10,978,100	10,978,100
Dien Mai Private Company (i)	33,483,175	33,483,175
Ha Thanh Construction and Trade Co., Ltd (i)	42,000,000	42,000,000
Nguyen Huynh Industrial Catering Co., Ltd (i)	35,354,000	35,354,000
GoL Information Trade and Service Co., Ltd (i)	34,000,000	34,000,000
Hau Giang Food JSC (i)	7,524,103,500	7,524,103,500
Total	7,679,918,775	7,679,918,775

(i) These accounts receivable have been written off since 2020 due to being determined as uncollectible. The company has performed the write-off according to the minutes of the debt handling committee meeting dated November 30, 2020.

(ii) This accounts receivable has been written off in the accounting records since 2011 due to being determined as uncollectible.

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5.20 Off interim financial position statement items (Continued)

e. List of tangible fixed assets and inventories pledged as collateral for borrowings at as June 30, 2026

No.	Type of asset	Historical cost VND	Net book value VND	Pledgee / Mortgagee	Purpose of the security	Deadline
1	Tangible fixed assets	91,291,202,840	10,389,612,566			
1.1	Buildings, structures	24,808,429,518	3,517,919,365			
		16,217,864,494	3,051,304,932	JSC Bank for Industry and Trade of Vietnam - Long An Branch	(i)	(ii)
		8,590,565,024	466,614,433	JSC Bank for Foreign Trade of Vietnam - Long An Branch	(i)	(ii)
1.2	Machinery, equipment	38,300,904,648	4,881,921,664			
		30,090,949,964	3,919,662,962	JSC Bank for Foreign Trade of Vietnam - Long An Branch	(i)	(ii)
		8,209,954,684	962,258,702	JSC Bank for Investment and Development of Vietnam - Long An Branch	(i)	(ii)
1.3	Transportation means	27,751,897,589	1,989,771,537			
		15,607,384,176	643,310,627	JSC Bank for Industry and Trade of Vietnam - Long An Branch	(i)	(ii)
		6,049,022,503	1,069,586,028	JSC Bank for Foreign Trade of Vietnam - Long An Branch	(i)	(ii)
		6,095,490,910	276,874,882	JSC Bank for Investment and Development of Vietnam - Long An Branch	(i)	(ii)
1.4	Office equipment	429,971,085	-			
		429,971,085	-	JSC Bank for Foreign Trade of Vietnam - Long An Branch	(i)	(ii)
No.	Type of asset	Value VND		Pledgee / Mortgagee	Purpose of the security	Deadline
2.	Inventories	100,222,000,000				
	Raw materials	93,500,000,000				
		53,500,000,000		JSC Bank for Industry and Trade of Vietnam - Long An Branch	(i)	(ii)
		40,000,000,000		JSC Bank for Foreign Trade of Vietnam - Long An Branch	(i)	(ii)
	Products	4,722,000,000				
		2,500,000,000		JSC Bank for Industry and Trade of Vietnam - Long An Branch	(i)	(ii)
		2,222,000,000		JSC Bank for Foreign Trade of Vietnam - Long An Branch	(i)	(ii)
	Goods	2,000,000,000				
		2,000,000,000		JSC Bank for Foreign Trade of Vietnam - Long An Branch	(i)	(ii)

In which: (i) Working capital loans; (ii) Upon settlement of the loan.

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6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM INCOME STATEMENTS

6.1 Revenues from sales of goods and provision of services

	For the period ended June 30, 2026 VND	For the period ended June 30, 2025 VND
Revenue from sale of products and goods	333,690,978,714	284,177,301,568
Revenue from provision of services	2,941,115,825	1,547,562,529
Total	336,632,094,539	285,724,864,097
<i>In which: Sales transactions with related parties (Details in Note 7.1)</i>	<i>5,514,542,505</i>	<i>20,435,445,970</i>

6.2 Revenue deductions

	For the period ended June 30, 2026 VND	For the period ended June 30, 2025 VND
Sales returns	-	6,428,500
Total	-	6,428,500

6.3 Net revenues from sales of goods and provision of services

	For the period ended June 30, 2026 VND	For the period ended June 30, 2025 VND
Revenue from sale of products and goods	333,690,978,714	284,170,873,068
Revenue from provision of services	2,941,115,825	1,547,562,529
Total	336,632,094,539	285,718,435,597
<i>In which: Sales transactions with related parties (Details in Note 7.1)</i>	<i>5,514,542,505</i>	<i>20,435,445,970</i>

