AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY
72 Truong Chinh Street, Kim Lien Ward, Hanoi City

CONSOLIDATED FINANCIAL STATEMENT
Year 2026
Form No. B01-DN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of June 30th, 2026

Unit: VND

ITEM	Code	Note	30/06/2026	01/01/2026
A. CURRENT ASSETS	**100**		**871,334,928,086**	**778,836,164,256**
I. Cash and Cash Equivalents	**110**	V.01	**55,677,150,210**	**113,806,623,268**
1. Cash	111		42,677,150,210	49,306,623,268
2. Cash Equivalents	112		13,000,000,000	64,500,000,000
II. Short-term Financial Investments	**120**	V.02	**330,000,000,000**	**180,000,000,000**
1. Held-to-maturity Investments	123		330,000,000,000	180,000,000,000
III. Short-term Receivables	**130**		**287,864,748,840**	**314,917,910,958**
1. Short-term Receivables from Customers	131	V.03	236,972,043,409	308,913,332,112
2. Short-term Prepayments to Suppliers	132	V.04	46,564,490,061	2,131,271,820
3. Other Short-term Receivables	135	V.05	4,328,215,370	3,873,307,026
4. Provision for Doubtful Short-term Receivables	137			
IV. Inventory	**140**	V.06	**196,706,129,724**	**169,329,653,689**
1. Inventory	141		196,706,129,724	169,329,653,689
2. Provision for Inventory Write-down (*)	142			
V. Other Current Assets	**160**		**1,086,899,312**	**781,976,341**
1. Short-term Prepaid Expenses	161	V.07	1,086,899,312	781,976,341
2. Deductible VAT	162			
B. NON-CURRENT ASSETS	**200**		**465,905,992,463**	**526,695,055,960**
I. Fixed Assets	**220**		**308,373,563,891**	**360,056,936,381**
1. Tangible Fixed Assets	221	V.08	308,373,563,891	360,056,936,381
Original Cost	*222*		*1,433,858,822,311*	*1,419,109,466,835*
Accumulated Depreciation (*)	*223*		*(1,125,485,258,420)*	*(1,059,052,530,454)*
II. Long-term Work-in-progress	**250**	V.09	**146,656,232,094**	**155,082,925,064**
1. In-progress Construction Costs	252		146,656,232,094	155,082,925,064
III. Long-term Financial Investments	**260**	V.10	**10,000,000,000**	**10,000,000,000**
1. Investment in Subsidiaries	261			
2. Held-to-maturity Investments	265		10,000,000,000	10,000,000,000
IV. Other Long-term Assets	**270**		**876,196,478**	**1,555,194,515**
1. Long-term Prepaid Expenses	271	V.07	876,196,478	1,555,194,515
TOTAL ASSETS	**280**		**1,337,240,920,549**	**1,305,531,220,216**

Nguyn Thành Thái

Digitally signed by Nguyn Thành Thái
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Form No. B01-DN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of June 30th, 2026
(Cont')

Unit: VND

ITEM	Code	Note	30/06/2026	01/01/2026
C. LIABILITIES	**300**		**493,998,798,785**	**464,515,704,106**
I. Current Liabilities	**310**		**492,718,798,785**	**463,235,704,106**
1. Short-term Accounts Payable to Suppliers	311	V.11	106,166,633,822	139,657,263,920
2. Short-term Advance Payments from Customers	312	V.12	120,729,450	372,888,790
3. Dividends and profits payable	313		208,014,650	
4. Taxes and Other Payables to the State	314	V.13	16,810,061,490	24,572,147,975
5. Payables to Employees	315		133,196,892,240	107,025,339,071
6. Short-term Accrued Expenses	316	V.14	2,288,072,979	1,394,026,385
7. Other Short-term Payables	320	V.15	8,342,728,210	8,111,132,418
8. Short-term Loans and Financial Lease Liabilities	321	V.16	181,983,045,197	100,292,666,657
9. Provision for Short-term Liabilities	322	V.17		44,394,955,646
10. Bonus and Welfare Fund	323		43,602,620,747	37,415,283,244
II. Non-Current Liabilities	**330**		**1,280,000,000**	**1,280,000,000**
1. Other Long-term Payables	338	V.15	1,280,000,000	1,280,000,000
2. Long-term Loans and Financial Lease Liabilities	339	V.16		
D. EQUITY	**400**		**843,242,121,764**	**841,015,516,110**
I. Equity	**410**	V.18	**843,242,121,764**	**841,015,516,110**
1. Owner's Contributions	411		270,000,000,000	270,000,000,000
Voting Common Shares	*411a*		*270,000,000,000*	*270,000,000,000*
2. Share Premium	412		2,054,360,736	2,054,360,736
3. Development Investment Fund	418		506,446,071,119	444,615,786,510
4. Undistributed After-tax Profit	420		64,741,689,909	124,345,368,864
- Undistributed After-tax Profit Accumulated Until the End	420a			
- Undistributed After-tax Profit for This Period	420b		*64,741,689,909*	*124,345,368,864*
II. Other Funds and Reserves	**430**		**-**	**-**
TOTAL CAPITAL SOURCES	**440**		**1,337,240,920,549**	**1,305,531,220,216**

Hanoi, July 25rd, 2026

Prepared by:	Chief Accountant	General Director
Dao Thi Thu Hoai	Ta Thi Tuyet Nga	Le Duy Toan

