

**AGRICULTURE PRINTING AND PACKAGING
JOINT STOCK COMPANY**

72 Truong Chinh Street, Kim Lien Ward, Hanoi City

**COMBINED STATEMENT OF
FINANCIAL POSITION**

For the second quarter ended 30th June 2026

Form No. B01-DN

COMBINED STATEMENT OF FINANCIAL POSITION

As of June 30th, 2026

Unit: VND

ITEM	Code	Note	30/06/2026	01/01/2026
A. CURRENT ASSETS	100		865,550,576,492	769,648,479,293
I. Cash and Cash Equivalents	110	V.01	51,632,795,483	106,301,521,957
1. Cash	111		41,632,795,483	46,301,521,957
2. Cash Equivalents	112		10,000,000,000	60,000,000,000
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		286,265,063,561	313,314,013,286
1. Short-term Receivables from Customers	131	V.03	235,445,099,050	307,349,005,155
2. Short-term Prepayments to Suppliers	132	V.04	46,503,578,061	2,106,971,820
3. Other Short-term Receivables	135	V.05	4,316,386,450	3,858,036,311
4. Provision for Doubtful Short-term Receivables	139		-	-
IV. Inventory	140	V.06	196,633,981,772	169,294,659,357
1. Inventory	141		196,633,981,772	169,294,659,357
2. Provision for Inventory Write-down (*)	142		-	-
V. Other Current Assets	160		1,018,735,676	738,284,693
1. Short-term Prepaid Expenses	161	V.07	1,018,735,676	738,284,693
2. Deductible VAT	162		0	0
B. NON-CURRENT ASSETS	200		471,191,469,109	531,924,055,332
I. Long-term receivables	210		0	0
1. Working capital provided to sub-units	213		0	0
II. Fixed Assets	220		308,259,040,537	359,885,935,753
1. Tangible Fixed Assets	221	V.08	308,259,040,537	359,885,935,753
Original Cost	222		1,431,045,065,937	1,416,295,710,461
Accumulated Depreciation (*)	223		(1,122,786,025,400)	(1,056,409,774,708)
III. 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
IV. Long-term Financial Investments	260	V.10	15,400,000,000	15,400,000,000
1. Investment in Subsidiaries	261		5,400,000,000	5,400,000,000
2. Held-to-maturity Investments	265		10,000,000,000	10,000,000,000
V. 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		1,336,742,045,601	1,301,572,534,625

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FINANCIAL POSITION**

For the second quarter ended 30th June 2026

Form No. B01-DN

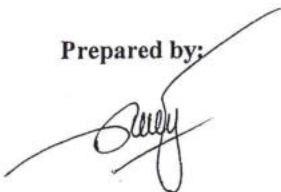
COMBINED STATEMENT OF FINANCIAL POSITION

As of June 30th, 2026

Unit: VND

ITEM	Code	Note	30/06/2026	01/01/2026
C. LIABILITIES	300		496,440,950,840	464,316,895,809
I. Current Liabilities	310		495,160,950,840	463,036,895,809
1. Short-term Accounts Payable to Suppliers	311	V.11	106,658,996,101	139,781,405,387
2. Short-term Advance Payments from Customers	312	V.12	119,337,450	360,372,790
3. Dividends and profits payable	313		208,014,650	
4. Taxes and Other Payables to the State	314	V.13	15,987,865,762	22,518,756,631
5. Payables to Employees	315		132,016,120,113	104,930,277,256
6. Short-term Accrued Expenses	316	V.14	2,288,072,979	1,394,026,385
7. Other Short-term Payables	320	V.15	8,157,605,790	7,548,798,547
8. Short-term Loans and Financial Lease Liabilities	321	V.16	187,383,045,197	105,692,666,657
9. Provision for Short-term Liabilities	322	V.17	0	44,394,955,646
10. Bonus and Welfare Fund	323		42,341,892,798	36,415,636,510
II. Non-Current Liabilities	330		1,280,000,000	1,280,000,000
1. Intra-company payables on business capital	334			
2. Other Long-term Payables	338	V.15	1,280,000,000	1,280,000,000
3. Long-term Loans and Financial Lease Liabilities	339	V.16		
D. EQUITY	400		840,301,094,761	837,255,638,816
I. Equity	410	V.18	840,301,094,761	837,255,638,816
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		504,921,774,293	443,419,088,999
4. Undistributed After-tax Profit	421		63,324,959,732	121,782,189,081
- Undistributed After-tax Profit Accumulated Until the En	421a		-	-
- Undistributed After-tax Profit for This Period	421b		63,324,959,732	121,782,189,081
II. Other Funds and Reserves	430			
TOTAL CAPITAL SOURCES	440		1,336,742,045,601	1,301,572,534,625

