



REVIEW REPORTS ON INTERIM (SEPARATE) FINANCIAL INFORMATION

FOR THE PERIOD FROM 01ST JANUARY TO 30TH JUNE 2026

HOCMON TRADE JOINT STOCK COMPANY

Signature Not Verified

TRACO

Người ký: CÔNG TY CỔ PHẦN
THƯƠNG MẠI HỌC MÓN

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of HocMon Trade Joint Stock Company (hereafter, referred to as “the Company”) presents this report together with the reviewed interim (separate) financial statements of the Company for the six-month period ended 30th June 2026.

1. General information of the Company

The Company was established from the equitization of state-owned enterprises of Hoc Mon General - Trading - Investment Company according to the Decision No. 7508/QĐ-UB dated 14th November 2001 granted by the People's Committee of Ho Chi Minh city on converting Hoc Mon General -Trading - Investment Company to joint stock company.

HocMon Trade Joint Stock Company is set up and operates in accordance with the initial Business Registration Certificate No. 4103000761 dated 31st December 2001 granted by the Department of Planning and Investment of Ho Chi Minh city; and the 13th amendment registration of Business Registration Certificate and tax registration of joint stock company No. 0302481483 dated 22nd June 2026 on updating of the two-tier administrative address, change of the title of the Legal Representative, and addition of registered business lines.

Currently, the Company's stock is listed on the Hanoi Stock Exchange (HNX)

Stock code : HTC

Charter capital : VND 164,999,930,000.

2. Registered office

Address : 25 Ba Trieu street, Quarter 1, Hoc Mon commune, Ho Chi Minh city.

Tel. : +84 (28) 3891 5294 – 3891 3942

Fax : +84 (28) 3891 0457

3. Company structure

Subsidiaries

Company name	Ratio of capital contribution		Proportion of interest		Proportion of voting rights	
	Ending balance of period	Beginning balance	Ending balance of period	Beginning balance	Ending balance of period	Beginning balance
Hoc Mon Agriculture Wholesale Market Co., Ltd.						
- Headquarters address: No. 14/7A Nguyen Thi Soc street, hamlet 23, Xuan Thoi Son commune, Ho Chi Minh city.	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
- Main business activities: Market management and kiosk rental, ...						

Joint ventures and associates

Company name	Ratio of capital contribution		Proportion of interest		Proportion of voting rights	
	Ending balance of period	Beginning balance	Ending balance of period	Beginning balance	Ending balance of period	Beginning balance
Hoc Mon Foods Processing Corporation						
- Headquarters address: No. 179 hamlet 50, Ba Diem commune, Ho Chi Minh city.	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
- Main business activities: Slaughter of livestock, ...						

The subordinate entities without legal status and dependent accounting

No.	Name of entity	Address
1.	Gas Station No. 01	No. 7A1, hamlet 2, National Highway 22, Xuan Thoi Son commune, Ho Chi Minh city.
2.	Gas Station No. 02 - Dong Thanh	No. 3/35H Dang Thuc Vinh street, hamlet 1, Dong Thanh commune, Ho Chi Minh city.
3.	Gas Station No. 03	No. 19 Le Loi street, Quarter 4, Hoc mon commune, Ho Chi Minh city.
4.	Town Gas Station	No. 88 Ba Trieu street, Quarter 1, Hoc Mon commune, Ho Chi Minh city.
5.	Trung My Tay Gas Station	No. 2 To Ky street, Ba Diem commune, Ho Chi Minh city
6.	Tan Xuan Gas Station	No. 1/2 National Highway 22, Chanh hamlet, Hoc Mon commune, Ho Chi Minh city.
7.	Tan Chanh Hiep Gas Station	No. 2/7A, To Ky street, Quarter 2, Trung My Tay ward, Ho Chi Minh city.
8.	Thoi Tam Thon Gas Station	30/4 To Ky street, Nam Thoi hamlet, Dong Thanh commune, Ho Chi Minh city.
9.	Lam Son Gas Station	30F National Highway 22, Thong Nhat 1 hamlet, Xuan Thoi Son commune, Ho Chi Minh city.
10.	Ba Diem 2 Gas Station	No. 14/1B, Tien Lan hamlet, Phan Van Hon street, Ba Diem commune, Ho Chi Minh city.
11.	Tan Hiep 2 Gas Station	No. 11/6A Do Van Day street, Tan Hoa hamlet, Hoc Mon commune, Ho Chi Minh city.
12.	Gas Station No. 03 - Dong Thanh	No. 656 Le Van Khuong street, hamlet 5, Dong Thanh commune, Ho Chi Minh city.
13.	Huong Cau restaurant	No. 3/27 National Highway 22, Hoc Mon commune, Ho Chi Minh city.
14.	Butcher Shop No. 01	Booth T10, Hoc Mon Agriculture Wholesale Market, My Hoa 4 hamlet, Xuan Thoi Son commune, Ho Chi Minh city

4. Business activities

- Trading and supplying technical materials: petroleum, lubricants, industrial grease, ...;
- Trading in agricultural, forestry, fishery and seafood products, food; Real estate business; ...

5. The Board of Management, the Supervisory Board and the Executive Board

5.1 The Board of Management

The Board of Management of the Company during period and as of the date of this report include:

<i>Full name</i>	<i>Position</i>	<i>Appointed date</i>	<i>Dismissed date</i>
Mr. Le Van My	Chairperson	01 st May 2026	-
Mr. Kieu Cong Tam	Chairperson	06 th January 2026	01 st May 2026
Mr. Nguyen Tran Trong Nghia	Chairperson	-	06 th January 2026
Mr. Nguyen Ngoc Chau	Vice Chairperson	01 st May 2026	-
Mr. Kieu Cong Tam	Member	01 st May 2026	-
Mr. Le Van My	Vice Chairperson	16 th May 2022	01 st May 2026
Mr. To Van Liem	Member	26 th April 2022	-
Mr. Pham Binh Phuong	Member	26 th April 2022	-
Mr. Pham Hoang Liem	Member	26 th April 2022	06 th January 2026
Mr. Le Phuc Tung	Member	26 th April 2022	-
Mr. Le Anh Phuong	Member	29 th April 2024	-
Ms Nguyen Thi Thai Nhi	Member	29 th April 2024	-
Mr. Pham Hoang Nam	Member	06 th January 2026	01 st May 2026
Mr. Phan Quang Dan	Member	06 th January 2026	-

5.2 The Supervisory Board

The Supervisory Board of the Company during period and as of the date of this report include:

<i>Full name</i>	<i>Position</i>	<i>Appointed date</i>	<i>Dismissed date</i>
Mr. Le Van Teo	Head of board	26 th April 2022	-
Ms Tran Thuy Hong	Member	26 th April 2022	-
Ms Huynh Le Yen Nhi	Member	29 th April 2024	-

5.3 The Executive Board

The Executive Board of the Company during period and as of the date of this report include:

<i>Full name</i>	<i>Position</i>	<i>Appointed date</i>	<i>Dismissed date</i>
Mr. Kieu Cong Tam	General Director	01 st May 2026	-
Mr. Le Van My	General Director	19 th June 2024	01 st May 2026
Mr. Kieu Cong Tam	Deputy General Director	16 th May 2022	01 st May 2026
Mr. Le Anh Phuong	Deputy General Director	01 st May 2026	-
Mr. To Van Liem	Deputy General Director	01 st May 2025	-
Mr. Nguyen Ngoc Thao	Deputy General Director	23 rd September 2024	-
Ms Phan Thi Hong Phuc	Deputy General Director	29 th January 2024	-
Mr. Le Van Tien	Deputy General Director	01 st July 2024	-
Ms Truong Hoang Minh Thu	Chief Accountant	18 th March 2026	-
Mr. Pham Minh Son	Chief Accountant	01 st April 2025	01 st April 2026

6. Legal representative

Legal representative of the Company during period and as of the date of this report is Mr. Le Van My - **Chairperson**.

7. Business results

The financial position and the business results for the six-month period ended 30th June 2026 of the Company are expressed in the interim (separate) financial statements attached to this report from page 09 to page 77.

8. Subsequent events

In the opinion of the Board of Management, the Company's interim (separate) financial statements for the six-month period ended 30th June 2026 would not be seriously affected by any important items, transactions, or any extraordinary events happened to the date of this report, which need any adjustments to the figures or disclosures in the interim (separate) financial statements.

9. Auditors

VIETVALUES Audit and Consulting Co., Ltd. has been assigned to perform the review on the Company's interim (separate) financial statements for the six-month period ended 30th June 2026. **VIETVALUES** Audit and Consulting Co., Ltd. has expressed their willingness to be appointed as the Company's independent auditor in the coming years.

10. Responsibilities of the Executive Board

The Executive Board of the Company is responsible for the preparation of the interim (separate) financial statements to give a true and fair view on the interim (separate) financial position, the interim (separate) business results and the interim (separate) cash flows of the Company for the period. In order to prepare these interim (separate) financial statements, the Executive Board must:

- Selecting appropriate accounting policies and apply them consistently;
- Making judgments and estimates reasonably and prudently;
- Announcing the accounting standards to be followed for the material issues to be disclosed and explained in the interim (separate) financial statements;
- Preparing the interim (separate) financial statements of the Company on the basis of the going-concern assumption except for the cases that the going-concern assumption is considered inappropriate;
- Design and implementation of internal control systems effectively for the purpose of preparing and presenting the interim (separate) financial statements reasonably in order to minimize risk and fraud.

The Executive Board ensure that all the relevant accounting books have been fully recorded and can fairly reflect the interim (separate) financial position of the Company at any time, and that all accounting books have been prepared in compliance with the adopted accounting regime. The Executive Board of the Company is also responsible for protecting the Company's assets and consequently has taken appropriate measures to prevent and detect frauds and legal regulations related to the preparation and fair presentation of the interim (separate) financial statements.

The Executive Board hereby ensure to comply with all the requirements above in the preparation of the interim (separate) financial statements.

11. Approving the interim (separate) financial statements

The Board of Management of the Company confirms that all the accompanying interim (separate) financial statements. The interim (separate) financial statements have been properly prepared and give a true and fair view of the financial position at as 30th June 2026, the interim business results and the interim cash flows for the six-month period then ended of the Company, in compliance with the accounting standards and the prevailing Vietnamese enterprises' accounting regime as well as legal regulations related to preparation and presentation of the interim (separate) financial statements.

The Company has subsidiary as disclosed in the interim (separate) financial statements. The Company prepared these interim (separate) financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the relevant legal regulations on the preparation and presentation of interim (separate) financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries for the six-month period ended 30th June 2026 dated 28th August 2026 in accordance with the above prevailing regulations on the preparation and presentation of interim consolidated financial statements.

Users of the interim (separate) financial statements should read them together with the said interim consolidated financial statements in order to obtain full information on the interim consolidated financial position, interim consolidated results of operations and interim consolidated cash flows of the Company and its subsidiary.

Hochiminh city, approved on 28th August 2026

For and on behalf of the Board of Management



MR. LE VAN MY

Chairperson



No.: **280805** /26/BCKT/AUD-VVALUES

REVIEW REPORTS ON INTERIM FINANCIAL INFORMATION

**To: SHAREHOLDERS, THE BOARD OF MANAGEMENT
AND THE EXECUTIVE BOARD
HOCMON TRADE JOINT STOCK COMPANY**

We have reviewed the accompanying interim (separate) financial statements of HocMon Trade Joint Stock Company (hereafter referred to as “the Company”) prepared on August 2026, from page 09 to page 77, which comprise the interim (separate) Statement of Financial Position as at 30th June 2026, the interim (separate) Income Statement, the interim (separate) Statement of Cash Flows for the six-month period then ended and the selected Notes to the (separate) Financial Statements.

Responsibility of the Executive Board

The Executive Board of the Company is responsible for the preparation and presentation of these interim (separate) financial statements in accordance with the accounting standards, the accounting regime to securities company in Vietnam as well as legal regulations related to the preparation and presentation of these interim (separate) financial statements and for such internal control as the Executive Board determines is necessary to enable the preparation and presentation of interim (separate) financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on this interim (separate) financial information based on our review. We conducted our review in accordance with the Vietnamese Standards on Review Engagements 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 persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Vietnamese Standards 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.



Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim (separate) financial statements does not give a true and fair view, in all material respects, of the interim financial position of HocMon Trade Joint Stock Company as at 30th June 2026, the interim (separate) business results and the interim (separate) cash flows of the Company for the six-month period then ended in conformity with the accounting standards, the prevailing Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and presentation of the interim (separate) financial statements.

Other matter

The scope of these interim (separate) financial statements is only to give the interim (separate) financial position and investments at historical cost method of HocMon Trade Joint Stock Company as at 30th June 2026 as well as the interim (separate) business results and the interim (separate) cash flows for the six-month period then ended. This is not the consolidated financial statements of HocMon Trade Joint Stock Company and subsidiaries.

Reports prepared in both Vietnamese and English are equally valid. The Vietnamese version is the original document for reference purposes.

Ho Chi Minh city, 28th August 2026.

VIETVALUES Audit and Consulting Co., Ltd.



Huynh Truc Lam (LL.M.) – Deputy General Director

Certificate of registration for practicing audit No. 1523-2023-071-1

Authorized signature

File:

- *As above.*
- **VIETVALUES.**

INTERIM (SEPARATE) STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

Currency: VND

Code	ASSETS	Notes	Ending balance of period	Beginning balance
1	2	3	4	5
100	A- CURRENT ASSETS AND SHORT-TERM INVESTMENTS		328,987,098,866	309,747,093,811
110	I. Cash and cash equivalents	V.1	37,749,305,696	9,255,151,289
111	1. Cash		37,749,305,696	9,255,151,289
112	2. Cash equivalents		-	-
120	II. Short-term financial investments		122,177,323,407	148,200,148,395
121	1. Trading securities	V.2a	33,835	33,835
122	2. Provision for devaluation of trading securities (*)	V.2a	(19,756)	(15,716)
123	3. Held-to-maturity investments	V.2b	122,177,309,328	148,200,130,276
124	4. Provision for short-term held-to-maturity investments (*)		-	-
130	III. Short-term receivables		58,219,734,786	29,070,954,725
131	1. Short-term trade receivables	V.3	44,269,383,741	14,035,067,835
132	2. Short-term advance payments to suppliers	V.4	6,787,218,507	7,587,518,652
135	3. Other short-term receivables	V.5a	7,163,132,538	7,457,168,238
136	4. Provisions for short-term doubtful debts (*)		-	(8,800,000)
140	IV. Inventories	V.6	101,426,615,639	113,914,225,198
141	1. Inventories		101,471,667,068	113,959,276,627
142	2. Provision for obsolete inventory (*)		(45,051,429)	(45,051,429)
150	V. Short-term biological assets		-	-
160	V. Other current assets		9,414,119,338	9,306,614,204
161	1. Short-term prepaid expenses	V.7a	2,216,741,373	2,850,023,537
162	2. Deductible VAT		-	346,934,292
163	3. Taxes and other receivables from the State	V.17	7,197,377,965	6,109,656,375
200	B- FIXED ASSETS AND LONG-TERM INVESTMENTS		279,916,004,386	279,162,433,155
210	I. Long-term receivables		7,608,541,171	7,608,541,171
215	1. Other long-term receivables	V.5b	7,608,541,171	7,608,541,171
216	2. Provisions for long-term doubtful receivables (*)		-	-
220	II. Fixed assets		89,522,758,871	76,708,973,175
221	1. Tangible fixed assets	V.8	31,299,863,114	37,487,214,554
222	- Historical cost		60,260,248,092	64,820,190,820
223	- Accumulated depreciation		(28,960,384,978)	(27,332,976,266)
224	2. Finance lease fixed assets		-	-
227	3. Intangible fixed assets	V.9	58,222,895,757	39,221,758,621
228	- Historical cost		59,605,446,212	40,523,252,534
229	- Accumulated amortization		(1,382,550,455)	(1,301,493,913)
230	III. Long-term biological assets		-	-
240	IV. Investment Properties	V.10	26,326,096,444	20,218,609,724
241	- Historical cost		75,737,628,015	68,902,869,059
242	- Accumulated depreciation		(49,411,531,571)	(48,684,259,335)
250	V. Non-current unfinished assets		78,400,436,125	98,258,868,432
251	1. Long-term work-in-process	V.11	77,424,004,542	94,132,126,251
252	2. Construction-in-progress	V.12	976,431,583	4,126,742,181
260	VI. Long-term financial investments		64,500,040,000	64,500,040,000
261	1. Investments in subsidiaries	V.2c	12,000,000,000	12,000,000,000
262	2. Investments in associates and joint ventures	V.2c	52,500,040,000	52,500,040,000
263	3. Investments in other entities	V.2c	878,238,342	878,238,342
264	4. Provision for loss of long-term investments in other entities (*)	V.2c	(878,238,342)	(878,238,342)
270	VII. Other non-current assets		13,558,131,775	11,867,400,653
271	1. Long-term prepaid expenses	V.7b	12,749,300,738	10,805,467,422
272	2. Deferred income tax assets	V.13	808,831,037	1,061,933,231
280	TOTAL ASSETS		608,903,103,252	588,909,526,966

Code	RESOURCES	Notes	Ending balance of period	Beginning balance
1	2	3	4	5
300	C- LIABILITIES		332,188,078,387	309,141,242,252
310	I. Current liabilities		212,739,622,565	213,076,798,087
311	1. Short-term trade payables	V.14	15,259,077,374	15,815,151,692
312	2. Short-term advance payments from customers	V.15	61,434,992,442	78,713,900,554
313	3. Dividends and profits payable	V.16	4,967,936,805	4,894,601,805
314	4. Taxes and statutory obligations	V.17	2,804,051,814	119,794,245
315	5. Payables to employees	V.18	1,037,994,733	7,488,835,165
316	6. Short-term accruals	V.19	779,165,636	494,858,907
319	7. Short-term unearned revenue	V.20a	4,160,177,866	2,986,207,776
320	8. Other short-term payables	V.21a	8,461,284,973	8,470,416,723
321	9. Short-term loans and finance lease liabilities	V.22	111,660,710,000	91,500,000,000
322	10. Provision for short-term payables	V.23	614,200,000	614,200,000
323	11. Bonus and welfare funds	V.24	1,560,030,922	1,978,831,220
330	II. Non-current liabilities		119,448,455,822	96,064,444,165
337	1. Long-term unearned revenue	V.20b	107,624,525,292	84,108,771,861
338	2. Other long-term payables	V.21b	11,823,930,530	11,955,672,304
400	D- OWNERS' EQUITY	V.25	276,715,024,865	279,768,284,714
411	1. Owners' invested equity		164,999,930,000	164,999,930,000
411a	- Common stocks with voting rights		164,999,930,000	164,999,930,000
414	2. Other owners' capital		12,510,497,370	12,510,497,370
418	3. Development and investment funds		59,008,088,023	56,635,818,883
420	4. Undistributed earnings after tax		40,196,509,472	45,622,038,461
420a	- Accumulated undistributed earnings after tax to the end of previous year		34,946,206,483	34,946,206,483
420b	- Accumulated undistributed earnings after tax in current year		5,250,302,989	10,675,831,978
440	TOTAL RESOURCES		608,903,103,252	588,909,526,966

Ho Chi Minh city, approved on 28th August 2026

Prepared by

Chief Accountant

Legal representative

Chairperson

PHAN CHAU HUYEN TRAM

TRUONG HOANG MINH THU

LE VAN MY

INTERIM (SEPARATE) INCOME STATEMENT

For the six-month period ended 30th June 2026

Currency: VND

Code	ITEMS	Notes	Current period	Previous period
1	2	3	4	5
01	1. Revenues from sale of goods and rendering of services	VI.1	526,667,383,142	430,728,006,125
03	2. Revenue deductions	VI.2	-	-
10	3. Net revenues from sale of goods and rendering of services		526,667,383,142	430,728,006,125
11	4. Cost of goods sold	VI.3	503,849,581,906	404,186,572,597
20	5. Gross profit from sale of goods and rendering of services		22,817,801,236	26,541,433,528
21	6. Profit/(loss) on disposal/sale of investment properties		-	-
22	7. Income from financial activities	VI.4	18,547,610,441	17,952,679,907
23	8. Expenses from financial activities	VI.5	3,390,045,752	1,569,641,359
24	- In which: Interest expenses		3,390,041,712	1,569,633,799
25	9. Selling expenses	VI.6	9,087,612,650	9,120,383,293
26	10. General & administration expenses	VI.7	18,718,277,402	18,407,183,762
30	11. Net profit/(loss) from operating activities		10,169,475,873	15,396,905,021
31	12. Other income	VI.8	2,963,964,308	1,464,839
32	13. Other expenses	VI.9	2,933,139,292	17,955
40	14. Other profit		30,825,016	1,446,884
50	15. Total pre-tax accounting profit		10,200,300,889	15,398,351,905
51	16. Current Corporate Income tax expenses	VI.10	(253,102,194)	847,930,208
52	17. Deferred Corporate Income tax expenses	VI.11	253,102,194	63,965,288
60	18. Profit/(loss) after corporate income tax		10,200,300,889	14,486,456,409
70	19. Gains on stock (*)	VI.12		
71	20. Diluted gains on stock (*)	VI.12		

Prepared by

PHAN CHAU HUYEN TRAM

Chief Accountant

TRUONG HOANG MINH THU

Ho Chi Minh city, approved on 28th August 2026

Legal representative

Chairperson



LE VAN MY

INTERIM (SEPARATE) STATEMENT OF CASH FLOWS*(As per Direct Method)***For the six-month period ended 30th June 2026**

Currency: VND

Code	Items	Notes	Current period	Previous period
1	2	3	4	5
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Revenues from sale of goods, rendering of services and others		481,186,853,703	422,595,461,783
02	2. Payments for goods and services provider		(478,635,461,695)	(404,404,917,880)
03	3. Payments for employees		(17,556,580,786)	(12,196,773,770)
04	4. Interest paid	VI.5	(3,349,635,097)	(1,458,093,252)
05	5. Corporate income tax paid	V.17	(923,637,048)	(774,102,942)
06	6. Other cash inflows from operating activities		49,113,842,086	42,214,354,220
07	7. Other cash outflows from operating activities		(29,104,552,734)	(48,063,079,184)
20	Net cash inflows/(outflows) from operating activities		730,828,429	(2,087,151,025)
	II. CASH FLOWS FROM INVESTMENT ACTIVITIES			
21	1. Purchase and construct of fixed assets and other long-term assets	V.9, V.10, V.11, V.12	(27,218,200,947)	(1,403,727,561)
22	2. Proceeds from disposals of fixed assets and other long-term assets	V.9	1,617,879,182	-
23	3. Loans to other entities and payments for purchase of debt instruments of other entities	V.2b	(67,910,194,913)	(88,837,655,773)
24	4. Repayments from borrowers and proceeds from sales of debt instruments of other entities	V.2b	91,898,059,458	93,130,121,919
25	5. Payments for investments in other entities		-	-
26	6. Proceeds from sales of investments in other entities		-	-
27	7. Interest and dividends received	VI.4	20,694,193,298	19,332,201,585
30	Net cash inflows/(outflows) from investing activities		19,081,736,078	22,220,940,170
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
31	1. Capital contribution		-	-
32	2. Capital redemption		-	-
33	3. Long-and short-term borrowings	V.22	371,317,700,000	361,200,000,000
34	4. Loan repayment	V.22	(351,156,990,000)	(372,300,000,000)
35	5. Financial lease principal paid		-	-
36	6. Dividend paid	V.16	(11,479,120,100)	(11,682,974,945)
40	Net cash inflows/(outflows) from financing activities		8,681,589,900	(22,782,974,945)
50	Net cash inflows/(outflows) (50=20+30+40)		28,494,154,407	(2,649,185,800)
60	Cash and cash equivalents at the beginning of the year	V.1	9,255,151,289	13,169,028,379
61	Impact of exchange rate fluctuation		-	-
70	Cash and cash equivalents at the end of the year (70=50+60+61)	V.1	37,749,305,696	10,519,842,579

Prepared by

PHAN CHAU HUYEN TRAM

Chief Accountant

TRUONG HOANG MINH THU

Ho Chi Minh city, approved on 28th August 2026

Legal representative

Chairperson

LE VAN MY

SELECTED NOTES TO THE (SEPARATE) FINANCIAL STATEMENTS

As at 30th June 2026 and for the six-month period then ended

These notes form an integral part of and should be read in conjunction with the interim (separate) Financial Statements for the six-month period ended 30th June 2026 of HocMon Trade Joint Stock Company (hereafter, referred to as “the Company”).

