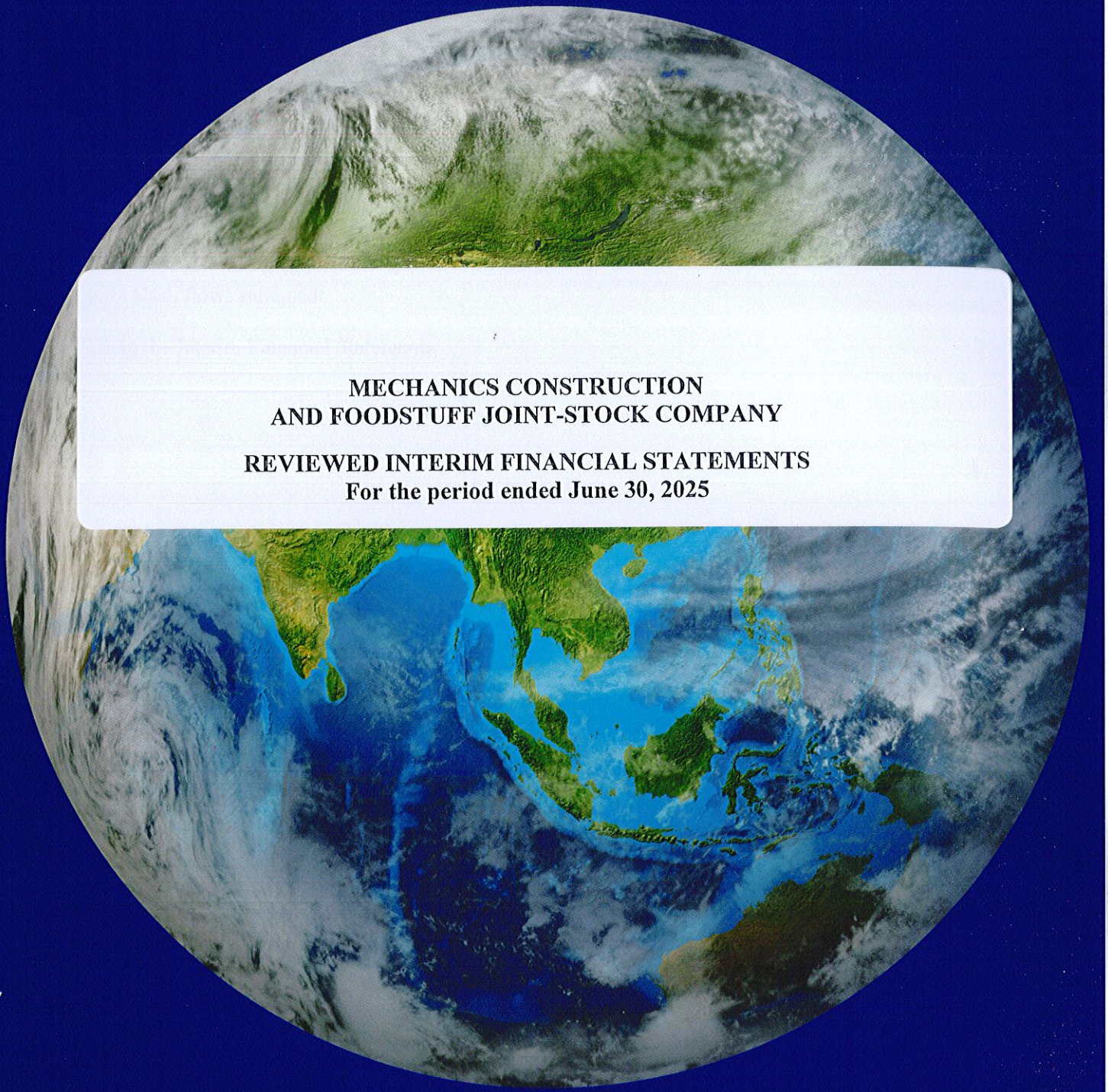
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MECHANICS CONSTRUCTION AND FOODSTUFF JOINT-STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS
For the period ended June 30, 2025

Head Office in Hanoi: 8th floor, VG Building,
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TABLE OF CONTENTS

CONTENTS	Trang
STATEMENT OF THE BOARD OF MANAGEMENT	2 - 3
REVIEW REPORT OF INTERIM FINANCIAL STATEMENTS	4
INTERIM FINANCIAL STATEMENTS	
Interim Balance sheet	5 - 6
Interim Income statement	7
Interim Cash flows statement	8
Notes to the Interim Financial Statements	9 - 41

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of The Mechanics Construction and Foodstuff Joint-Stock Company presents this report together with the Company's reviewed Interim Financial Statements for the period ended June 30, 2025.

THE COMPANY

Mechanics Construction and Foodstuff Joint-Stock Company (referred to as the "Company") is a joint stock company established by transforming the state-owned enterprise named Agricultural Mechanical Engineering Construction Enterprise into a joint stock company under Decision No. 4438/QĐ-BNN-TCCB dated December 9, 2004, by the Ministry of Agriculture and Rural Development. The Company was first granted an enterprise registration certificate No. 1100664038 by the Long An Department of Planning and Investment on February 18, 2005, and has undergone multiple registration changes, with the 16th registration change dated May 19, 2022.

The charter capital, according to the 16th amendment to the Enterprise Registration Certificate No. 1100664038 on May 19, 2022, is VND 107,778,380,000 *(In words: One hundred and seven billion, seven hundred and seventy-eight million, three hundred and eighty thousand Vietnamese Dongs*).

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

Abbreviated name: MECOFOOD.

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

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

BOARDS OF DIRECTORS, SUPERVISORS, AND MANAGEMENT

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

Board of Directors

Mr. Doan Quang Long	Chairman	Elected as an additional member for the 5th term (2024 - 2028) on April 17, 2025
Mr. Le Phat Tai	Chairman	Dismissed on April 17, 2025
Mr. Nguyen Van Kiet	Vice Chairman	
Mrs. Le Mai Han	Vice Chairman	Dismissed on April 17, 2025
Mrs. Le Thi Thao	Member	Elected as an additional member for the 5th term (2024 - 2028) on April 17, 2025
Mr. Nguyen Binh Hien	Member	
Mrs. Ho Thi Cam Van	Member	

Board of Supervisors

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

Board of Management

Mr. Le Truong Son	General Director
Mr. Nguyen Binh Hien	Deputy General Director
Mr. Nguyen Minh Phuc	Deputy General Director

STATEMENT OF THE BOARD OF MANAGEMENT (CONTINUED)

SUBSEQUENT EVENTS

According to the Board of Management, in all material respects, there have been no other significant events occurring after the interim balance sheet date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the Interim Financial Statements for the period ended June 30, 2025.

AUDITORS

The Company's Interim Financial Statements for the period ended June 30, 2025 have been reviewed by CPA VIETNAM Auditing Company Limited - An Independent Member Firm of INPACT.

THE BOARD OF MANAGEMENT'S RESPONSIBILITY

The Company's Board of Management is responsible for preparing the Interim Financial Statements, which give a true and fair view of the financial position of the Company as at June 30, 2025 as well as of its income and cash flows statements for the period then ended, complying with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements. In preparing these Interim Financial Statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been complied with, material differences are disclosed and explained in the Interim Financial Statements;
- Design, execute and maintain an effective internal control related to the appropriate preparation and presentation of Interim Financial Statements to obtain reasonable assurance that the Interim Financial Statements are free of material misstatements caused by even frauds and errors; and
- Prepare the Interim Financial Statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim financial statements comply with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

For and on behalf of the Board of Management,

CÔNG TY CỔ PHẦN XÂY LẮP - CƠ KHÍ VÀ LƯƠNG THỰC THỰC PHẨM

Le Truong Son
General Director
Tay Ninh, August 5, 2025

CPA VIETNAM
CPA VIETNAM AUDITING COMPANY LIMITED
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INPACT MEMBER

No.: 205/2025/BCSX-CPA VIETNAM-HCM

REVIEW REPORT OF INTERIM FINANCIAL STATEMENTS

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

We have reviewed the accompanying Interim Financial Statements of Mechanics Construction and Foodstuff Joint-Stock Company, prepared on August 5, 2025, as set out on pages 05 to pages 41, including the Interim Balance Sheet as of June 30, 2025, the Interim Income Statement and the Interim Cash Flows Statement for the period ended, and notes to the Interim Financial Statements.

