CENCON VIETNAM JOINT STOCK COMPANY	SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness
No: 2007/CBTT	*Lao Cai, day 20 month 07 year 2026*

Periodic Information Disclosure on Financial Statements

To: Hanoi Stock Exchange

In compliance with the provisions of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, CENCON Vietnam Joint Stock Company hereby discloses its financial statements for the second quarter of 2026

to the Hanoi Stock Exchange as follows:

1. Name of the organization: CENCON Vietnam Joint Stock Company

- Stock code: CEN
- Address: Lots 45–50B, Thuy Hoa Street, Lao Cai Ward, Lao Cai Province
- Tel: (024) 6285 0292 Fax: (024) 6285 0292
- Email: cenconvietnam@gmail.com Website: cencon.vn

2. Content of the disclosed information:

- Financial Statements for Q2/2026: Separate Financial Statements

- Cases subject to explanation requirements:

+ Profit after corporate income tax in the statement of profit and loss for the reporting period changes by 10% or more compared to the same period of the previous year:

Yes ☑ No ☐

Explanation document in case of "Yes":

Yes ☑ No ☐

+ Profit after tax in the reporting period has changed from a loss in the same period of the previous year to a profit in the current period:

Yes ☐ No ☑

Explanation document in case of "Yes":

Yes ☐ No ☑

This information was disclosed on the Company's website on April 20, 2026, at the following link: http://cencon.vn.

Attached documents

- Q1.2026 Financial Statements

Representative of the organization

CÔNG TY CỔ PHẦN CENCON VIỆT NAM

CHỦ TỊCH HĐQT

Trần Mạnh Sơn

CENCON VIETNAM JOINT STOCK COMPANY
Address: Lot 45-50B, Thuy Hoa Street, Lao Cai Ward, Lao Cai Province, Vietnam

Form No. 01a - DN
(Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

MID-YEAR BALANCE SHEET

As of June 30, 2026

Unit: VND (Vietnamese Dong)

Indicators	Code	Notes	End-of-quarter amount	Beginning-of-year amount
1	2	3	4	5
A - CURRENT ASSETS	**100**		**104.414.750.421**	**101.508.783.613**
I. Cash and Cash Equivalents	**110**		**8.740.731.099**	**20.460.902.445**
1. Cash	111		8.740.731.099	20.460.902.445
2. Cash Equivalents	112			
II. Short-term Financial Investments	**120**		**4.000.000.000**	-
5. Other short-term investments	125		4.000.000.000	
III. Short-term Receivables	**130**		**24.406.843.871**	**5.594.895.498**
1. Short-term Trade Receivables	131		6.267.924.711	4.416.895.498
2. Short-term Prepayments to Suppliers	132		3.030.031.488	1.178.000.000
5. Short-term loan receivables	135		15.108.887.672	
6. Other Short-term Receivables	136			
IV. Inventories	**140**		**67.220.120.972**	**75.452.985.670**
1. Inventories	141		67.220.120.972	75.452.985.670
V. Short-term biological assets	**150**			
VI. Other Current Assets	**160**		**47.054.479**	-
1. Short-term prepaid expenses	161			
2. Deductible VAT	162		47.054.479	
B - NON-CURRENT ASSETS	**200**		**118.895.615.321**	**118.987.374.485**
I. Long-term Receivables	**210**			
II. Fixed Assets	**220**		**114.115.321**	**205.874.485**
1. Tangible Fixed Assets	221		114.115.321	205.874.485
- Original Cost	222		914.861.091	914.861.091
- Accumulated Depreciation Value (*)	223		(800.745.770)	(708.986.606)
III. Investment Properties	**230**			
IV. Long-term Work-in-progress Assets	**240**		**68.381.500.000**	**68.381.500.000**
2. Construction in Progress Costs	242		68.381.500.000	68.381.500.000
V. Long-term Financial Investments	**250**		**50.400.000.000**	**50.400.000.000**
2. Investments in Joint Ventures and Associates	252		50.400.000.000	50.400.000.000
VI. Other Non-current Assets	**260**			
TOTAL ASSETS (270 = 100 + 200)	**270**		**223.310.365.742**	**220.496.158.098**
C - LIABILITIES	**300**		**4.170.851.524**	**1.584.424.045**
I. Current Liabilities	**310**		**4.170.851.524**	**1.584.424.045**
1. Short-term Trade Payables	311		3.135.633.229	166.658.893
2. Short-term Advances from Customers	312		894.865.016	846.150.365
3. Taxes and Amounts Payable to the State	313		59.307.385	500.449.916
5. Short-term Accrued Expenses	315		81.045.894	71.164.871
9. Other Short-term Payables	319			
10. Short-term loans and financial lease liabilities	320			
II. Non-current Liabilities	**330**			
D - OWNERS' EQUITY	**400**		**219.139.514.218**	**218.911.734.053**
I. Owners' Equity	**410**		**219.139.514.218**	**218.911.734.053**