Prepared by:



Dang Thi Thuy Trang

Chief Accountant



Ta Thi Tuyet Nga



Hanoi, July 21st, 2026

General Director


Le Duy Toan

Form No. 02B-DN

COMBINED 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	459,998,446,528	391,076,576,785	879,810,856,163	762,479,000,103
2. Revenue Deductions	02.	VI.2	236,444,295	208,276,739	431,482,931	319,772,775
3. Net Revenue from Sales and Service Provision	10	VI.3	459,762,002,233	390,868,300,046	879,379,373,232	762,159,227,328
4. Cost of Goods Sold	11	VI.4	362,024,363,061	310,745,522,054	699,407,472,102	610,492,581,636
5. Gross Profit from Sales and Service Provision	20		97,737,639,172	80,122,777,992	179,971,901,130	151,666,645,692
6. Financial Income	21	VI.5	4,347,702,259	839,992,516	7,454,034,023	2,461,420,830
7. Financial Expenses	22	VI.6	2,589,242,336	365,308,111	3,528,272,565	765,402,488
Of which: Interest Expenses	23		2,589,242,336	356,615,611	3,490,408,799	744,568,427
8. Share of Profit or Loss from Joint Ventures and Affiliates	24					
9. Selling Expenses	25	VI.7	15,250,018,764	9,855,302,000	29,407,068,764	20,879,544,063
10. Corporate Management Expenses	26	VI.8	44,627,169,264	37,152,422,238	80,218,450,856	67,632,985,184
11. Net Profit from Operating Activities	30		39,618,911,067	33,589,738,159	74,272,142,968	64,850,134,787
12. Other Income	31		72,942,581	83,853,209	468,366,499	153,049,457
13. Other Expenses	32		-	33,927,919	33,636,826	33,927,919
14. Other Profit	40		72,942,581	49,925,290	434,729,673	119,121,538
15. Total Accounting Profit Before Tax	50		39,691,853,648	33,639,663,449	74,706,872,641	64,969,256,325
Profit from Subsidiaries			900,000,000	800,000,000	2,643,006,649	1,829,878,007
Total Taxable Profit			38,791,853,648	32,839,663,449	72,063,865,992	63,139,378,318
16. Current Corporate Income Tax Expense (20%)	51	VI.9	5,955,350,221	4,225,442,689	11,327,750,674	8,885,385,662
17. Deferred Corporate Income Tax Expense	52					
18. Net Profit After Corporate Income Tax	60		33,736,503,427	29,414,220,760	63,379,121,967	56,083,870,663
19. Basic Earnings per Share	70		1,249.5	1,089.4	2,347.4	2,077.2

Prepared by:

Dang Thi Thuy Trang

Chief Accountant

Ta Thi Tuyet Nga

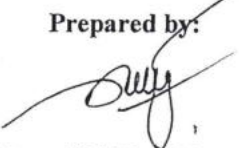
General Director

Le Duy Toan



COMBINED 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.	74,706,872,641	64,969,256,325
2. Adjustments for items			
Depreciation of fixed assets and investment properties	02.	67,420,703,139	45,640,271,583
Provisions	03.	(44,394,955,646)	(29,789,880,545)
Profit or loss from investment activities	05.	(4,525,399,464)	(2,459,829,010)
Interest expenses	06.	3,490,408,799	744,568,427
3. Profit from operating activities before changes in working capital	08.	96,697,629,469	79,104,386,780
- Increase or decrease in receivables	09.	66,758,357,206	42,165,142,473
- Increase or decrease in inventory	10.	(27,079,220,445)	37,112,514,891
- Increase or decrease in payables (excluding interest payable, corporate income tax payable)	11.	(45,050,988,278)	(82,095,621,732)
- Increase or decrease in prepaid expenses	12.	671,400,954	1,926,226,926
- Interest paid	14.	(3,251,231,705)	(228,617,070)
- Corporate income tax paid	15.	(17,766,396,294)	(14,898,773,791)
- Other cash receipts from operating activities	16.	-	-
- Other cash payments for operating activities	17.	(169,032,025)	(37,500,000)
Net Cash Flow from Operating Activities	20.	70,810,518,882	63,047,758,477
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.	4,346,736,375	3,660,376,910
Net Cash Flow from Investing Activities	30.	(153,178,888,296)	(29,936,852,083)
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.	(54,668,726,474)	52,388,536,962
Cash and Cash Equivalents at the Beginning of the period	60.	106,301,521,957	135,353,647,914
Effect of Exchange Rate Changes on Foreign Currency Conversion	61.		
Cash and Cash Equivalents at the End of the Period	70.	51,632,795,483	187,742,184,876