M.S.D.N: 010150866 C.T.C.P CÔNG TY CỔ PHẦN BAO BÌ VÀ IN NÔNG NGHIỆP THÀNH PHỐ HÀ NỘI

Form No. 02B-DN

CONSOLIDATED INCOME STATEMENT
For the 2nd quarter and the first 6 months of 2026

Unit: VND

ITEM	Code	Note	Q2-2026	Q2-2025	Cumulative for 2026	Cumulative for 2025
1. Revenue from Sales and Service Provision	**01.**	VI.1	**462,085,384,930**	**393,098,349,706**	**883,681,874,353**	**766,510,367,964**
2. Revenue Deductions	02.	VI.2	241,012,875	208,276,739	436,051,511	319,772,775
3. Net Revenue from Sales and Service Provision	**10**	VI.3	**461,844,372,055**	**392,890,072,967**	**883,245,822,842**	**766,190,595,189**
4. Cost of Goods Sold	11	VI.4	363,803,447,439	312,230,870,643	702,733,410,633	613,361,293,423
5. Gross Profit from Sales and Service Provision	**20**		**98,040,924,616**	**80,659,202,324**	**180,512,412,209**	**152,829,301,766**
6. Financial Income	21	VI.5	3,470,512,559	57,801,116	4,872,705,674	656,718,523
7. Financial Expenses	22	VI.6	2,508,464,257	284,530,032	3,367,604,072	604,733,995
Of which: Interest Expenses	*23*		2,508,464,257	*275,837,532*	3,329,740,306	583,899,934
8. Share of Profit or Loss from Joint Ventures and Affiliates	*24*					
9. Selling Expenses	25	VI.8	15,915,858,377	9,948,497,648	30,655,383,990	21,080,117,023
10. Corporate Management Expenses	26	VI.8	42,755,220,265	35,218,136,209	76,842,710,789	65,169,459,697
11. Net Profit from Operating Activities	**30**		**40,331,894,276**	**35,265,839,551**	**74,519,419,032**	**66,631,709,574**
12. Other Income	31	VI.7	74,687,126	118,966,203	484,765,743	217,019,831
13. Other Expenses	32		3,661,840	34,354,784	44,406,062	35,346,921
14. Other Profit	**40**		**71,025,286**	**84,611,419**	**440,359,681**	**181,672,910**
15. Total Accounting Profit Before Tax	**50**		**40,402,919,562**	**35,350,450,970**	**74,959,778,713**	**66,813,382,484**
Profit from Subsidiaries						
Total Taxable Profit			**40,402,919,562**	**35,350,450,970**	**74,959,778,713**	**66,813,382,484**
16. Current Corporate Income Tax Expense ()	51	VI.9	6,277,563,404	4,727,600,193	11,906,933,219	9,620,186,496
17. Deferred Corporate Income Tax Expense	52					
18. Net Profit After Corporate Income Tax	**60**		**34,125,356,158**	**30,622,850,777**	**63,052,845,494**	**57,193,195,988**
19. Basic Earnings per Share	70		**1,263.9**	**1,134.2**	**2,335.3**	**2,118.3**

Ha Noi, July 25rd, 2026

Prepared by:	**Chief Accountant**	**General Director**
Dao Thi Thu Hoai	**Ta Thi Tuyet Nga**	**Le Duy Toan**

M.S.D.N: 0101508... CÔNG TY C.P CỔ PHẦN BAO BÌ VÀ IN NÔNG NGHIỆP THÀNH PHỐ HÀ NỘI

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY
72 Truong Chinh Street, Kim Lien Ward, Hanoi City

CONSOLIDATED FINANCIAL STATEMENT
Year 2026
Form No. 03B-DN

CONSOLIDATED CASH FLOW STATEMENT
(Indirect Method)
For the first 6 months of 2026

ITEM	Code	6 months of 2026	6 months of 2025
I. Cash Flow from Operating Activities			
1. Profit Before Tax	01.	***74,959,778,713***	***66,813,382,484***
2. Adjustments for items			
Depreciation of fixed assets and investment properties	02.	67,477,180,413	45,696,748,857
Provisions	03.	(44,617,302,439)	(29,789,880,545)
Profit or loss from investment activities	05.	(1,882,392,815)	(655,126,703)
Interest expenses	06.	3,490,408,799	583,899,934
3. Profit from operating activities before changes in working capital	08.	***99,427,672,671***	***82,649,024,027***
- Increase or decrease in receivables	09.	65,633,024,000	41,404,256,545
- Increase or decrease in inventory	10.	(27,116,374,065)	37,152,704,153
- Increase or decrease in payables (excluding interest payable, corporate income tax payable)	11.	(46,004,001,722)	(82,159,913,290)
- Increase or decrease in prepaid expenses	12.	646,928,966	1,867,416,906
- Interest paid	14.	(3,251,231,705)	(228,617,070)
- Corporate income tax paid	15.	(19,004,392,869)	(15,615,306,102)
- Other cash receipts from operating activities	16.		
- Other cash payments for operating activities	17.	(400,524,629)	(98,167,000)
Net Cash Flow from Operating Activities	20.	***69,931,100,647***	***64,971,398,169***
II. Cash Flow from Investing Activities			
1. Cash outflows for purchasing fixed assets and other long-term assets	21.	(7,707,442,852)	(53,597,228,993)
2. Cash inflows from disposal or sale of fixed assets and other long-term assets	22.	181,818,181	
3. Cash outflows for loans and purchasing debt instruments from other entities	23.	(150,000,000,000)	
4. Cash inflows from loan repayments or selling debt instruments from other entities	24.		20,000,000,000
5. Interest received, dividends, and profits distributed	27.	1,765,408,026	1,855,674,603
Net Cash Flow from Investing Activities	***30.***	***(155,760,216,645)***	***(31,741,554,390)***
III. Cash Flow from Financing Activities			
1. Repayment of capital to shareholders, repurchase of issued shares	32.		1,333,577,369
2. Cash inflows from borrowings	33.	248,203,381,956	143,490,204,187
3. Cash outflows for loan principal repayments	34.	(166,513,003,416)	(125,546,150,988)
4. Dividends and profits paid to shareholders	36.	(53,990,735,600)	
Net Cash Flow from Financing Activities	40.	***27,699,642,940***	***19,277,630,568***
Net Cash Flow for the Period	50.	***(58,129,473,058)***	***52,507,474,347***
Cash and Cash Equivalents at the Beginning of the Period	60.	**113,806,623,268**	**139,472,576,267**
Effect of Exchange Rate Changes on Foreign Currency Conversion	61.		
Cash and Cash Equivalents at the End of the Period	70.	**55,677,150,210**	**191,980,050,614**