Indicators	Code	Notes	End-of-quarter amount	Beginning-of-year amount
1	2	3	4	5
1. Contributed Capital	411		217.124.400.000	217.124.400.000
- Ordinary Shares with Voting Rights	411a		217.124.400.000	217.124.400.000
- Preferred Shares	411b			
2. Share Premium	412		(1.769.180.000)	(1.769.180.000)
11. Undistributed Post-tax Profits	421		**3.784.294.218**	**3.556.514.053**
- Accumulated Undistributed Post-tax Profits as of the End of the Previous Period	421a		3.556.514.053	3.325.736.071
- Undistributed Post-tax Profits for the Current Period	421b		227.780.165	230.777.982
12. Capital for Construction Investment	422			
II. Funds and Other Reserves	**430**			
TOTAL CAPITAL SOURCES (440=300+400)	**440**		**223.310.365.742**	**220.496.158.098**

Prepared on: day month year 2026

Preparer	Chief Accountant	Chairman of the Board of Directors
Pham Thi Ninh Chi	Do Thi Thanh Xuan	Tran Manh Son

CÔNG TY CỔ PHẦN CENCON VIỆT NAM
M.S.D.N:010...-C.T.C.P ★ TP.LÀO CAI-T.LÀO CAI

CENCON VIETNAM JOINT STOCK COMPANY

Address: Lot 45-50B, Thuy Hoa Street, Lao Cai Ward, Lao Cai Province, Vietnam

Form No. B 02a - DN

(Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

MID-YEAR INCOME STATEMENT

For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND (Vietnamese Dong)

Indicators	Code	Notes	Quarter II		Cumulative from the beginning of the year to the end of this quarter	
			This year	Last year	This year	Last year
1	2	3	4	5	6	7
1. Revenue from sales of goods and provision of services	01		6.195.670.214	18.484.688.922	24.680.359.136	37.265.656.079
2. Revenue deductions	02			-		
3. Net revenue from sales of goods and provision of services (10= 01 - 02)	10		6.195.670.214	18.484.688.922	24.680.359.136	37.265.656.079
4. Cost of goods sold	11		5.591.227.462	17.393.259.178	18.940.374.443	35.204.200.358
5. Gross profit from sales of goods and provision of services (20= 10 - 11)	20		604.442.752	1.091.429.744	5.739.984.693	2.061.455.721
6. Gain/Loss from the Sale and Disposal of Investment Property	21					
7. Financial income	22		109.232.464	541.390	149.509.956	925.234
8. Financial expenses	23			7.018.718	-	19.920.772
- Including: Interest expenses	*24*					12.902.054
9. Selling expenses	25		124.292.194	415.239.062	298.881.894	743.610.746
10. General and administrative expenses	26		544.977.723	645.220.809	1.019.869.829	1.257.123.291
11. Net profit from operating activities {30=20 + (21 - 22) - (23+25 + 26)}	30		44.405.299	24.492.545	288.976.006	41.726.146
12. Other income	31					19.481.881
13. Other expenses	32		3.000.761	146.867	4.250.799	151.649
14. Other profit (40= 31 - 32)	40		(3.000.761)	(146.867)	(4.250.799)	19.330.232
15. Total accounting profit before tax (50= 30 + 40)	50		41.404.538	24.345.678	284.725.207	61.056.378
16. Current corporate income tax expense	51		8.280.908	7.299.465	56.945.041	14.641.605
17. Deferred corporate income tax expense	52					
18. Net profit after corporate income tax (60= 50 - 51 - 52)	60		33.123.630	17.046.213	227.780.166	46.414.773
19. Basic earnings per share (*)	70			-		-
20. Diluted earnings per share (*)	71					