I. OPERATION FEATURES

1. Forms of ownership

HocMon Trade Joint Stock Company is joint stock company.

2. Lines of business

Business lines of the Company is Trade – Service and Real estate business.

3. Business activities

- Trading and supplying technical materials: petroleum, lubricants, industrial grease, ...;
- Trading in agricultural, forestry, fishery and seafood products, food, ...;
- Construction (civil, industrial, public transportation) and housing business;
- Rental of spaces, offices, warehouses, kiosks;
- Electricity generation from renewable energy sources; Construction of power facilities; Service activities incidental to land transportation;
- Real estate business;
- ...

4. Normal business and production cycle

The Company's normal business and production cycle is within 12 months.

For commercial real estate, the business cycle is over 12 months.

5. The Company's operations in period affect the interim (separate) financial statements

- Revenue from sale of goods and rendering of services increased by 22.27%, cost of goods sold increased by 24.66%, mainly due to fluctuations in fuel prices during the period and repair costs of investment properties for lease, leading to a 14.30% decrease in gross profit from sale of goods and rendering of services compared to previous period.
- Expenses from financial activities increased mainly because outstanding loan balances increased and the average borrowing interest rate rose, causing interest expenses to increase by 115.98% compared to previous period.

The above factors resulted in a 33.76% decrease in total pre-tax accounting profit compared to previous period.

HOCMON TRADE JOINT STOCK COMPANY

Address: 25 Ba Trieu street, Quarter 1, Hoc Mon commune, Ho Chi Minh city.

INTERIM (SEPARATE) FINANCIAL STATEMENTSAs at 30th June 2026 and for the six-month period then ended

Selected Notes to the (separate) Financial Statements (cont.)

6. Company structures**Subsidiaries**

Subsidiary	Ratio of capital contribution		Proportion of interest		Proportion of voting rights	
	Ending balance of period	Beginning balance	Ending balance of period	Beginning balance	Ending balance of period	Beginning balance
Hoc Mon Agriculture Wholesale Market Co., Ltd.						
- Headquarters address: No. 14/7A Nguyen Thi Soc street, hamlet 23, Xuan Thoi Son commune, Ho Chi Minh city.	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
- Main business activities: Market management and kiosk rental, ...						

Joint ventures and associates

Company name	Ratio of capital contribution		Proportion of interest		Proportion of voting rights	
	Ending balance of period	Beginning balance	Ending balance of period	Beginning balance	Ending balance of period	Beginning balance
Hoc Mon Foods Processing Corporation						
- Headquarters address: No. 179 hamlet 1, Ba Diem commune, Ho Chi Minh city.	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
- Main business activities: Slaughter of livestock, ...						

The subordinate entities without legal status and dependent accounting

No.	Name of entity	Address
1.	Gas Station No. 01	No. 7A1, hamlet 2, National Highway 22Xuan Thoi Son commune, Ho Chi Minh city.
2.	Gas Station No. 02 - Dong Thanh	No. 3/35H Dang Thuc Vinh street, hamlet 1, Dong Thanh commune, Ho Chi Minh city.
3.	Gas Station No. 03	No. 19 Le Loi street, Quarter 4, Hoc mon commune, Ho Chi Minh city.
4.	Town Gas Station	No. 88 Ba Trieu street, Quarter 1, Hoc Mon commune, Ho Chi Minh city.
5.	Trung My Tay Gas Station	No. 2 To Ky street, Ba Diem commune, Ho Chi Minh city
6.	Tan Xuan Gas Station	No. 1/2 National Highway 22, Chanh hamlet, Hoc Mon commune, Ho Chi Minh city.
7.	Tan Chanh Hiep Gas Station	No. 2/7A, To Ky street, Quarter 2, Trung My Tay ward, Ho Chi Minh city.

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INTERIM (SEPARATE) FINANCIAL STATEMENTSAs at 30th June 2026 and for the six-month period then ended

Selected Notes to the (separate) Financial Statements (cont.)

No.	Name of entity	Address
8.	Thoi Tam Thon Gas Station	30/4 To Ky street, Nam Thoi hamlet, Dong Thanh commune, Ho Chi Minh city.
9.	Lam Son Gas Station	30F National Highway 22, Thong Nhat 1 hamlet, Xuan Thoi Son commune, Ho Chi Minh city.
10.	Ba Diem 2 Gas Station	No. 14/1B, Tien Lan hamlet, Phan Van Hon street, Ba Diem commune, Ho Chi Minh city.
11.	Tan Hiep 2 Gas Station	No. 11/6A Do Van Day street, Tan Hoa hamlet, Hoc Mon commune, Ho Chi Minh city.
12.	Gas Station No. 03 - Dong Thanh	No. 656 Le Van Khuong street, hamlet 5, Dong Thanh commune, Ho Chi Minh city.
13.	Huong Cau restaurant	No. 3/27 National Highway 22, Hoc Mon commune, Ho Chi Minh city.
14.	Butcher Shop No. 01	Booth T10, Hoc Mon Agriculture Wholesale Market, My Hoa 4 hamlet, Xuan Thoi Son commune, Ho Chi Minh city

7. Statement on the information comparability in the interim (separate) financial statements

From 01st January 2026, the Company has adopted the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System, replacing the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Minister of Finance and Circulars amending and supplementing the Circular No. 200/2014/TT-BTC dated 22nd December 2014 of the Ministry of Finance. The Company has restated the comparative figures; therefore, the figures presented in the interim (separate) financial statements for the six-month period ended 30th June 2026 are comparable with the corresponding figures of the previous period (*refer to the Notes No. IV.27*).

8. Employees

As at the accounting period ended 30th June 2026, there were 161 employees who were working at the Company (as at 30th June 2025, there were 147 employees and as at 31st December 2025, there were 156 employees).

II. ACCOUNTING PERIOD, AND REPORTING CURRENCY**1. The Company's fiscal year**

The fiscal year starts on 01st January and ends on 31st December of each calendar year.

These interim (separate) financial statements are prepared for the six-month period ended 30th June 2026.

2. Currency used in accounting

The standard currency unit used is Vietnam Dong (VND) because the Company uses the main accounting currency unit which is Vietnam Dong (VND) for receipts and payments.

III. ADOPTED ACCOUNTING REGIME AND STANDARDS**1. Applicable accounting regime**

The Company has applied the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System in accordance with the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance in the preparation of the interim (separate) Financial statements.

Whereby, the accompanying interim (separate) Statement of Financial Position, interim (separate) Income Statement, interim (separate) Cash Flows Statement and selected Notes to the (separate) Financial Statements and the use of this report is not intended for subjects who are not provided information on the procedures, principles and accounting practices in Vietnam, as well as not intentionally presented the financial position, the business results and the cash flows under the procedures and principles and accounting practices widely accepted in other countries and territories outside Vietnam.

2. Statement on the compliance with the Vietnamese accounting regime and standards

The Executive Board ensures to follow all the requirements of the accounting standards and the Vietnamese Corporate accounting system promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance and the guiding circulars on implementing the accounting standards of the Ministry of Finance in the preparation of the interim (separate) Financial statements.

3. Registered accounting documentation system: General journal recording.

IV. ADOPTED ACCOUNTING POLICIES

1. Basis of preparation the interim (separate) financial statements

The interim (separate) financial statements are prepared on the basis of accrual accounting (except for information related to cash flows).

The Company has subsidiary as disclosed in the interim (separate) financial statements. The Company prepared these interim (separate) financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the relevant legal regulations on the preparation and presentation of interim (separate) financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries for the six-month period ended 30th June 2026 dated 28th August 2026 in accordance with the above prevailing regulations on the preparation and presentation of interim consolidated financial statements.

Users of the interim (separate) financial statements should read them together with the said interim consolidated financial statements in order to obtain full information on the interim consolidated financial position, interim consolidated results of operations and interim consolidated cash flows of the Company and its subsidiary.

2. Cash and cash equivalents

Cash includes cash on hand, cash in transit and demand deposits.

Cash equivalents is the short-term securities of which the due dates can not exceed 3 (three) months from the dates of the investments (with an original maturity not exceeding 3 months) and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.

3. Financial investments

Trading securities

The investments are classified as trading securities if the company intends to hold for profit-making purpose.

Trading securities are recorded in the accounting books at their historical cost. Historical cost of trading securities is determined by the fair value of the payments as of the date transactions arise plus the expenses related to transaction of purchasing trading securities.

Trading securities is recognized as at the time the Company has the ownership, details are as follows:

- For listed securities: is recognized as at the time of order matching (T+0).

HOCMON TRADE JOINT STOCK COMPANY

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Selected Notes to the (separate) Financial Statements (cont.)

- For unlisted securities: is recognized as at the time of formal ownership in accordance with law. When trading securities are purchased, their interests, dividends and profits from previous years are accounted in reducing their value. And their interests, dividends and profits of following years are recognized in the income from financial activities. Received dividends by stocks are only monitored as the number of stocks increases, not to be recorded as the received stocks. Upon liquidation, disposal, or exchange of trading securities (calculated for each type of security), the cost is determined using the weighted average method or the first-in, first-out (FIFO) method. During the holding period, the enterprise is not allowed to reclassify trading securities into held-to-maturity investments and vice versa. Provision for devaluation of trading securities is made for each particular type of securities in the market and for which the market value lower of their historical costs. The determination of the fair value of trading securities listed on the stock market or traded on UPCOM, the fair value of the stock is the closing price at the balance sheet date. If the stock market or UPCOM is not traded as at the balance sheet date, the fair value of stocks is the closing price of preceding trading session. Increase/Decrease in the balance of provision for devaluation of trading securities must be make as at the accounting period ended and are recognized in the expenses from financial activities.

Held-to-maturity investments

The investments are classified as held-to-maturity if the company has both the ability and the intention to hold to maturity. Held-to-maturity investments include: term deposits (including treasury bills, promissory note) bonds, preferred stocks which the issuance party is obligated to repurchase at a specific time in the future and and held-to-maturity loans for the purpose of collecting interest periodically and other held-to-maturity investments.

Principles for determining held-to-maturity investments are initially recognized at the historical costs include purchase price and expenses related to investments transactions. After initial recognition, these investments are recognized at recoverable amount. Interest income on held-to-maturity investments after the date of acquisition are recognized in Income Statement on the basis of accrual. Interest enjoyed before the Company held is deducted against the historical cost as at the date of acquisition.

Provision for impairment of investments

When there is certainly evidence shows part of or the entire investment may not be recoverable and the loss can be determined reliably, the loss is recognized in Expenses from financial activities in year and direct reduction of investment value.

Investments in subsidiaries, associated companies

Subsidiaries

Subsidiaries is a company that is controlled by the Company. The control is achieved when the Company has the ability to control the financial and operational policies of the investee company in order to get economic benefits thanks to their operating activities.

Associated companies

Associated company is an enterprise in which the Company has significant influence but not control over the financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control over those policies.

Investments in subsidiaries, associates is initially recorded at their historical cost, include purchase price or capital contributions plus the costs directly related to the investment. In case of investment by non-monetary assets, the cost of investment is recognized at fair value of non-monetary assets as at the arising date.

When investments are purchased, their dividends and profits from previous years are accounted in reducing their value. And their dividends and profits of following years are recognized in the revenue.

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Selected Notes to the (separate) Financial Statements (cont.)