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6.4 Costs of goods sold

	For the period ended June 30, 2026 VND	For the period ended June 30, 2025 VND
Cost of goods sold	294,751,917,012	257,394,122,271
Cost of services rendered	2,210,736,290	1,415,474,977
Provision for inventory write-down	605,667,646	-
Abnormal production costs charged directly to cost of sales	4,260,622	22,760,714
Total	297,572,581,570	258,832,357,962
<i>In which: Purchase transactions with related parties (Details in Note 7.1)</i>	<i>93,880,184,406</i>	<i>1,178,929,527</i>

6.5 Financial income

	For the period ended June 30, 2026 VND	For the period ended June 30, 2025 VND
Interest income from deposits	186,664,746	62,720,373
Realized foreign exchange gain	224,228,593	753,616,241
Unrealized foreign exchange gain	38,412,498	-
Total	449,305,837	816,336,614

6.6 Financial expenses

	For the period ended June 30, 2026 VND	For the period ended June 30, 2025 VND
Interest expenses	1,600,265,153	3,398,772,449
Realized foreign exchange loss	117,122,601	66,215,948
Unrealized foreign exchange loss	-	35,439,768
Total	1,717,387,754	3,500,428,165

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6.7 Selling and General and administrative expenses

	For the period ended June 30, 2026 VND	For the period ended June 30, 2025 VND
Selling expenses	8,833,205,409	7,854,019,609
Employee expenses	881,500	468,000
Materials expenses	1,821,904,284	2,550,123,954
Amortization and Depreciation expenses	194,334,852	716,102,116
(Reversal)/Warranty expense	(192,858,229)	-
Outsourcing expenses	6,234,076,745	3,753,862,360
Other cash expenses	774,866,257	833,463,179
General and administrative expenses	15,096,269,167	10,898,990,034
Employee expenses	10,468,910,680	7,615,625,496
Materials expenses	374,881,390	93,641,577
Amortization and Depreciation expenses	300,009,134	253,834,111
Charges and fee	550,670,956	260,249,886
Outsourcing expenses	1,239,494,257	1,063,213,253
Others	2,162,302,750	1,612,425,711
Total	23,929,474,576	18,753,009,643

6.8 Other income

	For the period ended June 30, 2026 VND	For the period ended June 30, 2025 VND
Disposals of fixed assets	-	548,271,579
Warehousing service income	-	159,090,910
Reversal of provision for warranty expenses of mechanical installation works	-	171,653,814
Inventory surplus	166,534,691	188,929,926
Others	11,482,875	13,693,031
Total	178,017,566	1,081,639,260

6.9 Other expenses

	For the period ended June 30, 2026 VND	For the period ended June 30, 2025 VND
Others	35,048,000	14,000,000
Total	35,048,000	14,000,000

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6.10 Production and business expenses by factors

	For the period ended June 30, 2026 VND	For the period ended June 30, 2025 VND
Raw material expenses	185,932,834,829	268,800,397,076
Employee expenses	17,486,309,823	14,106,752,522
Amortization and Depreciation expenses	2,459,804,744	3,087,444,807
Outsourcing expenses	17,467,741,979	13,321,806,480
Other cash expenses	4,204,405,692	3,356,636,820
Total	227,551,097,067	302,673,037,705

6.11 Current corporate income tax expense

	For the period ended June 30, 2026 VND	For the period ended June 30, 2025 VND
Accounting profit before income tax	14,004,926,042	6,516,615,701
Increase adjustment:	1,419,749,444	136,008,923
<i>Non-deductible expenses</i>	<i>1,281,903,444</i>	<i>20,889,923</i>
<i>Remuneration for non-executive Board of Directors</i>	<i>137,846,000</i>	<i>115,119,000</i>
Decrease adjustment:	38,412,498	-
<i>Non-taxable income</i>	<i>38,412,498</i>	<i>-</i>
Taxable income	15,386,262,988	6,652,624,624
Taxable income	15,386,262,988	6,652,624,624
Corporate income tax rate	20%	20%
Current corporate income tax expense	3,077,252,598	1,330,524,925

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6.12 Basic earnings per share