Prepared on: day month year 2026

Preparer	Chief Accountant	Chairman of the Board of Directors
Pham Thi Ninh Chi	Do Thi Thanh Xuan	Tran Manh Son

CÔNG TY CỔ PHẦN CENCON VIỆT NAM

CENCON VIETNAM JOINT STOCK COMPANY
Address: Lot 45-50B, Thuy Hoa Street, Lao Cai Ward, Lao Cai Province, Vietnam

Form No. B 03a - DN
(Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

MID-YEAR CASH FLOW STATEMENT

(Using the indirect method)

For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND (Vietnamese Dong)

Indicators	Code	Notes	Cumulative from the beginning of the year to the end of this quarter	
			This year	Last year
I. Cash flows from operating activities				
1. Profit before tax	01		**56.945.041**	**61.056.378**
2. Adjustments for items				
- Depreciation of fixed assets	02		91.759.164	128.467.656
- Gains or losses from investment activities	05			(20.407.115)
- Interest expenses	06			12.902.054
3. Profit from operating activities before changes in working capital	08		**148.704.205**	**182.018.973**
- Increase or decrease in receivables	09		(18.859.002.852)	816.664.110
- Increase or decrease in inventory	10		8.232.864.698	(8.969.452.264)
- Increase or decrease in payables (excluding interest payable and corporate income tax payable)	11		2.593.669.138	6.684.940.545
- Increase or decrease in prepaid expenses	12			19.150.001
- Interest expenses paid	14			(12.902.054)
- Corporate income tax paid	15		(64.186.700)	(198.860.224)
- Other cash receipts from business activities	16		78.270.209	
- Other cash payments from operating activities	17			(151.649)
Net cash flow from operating activities	**20**		**(7.869.681.302)**	**(1.478.592.562)**
II. Cash flows from investing activities				
2. Proceeds from the disposal or sale of fixed assets and other long-term assets	22			1.218.181.818
3. Cash outflows for loans granted and purchases of debt instruments of other entities	23		(14.000.000.000)	
4. Cash receipts from the recovery of loans and resale of debt instruments of other entities	24		10.000.000.000	
7. Cash received from interest on loans, dividends, and profit distributions	27		149.509.956	925.234
Net cash flow from investing activities	**30**		**(3.850.490.044)**	**1.219.107.052**
III. Cash flows from financing activities				
4. Loan principal repayment	34			(966.000.000)
Net cash flow from financing activities	**40**		-	**(966.000.000)**
Net cash flow for the period (50 = 20+30+40)	**50**		**(11.720.171.346)**	**(1.225.485.510)**
Cash and cash equivalents at the beginning of the period	**60**		**20.460.902.445**	**4.293.347.882**

CÔNG TY CỔ PHẦN CENCON VIỆT NAM

Effect of exchange rate changes on the translation of foreign currency	61			
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	**VII.34**	**8.740.731.099**	**3.067.862.372**

Prepared on: day month year 2026

Preparer	Chief Accountant	Chairman of the Board of Directors
Pham Thi Ninh Chi	**Do Thi Thanh Xuan**	**Tran Manh Son**

CÔNG TY CỔ PHẦN CENCON VIỆT NAM
M.S.D.N: 010 ... C.T.C.P
TP.LÀO CAI - T.LÀO CAI

VIETNAM CENCON JOINT STOCK COMPANY
Address: Lot 45 - 50B, Thuy Hoa Street, Lao Cai Ward, Lao Cai Province, Vietnam

FORM NO. B 09a –DN
(Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

FINANCIAL STATEMENT EXPLANATION

As of June 30, 2026

I. Characteristics of Business Operations

1. Form of Capital Ownership

Vietnam Cencon Joint Stock Company was established and operates under Business Registration Certificate No. 0107268056, initially issued by the Hanoi Department of Planning and Investment on December 24, 2015, and amended for the 10th time on August 12, 2022, by the Lao Cai Department of Planning and Investment..