Received dividends by stocks are only monitored as the number of stocks increases, not to be recorded as the received stocks.

Provision for loss of investments in subsidiaries, associates

Provision for loss of investments in subsidiaries, associates is appropriated as subsidiaries, associates have suffered losses, by the differences between the actual capital contributions by parties in subsidiaries, associates and the actual equity multiplied (X) with the percentage of capital contribution of the Company and total actual capital contributions by parties in subsidiaries, associates. If the subsidiaries, associates is subject to present the consolidated financial statements, basis of determination of provision for loss is the consolidated financial statements.

Increase/Decrease in the balance of provision for loss of investments in subsidiaries, associates must be make as at the accounting period ended and are recognized in the expenses from financial activities.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity instruments but the Company does not have control, joint control or significant influence over the investee.

Investments in equity instruments of other entities is initially recorded at their historical cost, include purchase price or capital contributions plus the costs directly related to the investment.

When investments are purchased, their dividends and profits from previous years are accounted in reducing their value. And their dividends and profits of following years are recognized in the revenue. Dividends received in stocks are only tracked by the number of additional stocks, the value of stocks received is not recorded (except for state-owned companies that comply with current legal regulations).

Provision for loss of investments in equity instruments of other entities is appropriated as follows:

- For investments in listed stocks or fair value of investments is determined reliably, the provision is based on the market value of stocks.
- For investments can not determine fair value as at the date of report, the provision is based on the loss of investee by the differences between the actual capital contributions by parties in other entity and the actual equity multiplied (X) with the percentage of capital contribution of the Company and total actual capital contributions by parties in other entity.

Increase/Decrease in the balance of provision for loss of investments in equity instruments of other entities must be make as at the accounting period ended and are recognized in the expenses from financial activities.

4. Receivables

Doubtful receivables are presented by book value subtracting the provisions for doubtful receivables.

Receivables are classified as trade receivables and other receivables comply with the following principles:

- Trade receivables reflect the commercial elements arising from selling - purchasing transactions between the Company and the buyer is an independent entity, include receivables from export sales under entrusted others.
- Other receivables reflect the non-commercial elements, unrelated to selling - purchasing transactions.

Provisions for doubtful receivables: are made for each doubtful debt based on the overdue debts or the estimated losses which may arise, details are as follows:

- For the overdue receivables:
 - + 30% of the value for the overdue receivables from over 6 months to under 1 year.
 - + 50% of the value for the overdue receivables from 1 year to under 2 years.
 - + 70% of the value for the overdue receivables from 2 years to under 3 years.

+ 100% of the value for the overdue receivables from 3 years or more.

- For the undue receivables but are unlikely to withdraw: Based on the estimated losses to make provision.

Increase/Decrease in the balance of provisions is recognized in the general & administration expenses in the interim income statement. When bad debts are determined to be uncollectible and written off by accounting, any difference arising between the provision for doubtful debts and the cost carrying amount of receivables is recognized in the interim income statement.

5. Inventories

Inventories are recognized at the lower of their historical costs or their net realizable values.

Historical costs of inventories are determined as follows:

- Raw materials, goods: including the acquisition cost and other direct related expenses arising to obtain inventory in current status and place.
- Finished goods: including land-use rights costs, direct costs, and allocated overhead costs incurred during the construction of real estate products.
- Work-in-process: direct costs and allocated overhead costs incurred during the construction of real estate products. The cost of completed products is determined using the specific identification method.

Net realizable values is the estimated selling price of inventory in normal operating cycle except for the estimated costs to complete and necessary to consume them.

The value of inventories is recognized at the first-in first-out method and the Company determines the quantity and calculates the value of inventories per transaction.

Provision for devaluation of inventory

Provision for devaluation of inventory represents the estimated allowance for the reduction in value (due to price drop, damage, deterioration, obsolescence, etc.) below the carrying amount of inventories, aimed at offsetting actual losses arising from the devaluation of raw materials, finished goods, and other inventories.

Provision for devaluation of inventory is made for each item based on their costs is higher than their net realizable values.

Increase/Decrease in the balance of provision for devaluation of inventory must be made as at the end of the accounting period and are recognized in the cost of goods sold. When inventories are disposed of due to expiration, quality deterioration, damage, or loss of usable value, the difference between the established provision for inventory decline and the historical cost of inventories is recognized in the c.

Real estate properties held for sale

Real estate constructed for sale in the ordinary course of business, rather than for lease or capital appreciation, is recognized as real estate properties held for sale at the lower of cost to bring each asset to its present location and condition and net realizable value.

The cost of real estate properties held for sale includes:

- Land purchase costs, land use fees, and land rental expenses;
- Construction costs paid to contractors; and
- Borrowing costs, consulting and design fees, site levelling and compensation/site clearance costs, advisory fees, land transfer taxes, general construction management overheads, and other related expenses.

Net realizable value is the estimated selling price of real estate properties held for sale in the ordinary course of business based on market prices at the end of the accounting period, less estimated costs of completion and estimated selling expenses.

The cost of real estate sold is recognized in the interim (separate) interim income statement using the specific identification method.

6. Prepaid expenses

Prepaid expenses are allocated in the prepaid period or the time brings corresponding economic benefits thanks to these expenses.

Prepaid expenses reflect actual expenses incurred (including prepaid expenses and accrued unpaid expenses) that relate to the operating results of multiple accounting periods and the allocation of such expenses into operating expenses of subsequent accounting periods. The Company's prepaid expenses include:

Tools

Expenses on tools being put into use are allocated into expenses in accordance with the straight line method over their estimated useful lives.

Prepaid land rental

Prepaid land rental represent the rental already prepaid for the land being used by the Company. Prepaid land rental is allocated into expenses in accordance with the straight line method in line with the lease term.

Repair costs

Repair costs are gradually allocated to business results expenses during year in accordance with the straight line method, starting from the time the repairs are completed and the asset is put into use until the estimated time of the next required repair.

Prepaid land rental for clean water supply station

Prepaid land rental for clean water supply station represent the rental already prepaid for the land being used by the Company. Prepaid land rental for clean water supply station is allocated into expenses in accordance with the straight line method in line with the lease term of fifty (50) years as stipulated in the Agreement dated 24th August 2015.

Insurance premiums

Insurance premiums are allocated into expenses in accordance with the straight line method in line with the period specified in the insurance contract.

7. Finance lease assets

A lease of asset is considered a financial lease in case most of the risks and rewards associated with the ownership of that asset belong to the lessee.

Operating lease expenses are recognized in expenses in accordance with the straight line method over the lease term, regardless of the payment method.

8. Tangible fixed assets

Tangible fixed assets include assets with physical substance held by the Company for use in production and business operations.

Tangible fixed assets are determined by the historical costs less (-) accumulated depreciation.

Historical costs of tangible fixed assets include all the expenses of the company to have these fixed assets up to the time it is brought into a condition capable of operating in the manner intended by management.

Other expenses incurred subsequent to the initial recognition are added to the carrying amount of fixed assets only when it is probable that future economic benefits associated with the asset, such as upgrades

and renovations, will flow to the Company. Expenditures that do not meet the above criteria are recognized as operating expenses in the period, such as maintenance and repair costs.

When tangible fixed assets are disposed or liquidated, any gains or losses arising on disposal (calculated as the difference between net disposal proceeds and the carrying amount of the asset) are recognized in the) interim (separate) income statement.

Tangible fixed assets are depreciated in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives. Details are as follows:

The estimated useful lives of fixed assets:

Buildings and structures	07 – 50 years
Machineries and equipments	06 – 07 years
Vehicles	06 – 08 years
Management equipments and tools	05 – 08 years

9. Intangible fixed assets

Intangible fixed assets are determined by the historical costs less (-) accumulated amortization.

Historical costs of intangible fixed assets include all the expenses of the company to have these fixed assets up to the time it is brought into a condition capable of operating in the manner intended by the Company.

Other expenses incurred subsequent to the initial recognition are included in expenses during the period only if they attached to the specific intangible fixed asset and bring more economic benefits thanks to the use of these assets such as upgrades and renovations of intangible fixed assets.

When intangible fixed assets are disposed or liquidated, their historical costs and accumulated amortization are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

Land-use right

Land-use right is all actual expenses related directly to the used land, included: the payment for getting land-use right, costs of compensation, site clearance, ground leveling, registration fee ... which the Company paid.

The Company's land-use right is amortized as follows:

- Receiving legal transfer: is amortized in line with straight-line method based on the land allocation period (20-50 years), land-use right with indefinite term is not amortized.

10. Investment properties

Investment properties are property being land use right, a building or a part of building, infrastructure held by the Company under a financial lease to earn rental or for capital appreciation.

Leasehold investment properties are determined by the historical costs less (-) accumulated depreciation. Historical cost of investment properties include all the expenses paid by the Company or the fair value of other consideration given to acquire the assets at the time of its acquisition or construction.

Subsequent expenses relating to an investment properties that have already been recognized should be added to the net book value of the investment properties when they are probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment properties, will flow to the company.

An investment property is derecognized from the interim (separate) statement of financial position upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the investment property is recognized in the interim (separate) income statement in the period of disposal.

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A transfer from owner-occupied property or inventories to investment property only when the owner ends of using that property and commencement of an operating lease to another party or end of construction. A transfer from investment property to owner-occupied property or inventories only when the owner commencements of using that property or commencement of development with a view to sale. A transfer from investment property to owner-occupied property or inventories does not change the historical cost or the net book value of the property as at the date for transfer.

Leasehold investment properties which are land-use rights with indefinite term are not amortized. The depreciation years of investment properties are as follows:

Traditional marketplace	25 years
Ground leveling cost	50 years
Compensation costs	20 years
Shop for rent	06 years

11. Construction-in-progress

Construction-in-progress reflects the cost of newly acquired assets that have not yet been completely installed or capital construction costs for projects that have not yet been completed. Construction-in-progress is recognized at historical cost, comprising all necessary expenses required to construct new assets or repair, renovate, expand, or re-equip technical works, such as construction costs, equipment costs, project management costs, construction investment consultancy costs, and qualifying borrowing costs eligible for capitalization. Those assets are recorded at their historical cost and not to be depreciated.

Construction-in-progress is transferred to the appropriate fixed asset accounts when the assets are completely installed or the construction project is completed. Depreciation of these assets commences when they are ready for their intended use.

Construction-in-progress is recognized in profit or loss in the period when it does not meet the recognition criteria for a fixed asset.

12. Liabilities and accruals

Liabilities and accruals are recognized for payable amounts in the future related to the received goods and services. Accruals are recognized based on the reasonable estimates of the payable amounts.

Payables are classified as trade payables, accruals and other payables comply with the following principles:

- Trade payables reflect the commercial elements arising from purchasing transactions of goods, services, assets and the seller is an independent entity, include payables from import by a trustee.
- Accruals reflect the payables to the received goods and services from seller or provided to buyer but not yet paid due to do not have invoice or insufficient accounting records and vouchers and payable to employees on sabbatical salary, operating costs must be accrued.
- Loans and finance lease liabilities reflect loans, finance lease liabilities and the payment situation of loans, finance lease liabilities.
- Other payables reflect the non-commercial elements, unrelated to selling - purchasing transactions, rendering of services.

13. Dividends payable

The Company recognizes dividends payable in cash and the settlement status of dividend payments to the shareholders of the Company.

The Company recognizes a liability for dividends and profits payable at the time when the Company no longer has the right to refuse the obligation to pay dividends or profits to its shareholders or contributing members. Details:

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Selected Notes to the (separate) Financial Statements (cont.)

- It is the point in time when the investee has no right to decline the dividend payment, determined in accordance with the provisions of securities law.

14. Taxes and Statutory obligations

- Value Added Tax (VAT): in accordance with deduction method.
- The Company has paid Corporate income tax (CIT) at rate of 20% (twenty percent) of profit gained from the operation activities.
The Company has temporarily paid Corporate Income Tax at the rate of 1% on the amount received in advance from real estate transfer activities at the housing project in Xuan Thoi Dong commune according to the Decree No. 320/2025/ND-CP dated 15th December 2025 of the Government of Viet Nam. The Company will re-finalize the CIT payable for this activity when handing over the real estate.
- Other taxes will be paid according to current regulations.