Prepared by:

Dang Thi Thuy Trang

Chief Accountant

Ta Thi Tuyet Nga

MS.D.N: 010100000
Ha Noi, July 21st, 2026
General Director

Le Duy Toan
CÔNG TY CỔ PHẦN
BAO BÌ VÀ IN
NÔNG NGHIỆP
THÀNH PHỐ HÀ NỘI

NOTE TO COMBINED 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 Combined 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 22nd, 2004, by the Minister of Agriculture and Rural Development. The company operates according to Business Registration Certificate No. 0103004779 dated July 2nd, 2004, amended for the second time on May 29th, 2008, by the Hanoi Department of Planning and Investment, amended for the third time on November 23rd, 2012, changing the business code to 0101508664, amended for the fourth time on August 18th, 2014, increasing the charter capital to VND 108,000,000,000, amended for the fifth time on September 6th, 2016, amended for the sixth time on September 14th, 2016, amended for the seventh time on December 1st, 2016, merging the subsidiary – APP Packaging Co., Ltd. into the parent company, amended for the eighth time on November 1st, 2018, increasing the charter capital to 172,800,000,000 VND, amended for the ninth time on January 11st, 2019, increasing the charter capital to 180,000,000,000 VND, amended for the tenth time on February 25th, 2020, changing the legal representative title, amended for the eleventh time on October 4th, 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 Combined 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 17th, 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 dated 27/10/2025, takes effects from 01/01/2026 by the Ministry of Finance.

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 30th, 2026 is determined based on the ratio of cost of goods sold to revenue for the period.

Work-in-progress as of June 30th, 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 20th, 2009, and Circular No. 45/2013 dated April 25th, 2013. Circular 45/2013 dated April 25th, 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	30/06/2026	01/01/2026
Cash on hand	132,336,368	656,708,510
Demand deposits with banks	41,500,459,115	45,644,813,447
Cash Equivalents	10,000,000,000	60,000,000,000
Total	51,632,795,483	106,301,521,957

2 . Short-term Financial Investments

b) Held-to-maturity Investments

	30/06/2026		01/01/2026	
	Historical cost	Book value	Historical cost	Book value
- Term deposits over 3 months	330,000,000,000	330,000,000,000	180,000,000,000	180,000,000,000
<i>Agricultural and Rural Development Bank of Vietnam - Hanoi Branch - Linh Lang District Transaction Office</i>	330,000,000,000	330,000,000,000	180,000,000,000	180,000,000,000
Total	330,000,000,000	330,000,000,000	180,000,000,000	180,000,000,000

(*) The term deposit contracts with the Agricultural and Rural Development Bank of Vietnam - Hanoi Branch - Linh Lang District Transaction Office, with a term of 3 months - interest rates: 4.75% and 6 months - interest rates: 4.3%, 4.9%, 7.2% per year.

3 . Short-term receivables	30/06/2026	01/01/2026
a) Receivables from customers	235,445,099,050	307,349,005,155
b) Receivables from related parties	0	0
- <i>DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED</i>		
Total	235,445,099,050	307,349,005,155

4 . Short-term Prepayments to Suppliers	30/06/2026	01/01/2026
a) Prepayments to suppliers	46,503,578,061	2,106,971,820
- <i>KOENIG & BAUER SHEETFED AG & Co.KG</i>	20,508,488,148	
- <i>Zhejiang zenbo intelligent machinery co., ltd</i>	6,113,313,600	
- <i>Film & Foils International PTE, LTD</i>	5,432,913,015	
- <i>Zhejiang zenbo intelligent machinery co., ltd</i>	3,029,328,000	
- <i>Eterna Machinery Hong Kong Limited</i>	2,585,245,200	
- <i>An Thanh BICSOL JSC</i>		1,028,632,320
- <i>Linh Viet Production, Trading & Services Co., Ltd.</i>		434,805,000
- <i>P and M Korea CORP</i>		312,938,062
- <i>Other Prepayments to Suppliers</i>	8,834,290,098	330,596,438
b) Prepayments to related parties	-	-
Total	46,503,578,061	2,106,971,820