The company's headquarters is located at: Lot 45 - 50B, Thuy Hoa Street, Lao Cai Ward, Lao Cai Province.

The company's charter capital is VND 217,124,400,000, equivalent to 21,712,440 shares, with a par value of VND 10,000 per share.

2. Business Areas: Commercial Trading.

3. Business activities:

The main activities of the company:

- Other business support services not classified elsewhere

- Import and export of goods that the company trades;
- Mixed farming and animal husbandry;
- Processing and preserving seafood and seafood products;
- Garment manufacturing (excluding fur garments);
- Production of building wood products;
- Manufacturing of electronic components;
- Shipbuilding and floating structures;
- Marine aquaculture;
- Maintenance and repair of automobiles and other motor vehicles;
- Production of plastic products;
- Manufacturing other wood products; production of products from bamboo, rattan, straw, rice husks, and woven materials;
- Iron and steel casting;
- Non-ferrous metal casting;
- Wholesale of machinery, equipment, and other machine parts. Details: - Wholesale of electrical machinery, equipment, and materials (generators, electric motors, wires, and other devices used in electrical circuits);
- Wholesale of machinery, equipment, and machine parts for textile, garment, and leather industries;
- Wholesale of other household items. Details: - Wholesale of perfumes, cosmetics, and hygiene products; Wholesale of pharmaceuticals and medical equipment;
- Retail of beverages in specialty stores;

- Wholesale of specialized items not classified elsewhere. Details: - Wholesale of yarn, fiber, and textile threads.

- Wholesale of garment and footwear accessories;

- Restaurants and mobile food services (excluding bar, karaoke rooms, and discos);
- Wholesale of fabrics, ready-made garments, and footwear;
- Milk processing and production of dairy products;
- Information technology services and other services related to computers;
- Metal forging, stamping, pressing, and rolling, as well as metal powder metallurgy;
- Pulp, paper, and paperboard manufacturing;
- Production of labels, label paperboard, and packaging from paper and paperboard;
- Starch production and products made from starch;
- Production of bakery products;
- Production of pasta, noodles, and similar products;
- Production of ready-to-eat meals and prepared foods.

- Wholesale of general merchandise;

- Wholesale of beverages;
- Wholesale of food;
- Retail of food in specialty stores;
- Wholesale of agricultural and forestry raw materials (excluding wood, bamboo, rattan) and live animals;
- Production and distribution of steam, hot water, air conditioning, and ice production;
- Beverage services (excluding bar, karaoke rooms, and discos);
- Extraction of stone, sand, gravel, and clay;
- Retail of computers, peripherals, software, and telecommunications equipment in specialty stores;
- Wholesale of electronic and telecommunications equipment and components;
- Retail of hardware, paints, glass, and other construction installation equipment in specialty stores;
- Advertising;
- Car rental services;
- Retail of home appliances, beds, wardrobes, tables, chairs, and similar furniture, electric lamps, and other household goods not classified elsewhere in specialty stores;
- Other retail sales in general merchandise stores (excluding banned items);
- Agencies, brokers, and auction services. Details: - Agencies;
- Manufacture of knives, scissors, hand tools, and common metal products;
- Operation of tour services;
- Poultry farming;
- Retail of food, beverages, tobacco, and betel in general merchandise stores. Details: - Excluding tobacco and betel;
- Support services for financial activities not classified elsewhere. Details: Investment consulting (excluding legal, financial, tax, auditing, accounting, and securities consulting);
- Retail of pharmaceuticals, medical equipment, cosmetics, and hygiene products in specialty stores. Details: Retail of medical equipment, cosmetics, and hygiene products in specialty stores (excluding harmful cosmetics and pharmaceuticals);
- Cattle farming and breeding of cattle.