15. Wages fund

Wages fund is made appropriation on basis of the Resolution of the Annual General Meeting of Shareholders No. 11/2026/NQ-ĐHĐCĐ dated 24th April 2026. According to this Resolution, the wages fund at unit price is made appropriation in the Company's fiscal year 2026 determined by the formula: (total revenue minus (-) total expenditure) x 55%, in which total revenue excludes profits transferred from subsidiaries, total expenditure excludes salary, bonuses in salary and allowances, subsidies, insurance deducted from salary and meal allowance. And the above mentioned wages fund is used to pay salary according to the Labor Contract and the business performance. In any case, the Company must still ensure payment and include in the expenses the employee's salary in accordance with the provisions of the Labor Law. Bonus costs included in salary that will be paid to employees according to the Company's salary and bonus regulations.

The Company's total wages fund includes salaries and bonus costs included in salary.

16. Provision for severance allowance

Severance allowance for employees is accrued at the end of each reporting period for those who have worked on a regular basis for full 12 months or more at the Company. The provision is calculated at the rate of half a month's salary for each eligible year of service in accordance with the Labor Code and relevant implementation guidance.

The average monthly salary used to calculate the severance allowance is adjusted at the end of each reporting period based on the average salary of the six consecutive months prior to the date of the (separate) interim financial statements. Any increase or decrease in this provision, except for actual payments made to employees, is recognized in the (separate) interim statement of income.

This accrued severance allowance is utilized to pay severance benefits to employees upon termination of their employment contracts in accordance with Article 46 of the Labor Code.

Any increase or decrease in the balance of the required provision for severance allowance at the end of the accounting period is recognized in general and administrative expenses.

17. Owners' equity

Owner's invested equity

Owner's invested equity is recognized according to the shareholders' actual capital as at the accounting period ended.

Other owners' capital

Other capital is formed by reflecting the increase in owner's invested capital supplemented from business results, or assets provided as financial support, grants, donations, or gifts, which are recognized as an increase in owner's invested capital in accordance with financial regulations or decisions of competent

authorities; the difference (if any) between the consideration paid for the business combination transaction and the book value of net assets on the separate financial statements of the merged entity in cases where the business combination is conducted between entities under common control; revaluation differences of assets permitted to be recognized as an increase or decrease in owner's invested capital, ...

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriating for funds in accordance with the Company's Charter as well as regulations and being approved by General Meeting of Shareholders.

Distribution of profits to shareholders is considered non-monetary items in undistributed earnings after tax which can affect the cash flows and ability to pay dividends such as profit from revaluation of the contributed assets, revaluation of monetary items, financial instruments and other non-monetary items. Dividends are recorded as liabilities when being approved by General Meeting of Shareholders and the Company no longer has an unconditional right to avoid the obligation to pay dividends or profits.

18. Recognition of revenues and income

Revenues are recognized when the Company may get economic benefits that can be determined reliably. Revenues are measured at the fair value of received or receivable accounts after deducting trade discounts, sales discounts and sales returns.

Revenues from sale of goods are mainly gasoline, oil, ...

Revenues from sale of goods are recognized when satisfying the following conditions at the same time:

- Most of risk and benefits associated with the goods ownership are transferred to customers;
- There are no rights to manage or to control the goods;
- Revenues can be determined reliably;
- Getting or will get reliable economic benefits from providing service;
- Expenses related to providing and completing service can be determined.

Revenues from sales of properties

Revenue from sales of properties in which the Company is the investor under irrevocable contracts is recognized when satisfying the following conditions at the same time:

- The properties have been fully completed and handed over to customers, the Company has transferred the risks and benefits associated with the property ownership to customers.
- The Company has no rights to manage or to control the property as the owner.
- Revenues can be determined reliably.
- The Company has obtained or will obtain reliable economic benefits from the property transactions.
- Expenses related to property transactions can be determined.

Revenues from division of land parcels for sale

Revenue from division of land parcels for sale where the plot has been handed over to the customer (regardless of whether legal procedures for the land use rights certificate have been completed) under irrevocable contracts is recognized when satisfying the following conditions at the same time:

- Most of risk and benefits associated with the land-use rights are transferred to customers.
- Revenues can be determined reliably.
- Expenses related to transactions on sales of land parcels can be determined.
- The Company has obtained or will obtain reliable economic benefits from the land transactions.

Revenue from operating leasehold assets

Revenue from operating leasehold assets is recorded in accordance with the straight line method over the leasing period. The revenue received in advance of many accounting periods are allocated in the revenue matching with the leasing period.

Unearned revenue

Rent payments received in advance for numerous periods are allocated to revenue in line with the lease term.

Interest on bank deposits

Interest is recognized on an accrual basis, and determined on balance of savings accounts and the actual interest rates for each period.

Dividends and divided profits

Dividends and divided profits are recorded as the Company has the right to receive dividends or profits from the capital contribution and the paying party has no right to avoid the obligation to pay dividends or profits. Received dividends by stocks are only monitored as the number of stocks increases, not to be recorded as the received stocks.

19. Cost of goods sold

Cost of goods sold is recognized in matching with the corresponding revenue in accordance with the principle of matching between revenue and expenses.

Cost of goods sold is total cost of merchandises, investment properties, production cost of finished products sold, expenses directly of provided services and other expenses are included or recorded reducing in the cost of goods.

20. Expenses from financial activities

Expenses from financial activities are the costs related to financial activities include interest expenses, Borrowing costs is recognized in expenses when incurred.

21. Borrowing costs

Borrowing costs include interest and other expenses incurred directly related to the Company's borrowings.

Borrowing costs are recognized as expenses from financial activities when incurred.

Borrowing costs directly related to the loan (other than interest payable), such as appraisal fees, audit fees, loan application fees, loan arrangement fees, ..., are allocated gradually over the loan term in accordance with the straight line method.

22. Selling expenses and General & administration expenses

Selling expenses and General & administration expenses are all costs related to the process of rendering of services and general administration expenses of the Company.

23. Corporate income tax (CIT)

Corporate income tax expenses include current corporate income tax and deferred corporate income tax.

Current corporate income tax

Current corporate income tax expense is recognized based on taxable income. Taxable income is different from accounting profit due to the adjustments of differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

Current corporate income tax is recognized in the interim income statement, except to the extent that the income tax arises from an item recognized directly in owners' equity, in which case current income tax is also recognized directly in owners' equity.

Deferred Corporate income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the financial statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Book values of deferred corporate income tax assets are considered at the balance sheet dates and will be reduced to the rates that ensure enough taxable income against which the benefits from a part of or all of the deferred income tax can be used. Deferred corporate income tax assets are not yet recorded in before that will be reconsidered as at the accounting period ended and recorded when being reliably taxable profit to be able to use deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rates to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the interim (separate) income statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity of the company.

Deferred income tax assets and deferred income tax liabilities should be offset when:

- The Company has a legal right to implement the offset of current income tax assets and current income tax payable; and
- Those deferred income tax assets and deferred income tax payable related to corporate income tax is administered by the same tax authority:
 - For the same taxable entity; or
 - The Company intends to pay current income tax payable and current income tax assets on the basis of net or recover assets at the same time with the payment of liabilities in each future period when the significant deferred income tax payable or deferred income tax assets to be paid or recovered.

24. Gains on stock

For a parent company that is a joint stock company, this item is presented only in the consolidated financial statements, not in the separate financial statements of the parent company.

25. Related parties

A party is considered as a related party of the company in case that party is able to control the company or to 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 common control or significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

26. Segment Reporting

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

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Selected Notes to the (separate) Financial Statements (cont.)

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

Segment information is prepared and presented comply with the accounting policies in the preparation and presentation of the interim (separate) financial statements of the Company.

27. Comparative figures

Certain beginning balances on the interim (separate) Statement of Financial Position and previous period transactions in the interim (separate) statement of cash flows have been restated to conform to current regulations - the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System; the previous year was in accordance with the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance. Details are as follows:

Code	Items	Ending balance of previous year under Circular 200/2014/TT-BTC / Before adjustments	Beginning balance of current year has been restated under Circular 99/2025/TT-BTC) / After adjustments	Differences
1	2	3	4	5=4-3
INTERIM (SEPARATE) STATEMENT OF FINANCIAL POSITION				
	I. Assets			
123	Held-to-maturity investments	144,045,880,842	148,200,130,276	4,154,249,434
135	Other short-term receivables	11,611,417,672	7,457,168,238	(4,154,249,434)
	TOTAL ASSETS	155,657,298,514	155,657,298,514	-
	II. Resources			
313	Dividends and profits payable	-	4,894,601,805	4,894,601,805
320	Other short-term payables	13,365,018,528	8,470,416,723	(4,894,601,805)
414	Other owners' capital	-	12,510,497,370	12,510,497,370
432	Fund formed for fixed assets	12,510,497,370	-	(12,510,497,370)
	TOTAL RESOURCES	25,875,515,898	25,875,515,898	-
INTERIM (SEPARATE) STATEMENT OF CASH FLOWS				
01	Revenues from sale of goods, rendering of services and others	422,585,757,819	422,595,461,783	9,703,964
27	Interest and dividends received	19,341,905,549	19,332,201,585	(9,703,964)

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM (SEPARATE) STATEMENT OF FINANCIAL POSITION (Currency: VND)

1. Cash and cash equivalents

<i>Details</i>	Ending balance of period	Beginning balance
<i>Unrestricted cash and cash equivalents held by the Company</i>	37,749,305,696	9,255,151,289
Cash on hand	44,446,972	283,263,143
Cash in banks	37,704,858,724	8,971,888,146
- JS Commercial Bank for Investment and Development of Vietnam (BIDV) – Hoc Mon branch	26,469,619,260	5,871,555,558
- Vietnam Bank for Agriculture and Rural Development (Agribank) – Hoc Mon branch	4,811,906,234	1,500,595,348
- Saigon Thuong Tin Commercial JS Bank (Sacombank) – Hoc Mon branch	5,989,437,919	1,303,393,490
- Other banks	433,895,311	296,343,750
Cash equivalents	-	-
Total	37,749,305,696	9,255,151,289

As at 30th June 2026, the Company has no blocked cash in banks which are used as collateral for loans and liabilities.

2. Financial investments

Financial investments of the Company include: trading securities, held-to-maturity investments, Investments in associates and joint ventures and investments in other entities. Information on financial investments of the Company is as follows:

2a. Trading securities

Items	Ending balance of period			Beginning balance		
	Historical cost	Fair value	Provision	Historical cost	Fair value	Provision
Stock	33,835	14,079	(19,756)	33,835	18,119	(15,716)
Van Phat Hung Corporation (VPH Corp)	33,835	14,079	(19,756)	33,835	18,119	(15,716)
Total	33,835	14,079	(19,756)	33,835	18,119	(15,716)

Basis of fair value:

For stocks listed on the Ho Chi Minh City Stock Exchange (HOSE): valued at the closing price as at 30th June 2026 is VND 3,520/stock.

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Selected Notes to the (separate) Financial Statements (cont.)

The movement in provision for devaluation of trading securities is as follows:

Details	Current period	Previous period
Beginning balance	(15,716)	(5,636)
Make provision	(4,040)	(7,560)
Reversal of provision	-	-
Ending balance of period	(19,756)	(13,196)

Information on trading securities used as pledges, mortgages, guarantees and other notable matters (if any):

As at 30th June 2026, the Company has no trading securities which are used to pledge, mortgage, guarantee.