5 . Other Receivables	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Other Short-term Receivables	4,316,386,450	-	3,858,036,311	-
Other Receivables	4,115,618,615	-	3,673,036,311	-

**AGRICULTURE PRINTING
AND PACKAGING JOINT STOCK COMPANY**

COMBINED FINANCIAL STATEMENT

72 Truong Chinh Street, Kim Lien Ward, Hanoi City

FY 2026

+ Other Receivables	4,115,618,615	-	3,673,036,311	-
Advances	200,100,960	-	185,000,000	-
Total	4,316,386,450	-	3,858,036,311	-

6 . Inventory	30/06/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
Raw materials and supplies	159,981,419,941	-	117,876,933,209	-
Tools and instruments	2,386,289,434	-	1,440,455,140	-
Work in progress for production and business activities	10,016,479,860	-	19,326,016,437	-
Finished goods	16,701,835,901	-	22,778,974,140	-
Merchandise	7,547,956,634	-	7,872,280,431	-
Total	196,633,981,770	-	169,294,659,357	-

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

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

7 . Prepaid Expenses	30/06/2026	01/01/2026
a. Short-term	1,018,735,676	738,284,693
Tools and instruments awaiting allocation	1,018,735,676	738,284,693
b. Long-term	876,196,478	1,555,194,515
Tools and instruments awaiting allocation	876,196,478	1,555,194,515
Total	1,894,932,154	2,293,479,208

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	974,738,486,283	20,175,904,214	9,604,850,444	1,416,295,710,461
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	411,776,469,520	975,212,930,283	25,393,480,850	18,662,185,284	1,431,045,065,937
Accumulated Depreciation					
Beginning balance	296,206,060,878	737,402,244,321	17,437,220,861	5,364,248,648	1,056,409,774,708
Increase during the period	23,115,031,688	42,013,843,003	1,105,495,607	1,186,332,841	67,420,703,139
Depreciation during the period	23,115,031,688	42,013,843,003	1,105,495,607	1,186,332,841	67,420,703,139
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	319,321,092,566	779,416,087,324	17,498,264,021	6,550,581,489	1,122,786,025,400
Carrying Value					

**AGRICULTURE PRINTING
AND PACKAGING JOINT STOCK COMPANY**

COMBINED FINANCIAL STATEMENT

72 Truong Chinh Street, Kim Lien Ward, Hanoi City

FY 2026

At the beginning of the period	115,570,408,642	237,336,241,962	2,738,683,353	4,240,601,796	359,885,935,753
At the end of the period	92,455,376,954	195,796,842,959	7,895,216,829	12,111,603,795	308,259,040,537

9 . Long-term Work-in-progress

	30/06/2026	01/01/2026
In-progress Construction Costs	146,656,232,094	155,082,925,064
- Project at Pho Noi Industrial Zone	146,270,698,211	146,706,765,804
- Investment in Fixed Asset Procurement	385,533,883	8,376,159,260
Total	146,656,232,094	155,082,925,064

10 . Long-term Financial Investments

	30/06/2026			01/01/2026		
	Historical cost	Provision	Fair Value (*)	Historical cost	Provision	Fair Value (*)
a, Investment in Subsidiaries	5,400,000,000	-	5,400,000,000	5,400,000,000	-	5,400,000,000
DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	5,400,000,000	-	5,400,000,000	5,400,000,000	-	5,400,000,000
b, Held-to-maturity Investments	30/06/2026			01/01/2026		
	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

	30/06/2026	01/01/2026
a) Short-term Accounts Payable to Suppliers	106,001,072,707	139,607,920,548
b) Accounts Payable to related parties	657,923,392	173,484,839
- DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	657,923,392	173,484,839
Total	106,658,996,099	139,781,405,387

12 . Short-term Advance Payments from Customers

	30/06/2026	01/01/2026
Short-term Advance Payments from Customers	119,337,450	360,372,790
- ORIENTAL GENERAL TRADING FZE	20,837,227	
- Trading, Consultancy and Investment Company – Vietnam Sugar C	16,917,690	
- V3D Media JSC		111,000,000
- An Bao Nam Trading, Services & Production Co., Ltd.		86,994,000
- Hai Ha Production & Import-Export Co., Ltd.		51,840,000
- Trang Tien Ice Cream JSC		33,048,000
- Short-term Advance Payments from Customers	81,582,533	77,490,790
Total	119,337,450	360,372,790