Responsibility of the Board of Management

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

Responsibility of Auditors

Our responsibility is to express a conclusion on the Interim Financial Statements based on our review. We conducted our review by Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of people responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted by Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditors' Conclusion

Based on our review, nothing has come to the attention that causes us to believe that the accompanying Interim Financial Statements, in all material respects, don't give a true and fair view of the interim financial position of the Company as of June 30, 2025 and the interim results of its operations and its interim cash flows for the period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

M.S.D.N: 0101917917 CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM THÀNH PHỐ HÀ NỘI - VIỆT NAM

Nguyen Thi Mai Hoa
Deputy General Director
Audit Practising Registration Certificate:
No: 2326-2023-137-1
Letter of Authorization No. 08/2025/UQ-CPA VIETNAM dated January 02, 2025 of Chairman
For and on behalf of
CPA VIETNAM AUDITING COMPANY LIMITED
An Independent Member of INPACT
Ha Noi, August 5, 2025

INTERIM BALANCE SHEET
As at June 30, 2025

ASSETS	Codes	Notes	June 30, 2025 VND	January 01, 2025 VND
A - CURRENT ASSETS (100 = 110+120+130+140+150)	**100**		**236,712,887,085**	**170,878,235,463**
I- Cash and cash equivalents	**110**	**5.1**	**1,677,118,127**	**3,125,122,734**
1. Cash	111		1,677,118,127	3,125,122,734
II- Short-term financial investments	**120**		**4,500,000,000**	-
1. Investments held to maturity	123	5.2	4,500,000,000	-
III- Short-term receivables	**130**		**31,209,349,128**	**35,831,513,072**
1. Short-term receivables from customers	131	5.3	30,648,115,629	37,388,664,052
2. Prepayments to sellers in short-term	132		196,568,900	154,402,000
3. Other short-term receivables	136	5.4	2,080,323,099	4,105,520
4. Short-term allowances for doubtful debts	137	5.6	(1,715,658,500)	(1,715,658,500)
IV- Inventories	**140**	**5.5**	**198,669,042,692**	**131,297,065,754**
1. Inventories	141		198,669,042,692	131,297,065,754
V- Other short-term assets	**150**		**657,377,138**	**624,533,903**
1. Short-term prepaid expenses	151		312,266,951	624,533,903
2. Deductible value added tax	152		280,151,187	-
3. Taxes and receivables from State Budget	153	5.12	64,959,000	-
B - LONG-TERM ASSETS (200 = 210+220+230+240+250+260)	**200**		**20,175,491,958**	**24,246,779,852**
I- Long-term receivables	**210**		**500,000,000**	**536,000,000**
1. Other long-term receivables	216	5.4	500,000,000	536,000,000
II- Fixed assets	**220**		**19,614,614,921**	**23,586,536,624**
1. Tangible fixed assets	221	5.7	19,565,241,951	23,524,697,742
- *Historicals costs*	*222*		*118,120,478,325*	*122,722,943,426*
- *Accumulated depreciation*	*223*		*(98,555,236,374)*	*(99,198,245,684)*
2. Intangible fixed assets	227	5.8	49,372,970	61,838,882
- *Historicals costs*	*228*		*837,530,502*	*837,530,502*
- *Accumulated depreciation*	*229*		*(788,157,532)*	*(775,691,620)*
III- Investment properties	**230**		-	-
IV- Long-term assets in progress	**240**	**5.9**	**60,877,037**	**124,243,228**
1. Construction in progress	242		60,877,037	124,243,228
V- Long-term investments	**250**		-	-
VI- Other long-term assets	260		-	-
TOTAL ASSETS (270 = 100+200)	**270**		**256,888,379,043**	**195,125,015,315**

INTERIM BALANCE SHEET (CONTINUED)

As at June 30, 2025

RESOURCES	Codes	Notes	June 30, 2025 VND	January 01, 2025 VND
C- LIABILITIES (300 = 310+330)	**300**		**141,961,292,378**	**76,827,041,726**
I- Short-term liabilities	**310**		**141,961,292,378**	**76,557,041,726**
1. Short-term trade payables	311	5.10	12,428,811,156	12,913,283,262
2. Short-term prepayments from customers	312	5.11	4,674,632,446	2,885,096,846
3. Taxes and payables to State Budget	313	5.12	1,350,534,422	1,464,469,063
4. Payables to employees	314		-	546,440,000
5. Short-term accrued expenses	315		169,572,543	103,086,351
6. Other short-term payments	319	5.13	3,866,695,216	908,888,650
7. Short-term borrowings and finance lease liabilities	320	5.14	117,341,663,862	55,908,200,650
8. Short-term provisions	321		378,717,121	346,975,942
9. Bonus and welfare fund	322		1,750,665,612	1,480,600,962
II- Long-term liabilities	**330**		-	**270,000,000**
1. Other long-term payables	337	5.13	-	270,000,000
D- OWNERS' EQUITY (400 = 410+430)	**400**		**114,927,086,665**	**118,297,973,589**
I- Owners' equity	**410**	**5.15**	**114,927,086,665**	**118,297,973,589**
1. Contributed capital	411		107,778,380,000	107,778,380,000
- Ordinary shares with voting rights	*411a*		107,778,380,000	107,778,380,000
2. Capital surplus	412		(31,818,182)	(31,818,182)
3. Development and investment funds	418		1,963,066,000	1,045,084,000
4. Undistributed profit after tax	421		5,217,458,847	9,506,327,771
- Undistributed profit after tax brought forward	*421a*		*31,368,071*	*152,094,831*
- Undistributed profit after tax for the current period	*421b*		*5,186,090,776*	*9,354,232,940*
II- Funding sources and other funds	**430**		-	-
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	**440**		**256,888,379,043**	**195,125,015,315**

Tay Ninh, August 5, 2025

Preparer	Chief Accountant	General Director
Bui Van Ket	Nguyen Thi Thanh Phung	Le Truong Son

INTERIM INCOME STATEMENT

For the period ended June 30, 2025

ITEMS		Codes	Notes	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
1.	**Revenues from sales and services rendered**	**01**	**6.1**	**285,724,864,097**	**239,542,885,158**
2.	Revenue deductions	02	6.2	6,428,500	-
3.	**Net revenues from sales and services rendered (10 = 01-02)**	**10**	**6.3**	**285,718,435,597**	**239,542,885,158**
4.	Costs of goods sold	11	6.4	258,832,357,962	220,661,717,515
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		**26,886,077,635**	**18,881,167,643**
6.	Financial income	21	6.5	816,336,614	489,179,603
7.	Financial expenses	22	6.6	3,500,428,165	3,231,589,629
	In which: interest expenses	*23*		*3,398,772,449*	*3,194,029,915*
8.	Selling expenses	25	6.7	7,854,019,609	6,129,701,609
9.	General administrative expenses	26	6.8	10,898,990,034	13,626,260,814
10.	**Net profits from operating activities {30 = 20+(21-22)-(25+26)}**	**30**		**5,448,976,441**	**(3,617,204,806)**
11.	Other income	31	6.9	1,081,639,260	11,133,979,474
12.	Other expenses	32	6.9	14,000,000	100,362,286
13.	**Other profits (40 = 31-32)**	**40**	**6.9**	**1,067,639,260**	**11,033,617,188**
14.	**Total net profit before tax (50 = 30+40)**	**50**		**6,516,615,701**	**7,416,412,382**
15.	Current corporate income tax expenses	51	6.11	1,330,524,925	1,559,652,104
16.	Deferred corporate income tax expenses	52		-	-
17.	**Profits after corporate income tax (60 = 50-51-52)**	**60**		**5,186,090,776**	**5,856,760,278**
18.	**Basic earnings per share**	**70**	**6.12**	**390**	**471**