Hanoi, July 25rd, 2026

Prepared by:	Chief Accountant	General Director
Dao Thi Thu Hoai	**Ta Thi Tuyet Nga**	**Le Duy Toan**

M.S.D.N: 0101500064 - C.T.C.P
CÔNG TY CỔ PHẦN BAO BÌ VÀ IN NÔNG NGHIỆP
THÀNH PHỐ HÀ NỘI

NOTE TO CONSOLIDATED FINANCIAL STATEMENT

FOR THE 2ND QUARTER OF FINANCIAL YEAR 2026

(These notes are an integral part of and should be read in conjunction with the Consolidated Financial Statements)

I. BUSINESS OPERATIONS CHARACTERISTICS

1. Capital Ownership Form:

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY is a joint-stock company established in Vietnam under Decision No. 686/QĐ/BNN - TCCB dated March 22, 2004, by the Minister of Agriculture and Rural Development. The company operates according to Business Registration Certificate No. 0103004779 dated July 2, 2004, amended for the second time on May 29, 2008, by the Hanoi Department of Planning and Investment, amended for the third time on November 23, 2012, changing the business code to 0101508664, amended for the fourth time on August 18, 2014, increasing the charter capital to VND 108,000,000,000, amended for the fifth time on September 6, 2016, amended for the sixth time on September 14, 2016, amended for the seventh time on December 1, 2016, merging the subsidiary – APP Packaging Co., Ltd. into the parent company, amended for the eighth time on November 1, 2018, increasing the charter capital to 172,800,000,000 VND, amended for the ninth time on January 11, 2019, increasing the charter capital to 180,000,000,000 VND, amended for the tenth time on February 25, 2020, changing the legal representative title, amended for the eleventh time on October 4, 2024, changing the legal representative's documents, amended for the twelfth time on October 14th , 2025, updating registered administrative boundaries and increasing the charter capital to 270,000,000,000 VND.

The AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY has its headquarters located at No. 72, Truong Chinh Street, Kim Lien Ward, Hanoi.

Currently, the company has two production and business locations:

- Location 1: Lot 3, CN 3, Ngoc Hoi Industrial Cluster, Ngoc Hoi Ward, Hanoi City
- Location 2: C1 Street, Pho Noi A Industrial Park, Nhu Quynh Ward, Hung Yen Province (Business Registration Number 00001 issued by the Hung Yen Department of Planning and Investment on July 2nd, 2019).

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY is a joint-stock company funded by shareholders and operates under the Enterprise Law of Vietnam.

2. Business Field

The company's business field is production and trade.

3. Business Activities

- Printing: Printing maps, newspapers, office supplies, labels, packaging, and other materials for all economic sectors.
- Business activities related to the import and export of printing materials and equipment, and related services, including office supplies.
- Printing design, advertising services.
- Hotel and restaurant business (excluding bars, karaoke rooms, and discotheques).
- Real estate business and office leasing.
- Trading and importing/exporting steel, non-ferrous metals, electrical, electronic, refrigeration equipment, and related components; agricultural products, plastics, and plastic products.
- Agency services for buying, selling, and consignment of goods.

4. Normal Business Cycle

The normal operating cycle of the company is 12 months.

The average production cycle of the industry is: 12 months.

5. Characteristics of the Company's Operations During the Financial Year Affecting the Consolidated Financial Statements

During the accounting period, there were no significant characteristics affecting the financial statements. The company's activities have proceeded as usual during all periods of the year.

6. Corporate Structure

- The company has invested 100% of the capital in its subsidiary:
  DAC Anti-counterfeit Technology Co., Ltd., with an investment capital of VND 5,400,000,000 (Five billion four hundred million VND).
- The company has one dependent accounting branch established on June 17, 2015, at:
  C1 Street, Pho Noi A Industrial Park, Nhu Quynh Ward, Hung Yen Province

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

Accounting Period

The company's accounting period starts from January 1st and ends on December 31st of each calendar year.

Currency Used in Accounting Vietnamese Dong (VND)

III. APPLICABLE ACCOUNTING STANDARDS AND POLICIES

Accounting Regime Applied

The company applies the Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC; Preparation and presentation of consolidated financial statements in accordance with the guidance set out in Circular No. 43/2026/TT-BTC dated April 20, 2026

Declaration of Compliance with Accounting Standards and Regimes

The company has applied Vietnamese Accounting Standards and related guidance documents issued by the government. The financial statements are prepared and presented in compliance with the relevant standards, the guiding circulars, and the applicable accounting regime.

Accounting Method Applied

The company uses computerized accounting according to the voucher-based accounting method.