- Retail of goods ordered by mail or internet;

- Pig farming and breeding of pigs;

- Agricultural services for crop cultivation;
- Other forms of retail not classified elsewhere;
- Wholesale of metals and metal ores;
- Manufacturing of jewelry and related items. Details: Production of gemstones and sale of gemstones, including industrial and precious stones, or the sale of recovered and synthetic gemstones, including diamond production;
- Retail of passenger cars (9 seats or fewer) (excluding auction activities);
- Mechanical processing; metal treatment and coating. Details: Jewelry and artistic gold processing;
- Wholesale of automobiles and other motor vehicles (excluding auction activities);
- Animal husbandry services;
- Sale of spare parts and accessories for automobiles and other motor vehicles (excluding auction activities);
- Retail of other new goods in specialty stores. Details: Retail of gold, silver, and semi-precious stones in specialty stores (excluding the buying and selling of gold bars);
- Production of automobiles and other motor vehicles;
- Production of other metal products not classified elsewhere. Details: Production of jewelry made from gold, silver, precious metals, and semi-precious stones, and feng shui stones;
- Automobile and motor vehicle agency (excluding auction activities);
- Production of precious metals and non-ferrous metals. Details: - Production of jewelry and artistic gold;
- Real estate consulting, brokerage, and land use rights auction services. Details: - Real estate brokerage services; - Real estate, land use rights consulting and brokerage; - Intermediary services for buying, selling, or renting real estate based on fees or contracts; - Property management services based on fees or contracts;
- Post-harvest services;
- Forest planting, forest care, and forestry seedling propagation;
- Forestry services. Details: - Irrigation and drainage services for forestry; - Forestry contracting services (digging holes, planting, care, harvesting, etc.); - Forest protection and pest control for forestry plants; - Assessment, estimation, and counting of planted trees, crop yields; - Other forestry services (e.g., renting forestry machines with operators); - Livestock and wildlife rescue, care, and management services;
- Retail of fabrics, wool, yarn, thread, and other textiles in specialty stores;
- Residential construction;
- Non-residential construction;
- Construction of other civil engineering works;
- Stone cutting, shaping, and finishing;
- Cultivation of spice plants, medicinal plants, and perennial aromatic plants;
- Cultivation of other annual plants. Details: Cultivation of medicinal and aromatic plants annually;
- Cultivation of other perennial plants.

II. Accounting period, currency used in accounting

1. The company's accounting year begins on January 1st and ends on December 31st annually.

2. The currency used in accounting is the Vietnamese đồng (VND).

III. Applicable Accounting Standards and Regulations

1. The accounting system applied

The Company applies the accounting regime for enterprises promulgated together with Circular No. 99/2025/TT-BTC dated May 27, 2025 of the Minister of Finance.

2. Statement on Compliance with Accounting Standards and Regulations

The company has applied the Vietnamese Accounting Standards and the relevant guiding documents issued by the State. The financial statements are prepared and presented in accordance with all regulations of each standard, the guiding circulars for implementing the standards, and the current accounting system in use.

IV. Applicable Accounting Policies

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits, and security deposits, short-term investments, or investments that are highly liquid, easily convertible into cash, and subject to minimal risk regarding value fluctuations.

Financial Investments

Recognition principles for securities investments: Securities investments at the reporting date, if:

Securities investment recognition principles:

- Investments with a recovery or maturity period of no more than 3 months from the purchase date are considered "cash equivalents."
- Investments with a recovery period of less than 1 year or within one business cycle are classified as current assets.
- Investments with a recovery period of more than 1 year or over one business cycle are classified as non-current assets.

Provision for impairment of investments is made at the year-end for the difference between the book value of investments recorded in the general ledger and their market value at the time the provision is made.

Receivables and provision for bad debts:
Provision for bad debts is made for receivables that are overdue for more than three months or for receivables from debtors who are unlikely to repay due to liquidation, bankruptcy, or similar difficulties.