	For the period ended June 30, 2026 VND	For the period ended June 30, 2025 VND (Re-stated)
Profit/(loss) after corporate income tax	10,927,673,444	5,186,090,776
<i>Increase adjustment:</i>	<i>2,064,089,485</i>	<i>951,375,048</i>
<i>Appropriation to Bonus and Welfare Fund</i>	<i>1,857,704,485</i>	<i>744,990,048</i>
<i>Appropriation to Bonus Fund for Management and the Executive Board</i>	<i>206,385,000</i>	<i>206,385,000</i>
<i>Decrease adjustment:</i>	<i>-</i>	<i>-</i>
Profit/(loss) attributable to ordinary shareholders (VND)	8,863,583,959	4,234,715,729
Weighted average number of ordinary shares outstanding during the period (share)	10,777,838	10,777,838
Basic earnings/(loss) per share (VND/share)	822	393

(i) According to the Resolution of the 2026 Annual General Meeting of Shareholders on April 22, 2026 of Mechanical Construction and Foodstuffs Joint-Stock Company; The profit for the accounting period ended June 30, 2026, that can be allocated to the Bonus and Welfare Fund, and Executive Board's bonus is VND 2,064,089,485. The final decision on the distribution of profit for 2026 rests with the General Meeting of Shareholders. Accordingly, the net profit attributable to common shareholders and basic earnings per share may be subject to change following the Resolution of the General Meeting of Shareholders.

Restated "Earning per share" for the accounting period ended June 30, 2025:

	For the period end June 30, 2025 VND (Stated)	For the period ended June 30, 2025 VND (Re-stated)	Difference
Profit/(loss) after corporate income tax	5,186,090,776	5,186,090,776	-
<i>Increase adjustment:</i>	<i>984,298,616</i>	<i>951,375,048</i>	<i>(32,923,569)</i>
<i>Appropriation to Bonus and Welfare Fund (i)</i>	<i>777,913,616</i>	<i>744,990,048</i>	<i>(32,923,569)</i>
<i>Appropriation to Bonus Fund for Management and the Executive Board (i)</i>	<i>206,385,000</i>	<i>206,385,000</i>	<i>-</i>
Profits or losses attributable to shareholders holding common shares (VND) (i)	4,201,792,160	4,234,715,729	(32,923,569)
Weighted average number of common shares outstanding for the period (shares)	10,777,838	10,777,838	-
Basic earnings per share (VND/share)	390	393	3

(i) Basic earnings per share for the accounting period ended June 30, 2025 has been restated following the Company's profit appropriation in 2026 in accordance with the Resolution of the 2026 Annual General Meeting of Shareholders, under which VND 1,902,750,095 was appropriated to the Bonus and Welfare Fund and the Bonus Fund for Management and the Executive Board. Accordingly, profit attributable to ordinary shareholders for the purpose of calculating basic earnings per share for the accounting period ended June 30, 2025 was reduced by one-half of the above appropriation, amounting to VND 951,375,048. Consequently, the basic earnings per share for the accounting period ended June 30, 2025 has been restated.

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7. OTHER INFORMATION

7.1 Transactions and balances with related parties

a) List of related parties

<u>Related Parties</u>	<u>Relationship</u>
Vietnam Southern Food Corporation - JSC	Parent Company
Long An Food Company	Entities under the same Parent Company
Dong Thap Food Company	Entities under the same Parent Company
Tien Giang Food Company	Entities under the same Parent Company
Binh Dong Flour Company	Entities under the same Parent Company
Kien Giang Import & Export JSC	Subsidiary of the Parent Company
Sai Gon Food JSC	Subsidiary of the Parent Company
Ho Chi Minh City Food JSC	Subsidiary of the Parent Company
Colusa-Miliket Foodstuff JSC	Associate of the Parent Company
Binh Tay Packaging JSC	Associate of the Parent Company
Members of the Board of Directors, Board of Supervisors, Board of Management, other managers and close individuals in the family of these members	Significant Influence

In the period, the Company has transactions with related parties as follows:

b) Remuneration and other benefits of the Boards of Directors, Supervisors and Management, and other managers

<u>Related parties</u>	<u>Nature of transaction</u>	<u>For the period ended June 30, 2026 VND</u>	<u>For the period ended June 30, 2025 VND</u>
Members of the Boards of Directors, Supervisors and Management, and other managers	Salaries, remuneration and other benefits	3,068,035,300	1,848,237,000

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7.1 Transactions and balances with related parties (Continued)

b) Remuneration and other benefits of the Boards of Directors, Supervisors and Management, and other managers (Continued)