Tay Ninh, August 5, 2025

Preparer	Chief Accountant	General Director
Bui Van Ket	Nguyen Thi Thanh Phung	Le Truong Son

INTERIM CASH FLOWS STATEMENT

(Indirect method)

For the period ended June 30, 2025

	ITEMS	Codes	Notes	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
I.	**Cash flows from operating activities**				
1.	***Profit before tax***	***01***		***6,516,615,701***	***7,416,412,382***
2.	***Adjustments for***				
	- Depreciation of fixed assets and investment properties	02		3,087,444,807	3,323,513,352
	- Provisions	03		31,741,179	(311,999,279)
	- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		176,245	(347,485)
	- Gains (losses) on investing activities	05		346,556,523	(156,869,260)
	- Interest expenses	06		3,603,514,983	3,194,029,915
3.	***Operating profit before changes in working capital***	***08***		***13,586,049,438***	***13,464,739,625***
	- Increase (decrease) in receivables	09		4,313,053,757	2,121,932,157
	- Increase (decrease) in inventories	10		(67,371,976,938)	(137,074,072,815)
	- Increase (decrease) in payables	11		2,647,934,113	977,500,077
	- Increase (decrease) in prepaid expenses	12		312,266,952	(756,801,575)
	- Interest paid	14		(3,603,514,983)	(3,194,029,915)
	- Corporate income tax paid	15		(1,371,840,119)	(1,561,563,771)
	- Other payments on operating activities	17		(1,218,976,500)	(1,378,074,963)
	Net cash flows from operating activities	***20***		***(52,707,004,280)***	***(127,400,371,180)***
II.	**Cash flows from investing activities**				
1.	Expenditures on purchase and construction of fixed assets and long-term assets	21		(47,576,550)	(828,704,009)
2.	Proceeds from disposal or transfer of fixed assets	22		475,200,000	138,324,915
3.	Cash outflow for lending and buying debt instruments of other companies	23		(4,500,000,000)	-
4.	Proceeds from interests, dividends and distributed profits	27		62,720,373	18,544,345
	Net cash flows from investing activities	***30***		***(4,009,656,177)***	***(671,834,749)***
III.	**Cash flows from financial activities**				
1.	Proceeds from borrowings	33		296,788,437,060	338,121,904,658
2.	Repayment of principal	34		(235,354,973,848)	(193,496,223,624)
3.	Dividends and profits paid to owners	36		(6,164,910,700)	(12,933,405,600)
	Net cash flows from financial activities	***40***		***55,268,552,512***	***131,692,275,434***
	Net cash flows during the period (50 = 20+30+40)	**50**		**(1,448,107,945)**	**3,620,069,505**
	Cash and cash equivalents at the beginning of the period	**60**	**5.1**	**3,125,122,734**	**6,068,926,742**
	Effect of exchange rate fluctuations	*61*		*103,338*	*627,068*
	Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	**5.1**	**1,677,118,127**	**9,689,623,315**

Tay Ninh, August 5, 2025

Preparer	Chief Accountant	General Director
Bui Van Ket	Nguyen Thi Thanh Phung	Le Truong Son

NOTES TO THE INTERIM FINANCIAL STATEMENTS
For the period ended June 30, 2025

1. COMPANY INFORMATION

1.1 Structure of ownership

Mechanics Construction and Foodstuff Joint-Stock Company is a joint stock company established by transforming the state-owned enterprise named Agricultural Mechanical Engineering Construction Enterprise into a joint stock company under Decision No. 4438/QĐ-BNN-TCCB dated December 9, 2004, by the Ministry of Agriculture and Rural Development. The Company was first granted an Enterprise Registration Certificate No. 1100664038 by the Long An Department of Planning and Investment on February 18, 2005, and has undergone multiple registration changes, with the 16th registration change dated May 19, 2022.

The charter capital, according to the 16th amendment to the enterprise registration certificate No. 1100664038 on May 19, 2022, is VND 107,778,380,000 *(In words: One hundred and seven billion, seven hundred and seventy-eight million, three hundred and eighty thousand Vietnamese Dongs)*.

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

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

Abbreviated name: MECOFOOD.

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

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

Total number of the Company's employees as at June 30, 2025 is 254 employees (as at January 01, 2025 is 212 employees).

1.2 Operating industries and principal activities

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

- Manufacturing, processing, importing, exporting, and domestic trading of various foodstuffs, agricultural products, packaging, and handicraft items made from young rice plants and dried straw;
- Manufacturing, importing, exporting, and trading machinery and equipment for food and agricultural processing, as well as various mechanical products;
- Producing fresh concrete, trading construction materials, real estate, and infrastructure investment.

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

1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

1.4 The Company structure

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

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

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

The Company applied the Vietnamese Enterprise Accounting System promulgated under Circular No. 200/2014/TT-BTC on December 22, 2014, issued by the Ministry of Finance; Circular No. 53/2016/TT-BTC on March 21, 2016 issued by the Ministry of Finance, amending and adding some articles of Circular No. 200/2014/TT-BTC.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

2.1 Fiscal year

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

The Interim Financial Statements of the Company are prepared for the period ended June 30, 2025.

2.2 Accounting currency

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

3. ACCOUNTING STANDARDS AND SYSTEM

3.1 Accounting System

The Company applied the Vietnamese Enterprise Accounting System promulgated under Circular No. 200/2014/TT-BTC on December 22, 2014, issued by the Ministry of Finance; Circular No. 53/2016/TT-BTC on March 21, 2016 issued by the Ministry of Finance, amending and adding some articles of Circular No. 200/2014/TT-BTC.

3.2 Statements for the compliance with Accounting Standards and System

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation the interim financial statements

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

The Interim Financial Statements of the Company are prepared based on the summary of the Interim Financial Statements of the dependent units and the Interim Financial Statements of the Office of the Company. All transactions and balances between the Office of the Company and its dependent units as well as between the dependent units have been eliminated when preparing and presenting the Company's interim financial statements.

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

Accounting estimates

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

Exchange Rates Applied in Accounting

For Transactions in Foreign Currency

Foreign currency transactions are converted at the actual exchange rate on the transaction date. The exchange rate differences arising from these transactions are recognized as financial income and expenses in the interim income statement. The actual exchange rate is determined as follows:

- Actual Transaction Rate for Foreign Currency Exchange (Spot Foreign Exchange Contracts): This is the rate agreed upon in the foreign currency purchase or sale contract between the Company and the commercial bank.

- If the contract does not specify the payment rate, the accounting treatment is as follows:

  - **For Receivables:** The transaction rate is the purchase rate of the commercial bank where the Company has directed the customer to make payment at the time the transaction occurs.

  - **For Payables:** The transaction rate is the selling rate of the commercial bank where the Company plans to make the payment at the time the transaction occurs.

Revaluation of Foreign Currency Monetary Items at the Interim Balance Sheet Date:

- **For Assets:** Use the foreign currency purchase rate of the commercial bank where the Company regularly conducts transactions as of June 30, 2025.

- **For Liabilities:** Use the foreign currency selling rate of the commercial bank where the Company regularly conducts transactions as of June 30, 2025.

Exchange rate differences resulting from revaluation are transferred to the Exchange Rate Difference Account - 413. The balance in this account will be transferred to financial income or expenses at the time of preparing the interim financial statements.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Receivables

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

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

Inventories

Inventories are measured at the lower cost and net realizable value. Costs of inventories comprise costs of purchases and other directly relevant costs.

The cost of inventories is determined in accordance with the weighted average method.

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

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the historical cost of inventories.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at historical cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

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

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

When a tangible fixed asset is sold or disposed of, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

Intangible fixed assets and Amortization

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

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees and interest fees to the Company's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Operating Leases

Lease payments for operating leases are recognized in the interim income statement using the straight-line method over the lease term. Lease commissions are recorded in the interim income statement as part of the total lease expenses over the lease term.