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)	1,256,817,240	81,663,454,570	77,991,649,044	4,928,622,766
Export and Import Taxes		79,068,355	79,068,355	-
Corporate Income Tax (*)	16,467,522,863	13,057,258,442	19,644,832,335	9,879,948,970
Personal Income Tax	611,616,430	19,040,189,874	18,966,790,414	685,015,890
Land Rent and Property Tax	-	1,498,702,576	1,004,424,440	494,278,136

AGRICULTURE PRINTING
AND PACKAGING JOINT STOCK COMPANY

COMBINED FINANCIAL STATEMENT

72 Truong Chinh Street, Kim Lien Ward, Hanoi City

FY 2026

Other Taxes	4,182,800,098	640,470,000	4,823,270,098	-
Total	22,518,802,654	115,979,143,817	122,510,034,686	15,987,911,965
14 . Accrued Expenses	30/06/2026	01/01/2026		
Interest expenses accrued	-	18,104,031		
Other Expenses	2,288,072,979	1,375,922,354		
Other expenses	2,288,072,979	1,394,026,385		
15 . Other Short-term Payables	30/06/2026	01/01/2026		
a, Other Short-term Payables	8,157,605,790	7,548,798,547		
- Union Fund	2,086,388,673	1,457,003,033		
- Social Insurance, Health Insurance, Unemployment Insurance	1,119,680,302	1,157,292,126		
- Other Payables:	4,951,536,815	4,934,503,388		
- Receivables with a credit balance (1388)	-	-		
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	9,437,605,790	8,828,798,547		
16 . Loans and Financial Leases:	30/06/2026	Increase during the year	Decrease during the year	01/01/2026
16.1 Short-Term Loans and Financial Leases:	187,383,045,197	248,203,381,956	166,513,003,416	105,692,666,657
a. Short-Term Loans:	187,383,045,197	248,203,381,956	166,513,003,416	105,692,666,657
<i>Vietnam Bank for Agriculture and Rural Development - Hanoi Branch (1)</i>	<i>166,783,045,197</i>	<i>243,753,381,956</i>	<i>166,418,003,416</i>	<i>89,447,666,657</i>
<i>Employee loans (2)</i>	<i>15,200,000,000</i>	<i>4,450,000,000</i>	<i>95,000,000</i>	<i>10,845,000,000</i>
<i>Loan from DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED</i>	<i>5,400,000,000</i>			<i>5,400,000,000</i>
16.2 Long-Term Loans and Financial Leases:	-	-	-	-
a. Long-Term Loans:	-			
<i>Vietnam Bank for Agriculture and Rural Development - Hanoi Branch (4)</i>				
16.3 Debt Repayment Capacity:	187,383,045,197			105,692,666,657
a, Short-Term Loans and Financial Lease Liabilities:	187,383,045,197	-	-	105,692,666,657
b, Long-term Loans and Financial Lease Liabilities	-	-	-	-
17 . Provision for Liabilities	30/06/2026	01/01/2026		
a. Short-term				
Salary provision fund		44,394,955,646		
Total	0	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	2,054,360,736	-	443,419,088,999	121,782,189,081	837,255,638,816
Increase in capital during the year:	-	-		61,502,685,294	63,528,050,240	125,030,735,534
Net profit for the year	-	-		-	63,379,121,966	63,379,121,966
Fund allocations	-	-		61,502,685,294	-	61,502,685,294
Other increases	-	-		-	148,928,274	148,928,274
Capital decrease during the year	-	-	-	-	(121,985,279,589)	(121,985,279,589)
Dividend distribution	-	-		-	(54,000,000,000)	(54,000,000,000)
Fund distribution	-	-		-	(67,589,941,582)	(67,589,941,582)
Other decreases	-	-			(395,338,007)	(395,338,007)
Balance as of June 30th, 2026	270,000,000,000	2,054,360,736	-	504,921,774,293	63,324,959,732	840,301,094,761

18.2. Details of the Owner's Equity Investment:

	30/06/2026	01/01/2026
State Capital Contribution	-	-
Capital Contribution from Other Shareholders	270,000,000,000	270,000,000,000
Total	270,000,000,000	270,000,000,000