IV. APPLIED ACCOUNTING POLICIES

Recognition of Cash and Cash Equivalents

Transactions in foreign currencies are converted into Vietnamese Dong at the actual exchange rate at the time the transaction occurs. At the end of the year, foreign currency monetary items are revalued at the average interbank exchange rate published by the State Bank of Vietnam on the last day of the fiscal year.

Short-term investments (maturity within 3 months) that are easily convertible into cash with minimal risk of change in value from the date of purchase are classified as cash equivalents at the reporting date.

Inventory Recognition Principle

Inventory is recorded at cost. If the net realizable value is lower than the cost, it must be recognized at the net realizable value. The cost of inventory includes purchase costs, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition.

The inventory value is determined using the weighted average method on a monthly basis. Inventory is accounted for using the periodic inventory method.

The value of finished goods inventory as of June 30^{th}, 2026 is determined based on the ratio of cost of goods sold to revenue for the period.

Work-in-progress as of June 30^{th}, 2026 is physically counted at each department and its value is determined by the actual value of the corresponding completed products.

A provision for inventory write-down is made at the end of the year for the difference between the cost of inventory and its net realizable value.

Recognition and Depreciation of Fixed Assets

Tangible and intangible fixed assets are recognized at cost. During use, tangible and intangible fixed assets are recognized at their historical cost, accumulated depreciation, and remaining value.

Depreciation is calculated using the straight-line method in accordance with Circular No. 203/2009/TT-BTC dated October 20, 2009, and Circular No. 45/2013 dated April 25, 2013. Circular 45/2013 dated April 25, 2013.

Regulation on Recognizing and Allocating Prepaid Expenses

Prepaid expenses related to the current fiscal year's production and business activities are recognized as short-term prepaid expenses and are included in the operating expenses for the fiscal year.

The following expenses, which have arisen during the fiscal year, are recorded as long-term prepaid expenses to be allocated gradually to the results of business activities over several years:

- Large-value tools and equipment for use;
- Other long-term prepaid expenses.

The allocation of long-term prepaid expenses to production and business expenses for each accounting period is based on the nature and extent of each type of cost, with an appropriate allocation method and criteria chosen. Prepaid expenses are allocated gradually to production and business expenses using the straight-line method.

Regulation on Recognizing and Capitalizing Borrowing Costs
Borrowing costs are recognized as operating expenses in the period incurred, except for those borrowing costs directly related to the construction or production of qualifying assets, which are capitalized into the value of the asset (capitalized) when the conditions set forth in Vietnam Accounting Standard No. 16 "Borrowing Costs" are met.

Borrowing costs directly related to the construction or production of qualifying assets, which are capitalized, include interest expenses, amortization of discounts or premiums on bond issuance, and related costs incurred during the borrowing process.

Regulation on Recognizing Accrued Expenses
Accrued expenses that have not yet been incurred but are estimated and allocated as production and business expenses in the period are made to prevent unexpected fluctuations in operating costs, ensuring proper matching of revenues and expenses. When these expenses are incurred, any discrepancy from the previously estimated amount is adjusted in the accounting records by either adding or reducing the expense to reflect the difference. Accrued expenses in the year include unpaid interest expenses and other accrued liabilities.

Regulation on Recognizing Equity
The owner's equity investment is recognized based on the actual amount contributed by the owner.

Other equity of the owner is recorded at the remaining value between the fair value of assets that the company receives as donations or gifts from other organizations or individuals, after deducting any taxes payable (if applicable) related to the donated assets, and the amount added from business operations.

Undistributed profit after tax refers to the profit from business activities after deducting (-) adjustments due to retroactive application of accounting policy changes or corrections of material errors from previous years.

Undistributed profit after tax is handled according to the regulations of the Parent Company
Revenue Recognition Principles and Methods
Revenue from Sales

Revenue from sales is recognized when the following conditions are simultaneously met:

- The majority of risks and benefits associated with ownership of the product or goods have been transferred to the buyer.
- The company no longer retains control over the goods as the owner or has the authority to manage them.
- The revenue is reliably measurable.
- The company has received or will receive economic benefits from the transaction.

- The costs related to the transaction can be determined.

Revenue from Service Provision

Revenue from service provision is recognized when the outcome of the transaction can be reliably measured. If the service spans multiple periods, revenue is recognized in the period based on the work completed as of the balance sheet date. The result of a service transaction is recognized when the following conditions are met:

- The revenue is reliably measurable.
- There is a possibility of receiving economic benefits from the service transaction;
- The portion of work completed by the balance sheet date can be determined;
- The costs incurred for the transaction and the costs required to complete the service transaction can be determined.

The completed portion of the service work is assessed based on the method of evaluating completed work.

Financial Income

Revenue generated from interest, royalties, dividends, profit distributions, and other financial income is recognized when both of the following conditions are met:

- There is a possibility of receiving economic benefits from the transaction;
- The revenue is reliably measurable.
- Dividends and profit distributions are recognized when the Company has the right to receive dividends or the right to receive profits from its investments.

Principles and Methods for Recognizing Financial Expenses

The expenses recognized as financial expenses include:

- Expenses or losses related to financial investment activities;
- Loan and borrowing costs;
- Losses from exchange rate fluctuations related to foreign currency transactions.

These expenses are recognized in full during the period they occur and are not offset against financial revenue.

Principles and Methods for Recognizing Current Corporate Income Tax Expense and Deferred Corporate Income Tax Expense

Current corporate income tax expense is determined based on taxable income and the applicable corporate income tax rate for the current year.