Payables

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

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

- Trade payables: Reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller is an independent entity with the Company; and
- Other payables: Reflect payables of non-commercial nature and irrelevant to purchase, sales of goods, or provisions of services.

Loans

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

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

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

Accrued expenses

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Provisions

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

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

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

The Company's provisions include provisions for mechanical products arising during the accounting period ended June 30, 2025 based on contracts signed with buyers.

Owners' equity

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

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

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

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

Dividends payable to shareholders are recognized as a liability on the Company's interim balance sheet after the Board of Management' declaration of dividends and the notification of the dividend entitlement date by the securities depository center.

Revenue and other income

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

Revenue from sale of goods and products

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

(a) The Company has transferred to the buyer the significant risks and reward of ownership of the goods;

(b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c) The amount of revenue can be measured reliably;

(d) It is probable that the economic benefits associated with the transaction will flow to the Company; and;

(e) Costs related to transactions can be determined.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income (Continued)

Revenue from services

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

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

Revenue from interest income and other income:

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

Cost of goods sold

Cost of goods sold or services rendered including the cost of products, goods, services, and investment property sold during the period is recorded corresponding to revenue.

Financial expenses

Financial expenses reflect expenses incurred during the period, which mainly include borrowing costs, payment discounts, deferred purchase interest, and loss of foreign exchange rates.

Current corporate income tax expense and deferred corporate income tax expense

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

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

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

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

Basic Earnings per Share

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Related parties

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

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

Segments reporting

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

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM BALANCE SHEET

5.1 Cash and cash equivalents

	June 30, 2025 VND	January 01, 2025 VND
Cash on hand	323,244,000	298,721,800
Bank deposits on demand	1,353,874,127	2,826,400,934
Total	**1,677,118,127**	**3,125,122,734**

5.2 Investments held to maturity

	June 30, 2025 (VND)		January 01, 2025 (VND)	
	History cost	Book value	History cost	Book value
Term deposits (i)	4,500,000,000	4,500,000,000	-	-
Total	**4,500,000,000**	**4,500,000,000**	-	-

(i) This is a term deposit contract with Vietnam Joint Stock Commercial Bank for Industry and Trade - Long An Branch, with a term of 6 months and interest rate of 4.7% per annum.

5.3 Short-term receivables from customers

	June 30, 2025 VND	January 01, 2025 VND
Branch of Acecook Vietnam JSC in Bac Ninh	5,798,800,000	3,152,000,000
Dong Phuong DISTRIBUTOR	1,555,276,798	5,390,070,884
Board of management of Tan An City Investment Construction	1,339,721,280	6,829,241,500
Others	21,954,317,551	22,017,351,668
Total	**30,648,115,629**	**37,388,664,052**
In which: Short-term receivables from related parties *(Details in Note 7.1)*	***1,678,539,391***	***1,211,604,804***

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

5.4 Other receivables

	June 30, 2025 (VND)		January 01, 2025 (VND)	
	Book value	Allowance	Book value	Allowance
a) Short-term	**2,080,323,099**	-	**4,105,520**	-
Advances	20,000,000	-	-	-
Deposits (i)	30,000,000	-	-	-
Interest income from savings deposits	60,263,014	-	-	-
T and T Supermarket Inc (ii)	1,970,032,579	-	-	-
Anh Duy Food Company Limited	-	-	4,105,520	-
Others	27,506	-	-	-
b) Long-term	**500,000,000**	-	**536,000,000**	-
Deposits	500,000,000	-	536,000,000	-
Total	**2,580,323,099**	-	**540,105,520**	-
In which: Others receivables from related parties *(Detail in Notes 7.1)*	***300,000,000***		***300,000,000***	

(i) This is a deposit made to Long An Petroleum Company under Contract No. 345/PLXLA-HDBL.2025 dated February 26, 2025, regarding the purchase and sale of fuel until December 31, 2025.

(ii) This is a receivable arising from Contract No. 017APTII-MC/25 dated March 24, 2025, regarding entrusted export to Phuoc Thanh II Co., Ltd. for the importer T and T Supermarket Inc.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

5.5 Inventories

	June 30, 2025 (VND)		January 01, 2025 (VND)	
	Original value	Allowance	Original value	Allowance
Raw materials	163,877,133,784	-	113,363,742,594	-
Tools and supplies	1,081,067,111	-	1,043,969,712	-
Work in progress	4,791,309,907	-	3,208,707,659	-
Finished goods	27,262,778,413	-	13,381,543,528	-
Goods	1,656,753,477	-	299,102,261	-
Total (i)	**198,669,042,692**	**-**	**131,297,065,754**	**-**

(i) As of June 30, 2025, inventories with carrying values of VND 59,500,000,000 and VND 85,599,000.000 (as of January 1, 2025: VND 94,181,250,000 and VND 99,027,500,000) were pledged as collateral for the Company's loans at VietinBank - Long An Branch and Vietcombank - Long An Branch (Note 5.14).

5.6 Bad debts

	At June 30, 2025 (VND)				At January 01, 2025 (VND)			
Name	Overdue periods	Original value (+)	Allowances (-)	Recoverable amount	Overdue periods	Original value (+)	Allowances (-)	Recoverable amount
Thien Dia Nhan Trading Company Limited	> 3 years	22,350,000	(22,350,000)	-	> 3 years	22,350,000	(22,350,000)	-
Socon Viet Nam JSC	> 3 years	1,000,075,000	(1,000,075,000)	-	> 3 years	1,000,075,000	(1,000,075,000)	-
Hue Tan Construction, Trading, and Mechanical Services Company Limited	> 3 years	625,120,000	(625,120,000)	-	> 3 years	625,120,000	(625,120,000)	-
An Duong Investment Design Construction JSC	> 3 years	30,270,000	(30,270,000)	-	> 3 years	30,270,000	(30,270,000)	-
My Tin Investment Construction JSC	> 3 years	37,843,500	(37,843,500)	-	> 3 years	37,843,500	(37,843,500)	-
Total		**1,715,658,500**	**(1,715,658,500)**	**-**		**1,715,658,500**	**(1,715,658,500)**	**-**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

5.7 Tangible fixed assets

Unit: VND

	Buidlings and structures	Machineries, equipment	Vehicles	Office tools and equipment	Total
HISTORICAL COST					
As at January 01, 2025	**39,983,907,656**	**46,951,036,880**	**33,764,417,025**	**2,023,581,865**	**122,722,943,426**
Increase	-	-	-	-	-
Decrease	**(2,200,155,104)**	**(1,456,855,452)**	**(945,454,545)**	-	**(4,602,465,101)**
Disposal	(2,200,155,104)	(1,456,855,452)	(945,454,545)	-	(4,602,465,101)
As at June 30, 2025	**37,783,752,552**	**45,494,181,428**	**32,818,962,480**	**2,023,581,865**	**118,120,478,325**
ACCUMULATED DEPRECIATION					
As at January 01, 2025	**32,014,760,228**	**36,585,130,676**	**28,622,860,277**	**1,975,494,503**	**99,198,245,684**
Increase	**643,908,504**	**1,284,721,565**	**1,141,598,824**	**4,750,002**	**3,074,978,895**
Purchased	643,908,504	1,284,721,565	1,141,598,824	4,750,002	3,074,978,895
Decrease	**(1,337,337,784)**	**(1,435,195,876)**	**(945,454,545)**	-	**(3,717,988,205)**
Disposal	(1,337,337,784)	(1,435,195,876)	(945,454,545)	-	(3,717,988,205)
As at June 30, 2025	**31,321,330,948**	**36,434,656,365**	**28,819,004,556**	**1,980,244,505**	**98,555,236,374**
NET BOOK VALUE					
As at January 01, 2025	**7,969,147,428**	**10,365,906,204**	**5,141,556,748**	**48,087,362**	**23,524,697,742**
As at June 30, 2025	**6,462,421,604**	**9,059,525,063**	**3,999,957,924**	**43,337,360**	**19,565,241,951**

The original cost of fully depreciated fixed assets still in use as of June 30, 2025, is VND 44,714,479,738 (as at January 1, 2025 is VND 42,763,924,920).