2b. Held-to-maturity investments

Items	Ending balance of period			Beginning balance		
	Historical cost	Book value	Provision	Historical cost	Book value	Provision
Short-term	122,177,309,328	122,177,309,328	-	148,200,130,276	148,200,130,276	-
Term deposits	117,929,634,934	117,929,634,934	-	144,124,085,978	144,124,085,978	-
Vietnam Bank for Agriculture and Rural Development (Agribank) – Hoc Mon branch	30,312,986,302	30,312,986,302	-	25,605,561,646	25,605,561,646	-
Principal	30,000,000,000	30,000,000,000	-	25,000,000,000	25,000,000,000	-
Interest	312,986,302	312,986,302	-	605,561,646	605,561,646	-
Ho Chi Minh City Development JS Commercial Bank (HDBank) – Business Center	27,900,724,521	27,900,724,521	-	43,731,298,905	43,731,298,905	-
Principal	27,250,000,000	27,250,000,000	-	42,000,000,000	42,000,000,000	-
Interest	650,724,521	650,724,521	-	1,731,298,905	1,731,298,905	-
JS Commercial Bank for Investment and Development of Vietnam (BIDV) – Hoc Mon branch	25,245,972,604	25,245,972,604	-	25,762,739,729	25,762,739,729	-
Principal	25,000,000,000	25,000,000,000	-	25,000,000,000	25,000,000,000	-
Interest	245,972,604	245,972,604	-	762,739,729	762,739,729	-
Saigon Thuong Tin Commercial JS Bank (Sacombank) – Hoc Mon branch	20,540,671,233	20,540,671,233	-	30,556,945,204	30,556,945,204	-
Principal	20,000,000,000	20,000,000,000	-	30,000,000,000	30,000,000,000	-

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Selected Notes to the (separate) Financial Statements (cont.)

Items	Ending balance of period			Beginning balance		
	Historical cost	Book value	Provision	Historical cost	Book value	Provision
Interest	540,671,233	540,671,233	-	556,945,204	556,945,204	-
Other banks	13,929,280,274	13,929,280,274	-	18,467,540,494	18,467,540,494	-
Principal	13,620,000,000	13,620,000,000	-	18,020,000,000	18,020,000,000	-
Interest	309,280,274	309,280,274	-	447,540,494	447,540,494	-
Margin interest added to principal (*)	4,247,674,394	4,247,674,394	-	4,076,044,298	4,076,044,298	-
- Interest added to principal	4,188,016,297	4,188,016,297	-	4,025,880,842	4,025,880,842	-
- Accrued interest	59,658,097	59,658,097	-	50,163,456	50,163,456	-
Total	122,177,309,328	122,177,309,328	-	148,200,130,276	148,200,130,276	-

(*) This is the interest on term deposit added to principal which is used as collateral to ensure the implementation of the housing project in Xuan Thoi Dong commune (refer to the Notes No. V.5b).

Interest on held-to-maturity investments that is uncollectible and therefore not recognized as revenue by the Company:

During the period, the Company has not incurred.

Reasons for additional provision or reversal of provision for impairment of held-to-maturity investments:

During the period, the Company has not incurred.

Held-to-maturity investments for which there is objective evidence that part or all of the investment may not be recoverable, but the amount of loss cannot be reliably estimated, and thus no impairment provision is made:

During the period, the Company has not incurred.

Information on held-to-maturity investments used as pledges, mortgages, guarantees, and other notable matters (if any):

As at 30th June 2026:

- The Company has used held-to-maturity investments as collateral for loans with amount of VND 76,000,000,000 (refer to the Notes No. V.22).
- The Company has held-to-maturity investments which is interest on term deposit added to principal is held but not used with amount of VND 4,247,674,394.

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Selected Notes to the (separate) Financial Statements (cont.)

2c. Long-term financial investments

Items	Ending balance of period			Beginning balance		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
Investments in subsidiaries	12,000,000,000	12,000,000,000	-	12,000,000,000	12,000,000,000	-
Hoc Mon Agriculture Wholesale Market Co., Ltd. ⁽¹⁾	12,000,000,000	12,000,000,000	-	12,000,000,000	12,000,000,000	-
Investments in associates and joint ventures	52,500,040,000	52,500,040,000	-	52,500,040,000	52,500,040,000	-
Hoc Mon Foods Processing Corporation ⁽²⁾	52,500,040,000	52,500,040,000	-	52,500,040,000	52,500,040,000	-
Investments in other entities	878,238,342	-	(878,238,342)	878,238,342	-	(878,238,342)
Ben Thanh - Duc Khai Property Corporation ⁽³⁾	878,238,342	-	(878,238,342)	878,238,342	-	(878,238,342)
Total	65,378,278,342	64,500,040,000	(878,238,342)	65,378,278,342	64,500,040,000	(878,238,342)

⁽¹⁾ According to the Business Registration Certificate No. 0303075075, the 8th amendment dated 08th May 2026 granted by Ho Chi Minh city Department of Finance. The Company has invested in Hoc Mon Agriculture Wholesale Market Co., Ltd. with amount of VND 12,000,000,000 equivalent to 100.00% of the charter capital (beginning balance with amount of VND 12,000,000,000 equivalent to 100.00% of the charter capital).

⁽²⁾ According to the Business Registration Certificate No. 0312789319, the 5th amendment dated 26th December 2024 granted by the Department of Planning and Investment of Ho Chi Minh city. As at the accounting period ended, the Company has invested with amount of VND 52,500,040,000 equivalent to 35.00% of the charter capital (beginning balance with amount of VND 52,500,040.000 equivalent to 35.00% of the charter capital).

⁽³⁾ The Company has invested with amount of VND 878,238,342 equivalent to 8.4% of the charter capital (beginning balance with amount of VND 878,238,342 equivalent to 8.4% of the charter capital). Ben Thanh - Duc Khai Property Corporation is carrying out dissolution procedures according to the Resolution of the General Meeting of Shareholders No. 01/2014/NQ-ĐHĐCĐ-BTĐK dated 03rd January 2014.

Determine the fair value or recoverable amount of the investment.

The fair value of those investments has not been determined due to having no transaction price and there is no guidance on determining the fair value in Vietnamese Accounting Standards. Therefore, the Company determines fair value by historical costs of investments minus provisions.

Operational situation of subsidiary, associates and joint ventures

- The business results of Hoc Mon Agriculture Wholesale Market Co., Ltd. for the six-month period ended 30th June 2026 is profitable.
- The business results of Hoc Mon Foods Processing Corporation for the six-month period ended 30th June 2026 is profitable.

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Selected Notes to the (separate) Financial Statements (cont.)

Provision for investments in other entities

<i>Details</i>	Ending balance of period	Beginning balance
Provision for losses of associates and joint ventures	-	-
Provision for other long-term investments	(878,238,342)	(878,238,342)
Total	(878,238,342)	(878,238,342)

The movement in provision for investments in other entities is as follows:

<i>Details</i>	Current period	Previous period
Beginning balance	(878,238,342)	(878,238,342)
Make provision	-	-
Reversal of provision	-	-
Ending balance of period	(878,238,342)	(878,238,342)

Transactions between the Company and subsidiary, associates and joint ventures

Significant transactions between the Company and subsidiary, associates and joint ventures are as follows:

<i>Details</i>	Current period	Previous period
<i>Hoc Mon Agriculture Wholesale Market Co., Ltd. - Subsidiary</i>		
- Rendering of services		
+ Revenue from space rental	4,205,215,038	4,103,351,400
+ Costs (commissions received on-behalf)	41,908,240	43,546,720
- Subsidiary profits transferred to Holding company		
+ Profit receivable	12,059,036,585	12,373,134,510
+ Profit has been received	(12,203,715,935)	(12,494,544,212)
- Warehouse rental activities		
+ Receivable	4,609,906,400	4,790,139,200
+ Already received	(4,713,163,686)	(5,187,918,230)
+ Offset debt	(46,099,064)	(47,901,392)
- Space rental		
+ Receivable	4,625,736,540	4,513,686,540
+ Already received	(4,625,736,540)	(4,513,686,540)
- Commissions received on-behalf		
+ Payable	46,099,064	47,901,392
+ Offset debt	(46,099,064)	(47,901,392)

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Selected Notes to the (separate) Financial Statements (cont.)

Details	Current period	Previous period
- Loan		
+ <i>Loan received</i>	24,000,000,000	31,200,000,000
+ <i>Loan repaid</i>	(32,000,000,000)	(30,900,000,000)
- Loan interest		
+ <i>Loan interest payable</i>	529,834,249	420,449,591
+ <i>Loan interest already paid</i>	(567,316,440)	(296,359,727)
- Other transactions		
+ <i>Rewards from Bonus and welfare fund</i>	10,000,000	15,000,000
+ <i>Receiving on-behalf rewards from the City People's Committee</i>	-	35,100,000

Hoc Mon Foods Processing Corporation – Associated company

- Sale of goods		
+ <i>Revenue</i>	2,130,506,667	1,131,927,274
+ <i>Receivable</i>	2,200,400,000	1,245,120,000
+ <i>Already received</i>	(2,200,400,000)	(1,245,120,000)
- Dividends		
+ <i>Dividends are distributed</i>	2,625,002,000	2,100,001,600
+ <i>Dividends already received</i>	(2,625,002,000)	(2,100,001,600)
- Other transactions		
+ <i>Rewards from Bonus and welfare fund</i>	5,000,000	10,000,000

Information on long-term financial investments used as pledges, mortgages, guarantees and other notable matters (if any):

As at 30th June 2026, the company has no investments in subsidiary, associates, joint ventures and other entities which are used to pledge, mortgage, guarantee.

Capital contribution commitments

The Company has no future capital contribution commitments.

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Selected Notes to the (separate) Financial Statements (cont.)

3. Short-term trade receivables

Details	Ending balance of period		Beginning balance	
	Book value	Provision	Book value	Provision
Receivables from related parties	10,175,310,000	-	546,120,000	-
Customers belong to the Company's office department	1,090,560,000	-	546,120,000	-
- Transimex Port Corporation	1,090,560,000	-	546,120,000	-
Customers transfer houses formed in the future	9,084,750,000	-	-	-
- Le Phan Trung Hieu	9,084,750,000	-	-	-
Receivables from non-related parties	34,094,073,741	-	13,488,947,835	-
Customers transfer houses formed in future	27,942,238,152	-	10,788,466,256	-
- Huynh Trung Kien	5,130,000,000	-	-	-
- Phan Chau Huyen Tram	3,905,110,000	-	-	-
- Other customers	18,907,128,152	-	10,788,466,256	-
Customers belong to the Company's office department	1,513,880,280	-	231,240,400	-
- Tay Lan Private Enterprise	385,000,000	-	-	-
- Other customers	1,128,880,280	-	231,240,400	-
Customers of retail gas stations	4,002,826,909	-	2,417,576,379	-
- Thoi Tam Thon Gas Station	1,768,023,250	-	864,601,410	-
- Tan Chanh Hiep Gas Station	679,598,670	-	717,932,130	-
- Other gas stations	1,555,204,989	-	835,042,839	-
Customers for warehouse rental	509,128,400	-	18,664,800	-
Others	126,000,000	-	33,000,000	-
Total	44,269,383,741	-	14,035,067,835	-

Reasons for additional provision or reversal of provision for doubtful debts:

During the period, the Company has not incurred.

*Information on short-term trade receivables used as pledges, mortgages, guarantees, and other notable matters (if any):*As at 30th June 2026, the Company has no short-term trade receivables which are used to pledge, mortgage, guarantee.

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Selected Notes to the (separate) Financial Statements (cont.)