18.3. Capital Transactions with Owners and Dividend/Profit Distribution:

	30/06/2026	01/01/2026
- Owner's Investment Capital:		
Capital contribution at the beginning of the year	270,000,000,000	270,000,000,000
+ Increase in capital during the year		
+ 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

	30/06/2026	01/01/2026
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

	Q2-2026	Q2-2025
1 . Revenue from Sales and Service Provision		
Revenue from selling finished products	439,724,500,425	372,385,821,188
Revenue from selling goods and materials	8,859,334,663	7,550,153,776
Revenue from providing services	11,414,611,440	11,140,601,821
Total	459,998,446,528	391,076,576,785
2 . Revenue Deductions		
Sales returns	6,396,000	206,099,869
Trade Discounts	230,048,295	2,176,870
Total	236,444,295	208,276,739
3 . Net Revenue from Sales and Service Provision		
- Net Revenue from selling finished products	439,488,056,130	372,177,544,449
- Net Revenue from selling goods and materials	8,859,334,663	7,550,153,776
- Net Revenue from providing services	11,414,611,440	11,140,601,821
Total	459,762,002,233	390,868,300,046
4 . Cost of Goods Sold		
Cost of goods sold for finished products	351,141,873,351	296,617,690,435
Cost of goods sold for goods, materials, and services provided	10,882,489,710	14,127,831,619
Total	362,024,363,061	310,745,522,054
5 . Financial Income		
Interest from deposits and loans	3,447,397,270	38,561,600
Dividends and profit sharing	900,000,000	800,000,000
Foreign exchange gain	304,989	1,430,916
Total	4,347,702,259	839,992,516
6 . Financial Expenses		
- Interest on loans	2,589,242,336	356,615,611
- Foreign exchange loss		8,692,500
Total	2,589,242,336	365,308,111
7 . Other Income		
- Disposal of fixed assets	0	0
Of which:		
+ Proceeds from the disposal of assets		
+ Remaining value of the assets		
Other Income	72,942,581	83,853,209
Total	72,942,581	83,853,209

8 . Selling and administrative expenses	Q2-2026	Q2-2025
Selling expenses		
- Staff costs for management	7,801,972,362	4,468,149,554
- Outsourced service costs	4,261,228,924	3,094,587,075
- Depreciation of fixed assets	2,109,178,578	2,277,115,371
- Other selling expenses	1,077,638,900	15,450,000
Total	15,250,018,764	9,855,302,000
	Q2-2026	Q2-2025
Administrative expenses		
- Staff costs for management	25,370,214,334	19,230,014,086
- Outsourced service costs	14,850,306,165	14,072,991,449
- Depreciation of fixed assets	1,327,056,261	1,010,085,932
- Other cash expenses	3,079,592,504	2,839,330,771
Total	44,627,169,264	37,152,422,238
Production and business expenses by element	Q2-2026	Q2-2025
- Raw material and supplies expenses	228,464,386,850	225,312,786,143
- Labor costs	100,318,364,532	65,466,813,303
- Depreciation of fixed assets	39,642,062,568	22,353,555,306
- Outsourced service costs	49,360,128,031	41,833,450,219
- Other cash expenses	4,116,609,108	2,786,641,321
Total	421,901,551,089	357,753,246,292
9 . Corporate Income Tax Expenses	Q2-2026	Q2-2025
a. Profit Before Tax	39,691,853,648	33,639,663,449
b. Adjustments to profit for tax calculation (+ increase, - decrease)	(900,000,000)	(800,000,000)
- Increases		
- Decreases	900,000,000	800,000,000
+ Dividends and profits distributed	900,000,000	800,000,000
c. Profit subject to corporate income tax (a)+(b)	38,791,853,648	32,839,663,449
d. Corporate income tax = {(c)*corporate income tax rate}	7,758,370,730	6,567,932,690
- Tax-exempt	(1,803,020,509)	(2,342,490,000)
- Corporate income tax paid	5,955,350,221	4,225,442,690

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 - 2026	6 months - 2025
Revenue from selling finished products	821,528,510,046	720,945,198,750
Revenue from selling goods and materials	18,677,783,476	17,120,813,438
Revenue from providing services	39,604,562,641	24,412,987,915
Total	879,810,856,163	762,479,000,103