Deferred corporate income tax expense is determined based on the temporary differences that are deductible, taxable temporary differences, and the applicable corporate income tax rate.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

Unit: VND

1 . Cash and Cash Equivalents	**01/01/2026**	**30/06/2026**
Cash on hand	969,122,048	248,233,601
Demand deposits with banks	48,337,501,220	42,428,916,609
Cash Equivalents	64,500,000,000	13,000,000,000
Total	**113,806,623,268**	**55,677,150,210**

2 . Short-term Financial Investments

b) Held-to-maturity Investments	**01/01/2026**		**30/06/2026**	
	Historical cost	**Book value**	**Historical cost**	**Book value**
- Term deposits over 3 months	180,000,000,000	180,000,000,000	330,000,000,000	330,000,000,000
Agricultural and Rural Development Bank of Vietnam - Hanoi Branch - Ba Dinh District Transaction Office	*180,000,000,000*	*180,000,000,000*	*330,000,000,000*	*330,000,000,000*
Total	**180,000,000,000**	**180,000,000,000**	**330,000,000,000**	**330,000,000,000**

(*) The term deposit contracts with the Agricultural and Rural Development Bank of Vietnam - Hanoi Branch - Ba Dinh District Transaction Office, with a term of 6 months.

3 . Short-term receivables	**01/01/2026**	**30/06/2026**
a) Receivables from customers	308,913,332,112	236,972,043,409
b) Receivables from related parties		0
- DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED		
Total	**308,913,332,112**	**236,972,043,409**

4 . Short-term Prepayments to Suppliers	**01/01/2026**	**30/06/2026**
a) Prepayments to suppliers	2,131,271,820	46,564,490,061
- KOENIG & BAUER SHEETFED AG & Co.KG		20,508,488,148
- Zhejiang zenbo intelligent machinery co., ltd		6,113,313,600
- Film & Foils International PTE, LTD		*5,432,913,015*
- Zhejiang zenbo intelligent machinery co., ltd		3,029,328,000
- Eterna Machinery Hong Kong Limited		2,585,245,200
- AN THANH BICSOL SINGAPORE PTE LTD	1,028,632,320	
- Linh Viet Manufacturing, Trading and Services Co., Ltd	434,805,000	
- P and M Korea CORP	312,938,062	
- Mai Linh Capital Joint Stock Company	10,000,000	
- VETC Automatic Toll Collection Company Limited	6,285,465	
- Other Prepayments to Suppliers	338,610,973	8,895,202,098
b) Prepayments to related parties	-	-
Total	**2,131,271,820**	**46,564,490,061**

5 . Other Receivables

	01/01/2026		30/06/2026	
	Value	Provision	Value	Provision
Other Short-term Receivables	**3,873,307,026**	-	**4,328,215,370**	-
Other Receivables	**3,873,307,026**	-	**4,328,215,370**	-
+ Other Receivables	*3,679,901,843*	-	*4,119,773,025*	-
Advances	185,000,000	-	205,100,960	-
Other payables	8,405,183	-	3,341,385	-
Total	**3,873,307,026**	-	**4,328,215,370**	-

6 . Inventory

	01/01/2026		30/06/2026	
	Historical cost	Provision	Historical cost	Provision
Raw materials and supplies	117,876,933,209	-	159,981,419,943	-
Tools and instruments	1,475,449,472	-	2,456,287,466	-
Work in progress for production and business activities	19,326,016,437	-	10,016,479,860	-
Finished goods	22,741,937,103	-	16,701,835,901	-
Merchandise	7,872,280,431	-	7,550,106,554	-
Total	**169,292,616,652**	-	**196,706,129,724**	-

The value of obsolete, inferior, or unsellable inventory as of June 30st, 2026: 0 VND

The value of inventory pledged as collateral for liabilities as of June 30st 2026: 0 VND

7 . Prepaid Expenses

	01/01/2026	30/06/2026
a. Short-term	**781,976,341**	**1,086,899,312**
Tools and instruments awaiting allocation	781,976,341	1,086,899,312
b, Long-term	**1,555,194,515**	**876,196,478**
Tools and instruments awaiting allocation	1,555,194,515	876,196,478
Total	**2,337,170,856**	**1,963,095,790**

8 . Increase and decrease in tangible fixed assets

Items	Buildings and structures	Machinery and equipment	Transportation vehicles	Management devices	Total
Historical cost of fixed assets					
Beginning balance	411,776,469,520	976,590,986,283	20,175,904,214	10,566,106,818	1,419,109,466,835
Increase during the period	474,444,000		6,295,665,909	*9,057,334,840*	15,827,444,749
Decrease during the period	-	-	*1,078,089,273*	-	*1,078,089,273*
Disposal or liquidation			1,078,089,273		*1,078,089,273*
Other decreases				-	-
Ending balance	412,250,913,520	976,590,986,283	25,393,480,850	19,623,441,658	1,433,858,822,311

Accumulated Depreciation					
Beginning balance	296,234,156,294	739,507,466,459	17,437,220,861	5,873,686,840	1,059,052,530,454
Increase during the period	23,115,031,688	42,070,320,277	1,105,495,607	1,186,332,841	67,477,180,413
Depreciation during the period	*23,115,031,688*	*42,070,320,277*	*1,105,495,607*	*1,186,332,841*	*67,477,180,413*
Decrease during the period	-	-	1,044,452,447	0	1,044,452,447
Disposal or liquidation	-		1,044,452,447		*1,044,452,447*
Ending balance	319,349,187,982	781,577,786,736	17,498,264,021	7,060,019,681	1,125,485,258,420
Carrying Value					
At the beginning of the period	115,542,313,226	237,083,519,824	2,738,683,353	4,692,419,978	360,056,936,381
At the end of the period	92,901,725,538	195,013,199,547	7,895,216,829	12,563,421,977	308,373,563,891