The remaining value of fixed assets pledged at the bank as collateral for loans as of June 30, 2025, is VND 15,944,723,605 (as at January 01, 2025 is VND 16,955,174,107).

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

5.8 Intangible fixed assets

Unit: VND

	IT software	Others Intangible fixed assets	Total
HISTORY COST			
As at January 01, 2025	**474,745,773**	**362,784,729**	**837,530,502**
Increase	-	-	-
As at June 30, 2025	**474,745,773**	**362,784,729**	**837,530,502**
ACCUMULATED AMORTIZATION			
As at January 01, 2025	**412,906,891**	**362,784,729**	**775,691,620**
Increase	**12,465,912**	-	**12,465,912**
Amortization	12,465,912	-	12,465,912
As at June 30, 2025	**425,372,803**	**362,784,729**	**788,157,532**
NET BOOK VALUE			
As at January 01, 2025	**61,838,882**	-	**61,838,882**
As at June 30, 2025	**49,372,970**	-	**49,372,970**

The original value of fixed assets that have been fully amortized but are still in use as of June 30, 2025, is VND 737,803,229 (as at January 01, 2025 is VND 737,803,229).

5.9 Long-term work in progress

	June 30, 2025 VND	January 01, 2025 VND
Fabrication of support poles and electrical cabinets for the automatic bag sewing machine - Workshop 1 - Food and Foodstuff Enterprise	9,555,000	-
Relocation of Fire Fighting Pump Station - Mechanical Construction Enterprise	-	41,232,253
Raw Material Screening at the Beginning of the Production Line - Cao Lanh Grain Processing Business Station	-	32,158,627
Renovation of 9m + 7m Dual Conveyor, Ship Mooring Berth - Workshop 1, Foodstuffs Enterprise	51,322,037	50,852,348
Total	**60,877,037**	**124,243,228**

5.10 Short-term trade payables

	June 30, 2025 (VND)		January 01, 2025 (VND)	
	Book value	Repayable amount	Book value	Repayable amount
Minh Anh Transportation Trading and Service One Member Limited Liability	506,339,278	506,339,278	2,261,004,078	2,261,004,078
Mai Thanh Phat Trading Service Limited Liability Company	3,374,800,841	3,374,800,841	3,631,313,476	3,631,313,476
Thanh Nam Import-Export and Construction JSC	2,959,843,600	2,959,843,600	1,541,179,470	1,541,179,470
Others	5,587,827,437	5,587,827,437	5,479,786,238	5,479,786,238
Total	**12,428,811,156**	**12,428,811,156**	**12,913,283,262**	**12,913,283,262**

5.11 Short-term prepayments from customers

	June 30, 2025 VND	January 01, 2025 VND
Rama Food Manufacture Corporation	4,006,078,446	2,561,526,846
Others	668,554,000	323,570,000
Total	**4,674,632,446**	**2,885,096,846**
In which: Prepayments from related parties *(Details in Note 7.1)*	*135,432,000*	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

5.12 Taxes and payables to, receivables from the State Budget

Unit: VND

	January 01, 2025	Addition	Paid	June 30, 2025
Payables	**1,464,469,063**	**1,705,149,486**	**1,819,084,127**	**1,350,534,422**
Value Added Tax	78,178,944	-	78,178,944	-
Corporate income tax	1,371,840,119	1,330,524,925	1,371,840,119	1,330,524,925
Personal income tax	14,450,000	262,166,311	256,606,814	20,009,497
Land tax, Land rental charges	-	105,458,250	105,458,250	-
Business license tax	-	7,000,000	7,000,000	-
Receivables	-	-	**64,959,000**	**64,959,000**
Overpaid Value Added Tax (VAT)	-	-	64,959,000	64,959,000

5.13 Other payables

	June 30, 2025 VND	January 01, 2025 VND
a) Short-term	**3,866,695,216**	**908,888,650**
Trade Union fees	918,764,473	754,471,753
Short-term deposits received	-	50,000,000
Dividends and profits payable	840,684,000	-
Phuoc Thanh II Co., Ltd. (i)	2,011,329,846	-
Others	95,916,897	104,416,897
b) Long-term	-	**270,000,000**
Long-term deposits received	-	270,000,000
Total	**3,866,695,216**	**1,178,888,650**

(i) This is a payable arising from Contract No. 017APTII-MC/25 dated March 24, 2025, regarding entrusted export to Phuoc Thanh II Co., Ltd. for the importer T and T Supermarket Inc.

5.14 Short-term borrowings

	June 30, 2025 (VND)		In the period (VND)		January 01, 2025 (VND)	
	Carrying value	Repayable amount	Increase	Decrease	Carrying value	Repayable amount
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Long An Branch (i)	58,275,029,523	58,275,029,523	171,071,088,903	141,218,438,430	28,422,379,050	28,422,379,050
Joint Stock Commercial Bank for Industry and Trade of Vietnam - Long An Branch (ii)	43,616,807,189	43,616,807,189	101,132,964,567	85,001,978,978	27,485,821,600	27,485,821,600
Joint Stock Commercial Bank for Investment and Development of Vietnam - Long An Branch (iii)	-	-	9,134,556,440	9,134,556,440	-	-
Saigon - Hanoi Commercial Joint Stock Bank - Sai Gon Branch (iv))	15,449,827,150	15,449,827,150	15,449,827,150	-	-	-
Total	**117,341,663,862**	**117,341,663,862**	**296,788,437,060**	**235,354,973,848**	**55,908,200,650**	**55,908,200,650**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

5.14 Short-term borrowings (Continued)

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

Amount borrowed	Credit agreement No. 02/CV/0020/KHDN/23LD dated November 22, 2024, with a lending limit: for rice business activities is VND 100,000,000,000, for other business activities is VND 11,000,000,000.
Purpose of the loan	Funding for legitimate, reasonable, and valid short-term credit needs to serve the production and business activities of the customer, but excluding short-term needs for fixed asset investment activities.
Loan term	12 months
Loan interest rate	Applying an agreed-upon loan interest rate mechanism based on the bank's announced loan interest rate at the time the customer incurs the debt. At each debt incurrence, the fixed interest rate is mutually agreed upon by both parties and recorded on each debt acknowledgment.
Loan collateral form	- Warehouse, factory, and office building in Ward 5, Tan An City, Long An Province, according to the land use rights certificate, housing ownership rights, and other properties attached to the land number BH703763, registered certificate number: CT10549 issued by the Department of Natural Resources and Environment of Long An Province on March 20, 2012, and the structure on the land (Office and warehouse) according to the land use rights certificate, housing ownership rights, and other properties attached to the land number BO218258, registered certificate number: CT16964 issued by the Department of Natural Resources and Environment of Long An Province on August 5, 2013. - Machinery and equipment according to Machinery and Equipment Mortgage Contract No. 0034/NHNT-CRC/TC23 dated July 26, 2023. - Machinery and equipment according to Machinery and Equipment Mortgage Contract No. 0019/NHNT-CRC/TC21 dated April 12, 2021. - Machinery and equipment according to Machinery and Equipment Mortgage Contract No. 0022/NHNT-CRC/TC22 dated April 20, 2022. - Road transport vehicles and specialized motorcycles according to the Road Transport Vehicle Mortgage Contract No. 0020/NHNT-CRC/TC21 dated April 12, 2021, and any amendments or supplements to this mortgage contract signed between the Bank and the Company. - Mortgage of 1 truck (flatbed) weighing 990 kg with registration number 62C-161.46 according to the Transport Vehicle Mortgage Contract number 0035/NHNT-CRC/TC23 dated July 26, 2023. - Mortgage of circulating goods and/or receivables and/or rights arising from the customer's commercial contracts according to Contract No. 0033/NHNT-CRC/TC23 dated July 26, 2023, and any amendments or supplements to this mortgage contract signed between the Bank and the Company. - Machinery and equipment according to Machinery and Equipment Mortgage Contract No. 0036/NHNT-CRC/TC23 dated July 26, 2023.
Balance of the loan as at June 30, 2025	VND 58,275,029,523.