Significant transactions incurred during period:

Details	Current period	Previous period
<i>Tan Thinh Vuong Petroleum Private Enterprise</i>		
Sales of goods	28,490,460,000	25,762,980,000
Proceeds from sales of goods	(28,490,460,000)	(25,762,980,000)
<i>Truong Thinh Petroleum Private Enterprise</i>		
Sales of goods	21,400,480,000	17,320,940,000
Proceeds from sales of goods	(21,395,000,000)	(17,045,000,000)
<i>Tay Lan Petroleum Private Enterprise</i>		
Sales of goods	19,111,240,000	14,967,040,000
Proceeds from sales of goods	(18,726,240,000)	(14,857,040,000)
<i>Nguyen Thi Du Petroleum Private Enterprise</i>		
Sales of goods	17,831,179,760	18,585,620,000
Proceeds from sales of goods	(17,831,179,760)	(18,337,000,000)

4. Short-term advance payments to suppliers

Details	Ending balance of period		Beginning balance	
	Book value	Provision	Book value	Provision
<i>Advance payments to related parties</i>	<i>6,346,347</i>	-	<i>4,111,467</i>	-
Regional Construction Company No. 2 - One Member Limited Liability Company	6,346,347	-	4,111,467	-
<i>Advance payments to non-related parties</i>	<i>6,780,872,160</i>	-	<i>7,583,407,185</i>	<i>(8,800,000)</i>
Enter Construction Consulting Co., Ltd. (1)	3,400,397,687	-	2,064,454,884	-
Wecons Construction Investment JSC (2)	1,815,451,056	-	1,270,793,448	-
V-Green Global Charging Station Development JSC (3)	596,400,000	-	-	-
Other suppliers	968,623,417	-	4,248,158,853	(8,800,000)
Total	6,787,218,507	-	7,587,518,652	(8,800,000)

(1) This is the advance payment for the construction of the service area under the Northern Wholesale Market Project of the City in accordance with the Contract No. 01HD-HTC dated 14th April 2026 signed by the Company and Enter Construction Consulting Co., Ltd.

(2) This is the advance payment to suppliers for housing construction of the Xuan Thoi Dong housing project (refer to the Notes No. V.11).

(3) This is the advance payment for purchase of charging station equipment under the Equipment Supply Contract No. VG-ECT-2026008070/HĐCCTBTG-001 dated 23rd July 2026 (refer to the Notes No. V.8).

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Selected Notes to the (separate) Financial Statements (cont.)

Reasons for additional provision or reversal of provision for doubtful debts:

During the period, the Company reversed the provision for doubtful debts with amount of VND 8,800,000 due to contract liquidation.

5. Other receivables**5a. Other short-term receivables**

Details	Ending balance of period		Beginning balance	
	Book value	Provision	Book value	Provision
Receivables from related parties	7,163,132,538	-	7,457,168,238	-
Hoc Mon Agriculture Wholesale Market Co., Ltd. - Subsidiary	7,163,132,538	-	7,457,168,238	-
- Profit distributed	6,116,396,628	-	6,261,075,978	-
- Receiving on-behalf from warehouse rental	1,046,735,910	-	1,196,092,260	-
Total	7,163,132,538	-	7,457,168,238	-

Reasons for additional provision or reversal of provision for doubtful debts:

During the period, the Company has not incurred.

Information on other short-term receivables used as pledges, mortgages, guarantees, and other notable matters (if any):

As at 30th June 2026, the Company has no other short-term receivables which are used to pledge, mortgage, guarantee.

5b. Other long-term receivables

Details	Ending balance of period		Beginning balance	
	Amount	Provision	Amount	Provision
Receivables from non-related organizations and individuals	7,608,541,171	-	7,608,541,171	-
Department of Planning and Investment of Ho Chi Minh city (*)	7,248,541,171	-	7,248,541,171	-
Duong Dong – Binh Thuan Co., Ltd.	360,000,000	-	360,000,000	-
Total	7,608,541,171	-	7,608,541,171	-

(*) Pursuant to the Escrow Agreement No. 01/2017/HĐTGKQ 3187621334 dated 06th November 2017 and the Appendix No. 1 dated 19th April 2019 between Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Hoc Mon branch and Department of Planning and Investment of Ho Chi Minh city, Hoc Mon Trade Joint Stock Company has paid to Department of Planning and Investment of Ho Chi Minh city the amount of VND 14,497,082,342 according to the Escrow Agreement to ensure the implementation of the housing project in Xuan Thoi Dong commune, Hoc Mon district (currently Xuan Thoi Son commune, Ho Chi Minh city). On 28th November 2017, the Decision No. 6203/QĐ-UBND is granted by People's Committee of Ho Chi Minh city on approving Hoc Mon Trade Joint Stock Company to use land to implement the housing project in Xuan Thoi Dong commune, Hoc Mon district, Ho Chi Minh city (currently Xuan Thoi Son commune, Ho Chi Minh city). On 19th

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April 2019, Department of Planning and Investment of Ho Chi Minh city refunded 50% of the deposit according to the Escrow Agreement to ensure the project implementation No. 41/TTKQ-2017 dated 06th November 2017 with amount of VND 7,248,541,171 at Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Hoc Mon branch. According to Appendix No. 01 dated 10th April 2019, Appendix No. 2 dated 17th November 2020, and Appendix No. 03 (agreement on deposit for project implementation guarantee No. 41/TTKQ-2017 dated 6th November 2017), the deadline for completing the acceptance of construction works and installation of machinery and equipment (if any) for the investment project to become operational is before 19th August 2027 (refer to the Notes No. V.11)

Reasons for additional provision or reversal of provision for doubtful debts:

During the period, the Company has not incurred.

Information on other long-term receivables used as pledges, mortgages, guarantees, and other notable matters (if any):

As at 30th June 2026, the Company has no other long-term receivables which are used to pledge, mortgage, guarantee.

6. Inventories

<i>Details</i>	Ending balance of period		Beginning balance	
	Historical cost	Provision	Historical cost	Provision
Work-in-process	-	-	-	-
Finished goods ⁽¹⁾	97,488,351,287	-	109,294,691,344	-
Merchandises ⁽²⁾	3,983,315,781	(45,051,429)	4,664,585,283	(45,051,429)
Total	101,471,667,068	(45,051,429)	113,959,276,627	(45,051,429)

In which, as at 30th June 2026:

- The Company didn't have inventories which are used to pledge, mortgage, guarantee.
- The Company didn't have stagnant inventory, inferior or poor quality which can not afford to consume.

⁽¹⁾ This is the completed housing products of the housing project in Xuan Thoi Dong commune, Hoc Mon District, Ho Chi Minh city (now Xuan Thoi Son commune, Ho Chi Minh city).

⁽²⁾ Merchandises include gasoline, oil and lubricants of all kinds.

The movement in provision for obsolete inventory is as follows:

<i>Details</i>	Current period	Previous period
Beginning balance	(45,051,429)	(45,051,429)
Make provision	-	-
Reversal of provision	-	-
Ending balance of period	(45,051,429)	(45,051,429)

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7. Prepaid expenses**7a. Short-term prepaid expenses**

<i>Details</i>	Ending balance of period	Beginning balance
Tools in use	250,422,341	339,090,135
Repair costs	1,241,105,452	2,198,404,587
Land rental costs for gas stations	349,428,000	85,500,000
Insurance premium	49,732,765	185,594,400
Others	326,052,815	41,434,415
Total	2,216,741,373	2,850,023,537

The movement in short-term prepaid expenses is as follows:

<i>Details</i>	Current period	Previous period
Beginning balance	2,850,023,537	1,686,891,984
Increase during period	1,820,722,563	1,603,501,538
Allocation during period	(2,454,004,727)	(2,038,086,552)
Ending balance of period	2,216,741,373	1,252,306,970

7b. Long-term prepaid expenses

<i>Details</i>	Ending balance of period	Beginning balance
Repair costs ⁽¹⁾	7,814,196,368	5,773,917,309
Land rental for clean water supply station ⁽²⁾	3,805,729,390	3,854,313,172
Tools in use	717,208,367	955,971,282
Others	412,166,613	221,265,659
Total	12,749,300,738	10,805,467,422

⁽¹⁾ This is the repair cost of Hoc Mon Agriculture Wholesale Market.⁽²⁾ The allocation period is fifty (50) years specified in the Agreement dated 24th August 2015 signed by Hoang Quan Consulting – Trading – Service Real Estate Corporation.*The movement in long-term prepaid expenses is as follows:*

<i>Details</i>	Current period	Previous period
Beginning balance	10,805,467,422	11,869,121,851
Increase during period	5,101,454,875	2,586,233,464
Allocation during period	(3,157,621,559)	(2,899,185,122)
Ending balance of period	12,749,300,738	11,556,170,193

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8. Tangible fixed assets

Items	Buildings & structures	Machineries, equipments	Vehicles, transmissions	Management equipments and tools	Total
I. Historical cost					
1. Beginning balance	41,334,624,198	13,470,647,188	9,206,779,091	808,140,343	64,820,190,820
2. Increase during period	100,000,000	214,910,000	-	36,850,000	351,760,000
- Procurement during period	100,000,000	214,910,000	-	36,850,000	351,760,000
3. Decrease during period	-	(124,072,728)	(4,787,630,000)	-	(4,911,702,728)
- Liquidation, disposals during period	-	(124,072,728)	(4,787,630,000)	-	(4,911,702,728)
4. Ending balance of period	41,434,624,198	13,561,484,460	4,419,149,091	844,990,343	60,260,248,092
<i>In which:</i>					
fully-depreciated but still be used	8,904,018,483	3,372,159,883	-	111,683,735	12,387,862,101
II. Depreciation					
1. Beginning balance	16,670,930,716	7,910,172,585	2,426,217,525	325,655,440	27,332,976,266
2. Increase during period	941,575,457	553,238,274	424,532,006	97,787,229	2,017,132,966
- Depreciation during period	941,575,457	553,238,274	424,532,006	97,787,229	2,017,132,966
3. Decrease during period	-	(124,072,728)	(265,651,526)	-	(389,724,254)
- Liquidation, disposals during period	-	(124,072,728)	(265,651,526)	-	(389,724,254)
4. Ending balance of period	17,612,506,173	8,339,338,131	2,585,098,005	423,442,669	28,960,384,978
III. Net book value					
1. Beginning balance	24,663,693,482	5,560,474,603	6,780,561,566	482,484,903	37,487,214,554
2. Ending balance of period	23,822,118,025	5,222,146,329	1,834,051,086	421,547,674	31,299,863,114
<i>In which:</i>					
Temporarily unused	-	-	-	-	-
Waiting for liquidation	-	-	-	-	-
For mortgaged / pledged	-	-	-	-	-

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*In which:**Commitments for the acquisition of high-value assets in future*

- Under the Equipment Supply Contract No. VG-ECT-2026008070/HĐCCTBTG-001 dated 23rd July 2026 signed between the Company and V-Green Global Charging Station Development Joint Stock Company regarding the purchase of electric vehicle charging equipment and/or battery swapping cabinets, the total contract value is VND 5,964,000,000.

Details of existing fixed assets and fixed assets disposed of/transferred during the period:

- Due to a basement flooding incident on 3rd October 2025, resulting in serious damage to the aforementioned asset. On 22nd May 2026, Bao Viet Insurance Corporation announced an insurance compensation amount of VND 4,099,000,000 for the Toyota Alphard CD vehicle, license plate 51M-976.79. Of which, the compensation proceeds will be offset against the net proceeds from the asset's liquidation auction of VND 1,616,061,000.

9. Intangible fixed assets

Details	Land-use rights (*)	Environmental Permit	Total
I. Historical cost			
1. Beginning balance	40,093,252,534	430,000,000	40,523,252,534
2. Increase during period	19,082,193,678	-	19,082,193,678
- Acquisitions via transfer during period	19,082,193,678	-	19,082,193,678
3. Decrease during period	-	-	-
4. Ending balance of period	59,175,446,212	430,000,000	59,605,446,212
<i>In which:</i>			
fully-amortized but still be used	-	-	-
II. Amortization			
1. Beginning balance	1,298,372,946	3,120,967	1,301,493,913
2. Increase during period	59,556,544	21,499,998	81,056,542
- Amortization during period	59,556,544	21,499,998	81,056,542
3. Decrease during period	-	-	-
4. Ending balance of period	1,357,929,490	24,620,965	1,382,550,455
III. Net book value			
1. Beginning balance	38,794,879,588	426,879,033	39,221,758,621
2. Ending balance of period	57,817,516,722	405,379,035	58,222,895,757
<i>In which:</i>			
Temporarily unused	-	-	-
Waiting for liquidation	-	-	-
For mortgaged / pledged	7,127,257,458	-	-

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In which: As at 30th June 2026, the Company has no commitments to purchase or sell intangible fixed assets of great value in the future.