9 . **Long-term Work-in-progress**	**01/01/2026**	**30/06/2026**
In-progress Construction Costs		
- *Project at Pho Noi Industrial Zone*	148,357,708,001	146,270,698,211
- *Investment in Fixed Asset Procurement*	6,725,217,063	385,533,883
Total	**155,082,925,064**	**146,656,232,094**

10 . **Long-term Financial Investments**	**01/01/2026**			**30/06/2026**		
	Historical cost	**Provision**	**Fair Value (*)**	**Historical cost**	**Provision**	**Fair Value (*)**
a, Investment in Subsidiaries	**10,000,000,000**	-	10,000,000,000	**10,000,000,000**	-	**10,000,000,000**
+ DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	10,000,000,000	-	10,000,000,000	10,000,000,000		10,000,000,000

b, Held-to-maturity Investments	**01/01/2026**		**30/06/2026**	
	Historical cost	**Book value**	**Historical cost**	**Book value**
+ Bonds at Agribank Hanoi	10,000,000,000	10,000,000,000	10,000,000,000	10,000,000,000
Total	**10,000,000,000**	**10,000,000,000**	**10,000,000,000**	**10,000,000,000**

11 . **Short-term Accounts Payable to Suppliers**	**01/01/2026**	**30/06/2026**
a) Short-term Accounts Payable to Suppliers	139,483,779,081	105,508,710,430
b) Accounts Payable to related parties	173,484,839	657,923,392
- *DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED*	*173,484,839*	*657,923,392*
Total	**139,657,263,920**	**106,166,633,822**

12 . Short-term Advance Payments from Customers	01/01/2026	30/06/2026
Short-term Advance Payments from Customers	372,888,790	120,729,450
- *ORIENTAL GENERAL TRADING FZE*		*20,837,227*
- *Trading, Consultancy and Investment Company – Vietnam Sugar Co*		*16,917,690*
- *Nhat Hai New Technology JSC*		
- *V3D Media Company*	*111,000,000*	
- *An Bao Nam Trading, Services and Manufacturing Company Limite*	*86,994,000*	
- *Hai Ha Manufacturing and Import–Export Company Limited*	*51,840,000*	
- *Trang Tien Ice Cream Joint Stock Company*	*33,048,000*	
- *Short-term Advance Payments from Customers*	*90,006,790*	*82,974,533*
Total	**372,888,790**	**120,729,450**

13 . Taxes and Other Payables to the State

	01/01/2026	Taxes Payable for the Period:	Amount actually paid/offset during the period	30/06/2026
Value-added Tax (VAT)	2,074,441,575	82,603,397,654	79,439,174,601	5,238,664,628
Export and Import Taxes		79,068,355	79,068,355	-
Corporate Income Tax (*)	17,605,519,438	13,636,440,986	20,882,828,910	10,359,131,514
Personal Income Tax	709,386,864	19,297,607,260	19,289,006,912	717,987,212
Land Rent and Property Tax		1,498,702,576	1,004,424,440	494,278,136
Other Taxes	4,182,800,098	642,358,285	4,825,158,383	-
Total	**24,572,147,975**	**117,757,575,116**	**125,519,661,601**	**16,810,061,490**

14 . Accrued Expenses	01/01/2026	30/06/2026
Interest expenses accrued	18,104,031	
Other Expenses	1,375,922,354	2,288,072,979
Other expenses	**1,394,026,385**	**2,288,072,979**

15 . Other Short-term Payables	01/01/2026	30/06/2026
a, Other Short-term Payables	**8,111,132,418**	**8,342,728,210**
- Union Fund	1,466,473,673	2,096,969,673
- Social Insurance, Health Insurance, Unemployment Insurance	1,157,292,126	1,119,680,302
- Other Payables:	5,485,266,619	5,126,078,235
- Receivables with a credit balance (1388)	2,100,000	
b, Other Long-term Payables	**1,280,000,000**	**1,280,000,000**
- Security deposits, guarantee deposits	1,280,000,000	1,280,000,000
Total	**9,391,132,418**	**9,622,728,210**

16 . Loans and Financial Leases:	01/01/2026	Increase during the year	Decrease during the year	30/06/2026
16.1 Short-Term Loans and Financial Leases:	**100,292,666,657**	**248,203,381,956**	**166,513,003,416**	**181,983,045,197**
a. Short-Term Loans:	100,292,666,657	248,203,381,956	166,513,003,416	181,983,045,197
Vietnam Bank for Agriculture and Rural Development - Hanoi Branch (1)	*89,447,666,657*	*243,753,381,956*	*166,418,003,416*	*166,783,045,197*
Employee loans (2)	*10,845,000,000*	*4,450,000,000*	*95,000,000*	*15,200,000,000*

16.2 Long-Term Loans and Financial Leases:	-	0	-	0
a. Long-Term Loans:	-		-	
Vietnam Bank for Agriculture and Rural Development - Hanoi Branch (4)	-		-	
16.3 Debt Repayment Capacity:	**100,292,666,657**			**181,983,045,197**
a,Short-Term Loans and Financial Lease Liabilities:	100,292,666,657	-	-	181,983,045,197
b, Long-term Loans and Financial Lease Liabilities	-	-	-	-

17 . **Provision for Liabilities**	**01/01/2026**	**30/06/2026**
a. Short-term		
Salary provision fund	44,394,955,646	
Total	**44,394,955,646**	**-**