In which:

b.1) Remuneration and other benefits of the Board of Directors

Name	Position	Nature of transaction	For the period ended	For the period ended
			June 30, 2026	June 30, 2025
			VND	VND
Mr. Doan Quang Long	Chairman	Salaries	222,000,000	63,508,000
		Other benefits	163,189,000	1,508,000
Mr. Bach Ngoc Van	Former Chairman	Other benefits	-	8,085,000
Mr. Le Phat Tai	Former Chairman	Other benefits	14,868,000	15,015,000
		Remuneration	-	31,119,000
Mr. Nguyen Van Kiet	Vice Chairman (Dismissed on April 22, 2026)	Salaries	-	172,800,000
		Remuneration	26,923,000	-
		Other benefits	78,398,000	78,031,000
Ms. Le Mai Han	Former Vice Chairman	Remuneration	-	25,038,000
		Other benefits	12,390,000	18,481,000
Mr. Nguyen Binh Hien	Member (Dismissed on April 22, 2026)	Remuneration	26,923,000	42,000,000
Ms. Le Thi Thao	Member	Remuneration	42,000,000	16,962,000
		Other benefits	30,090,000	-
Ms. Ho Thi Cam Van	Member	Remuneration	42,000,000	42,000,000
		Other benefits	42,481,000	16,170,000
Mr. Chu Van Dung	Member	Salaries	32,600,000	-
		Other benefits	1,764,000	-
Total			735,626,000	530,717,000

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7.1 Transactions and balances with related parties (Continued)
b.2) Remuneration and other benefits of the Board of Supervisors

Name	Position	Nature of transaction	For the period ended	For the period ended
			June 30, 2026	June 30, 2025
			VND	VND
Ms. Hoang Thi Lien	Head of the Board	Salaries	115,500,000	110,880,000
		Remuneration	6,200,000	-
		Other benefits	177,564,000	47,236,000
Ms. Le Thi Hong Nhung	Member	Salaries	70,092,000	64,500,000
		Remuneration	27,000,000	27,000,000
		Other benefits	62,375,000	25,538,000
Mr. Phan Le Duy	Member	Remuneration	27,000,000	27,000,000
		Other benefits	11,328,000	4,620,000
Total			497,059,000	306,774,000

b.3) Remuneration and other benefits of the Board of Management

Name	Position	Nature of transaction	For the period ended	For the period ended
			June 30, 2026	June 30, 2025
			VND	VND
Mr. Le Truong Son	General Director	Salaries	222,000,000	165,120,000
		Other benefits	229,647,000	77,968,000
Mr. Nguyen Binh Hien	Former Vice General Director	Salaries	-	149,280,000
		Other benefits	188,556,000	71,916,000
Mr. Nguyen Minh Phuc	Deputy General Director	Salaries	192,000,000	149,280,000
		Other benefits	221,199,000	64,145,000
Ms. Nguyen Thi Khanh Van	Deputy General Director	Salaries	180,000,000	-
		Other benefits	36,588,000	-
Total			1,269,990,000	677,709,000

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7.1 Transactions and balances with related parties (Continued)

b.4) Remuneration and other benefits of other managers

Name	Position	Nature of transaction	For the period ended	For the period ended
			June 30, 2026	June 30, 2025
			VND	VND
Ms. Nguyen Thi Thanh Phung	Chief Accountant	Salaries	180,000,000	141,157,000
		Other benefits	211,056,000	61,313,000
Mr. Pham Hoang Chuong	Board Secretary, Authorized Information Disclosure Officer	Salaries	85,066,800	77,875,000
		Remuneration	27,000,000	27,000,000
		Other benefits	62,237,500	25,692,000
Total			565,360,300	333,037,000

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7.1 Transactions and balances with related parties (Continued)