5.14 Short-term borrowings (Continued)

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

Amount borrowed	Loan agreement with credit limit No. 2559.0603/2025-HDCVHM/NHCT700-MECOFOOD dated March 20, 2025, with a credit limit of VND 100,000,000,000.
Purpose of the loan	Supplementary working capital loan.
Loan term	According to each disbursement request form combined with specific credit agreements, for 12 months from the date of signing the contract.
Loan interest rate	Interest rates are specified in each disbursement request form combined with specific credit agreements based on the bank's interest rate regime during each period.
Loan collateral form	According to the mortgage contract No. 1899.0001/2018/HDBDVNHCT700 dated April 3, 2018; According to the mortgage contract No. 1899.0002/2018/HDBD/NHCT700 dated April 4, 2018; According to the mortgage contract No. 1899.0003/2018/HDBD/NHCT700 dated April 9, 2018; According to the mortgage contract No. 1999.0008/2019 dated March 12, 2019; According to the mortgage contract No. 1950.0204/2019/HDBDVNHCT700 dated April 2, 2019; And any amendments or supplements to the mortgage contracts.
Balance of the loan as at June 30, 2025	VND 43,616,807,189.

(iii) Short-term loan from Joint Stock Commercial Bank for Investment and Development of Vietnam - Long An Branch

Amount borrowed	Loan agreement with credit limit No. 01/2025/2735249/HDTD dated February 25, 2025, with a credit limit of VND 20,000,000,000.
Purpose of the loan	Working capital loan for business operations.
Loan term	According to each disbursement request form combined with specific credit agreements, for 12 months from the date of debt drawdown.
Loan interest rate	Interest rates are specified in each disbursement request form combined with specific credit agreements based on the bank's interest rate regime during each period.
Loan collateral form	According to the asset mortgage contract No. 01/2021/2735249/HDBD dated March 26, 2021.
Balance of the loan as at June 30, 2025	VND 0.

5.14 Short-term borrowings (Continued)

(iv) Short-term loan from Saigon - Hanoi Commercial Joint Stock Bank - Sai Gon Branch

Amount borrowed	Loan agreement with credit limit No. 28/2025/HDHM-PN/SHB.130900 dated March 25, 2025, with a credit limit of VND 50,000,000,000.
Purpose of the loan	Working capital loan for business operations.
Loan term	According to each disbursement request form combined with specific credit agreements, for 12 months from the date of debt drawdown.
Loan interest rate	Interest rates are specified in each disbursement request form combined with specific credit agreements based on the bank's interest rate regime during each period.
Loan collateral form	Unsecured
Balance of the loan as at June 30, 2025	VND 15,449,827,150.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

5.15 Owners' equity

a. Changes of owners' equity

Unit: VND

	Share capital	Share premium	Development and investment fund	Retained profits	Total
As at January 01, 2024	**107,778,380,000**	**(31,818,182)**	**5,055,904,066**	**10,953,007,365**	**123,755,473,249**
Profit in the previous year	-	-	-	9,654,232,940	9,654,232,940
Transfer from the Development Investment Fund to retained earnings	-	-	(5,055,904,066)	5,055,904,066	-
Distribution to Investment and Development fund	-	-	1,045,084,000	(1,045,084,000)	-
Distribution to Bonus and Welfare Fund	-	-	-	(1,567,627,000)	(1,567,627,000)
Distribution to Board Reward Fund	-	-	-	(310,700,000)	(310,700,000)
Dividends	-	-	-	(12,933,405,600)	(12,933,405,600)
Remuneration for Board of Directors (i)	-	-	-	(300,000,000)	(300,000,000)
As at December 31, 2024	**107,778,380,000**	**(31,818,182)**	**1,045,084,000**	**9,506,327,771**	**118,297,973,589**
As at January 01, 2025	**107,778,380,000**	**(31,818,182)**	**1,045,084,000**	**9,506,327,771**	**118,297,973,589**
Profit in this year	-	-	-	5,186,090,776	5,186,090,776
Distribution to Investment and Development fund (i)	-	-	917,982,000	(917,982,000)	-
Distribution to Bonus and Welfare Fund (i)	-	-	-	(1,376,973,000)	(1,376,973,000)
Distribution to Board Reward Fund (i)	-	-	-	(174,410,000)	(174,410,000)
Dividends (i)	-	-	-	(7,005,594,700)	(7,005,594,700)
As at June 30, 2025	**107,778,380,000**	**(31,818,182)**	**1,963,066,000**	**5,217,458,847**	**114,927,086,665**

(i) The company distributes the after-tax profit for the year 2024 according to Resolution No. 20/NQ-MCF-DHCD on April 17, 2025 of the 2025 Annual General Meeting of Shareholders as follows:

- Appropriation to Development and Investment fund at the rate of 10% of profit after tax for year 2024, after deducting the remuneration for the Board of Directors of VND 300,000,000 and the Reward fund for the Executive Board of VND 174,410,000.

- Appropriation to the Bonus and Welfare Fund at the rate of 15% of profit after tax for the year 2024, after deducting the remuneration for the Board of Directors of VND 300,000,000 and the Reward fund for the Executive Board of VND 174,410,000.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

5.15 Owners' equity (Continued)

a. Changes of owners' equity (Continued)

- Cash dividend distribution at the rate of 6.50% of charter capital, equivalent to VND 7,005,594,700. The Company recognized dividends payable to Shareholders based on Resolution No. 25/NQ-MCF-HDQT dated April 25, 2025 of the Board of Directors regarding the record date for the 2024 cash dividend payment (the record date as stated in the resolution is May 14, 2025).

b. Details of owners' equity

	As at June 30, 2025			As at January 01, 2025		
Shareholders name	**Rate (%)**	**Shares**	**Shares value at par value (VND)**	**Rate (%)**	**Shares**	**Shares value at par value (VND)**
Vietnam Southern Food Corporation - JSC	60.00%	6,466,800	64,668,000,000	60.00%	6,466,800	64,668,000,000
Other shareholders	40.00%	4,311,038	43,110,380,000	40.00%	4,311,038	43,110,380,000
Total	**100%**	**10,777,838**	**107,778,380,000**	**100%**	**10,777,838**	**107,778,380,000**

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

	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
As at January 01	**107,778,380,000**	**107,778,380,000**
Increased during the period	-	-
Decreased during the period	-	-
As at June 30	**107,778,380,000**	**107,778,380,000**
Dividend, Profit distribution	**7,005,594,700**	**12,933,405,600**

d. Shares

	June 30, 2025 Shares	January 01, 2025 Shares
Quantity of registered shares	**10,777,838**	**10,777,838**
Quantity of issued shares	**10,777,838**	**10,777,838**
Common shares	10,777,838	10,777,838
Outstanding shares	**10,777,838**	**10,777,838**
Common shares	10,777,838	10,777,838
Par value of outstanding shares (VND/ shares)	*10,000*	*10,000*

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

5.16 Off interim balance sheet items

a. Operating lease assets (lessees)

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

	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Within 01 year	936,032,937	1,037,457,122
From 02 years to 05 years	1,750,022,400	2,347,290,837
Over 5 years	2,217,879,070	2,556,643,570
Total	**4,903,934,407**	**5,941,391,529**

b. Assets held for the third parties

	June 30, 2025 Kg	January 01, 2025 Kg
NL Rice 20% Broken	26,762	26,762

c. Foreign currencies

	June 30, 2025	January 01, 2025
USD	3,044.98	2,488.06
Equivalent to VND	78,800,876	62,680,256

d. Bad debts written-off

	June 30, 2025 VND	January 01, 2025 VND
Nhan Tri Private Company (ii)	10,978,100	10,978,100
Dien Mai Private Company (i)	33,483,175	33,483,175
Ha Thanh Construction and Trade Co., Ltd. (i)	42,000,000	42,000,000
Nguyen Huynh Industrial Catering Co., Ltd. (i)	35,354,000	35,354,000
GoL Information Trade and Service Co., Ltd. (i)	34,000,000	34,000,000
Hau Giang Food JSC (i)	7,524,103,500	7,524,103,500
Total	**7,679,918,775**	**7,679,918,775**