Principles for recognizing financial investments

Investments in subsidiaries and associates are accounted for using the cost method. The share of profit or loss from subsidiaries and associates arising after the investment date is recognized in the income statement. Other distributions (other than net profits) are considered as recoveries of investments and are recognized as reductions in the investment's carrying amount.

Investments in joint ventures are also accounted for using the cost method. The joint venture contribution is not adjusted for changes in the equity interest in the net assets of the joint venture company. The company's income statement reflects the share of income derived from the accumulated net profit of the joint venture, which arises after the joint venture investment. Joint venture activities, which involve jointly controlled assets and jointly controlled assets, are treated according to general accounting principles applicable to other normal business activities.

Recognition principles for inventory

Inventory is determined based on cost, and when the cost of inventory exceeds its net realizable value, it should be measured at net realizable value. The cost of inventory includes direct material costs, direct labor costs, and overhead costs required to bring the inventory to its current location and condition. The net realizable value is determined by the estimated selling price, less the costs to complete and sell the goods, as well as marketing, selling, and distribution costs incurred.

Inventory is accounted for using the perpetual inventory method, and the cost is determined using the weighted average cost method.

The company provisions for inventory write-downs in accordance with current accounting regulations. The company is allowed to create a provision for inventory that is obsolete, damaged, or of inferior quality when the cost of the inventory exceeds its net realizable value at the end of the accounting period.

Tangible fixed assets and depreciation

Property, plant, and equipment (PPE) are recognized at historical cost and accumulated depreciation.

The historical cost of tangible fixed assets (PPE) includes the purchase price and all directly attributable costs to bring the asset into use as intended. Costs for purchasing, upgrading, and renewing PPE are capitalized and added to the asset's cost; maintenance and repair expenses are recorded as operating expenses in the period incurred. When PPE is sold or disposed of, the historical cost and accumulated depreciation are removed from the books, and any gain or loss resulting from the disposal is recognized in the income statement.

The historical cost of intangible assets includes all costs incurred by the company to acquire the intangible asset until the point it is ready for use.

Depreciation of tangible and intangible assets is calculated using the straight-line method, applied to all assets based on a rate that allocates the asset's cost evenly over its estimated useful life, in accordance with the provisions of Circular No. 203/2009/TT-BTC dated October 20, 2009, and Circular No. 45/2013/TT-BTC dated April 25, 2013, guiding the management, usage, and depreciation of fixed assets.

The estimated useful lives of the assets for the purposes of this calculation are as follows::

Type of fixed asset:	**Time (year)**
Tangible fixed assets	
Houses and structures	05 – 40
Machinery and equipment	03 – 10
Means of transport	06 – 10

Cost to Pay

Actual expenses that have not yet arisen but are deducted in advance from production and business expenses in the period to ensure that when actual expenses arise, they do not cause sudden changes in production and business expenses on the basis of ensuring the principle of matching between revenue and expenses. When such expenses arise, if there is a difference with the amount deducted, the accountant will record additional expenses or reduce the expenses corresponding to the difference.

Principle of equity recognition

Owner's capital is recorded at the actual capital contributed by the owner.

Share premium is recorded at the difference greater/less than the actual issuance price and the par value of shares when issuing shares for the first time, issuing additional shares or reissuing treasury shares. Direct costs related to the issuance of additional shares or reissuing treasury shares are recorded as a decrease in Share Premium.

Other capital of the owner is recorded at the remaining value between the fair value of assets that the enterprise receives from other organizations and individuals after deducting (-) taxes payable (if any) related to these donated assets; and the additional amount from business results

Treasury shares are shares issued by the Company and then repurchased. Treasury shares are recorded at their actual value and presented on the Balance Sheet as a decrease in owner's capital. The Company does not record any gains (losses) when purchasing, selling, issuing or cancelling treasury shares

Undistributed profit after tax is the profit from the business activities after deducting (-) the adjustments due to the retroactive application of changes in accounting policies and retroactive adjustments of material errors. Undistributed profit after tax can be distributed to investors based on the capital contribution ratio proposed by the Board of Directors and approved by the General Meeting of Shareholders and after setting aside reserve funds in accordance with the Company's Charter and the provisions of Vietnamese law.