c) Transactions with related parties

Related parties	Relationship	Nature of transaction	For the period ended	For the period ended
			June 30, 2026	June 30, 2025
			VND	VND
Purchase transactions				
Tien Giang Food Company	Entities under the same Parent Company	Purchase of goods	93,880,184,406	1,178,929,527
Dong Thap Food Company	Entities under the same Parent Company	Purchase of services	22,585,191	21,946,759
Vietnam Southern Food Corporation - JSC	Parent Company	Purchase of services	-	1,069,107,768
Long An Food Company	Entities under the same Parent Company	Purchase of goods	-	87,875,000
Ho Chi Minh City Food JSC	Subsidiary of the Parent Company	Purchase of goods	93,851,286,824	-
		Purchase of goods	6,312,391	-
Sales transactions				
Vietnam Southern Food Corporation - JSC	Parent Company	Sale of rice and packaging materials	5,514,542,505	20,435,445,970
		Sale of goods and services	-	12,192,930,163
Long An Food Company	Entities under the same Parent Company	Sale of goods and services	2,532,343,025	4,908,730,807
Binh Dong Flour Company	Entities under the same Parent Company	Sale of packaging, mechanical services and rice	1,470,399,480	1,323,415,000
Dong Thap Food Company	Entities under the same Parent Company	Mechanical services	-	4,200,000
Tien Giang Food Company	Entities under the same Parent Company	Mechanical services	-	3,000,000
Kien Giang Import & Export JSC	Subsidiary of the Parent Company	Sale of finished goods	1,370,700,000	1,943,170,000
Sai Gon Food JSC	Subsidiary of the Parent Company	Sale of goods and services	137,200,000	60,000,000
Colusa-Miliket Foodstuff JSC	Associate of the Parent Company	Sale of goods	1,200,000	-
Binh Tay Packaging JSC	Associate of the Parent Company	Sale of goods	2,700,000	-
Others				
Vietnam Southern Food Corporation - JSC	Parent Company	Dividend	4,203,420,000	4,203,420,000
			4,203,420,000	4,203,420,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

7.1 Transactions and balances with related parties (Continued)

d) Balances with related parties

Related parties	Classification	Nature of transaction	June 30, 2026 VND	January 1, 2026 VND
Receivables from customers				
Long An Food Company	Short-term	Sale of goods and services	293,697,976	2,582,211,234
Binh Dong Flour Company	Short-term	Sale of goods and services	109,525,392	465,786,234
Kien Giang Import & Export JSC	Short-term	Sale of goods and services	159,472,584	692,388,000
Sai Gon Food JSC	Short-term	Sale of goods and services	-	1,424,037,000
Colusa-Miliket Foodstuff JSC	Short-term	Sale of goods and services	23,500,000	-
Trade payables				
Long An Food Company	Short-term	Purchase of goods and services	1,200,000	-
			83,586,566,110	-
			83,586,566,110	-

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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7.2 Segment reporting

The Company prepares segment reports based on four business segments: Mechanical Construction; Fresh Concrete; Foodstuffs and Agricultural Products; and Handicraft Packaging, with the "Others" segment representing a smaller portion of the Company's operations.

a) Segment report based on business activities

Segment report of assets and liabilities for the year ended December 31, 2025:

Unit: VND

	Mechanical construction, fresh concrete, and construction materials	Food, foodstuff	Packaging, Handicraft	Other activities	Total
Assets					
Fixed assets	4,959,378,638	8,215,363,547	2,183,585,691	1,405,783,753	16,764,111,629
Construction in progress	81,862,856	-	-	-	81,862,856
Receivables	8,486,471,600	16,770,764,737	2,888,543,314	174,999,600	28,320,779,251
Inventories	8,734,585,549	108,245,667,547	4,074,450,223	-	121,054,703,319
Unallocated assets	-	-	-	-	2,838,317,051
Total assets	22,262,298,643	133,231,795,831	9,146,579,228	1,580,783,353	169,059,774,106
Liabilities					
Borrowings and finance lease liabilities	-	20,205,453,045	-	-	20,205,453,045
Payables	14,301,988,988	1,358,250,597	1,376,254,354	11,801,106,437	28,837,600,376
Unallocated liabilities	-	-	-	-	-
Total liabilities	14,301,988,988	21,563,703,642	1,376,254,354	11,801,106,437	49,043,053,421

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

7.2 Segment reporting (Continued)

Segment report of income for the period ended June 30, 2025:

Unit: VND

	Mechanical construction, fresh concrete, and construction materials	Food, foodstuff	Packaging, Handicraft	Other activities	Total
Revenue					
Revenue	40,016,498,640	234,446,377,212	11,255,559,745	-	285,718,435,597
Cost of sales	(35,260,423,913)	(212,997,804,764)	(10,574,129,285)	-	(258,832,357,962)
Gross profit	4,756,074,727	21,448,572,448	681,430,460	-	26,886,077,635
Operating results					
Segment results	4,756,074,727	21,448,572,448	681,430,460	-	26,886,077,635
Finance income	31,360,316	769,296,140	15,680,158	-	816,336,614
Finance expenses	-	(3,500,428,165)	-	-	(3,500,428,165)
General and administrative and Selling expenses	(4,157,295,876)	(12,792,606,389)	(1,803,107,378)	-	(18,753,009,643)
Other profit	439,975,811	39,695,935	39,695,935	548,271,579	1,067,639,260
Corporate income tax					(1,330,524,925)
Profit for the period	1,070,114,978	5,964,529,969	(1,066,300,825)	548,271,579	5,186,090,776

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

7.2 Segment reporting (Continued)

Segment report of assets and liabilities for the period ended June 30, 2026:

Unit: VND

	Mechanical construction, fresh concrete, and construction materials	Food, foodstuff	Packaging	Other activities	Total
Assets					
Fixed assets	4,022,552,923	7,308,300,964	1,969,365,227	1,261,920,601	14,562,139,715
Construction in progress	2,145,000	8,767,539	-	-	10,912,539
Receivables	16,704,007,960	80,333,834,026	2,122,304,750	323,738,389	99,483,885,125
Inventories	5,074,251,889	161,001,494,690	3,874,672,121	-	169,950,418,700
Unallocated assets	-	-	-	-	19,476,739,504
Total assets	25,802,957,772	248,652,397,219	7,966,342,098	1,585,658,990	303,484,095,583
Liabilities					
Borrowings and finance lease liabilities	8,005,809,740	54,911,940,800	1,915,649,999	-	64,833,400,539
Payables	15,458,498,416	3,895,702,203	480,533,752	96,779,911,339	116,614,645,710
Unallocated liabilities	-	-	-	-	-
Total liabilities	23,464,308,156	58,807,643,003	2,396,183,751	96,779,911,339	181,448,046,249

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

7.2 Segment reporting (Continued)

Segment report of income for the period ended June 30, 2026:

	<i>Unit VND</i>			
	Mechanical construction, fresh concrete, and construction materials	Food, foodstuff	Packaging	Other activities
Revenue				Total
Net revenue	62,674,714,392	261,096,766,845	12,860,613,302	-
Cost of goods sold	(54,566,261,273)	(232,024,805,639)	(10,981,514,658)	-
Gross revenue	8,108,453,119	29,071,961,206	1,879,098,644	-
Operating Profit/ Loss				39,059,512,969
Internal Profit/ Loss	8,108,453,119	29,071,961,206	1,879,098,644	-
Interest income	46,666,188	355,973,461	46,666,188	-
Financial expenses	-	(1,717,387,754)	-	-
General administrative and Selling expenses	(6,135,671,635)	(16,313,324,012)	(1,480,478,929)	-
Other income	144,228,131	(629,285)	(629,280)	-
Corporate income tax				142,969,566
Profit after tax	2,163,675,803	11,396,593,616	444,656,623	-
				10,927,673,444

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

7.2 Segment reporting (Continued)

b) Segment report relating to geographical business

For the year ended June 30, 2026	Segment report relating to geographical area		
	Local (VND)	Overseas (VND)	Total (VND)
Revenue	218,244,150,695	118,387,943,844	336,632,094,539
Cost of sales	186,046,371,841	111,526,209,729	297,572,581,570
Gross profit	32,197,778,854	6,861,734,115	39,059,512,969

For the year ended June 30, 2025	Segment report relating to geographical area		
	Local (VND)	Overseas (VND)	Total (VND)
Revenue	227,783,939,888	57,934,495,709	285,718,435,597
Cost of sales	206,832,618,736	51,999,739,226	258,832,357,962
Gross profit	20,951,321,152	5,934,756,483	26,886,077,635

7.3 Comparative figures

Comparative figures on the Interim Financial Position statement and related supplementing notes is the data on the Financial Statements for the year ended December 31, 2025 which has been audited by CPA VIETNAM Auditing Company Limited - An Independent Member Firm of INPACT.

Comparative figures on the Interim Income Statement, Interim cash flows statement and related supplementing notes is the data on the Interim Financial Statements for the period ended June 30, 2025 which has been reviewed by CPA VIETNAM Auditing Company Limited - An Independent Member Firm of INPACT.

Tay Ninh, July 11, 2026

Preparer

Chief Accountant

General Director



Bui Van Ket

Nguyen Thi Thanh Phung

Le Truong Son



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