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

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

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

6.1 Revenues from sales and services rendered

	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Revenue from sales of goods	284,177,301,568	238,038,788,249
Revenue from provision of services	1,547,562,529	1,504,096,909
Total	**285,724,864,097**	**239,542,885,158**
In which: Revenue from related parties *(Details in Note 7.1)*	***20,435,445,970***	***55,965,335,974***

6.2 Revenue deductions

	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Sale return	6,428,500	-
Total	**6,428,500**	**-**

6.3 Net revenues from sales and services rendered

	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Revenue from sales of goods	284,170,873,068	238,038,788,249
Revenue from provision of services	1,547,562,529	1,504,096,909
Total	**285,718,435,597**	**239,542,885,158**
In which: Net revenue from related parties *(Details in Note 7.1)*	***20,435,445,970***	***55,965,335,974***

6.4 Costs of goods sold

	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Cost of goods and services	257,394,122,271	218,925,940,289
Cost of provision of services	1,415,474,977	1,564,647,050
Cost of inventories via losses	-	9,886,929
Other abnormal or excessive costs are charged directly to cost of goods sold	22,760,714	161,243,247
Total	**258,832,357,962**	**220,661,717,515**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

6.5 Financial income

	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Bank and loan interest	62,720,373	18,544,345
Realized foreign exchange gains	753,616,241	470,287,773
Unrealized foreign exchange gains	-	347,485
Total	**816,336,614**	**489,179,603**

6.6 Financial expenses

	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Interest expense	3,398,772,449	3,194,029,915
Realized foreign exchange losses	66,215,948	37,559,714
Unrealized foreign exchange losses	35,439,768	-
Total	**3,500,428,165**	**3,231,589,629**

6.7 Selling expenses

	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Materials expenses	2,550,123,954	1,387,101,070
Amortization and Depreciation expenses	716,102,116	773,491,188
Outsourcing expenses	3,753,862,360	3,452,602,588
Employee expenses	468,000	9,691,500
Other cash expense	833,463,179	506,815,263
Total	**7,854,019,609**	**6,129,701,609**

6.8 General and administrative expenses

	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Employee expenses	7,615,625,496	9,646,530,753
Materials expenses	93,641,577	161,484,825
Amortization and Depreciation expenses	253,834,111	209,451,089
Charges and fee	260,249,886	1,391,202,238
Provision expenses	-	38,904,660
Outsourcing expenses	1,063,213,253	713,354,692
Other cash expense	1,612,425,711	1,465,332,557
Total	**10,898,990,034**	**13,626,260,814**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

6.9 Other profits

	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Other income		
Disposals of fixed assets	548,271,579	138,324,915
Shipping service fee	159,090,910	27,272,728
Factory rental fees	-	294,545,454
Reversal of warranty expenses for the project	171,653,814	493,135,661
Excess goods	188,929,926	227,790,234
Others	13,693,031	9,952,910,482
Total	**1,081,639,260**	**11,133,979,474**
Other expenses		
Others	14,000,000	100,362,286
Total	**14,000,000**	**100,362,286**
Other profits	**1,067,639,260**	**11,033,617,188**

6.10 Production and business expenses by factors

	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Raw material expenses	268,800,397,076	253,418,221,465
Employee expenses	14,106,752,522	18,217,103,608
Amortization and Depreciation expenses	3,087,444,807	3,323,513,352
Outsourcing expenses	13,321,806,480	12,712,535,185
Other cash expenses	3,356,636,820	4,089,745,891
Total	**302,673,037,705**	**291,761,119,501**

6.11 Current corporate income tax expense

	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Total net profit before tax	**6,516,615,701**	**7,416,412,382**
Additions:	**136,008,923**	**381,848,138**
Non-deductible expenses	*136,008,923*	*381,848,138*
Deductions:	-	-
Taxable income to corporate income tax	**6,652,624,624**	**7,798,260,520**
Assessable income to corporate income tax	**6,652,624,624**	**7,798,260,520**
Corporate income tax rate	20%	20%
Corporate income tax	**1,330,524,925**	**1,559,652,104**
Corporate income tax expense	**1,330,524,925**	**1,559,652,104**

6.12 Basic earnings per share

	For the period ended June 30, 2025	For the period ended June 30, 2024 (Re-stated)
Profits after corporate income tax (VND)	5,186,090,776	5,856,760,278
Adjustments for decrease the profit accounting to determine the profit or loss attributable to shareholders holding common shares (VND) (i)	(984,298,616)	(775,691,500)
Profit attributable to shareholders holding common shares (VND)	4,201,792,160	5,081,068,778
Weighted average number of common shares outstanding for the period (shares)	10,777,838	10,777,838
Basic earnings per share (VND/ share)	**390**	**471**

(i) According to the Resolution of the 2025 Annual General Meeting of Shareholders on April 17, 2025, of Mechanical Construction and Foodstuffs Joint-Stock Company; The profit for the accounting period ended June 30, 2025, that can be allocated to the Bonus and Welfare Fund, and Executive Board's bonus is VND 984,298,616. The final decision on the distribution of profit for 2025 rests with the General Meeting of Shareholders. Accordingly, the net profit attributable to common shareholders and basic earnings per share may be subject to change following the Resolution of the General Meeting of Shareholders.

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

The Company determines the amount of the Bonus and Welfare Fund, Executive Board's Bonus Fund, and remuneration for Board of Directors, Supervisors and Management for the accounting period ended June 30, 2024 according to the profit distribution ratio of year 2024, which are approved in the Resolutions of the General Meeting of Shareholders in the year 2025. Accordingly, basic earnings per share for the accounting period ended June 30, 2024 are restated as follows:

	For the period ended June 30, 2024 Stated	For the period ended June 30, 2024 (Re-stated)	Difference
Profits after corporate income tax (VND)	5,856,760,278	5,856,760,278	-
Distribution to Investment and Development, Board of Directors, Supervisors and Executive Board reward fund (VND)	(959,409,042)	(775,691,500)	183,717,542
Profits or losses attributable to shareholders holding common shares (VND)	4,897,351,236	5,081,068,778	183,717,542
Weighted average number of common shares outstanding for the period (shares)	10,777,838	10,777,838	-
Basic earnings per share (VND/ share)	**454**	**471**	**17**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

7. OTHER INFORMATION

7.1 Transactions and balances with related parties

a) List of related parties

No.	Related parties	Relationship
1	Vietnam Southern Food Corporation - JSC	Parent Company
2	Long An Food Company	Branch of Parent Company
3	Dong Thap Food Company	Branch of Parent Company
3	Tien Giang Food Company	Branch of Parent Company
4	Binh Dong Flour Company	Branch of Parent Company
8	Ben Thanh - Mui Ne Corporation	Associate of the Parent Company
9	Kien Giang Import-Export JSC	Subsidiary of the Parent Company
10	Sai Gon Food JSC	Subsidiary of the Parent Company
11	Colusa-Miliket Foodstuff JSC	Associate of the Parent Company
12	The key personnels of the Company include: members of the Board of Directors, Board of Management, Board of Supervisors and close members within these personnels' families.	Significant influence

b) Remuneration of the Board of Directors

Name	Position	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Mr. Bach Ngoc Van	Chairman, dismissed on May 8, 2024	8,085,000	46,722,000
Mr. Le Phat Tai	Chairman, dismissed on April 17, 2025	46,134,000	17,308,000
Mr. Nguyen Van Kiet	Vice Chairman	250,831,000	308,788,000
Mrs. Le Mai Han	Vice Chairman, dismissed on April 17, 2025	43,519,000	82,254,000
Mr. Nguyen Binh Hien	Member	42,000,000	42,000,000
Mr. Doan Quang Long	Chairman, elect additionally on April 17, 2025	65,016,000	-
Mrs. Le Thi Thao	Member, elect additionally on April 17, 2025	16,962,000	-
Mr. Tran Vinh Thanh	Member, dismissed on April 19, 2023	-	17,301,000
Mrs. Ho Thi Cam Van	Member	58,170,000	44,821,000
Total		**530,717,000**	**559,194,000**

c) Remuneration and other benefits of the Board of Supervisors

Name	Position	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Mrs. Hoang Thi Lien	Head of the Board	158,116,000	189,181,000
Mrs. Le Thi Hong Nhung	Member	117,038,000	152,772,000
Mr. Phan Le Duy	Member	31,620,000	36,672,000
Total		**306,774,000**	**378,625,000**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