Dividends payable to shareholders are recorded as payables in the Company's Balance Sheet after the Company's Board of Directors announces the dividend payment.

Principles and methods of revenue recognition

Sales revenue

Revenue from sales is recognized when the following conditions are satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- 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;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Service revenue

Revenue from rendering of services is recognised when the outcome of the transaction can be measured reliably. Where the provision of services is related to several periods, revenue is recognised in the period according to the results of the work completed at the date of the Balance Sheet of that period. The outcome of the service provision transaction is determined when the following conditions are satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the buyer;
- The stage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The stage of completion of the service is determined using the stage of completion method.

Financial revenue

Revenue arising from interest, royalties, dividends, profits distributed and other financial income is recognized when both of the following conditions are satisfied:
- It is possible to obtain economic benefits from the transaction;
- Revenue is determined relatively reliably.

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

Interest on deposits is recorded on an accrual basis, determined on the balance of deposits and the applicable interest rate.

Principles and methods of recording financial expenses

Expenses recorded in financial expenses include:
- Expenses or losses related to financial investment activities;
- Expenses for lending and borrowing capital;
- Provisions for devaluation of securities investments.

The above expenses are recorded according to the total amount incurred during the period, without offsetting against financial revenue.

Principles and methods of recording current corporate income tax expense, deferred corporate income tax expense

Current corporate income tax expense is determined on the basis of taxable income and corporate income tax rate in the current year.

Deferred corporate income tax expense is determined on the basis of deductible temporary differences, taxable temporary differences and corporate income tax rate.

Other taxes are applied according to current tax laws in Vietnam.

Stakeholders

Related parties are enterprises including the Parent Company, subsidiaries of the Parent Company, companies in the same group, individuals that directly or indirectly through one or more intermediaries control, or are under common control with the Company. Associated parties, individuals who directly or indirectly own an interest in the voting power of the Company that gives them significant influence over the Company. Key management personnel such as directors, officers of the company, close members of the family of these individuals or related parties, and companies associated with these individuals are also considered related parties.

V. Additional information for items presented in the Balance Sheet

1. CASH AND CASH EQUIVALENTS

		30/06/2026 (VND)	01/01/2026 (VND)
Cash on hand	(i)	2.151.436.526	1.437.914.609
Non-term bank deposits	(ii)	6.589.294.573	19.022.987.836
Cash equivalents	(iii)		
Total		**8.740.731.099**	**20.460.902.445**

2. SHORT-TERM RECEIVABLES FROM CUSTOMERS

	30/06/2026 (VND)	01/01/2026 (VND)
Halo Foods Limited Liability Company	415,302,536	666.070.557
COCOZY Vietnam Company Limited	549,951,292	240.927.950
Vietnam - Korea Food Company Limited	339,032,542	626.137.490
Khanh Long Food Joint Stock Company	3,512,170,468	1.521.781.643
Other customers	1.451.467.873	1.361.977.858
Total	**6.267.924.711**	**4.416.895.498**

3. PAYMENT IN ADVANCE TO THE SELLER

	30/06/2026 (VND)	01/01/2026 (VND)
Nguyen Phat Dat Food Company Limited		218.000.000
Lao Cai Architecture & Construction Consulting JSC	60.000.000	60.000.000
Vimex Vietnam International Food JSC		900.000.000
BEEBE Import-Export Trading Company Limited	2.970.000.000	
Other sellers	31.488	
Total	**3.030.031.488**	**1.178.000.000**

4. INVENTORY

	30/06/2026 (VND)	01/01/2026 (VND)
Goods		
Frozen goods	*10.086.663.625*	*18.319.498.323*
Jewelry	*57.109.301.347*	*57.109.301.347*
Other goods	*24.186.000*	*24.186.000*
Total	**67.220.120.972**	**75.452.985.670**