**AGRICULTURE PRINTING
AND PACKAGING JOINT STOCK COMPANY**

72 Truong Chinh Street, Kim Lien Ward, Hanoi City

COMBINED FINANCIAL STATEMENT

FY 2026

2 . Revenue Deductions	6 months - 2026	6 months - 2025
Sales returns	188,926,316	266,423,189
Trade Discounts	242,556,615	53,349,586
Total	431,482,931	319,772,775
3 . Net Revenue from Sales and Service Provision	6 months - 2026	6 months - 2025
- Net Revenue from selling finished products	821,097,027,115	720,625,425,975
- Net Revenue from selling goods and materials	18,677,783,476	17,120,813,438
- Net Revenue from providing services	39,604,562,641	24,412,987,915
Total	879,379,373,232	762,159,227,328
4 . Cost of Goods Sold	6 months - 2026	6 months - 2025
Cost of goods sold for finished products	658,299,574,291	578,417,367,198
Cost of goods sold for goods, materials, and services provided	41,107,897,811	32,075,214,438
Total	699,407,472,102	610,492,581,636
5 . Financial Income	6 months - 2026	6 months - 2025
Interest from deposits and loans	4,806,410,685	629,951,003
Dividends and profit sharing	2,643,006,649	1,829,878,007
Foreign exchange gain	4,616,689	1,591,820
Total	7,454,034,023	2,461,420,830
6 . Financial Expenses	6 months - 2026	6 months - 2025
- Interest on loans	3,490,408,799	744,568,427
- Foreign exchange loss	37,863,766	20,834,061
Total	3,528,272,565	765,402,488
7 . Other Income	6 months - 2026	6 months - 2025
- Disposal of fixed assets	181,818,181	0
Of which:		
+ Proceeds from the disposal of assets	181,818,181	
+ Remaining value of the assets		
Other Income	286,548,318	153,049,457
Total	468,366,499	153,049,457
8 . Selling and administrative expenses	6 months - 2026	6 months - 2025
Selling expenses		
- Staff costs for management	15,191,077,890	9,728,413,843
- Outsourced service costs	8,919,994,818	6,562,169,091
- Depreciation of fixed assets	4,218,357,156	4,567,980,729
- Other selling expenses	1,077,638,900	20,980,400
Total	29,407,068,764	20,879,544,063

	6 months - 2026	6 months - 2025
Administrative expenses		
- Staff costs for management	48,488,565,499	37,583,776,902
- Outsourced service costs	23,681,982,900	22,368,209,127
- Depreciation of fixed assets	2,370,976,337	1,937,727,119
- Other cash expenses	5,676,926,120	5,743,272,036
Total	80,218,450,856	67,632,985,184
Production and business expenses by element	6 months - 2026	6 months - 2025
- Raw material and supplies expenses	456,697,369,898	429,946,555,771
- Labor costs	190,408,784,069	144,850,018,892
- Depreciation of fixed assets	67,420,703,139	45,640,271,583
- Outsourced service costs	87,849,756,024	72,923,240,248
- Other cash expenses	6,656,378,592	5,645,024,389
Total	809,032,991,722	699,005,110,883
9 . Corporate Income Tax Expenses	6 months - 2026	6 months - 2025
a. Profit Before Tax	74,706,872,641	64,969,256,325
b. Adjustments to profit for tax calculation (+ increase, - decrease)	2,643,006,649	(1,829,878,007)
- Increases		
- Decreases	(2,643,006,649)	1,829,878,007
+ Dividends and profits distributed		1,829,878,007
c. Profit subject to corporate income tax (a)+(b)	77,349,879,290	63,139,378,318
d. Corporate income tax ={(c)*corporate income tax rate}	15,469,975,858	12,627,875,664
- Tax-exempt	(4,142,225,184)	(3,742,490,000)
- Corporate income tax paid	11,327,750,674	8,885,385,664

Unit: VND

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

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 - 2026	6 months - 2025
a. Transaction value from sales		
DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	3,586,750,327	3,690,860,913
b. Transaction value from purchases		
DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED	4,846,942,175	5,063,224,954

c. Outstanding payable balance

DAC ANTI COUNTERFEIT TECHNOLOGY COMPANY LIMITED

657,923,392

930,760,955

Prepared by:



Dang Thi Thuy Trang

Chief Accountant



Ta Thi Tuyet Nga



Hanoi, July 21st, 2026

General Director

Le Duy Toan