7.1 Transactions and balances with related parties (Continued)

d) Remuneration and other benefits of the Board of Management

Name	Position	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Mr. Le Truong Son	General Director	243,088,000	308,851,000
Mr. Nguyen Binh Hien	Vice General Director	221,196,000	271,791,000
Mr. Nguyen Minh Phuc	Vice General Director	213,425,000	248,279,000
Total		**677,709,000**	**828,921,000**

e) Remuneration and other benefits of other managers

Name	Position	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Mrs. Nguyen Thi Thanh Phung	Chief Accountant	202,470,000	216,806,000
Mr. Pham Hoang Chuong	Board Secretary	27,000,000	27,000,000
Total		**229,470,000**	**243,806,000**

f) Transactions with related parties

Related parties	Nature of transaction	For the period ended June 30, 2025 VND	For the period ended June 30, 2024 VND
Purchasing		**1,178,929,527**	**1,233,469,384**
Tien Giang Food Company	Purchasing of goods	21,946,759	26,945,835
Dong Thap Food Company	Receiving services	1,069,107,768	1,206,523,549
Vietnam Southern Food Corporation - JSC	Receiving services	87,875,000	-
Selling		**20,435,445,970**	**55,965,335,974**
Vietnam Southern Food Corporation - JSC	Sale of rice, packaging	12,192,930,163	45,165,562,300
Long An Food Company	Sale of rice, packaging, mechanical services	4,908,730,807	3,683,496,817
Binh Dong Flour Company	Sale of packaging,	1,323,415,000	640,710,000
Dong Thap Food Company	Mechanical services	4,200,000	8,400,000
Tien Giang Food Company	Mechanical services	3,000,000	-
Kien Giang Import-Export JSC	Sale of product	1,943,170,000	4,439,075,000
Sai Gon Food JSC	Sales of goods, services	60,000,000	2,026,391,857
Colusa-Miliket Foodstuff JSC	Sales of goods, services	-	1,700,000
Others		**4,203,420,000**	**7,760,160,000**
Vietnam Southern Food Corporation - JSC	Dividend	4,203,420,000	7,760,160,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

7.1 Transactions and balances with related parties (Continued)

g) Balances with related parties

Related parties	June 30, 2025 VND	January 01, 2025 VND
Short-term receivables from customers	**1,678,539,391**	**1,211,604,804**
Long An Food Company	438,502,140	995,280,804
Binh Dong Flour Company	219,191,400	216,324,000
Vietnam Southern Food Corporation - JSC	304,157,851	-
Kien Giang Import-Export JSC	716,688,000	-
Short-term receivables from customers	**111,260,000**	-
Ben Thanh - Mui Ne Corporation	111,260,000	-
Short-term prepayments from customers	**135,432,000**	-
Long An Food Company	135,432,000	-
Other receivables	**300,000,000**	**300,000,000**
Dong Thap Food Company	300,000,000	300,000,000

7.2 Segment reporting

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

a) Segment report based on business activities

Segment report of assets and liabilities for the year ended December 31, 2024:

Unit: VND

	Mechanical construction, ready-mix concrete, and construction materials	Foodstuff	Packaging, Handicraft	Other	Total
ASSETS					
Fixed assets	9,091,143,482	10,375,075,673	2,584,418,100	1,535,899,369	23,586,536,624
Work in progress	41,232,253	83,010,975			124,243,228
Receivables	12,054,129,682	21,403,096,486	2,374,286,904	536,000,000	36,367,513,072
Inventories	6,295,202,722	119,048,617,304	5,953,245,728		131,297,065,754
Assets cannot be allocated					3,749,656,637
Total assets					**195,125,015,315**
LIABILITIES					
Payables	10,972,983,254	3,539,234,847	432,704,357	5,973,918,618	20,918,841,076
Accurals		55,908,200,650			55,908,200,650
Liabilities cannot be allocated					
Total liabilities					**76,827,041,726**

7.2 Segment reporting (Continued)

Segment report of income for the period ended June 30, 2024:

Unit: VND

	Mechanical construction, ready-mix concrete, and construction materials	Foodstuff	Packaging, Handicraft	Other	Total
Total revenue	34,912,508,153	186,849,769,214	17,780,607,791		239,542,885,158
Segment business performance	532,272,692	15,402,394,483	2,946,500,468		18,881,167,643
Minus: Unallocated expenses					(19,755,962,423)
Profit from operating activities					(874,794,780)
Profit from investments					489,179,603
Financial expenses (unallocated)					(3,231,589,629)
Other profit					11,033,617,188
Profit before corporate income tax					7,416,412,382
Corporate income tax					(1,559,652,104)
Profit after tax					**5,856,760,278**

7.2 Segment reporting (Continued)

Segment report of assets and liabilities for the period ended June 30, 2025:

Unit: VND

	Mechanical construction, ready-mix concrete, and construction materials	Foodstuff	Packaging, Handicraft	Other	Total
ASSETS					
Fixed assets	6,708,914,758	9,159,429,189	2,337,384,753	1,408,886,221	19,614,614,921
Work in progress		60,877,037			60,877,037
Receivables	6,635,086,668	20,476,491,451	1,856,187,910	2,741,583,099	31,709,349,128
Inventories	9,066,672,623	183,918,668,997	5,683,701,072		198,669,042,692
Assets cannot be allocated					6,834,495,265
Total assets					**256,888,379,043**
LIABILITIES					
Payables	10,696,835,371	4,693,603,994	1,249,410,026	7,979,779,125	24,619,628,516
Accurals	6,205,642,151	105,300,879,250	3,462,303,600	2,372,838,861	117,341,663,862
Liabilities cannot be allocated					
Total liabilities					**141,961,292,378**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

7.2 Segment reporting (Continued)

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

Unit VND

	Mechanical construction, ready-mix concrete, and construction materials	Foodstuff	Packaging, Handicraft	Other	Total
REVENUE					
Total revenue	40,016,498,640	234,446,377,212	11,255,559,745		285,718,435,597
Segment business performance	4,756,074,727	21,448,572,448	681,430,460		26,886,077,635
Minus: Unallocated expenses					(18,753,009,643)
Profit from operating activities					8,133,067,992
Profit from investments					816,336,614
Financial expenses (unallocated)					(3,500,428,165)
Other profit					1,067,639,260
Profit before corporate income tax					6,516,615,701
Corporate income tax					(1,330,524,925)
Profit after tax					**5,186,090,776**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2025

7.2 Segment reporting (Continued)

b) Segment report relating to geographical business

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

For the period ended June 30, 2024	Segment report relating to geographical area		
	Local (VND)	Overseas (VND)	Total (VND)
Revenues	206,291,498,051	33,251,387,107	239,542,885,158
Cost	191,277,966,908	29,383,750,607	220,661,717,515
Gross profit	**15,013,531,143**	**3,867,636,500**	**18,881,167,643**

7.3 Comparative information

Comparative information on the Interim Balance sheet and related supplementing notes is the data on the Financial Statements for the year ended December 31, 2024 which has been audited by CPA VIETNAM Auditing Company Limited - An Independent Member Firm of INPACT.

Comparative information on the Interim Income Statement, Interim cash flows statement and related supplementing notes is the data on the Interim Financial Statements for the period ended June 30, 2024 which has been reviewed by CPA VIETNAM Auditing Company Limited - An Independent Member Firm of INPACT.

Tay Ninh, August 5, 2025

Preparer	Chief Accountant	General Director
Bui Van Ket	Nguyen Thi Thanh Phung	Le Truong Son

CPA VIETNAM

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