18 . **Equity**

18.1. Statement of Changes in Equity

Items	Capital contribution from owners	Share premium	Treasury Shares	Development Investment Fund	- Undistributed After-tax Profit	Total
Balance as of January 1, 2026	**270,000,000,000**	2,054,360,735		**444,615,786,510**	**124,345,368,864**	**841,015,516,109**
Increase in capital during the year:	-	-		61,830,284,609	63,238,810,806	125,069,095,415
Net profit for the year	-				*63,052,845,494*	63,052,845,494
Fund allocations	-	-		*61,830,284,609*		61,830,284,609
Other increase					185,965,312	185,965,312
Capital decrease during the year	-		-		(122,842,489,760)	(122,842,489,760)
Dividend distribution	-	-			(54,000,000,000)	(54,000,000,000)
Fund distribution	-	-			(68,358,414,332)	(68,358,414,332)
Owner's Equity	-	-				-
Other decreases	-				(484,075,428)	(484,075,428)
Balance as of June 30st, 2026	**270,000,000,000**	**2,054,360,735**	**-**	**506,446,071,119**	**64,741,689,910**	**843,242,121,764**

18.2. Details of the Owner's Equity Investment:	**01/01/2026**	**30/06/2026**
State Capital Contribution		
Capital Contribution from Other Shareholders	270,000,000,000,000	270,000,000,000
Total	**270,000,000,000,000**	**270,000,000,000**

18.3. Capital Transactions with Owners and Dividend/Profit Distribution:	**01/01/2026**	**30/06/2026**
- Owner's Investment Capital:		
Capital contribution at the beginning of the year	180,000,000,000	270,000,000,000
+ Increase in capital during the year	*90,000,000,000*	
+ Decrease in capital during the year		
+ Capital contribution at the end of the year	270,000,000,000	270,000,000,000
Dividends and Profits Distributed		

18.4. Shares	**01/01/2026**	**30/06/2026**
Number of Shares Registered for Issuance	27,000,000	27,000,000
Number of Shares Sold to the Public:	27,000,000	27,000,000
- Ordinary shares	27,000,000	27,000,000
- Preference shares (classified as equity)		
Number of Shares Repurchased:		
- Ordinary shares		
- Preference shares (classified as equity)		
Number of Shares Outstanding:	27,000,000	27,000,000
- Ordinary shares	27,000,000	27,000,000
- Preference shares (classified as equity)		
Par value of Outstanding Shares	10,000	10,000

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

VI.1 ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT Q2.2026

Unit: VND

1 . Revenue from Sales and Service Provision	**Q2-2025**	**Q2-2026**
Revenue from selling finished products	374,333,943,109	439,724,500,425
Revenue from selling goods and materials	7,550,153,776	10,937,707,613
Revenue from providing services	11,214,252,821	11,423,176,892
Total	**393,098,349,706**	**462,085,384,930**

2 . Revenue Deductions	**Q2-2025**	**Q2-2026**
Sales returns	208,276,739	241,012,875
Total	**208,276,739**	**241,012,875**

3 . Net Revenue from Sales and Service Provision

	Q2-2025	Q2-2026
- Net Revenue from selling finished products	374,125,666,370	439,483,487,550
- Net Revenue from selling goods and materials	7,550,153,776	10,937,707,613
- Net Revenue from providing services	11,214,252,821	11,423,176,892
Total	**392,890,072,967**	**461,844,372,055**

4 . Cost of Goods Sold

	Q2-2025	Q2-2026
Total	**312,230,870,643**	**363,803,447,439**

5 . Financial Income

	Q2-2025	Q2-2026
Interest from deposits and loans	56,370,200	3,470,207,570
Dividends and profit sharing		
Foreign exchange gain	1,430,916	304,989
Total	**57,801,116**	**3,470,512,559**

6 . Financial Expenses

	Q2-2025	Q2-2026
- Interest on loans	275,837,532	2,508,464,257
- Foreign exchange loss	8,692,500	
Total	**284,530,032**	**2,508,464,257**

7 . Other Income

	Q2-2025	Q2-2026
- Disposal of fixed assets	0	0
Of which:		
+ Proceeds from the disposal of assets		
+ Remaining value of the assets		
Other Income	118,966,203	71,025,286
Total	**118,966,203**	**71,025,286**

8 . Selling and administrative expenses

	Q2-2025	Q2-2026
Selling expenses		
- Staff costs for management	4,468,149,554	8,371,923,260
- Outsourced service costs	3,122,956,107	4,281,513,581
- Depreciation of fixed assets	2,277,115,371	2,109,178,578
- Other selling expenses	80,276,616	1,153,242,958
Total	**9,948,497,648**	**15,915,858,377**

	Q2-2025	Q2-2026
Administrative expenses		
- Staff costs for management	19,950,461,054	25,561,045,642
- Outsourced service costs	11,098,401,860	12,495,076,565
- Depreciation of fixed assets	1,038,324,569	1,355,294,898
- Other cash expenses	3,130,948,726	3,343,803,160
Total	**35,218,136,209**	**42,755,220,265**

Production and business expenses by element	**Q2-2025**	**Q2-2026**
- Raw material and supplies expenses	225,596,554,944	229,718,901,398
- Labor costs	67,336,793,382	101,563,446,056
- Depreciation of fixed assets	22,381,793,943	39,670,301,205
- Outsourced service costs	38,939,276,339	47,065,453,600
- Other cash expenses	3,143,085,892	4,456,423,822
Total	**357,397,504,500**	**422,474,526,081**