5. TANGIBLE FIXED ASSETS

	Houses, structures VND	Machinery, equipment VND	Means of transport VND	Office Equipment VND	Other fixed assets VND	Total VND
ORIGINAL PRICE						
Balance as of date 01/01/2026			866.715.636		48.145.455	914.861.091
- Purchase during the period						
- Completed construction investment						
- Other increases						
- Switch to investment real estate						
- Liquidation, sale						
- Other discounts						
Balance as of date 31/03/2026			866.715.636		48.145.455	914.861.091
DEPRECIATION VALUE						
Balance as of date 01/01/2026			708.986.606		48.145.455	757.132.061
- Depreciation during the period			91.759.164			91.759.164
- Other increases						
- Switch to investment real estate						
- Liquidation, sale						
- Other discounts						
Balance as of date 31/03/2026			800.745.770		48.145.455	848.891.225
RESIDUAL VALUE						
At date 01/01/2026			205.874.485			205.874.485
At date 31/03/2026			114.115,321			114.115,321

In there: - Mortgage, pledge
- Sold out, in use
- Waiting for
liquidation

6. PAYABLES TO SUPPLIERS

	30/06/2026 (VND)	01/01/2026 (VND)
Công ty TNHH Thực phẩm chất lượng Canada	157.600.956	157.600.956
Công ty TNHH Thực phẩm Khánh Long	642,277,128	
Công ty TNHH Sản xuất và Xuất nhập khẩu Thực Phẩm Xanh	491,535,400	
Chi nhánh Công ty Cổ phần Đại Tân vViệt tại Hà Nội	1,453,965,040	
Công ty Cổ phần Thực phẩm Thiên Vương	367,626,825	
Các nhà cung cấp khác	22.092.695	9.057.937
Cộng	**3.135.633.229**	**166.658.893**

7. TAXES AND OTHER PAYABLES TO THE STATE

	30/06/2026 (VND)	01/01/2026 (VND)
Value Added Tax		395.798.960
Corporate income tax	56.945.042	64.186.700
Personal income tax	2.362.343	40.464.256
Other payables		
Total	**59.307.385**	**500.449.916**

8. SHORT-TERM EXPENSES

	30/06/2026 (VND)	01/01/2026 (VND)
Short-term payable expenses	81.045.894	71.164.871
Total	**81.045.894**	**71.164.871**

9. SALES AND SERVICE REVENUE

	30/06/2026 (VND)	30/06/2025 (VND)
Sales and service revenue	20.398.592.216	37.265.656.079
Total	**20.398.592.216**	**37.265.656.079**

10. COST OF GOODS SOLD

	30/06/2026 (VND)	30/06/2025 (VND)
Cost of goods sold	18.940.374.443	35.204.200.358
Total	**18.940.374.443**	**35.204.200.358**

11. FINANCIAL ACTIVITIES REVENUE

	30/06/2026 (VND)	30/06/2025 (VND)
Financial revenue	149.509.956	925.234
Total	**149.509.956**	**925.234**

12. FINANCIAL EXPENSES

	30/06/2026 (VND)	30/06/2025 (VND)
Interest expenses	-	12.902.054
Cộng	**-**	**12.902.054**

13. COST OF SALES

	30/06/2026 (VND)	30/06/2025 (VND)
Cost of sales	298.881.894	743.610.746
Total	**298.881.894**	**743.610.746**

14. BUSINESS MANAGEMENT COSTS

	30/06/2026 (VND)	30/06/2025 (VND)
Office materials and supplies expenses		
Management staff costs	3.285.000	5.496.000
Depreciation expense	811.222.264	973.411.324
Taxes, fees and charges	91.759.164	128.467.656
Outsourcing service costs		3.000.000
Other expenses in cash	102.151.437	126.178.248
Total	11.671.964	20.570.063

15. COMPARATIVE DATA

Comparative figures are figures on the Financial Statements for the financial period ending June 30, 2025 that have been prepared.

Prepared: day month year 2026

Preparer	Chief Accountant	Chairman of the Board of Directors
Pham Thi Ninh Chi	Do Thi Thanh Xuan	Tran Manh Son

M.S.D.N: 0101268656 - C.T.C.P
CÔNG TY CỔ PHẦN CENCON VIỆT NAM
TP. LÀO CAI - T. LÀO CAI