9 . Corporate Income Tax Expenses	**Q2-2025**	**Q2-2026**
a. Profit Before Tax	35,350,450,970	40,402,919,562
b. Adjustments to profit for tax calculation (+ increase, - decrease)		
- Increases		
- Decreases		
+ *Dividends and profits distributed*		
c. Profit subject to corporate income tax (a)+(b)	35,350,450,970	40,402,919,562
d. Corporate income tax ={(c)*corporate income tax rate}	**7,070,090,194**	**8,080,583,913**
- Tax-exempt	**-2,342,490,000**	**-1,803,020,509**
- Corporate income tax paid	***4,727,600,194***	***6,277,563,404***

VI.2 ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT FOR 6 MONTHS OF 2026

1 . Revenue from Sales and Service Provision	**6 months - 2025**	**6 months - 2026**
Revenue from selling finished products	724,896,587,241	821,528,510,046
Revenue from selling goods and materials	17,120,813,438	22,503,070,714
Revenue from providing services	24,492,967,285	39,650,293,593
Total	**766,510,367,964**	**883,681,874,353**

2 . Revenue Deductions	**6 months - 2025**	**6 months - 2026**
Sales returns	53,349,586	188,926,316
Trade Discounts	266,423,189	247,125,195
Total	**319,772,775**	**436,051,511**

3 . Net Revenue from Sales and Service Provision	**6 months - 2025**	**6 months - 2026**
- Net Revenue from selling finished products	724,576,814,466	720,625,425,975
- Net Revenue from selling goods and materials	17,120,813,438	22,503,070,714
- Net Revenue from providing services	24,492,967,285	39,650,293,593
Total	**766,190,595,189**	**782,778,790,282**

4 . Cost of Goods Sold	6 months - 2025	6 months - 2026
	613,361,293,423	702,733,410,633
Total	**613,361,293,423**	**702,733,410,633**

5 . Financial Income	6 months - 2025	6 months - 2026
Interest from deposits and loans	655,126,703	4,868,088,985
Dividends and profit sharing		
Foreign exchange gain	1,591,820	4,616,689
Total	**656,718,523**	**4,872,705,674**

6 . Financial Expenses	6 months - 2025	6 months - 2026
- Interest on loans	583,899,934	3,329,740,306
- Foreign exchange loss	20,834,061	37,863,766
Total	**604,733,995**	**3,367,604,072**

7 . Other Income	6 months - 2025	6 months - 2026
- Disposal of fixed assets	0	181,818,181
Of which:		
+ Proceeds from the disposal of assets		181,818,181
+ Remaining value of the assets		
Other Income	217,019,831	302,947,562
Total	**217,019,831**	**484,765,743**

8 . Selling and administrative expenses	6 months - 2025	6 months - 2026
Selling expenses		
- Staff costs for management	9,728,413,843	16,212,817,135
- Outsourced service costs	6,614,987,235	8,958,655,749
- Depreciation of fixed assets	4,567,980,729	4,218,357,156
- Other selling expenses	168,735,216	1,265,553,950
Total	**21,080,117,023**	**30,655,383,990**

	6 months - 2025	6 months - 2026
Administrative expenses		
- Staff costs for management	39,035,864,824	48,934,014,276
- Outsourced service costs	17,918,765,509	19,283,812,086
- Depreciation of fixed assets	1,994,204,393	2,427,453,611
- Other cash expenses	6,220,624,971	6,197,430,816
Total	**65,169,459,697**	**76,842,710,789**

Production and business expenses by element	**6 months - 2025**	**6 months - 2026**
- Raw material and supplies expenses	433,807,511,935	458,398,924,821
- Labor costs	148,516,266,194	193,432,905,548
- Depreciation of fixed assets	45,696,748,857	67,477,180,413
- Outsourced service costs	71,796,343,667	83,557,696,292
- Other cash expenses	5,650,235,389	7,364,798,338
Total	**705,467,106,042**	**810,231,505,412**

9 . Corporate Income Tax Expenses	**6 months - 2025**	**6 months - 2026**
a. Profit Before Tax	66,813,382,484	74,959,778,713
b. Adjustments to profit for tax calculation (+ increase, - decrease)	-	-
- Increases		
- Decreases		0
+ Dividends and profits distributed		*0*
c. Profit subject to corporate income tax (a)+(b)	66,813,382,484	74,959,778,713
d. Corporate income tax ={(c)*corporate income tax rate}	**13,362,676,496**	**14,991,955,743**
- Tax-exempt	(3,742,490,000)	(3,085,022,524)
- Corporate income tax paid	9,620,186,496	11,906,933,219

VII . OTHER INFORMATION

VII.1 Information about Related Parties for Q2.2026

During the period, the company had transactions with related parties as follows:

Related parties:	**Q2-2025**	**Q2-2026**
a. Transaction value from sales		
DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	1,881,060,363	1,985,914,041
b. Transaction value from purchases		
DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	3,324,457,354	2,577,710,975
c. Outstanding payable balance		
DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	930,760,955	*657,923,392*

VII.2 Information about Related Parties for 6 months of 2026

During the period, the company had transactions with related parties as follows:

Related parties:	**6 months - 2025**	**6 months - 2026**
a. Transaction value from sales		
DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	3,690,860,913	3,586,750,327
b. Transaction value from purchases		
DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	5,063,224,954	4,846,942,175
c. Outstanding receivable balance		
DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	*930,760,955*	*657,923,392*

Hanoi, July 25rd, 2026

Prepared by:	**Chief Accountant**	**General Director**
Dao Thi Thu Hoai	**Ta Thi Tuyet Nga**	**Le Duy Toan**

M.S.D.N: 0101508664 - C.T.C.P
CÔNG TY CỔ PHẦN BAO BÌ VÀ IN NÔNG NGHIỆP
THÀNH PHỐ HÀ NỘI