(*) *The land-use rights are as follows:*

- The ground No. 1/6 National Highway 22, Hoc Mon: The land-use right No. BK 380037 dated 12th June 2012 granted by Ho Chi Minh city Department of Natural Resources and Environment. Expiration date is 4th July 2061.
- The ground No. 3/8 Quarter 2, Hoc Mon town, Hoc Mon district (currently Hoc Mon commune, Ho Chi Minh city) at land plot No. 646, map sheet No. 15 (SDN)-TT/HM: Certificate of house ownership and land-use rights No. 70137010197, original document No. 33804/2001 (Certificate issued to owner) dated 31st December 2001, transferred ownership to the Company on 16th September 2009, total area of 200 m² of residential land (in which: 34.1 m² housing). Long expiration date, transferred to the Company on 16th September 2019.
- The ground No. 1/2 National Highway 22, Chanh hamlet, Tan Xuan commune, Hoc Mon district (now Hoc Mon commune, Ho Chi Minh city): The land-use right No. BK 380199 dated 25th July 2013 granted by Ho Chi Minh city Department of Natural Resources and Environment. Long expiration date.
- The ground No. 88 Ba Trieu street, Hoc Mon town, Hoc Mon district (currently Hoc Mon commune, Ho Chi Minh city): The land-use right No. BK 474755 dated 27th August 2014 granted by Ho Chi Minh city Department of Natural Resources and Environment. Expiration date is 24th April 2064.
- Land plot No. 507, map sheet No. 24, Hoc Mon town, Hoc Mon district (now Hoc Mon commune, Ho Chi Minh city): The land-use right No. CC968164, the Certificate book No. CH00335 dated 27th November 2015 granted by the People's Committee of Hoc Mon district, transferred to the Company on 16th May 2019, area of 628.50 m² (in which: 508.3 m² is urban residential land, long expiration date and 120.2 m² is rice cultivation land, expiration date is 24th November 2018).
- The land-use right No. DI-179514, the Certificate book No. CH01360 dated 18th September 2023 granted by the People's Committee of Hoc Mon district, transferred to the Company on 29th November 2023, land plot No. 666, map sheet No. 23, area of 549.2 m² (477.1 m² is urban residential land, long expiration date and 72.1 m² is land for perennial crops, expiration date is 11th October 2072).
- Land plot No. 56, map sheet No. 61, Binh My commune, Cu Chi district, Ho Chi Minh city: Certificate of land-use rights No. DB 684565, the Certificate book No. CS21119 dated 13th October 2021, transferred to the Company on 05th June 2026 granted by Department of Agriculture and Environment of Ho Chi Minh city, area of 1,808.2 m² (in which: 1,640.3 m² là đất ở nông thôn, long expiration date; 167.9 m² is land for perennial crops, expiration date is 1st July 2045).

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10. Investment Properties for lease

Items	Hoc Mon Agriculture Wholesale Market ^(*)					Other investment properties for lease	Total
	Meat market area	Vegetable market area	Cool storage	Infrastructure	Goods distribution areas No. 1, 2, 3		
I. Historical cost							
1. Beginning balance	7,512,905,862	13,161,237,343	2,109,255,380	40,095,254,516	-	6,024,215,958	68,902,869,059
2. Increase during period	-	-	-	-	6,834,758,956	-	6,834,758,956
- Construction during period	-	-	-	-	6,834,758,956	-	6,834,758,956
3. Decrease during period	-	-	-	-	-	-	-
4. Ending balance of period	7,512,905,862	13,161,237,343	2,109,255,380	40,095,254,516	6,834,758,956	6,024,215,958	75,737,628,015
In which: fully-depreciated but still be used	-	-	2,109,255,380	4,661,126,560	-	4,973,368,173	11,743,750,113
II. Depreciation							
1. Beginning balance	5,459,378,316	11,362,534,886	2,109,255,380	24,225,108,476	-	5,527,982,277	48,684,259,335
2. Increase during period	150,258,120	263,224,746	-	61,992,030	164,226,692	87,570,648	727,272,236
- Depreciation during period	150,258,120	263,224,746	-	61,992,030	164,226,692	87,570,648	727,272,236
3. Decrease during period	-	-	-	-	-	-	-
4. Ending balance of period	5,609,636,436	11,625,759,632	2,109,255,380	24,287,100,506	164,226,692	5,615,552,925	49,411,531,571
III. Net book value							
1. Beginning balance	2,053,527,546	1,798,702,457	-	15,870,146,040	-	496,233,681	20,218,609,724
2. Ending balance of period	1,903,269,426	1,535,477,711	-	15,808,154,010	6,670,532,264	408,663,033	26,326,096,444

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(*) Project of Hoc Mon Agriculture Wholesale Market has been finalized according to the Decision No. 4942/QĐ-UBND dated 07th October 2014 by the People's Committee of Ho Chi Minh city.

In which:

- As at 30th June 2026, the Company has no investment properties which are used to pledge, mortgage, guarantee.
- The Company has no transactions regarding the purchase or sell investment properties of great value in the future.

According to the Vietnam Accounting Standards No. 05 "Investment Property", the fair value of investment property at the end of fiscal year must be presented. However, the Company has not yet determined the fair value of investment property due to the lack of conditions to do so.

Details of existing fixed assets and fixed assets disposed of/transferred during the period:

During the period, the Company has not incurred.

Rental income and expenses related to investment properties are as follows:

Details	Current period	Previous period
Income from rental	11,682,247,339	11,246,107,110
Direct costs associated with generating income from rental	(6,285,952,676)	(4,264,479,083)
Direct costs are not associated with generating income from rental	-	-

11. Long-term work-in-process

Details	Ending balance of period		Beginning balance	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
Xuan Thoi Dong housing area project ⁽¹⁾	58,328,760,434	58,328,760,434	75,219,567,328	75,219,567,328
Trade Center project ⁽²⁾	18,181,818,182	18,181,818,182	18,181,818,182	18,181,818,182
Ba Diem commune (previously Xuan Thoi Thuong commune) project ⁽³⁾	913,425,926	913,425,926	730,740,741	730,740,741
Total	77,424,004,542	77,424,004,542	94,132,126,251	94,132,126,251

⁽¹⁾ In accordance with the Decision No. 2815/QĐ-UBND dated 31st May 2017 of the People's Committee of Ho Chi Minh city on approving Hoc Mon Trade Joint Stock Company is the investor of the housing project in Xuan Thoi Dong commune, Hoc Mon district, Ho Chi Minh city (currently Xuan Thoi Son commune, Ho Chi Minh city) with an area of 42,944.9 m² at Xuan Thoi Dong commune, Hoc Mon district (currently Xuan Thoi Son commune, Ho Chi Minh city), estimated implementation time and progress is 3 years from the time of investment approval. On 18th January 2019, the Company has been granted the Construction License No. 09/GPXD by the Ho Chi Minh city Department of Construction on permission to construct technical infrastructure works at the housing project in Xuan Thoi Dong commune. The Announcement No. 12938/SXD-PTN&TTBĐS

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dated 10th November 2020 of the Ho Chi Minh city Department of Construction regarding the Company's eligibility to sell and lease-purchase future housing. According to the Decision No. 3694/QĐ-UBND dated 03rd October 2020 of the People's Committee of Ho Chi Minh city, the Company is allowed to adjust the project implementation time and progress to 3 years from the date of issuance of the Decision on approving the investment adjustment. The Company is preparing documents to request an extension of the project implementation time and progress, according to Document No. 1180/UBND-DA dated 19th August 2025, from the People's Committee of Ho Chi Minh City, the company is allowed to adjust the project implementation schedule to 2 years from the date the People's Committee of the city approves the adjustment of the investment project schedule.

- (2) This is the cost of receiving the transfer of the 4th floor at Hoc Mon Trade Center according to the Transfer Agreement No. 08/2016/HĐMBKTDV-HM dated 23rd March 2016 between Hoc Mon Trade Joint Stock Company and Hoang Quan Consulting – Trading – Service Real Estate Corporation.

According to the Working Minutes between Hoc Mon Trade Joint Stock Company and Hoang Quan Real Estate Consulting - Trading - Service Joint Stock Company, both parties agreed to terminate the Transfer Contract No. 08/2016/HĐMBKTDV-HM dated 23rd March 2016, with execution prior to 30th October 2025, and simultaneously offset related outstanding balances (in which: The amount receivable by the Company from Hoang Quan post-termination: VND 20,000,000,000; The amount already settled by Hoang Quan: VND 5,000,000,000 (refer to the Notes No. V.14); The amount payable by the Company to Hoang Quan: VND 8,226,893,022 (refer to Note V.21)) upon completion of contract termination procedures in accordance with regulations. Additionally, both parties agreed that Hoang Quan Real Estate Consulting - Trading - Service Joint Stock Company shall sell and hand over commercial units in the Commercial Center and High-Rise Apartment Building Project in Xuan Thoi Dong to Hoc Mon Trade Joint Stock Company to set off the remaining balance (equivalent to VND 6,773,106,978).

As at 30th June 2026, both parties have not yet completed the procedures for the termination of the Transfer Contract No. 08/2016/HĐMBKTDV-HM dated 23rd March 2016, nor executed the offset of related outstanding balances in accordance with the aforementioned working minutes.

- (3) According to the Resolution of the 2026 Extraordinary General Meeting of Shareholders No. 01/2026/NQ-ĐHDCĐ dated 06th January 2026 on regarding the approval of the policy for HocMon Trade Joint Stock Company to use capital of VND 300,000,000,000 to invest in acquiring a 57,425 m² land plot for project implementation.

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12. Construction-in-progress

<i>Details</i>	Beginning balance	Incurred during period	Transferred during period	Ending balance of period
<i>Procurement of fixed assets</i>	-	19,119,043,678	19,119,043,678	-
- Office air conditioners	-	36,850,000	36,850,000	-
- Land-use right for land plot No. 56, map sheet No. 97, Binh My Commune, Ho Chi Minh city	-	19,082,193,678	19,082,193,678	-
<i>Construction-in-progress</i>	4,126,742,181	3,554,448,358	(6,834,758,956)	846,431,583
Make local adjustments to the detailed planning of 1/500 Hoc Mon Agriculture Wholesale Market	509,970,009	270,000,000	-	779,970,009
- Construction of goods distribution areas No. 1, 2, 3 of the Wholesale Market project	3,550,310,598	3,284,448,358	(6,834,758,956)	-
- Garage project on National Highway 22	66,461,574	-	-	66,461,574
<i>Periodic repair and maintenance of fixed assets</i>	-	130,000,000	-	130,000,000
- Atrium project at the Company's headquarters	-	130,000,000	-	130,000,000
Total	4,126,742,181	22,803,492,036	(25,953,802,634)	976,431,583

In which, as at 30th June 2026:

- The Company has no construction-in-progress which are used as collateral for loans.
- The Company has no interest expenses capitalized into construction-in-progress during period.

13. Deferred income tax assets

<i>Details</i>	Beginning balance	Recorded in business results during period	Recorded in owners' equity during period	Ending balance of period
Deferred income tax assets related to deductible temporary differences	1,061,933,231	(253,102,194)	-	808,831,037
<i>Temporary payment of 1% CIT from real estate business activities</i>	939,093,231	(253,102,194)	-	685,991,037
<i>Make provision for severance allowance</i>	122,840,000	-	-	122,840,000
Total	1,061,933,231	(253,102,194)	-	808,831,037

The Company has temporarily paid Corporate Income Tax at the rate of 1% on the amount received in advance from real estate transfer activities at the housing project in Xuan Thoi Dong commune according to the Decree No. 320/2025/ND-CP dated 15th December 2025 of the Government of Viet Nam. The Company will re-finalize the CIT payable for this activity when handing over the real estate.

14. Short-term trade payables

<i>Details</i>	Ending balance of period	Beginning balance
<i>Payables to other suppliers</i>	<i>15,259,077,374</i>	<i>15,815,151,692</i>
Hoang Quan Consulting – Trading – Service Real Estate Corporation	5,000,000,000	5,000,000,000
Phu Loc Construction Consulting Corporation	3,297,933,761	2,394,968,776
Saigon Build Design and Construction Co., Ltd.	1,105,464,149	1,213,159,275
Others	5,855,679,464	7,207,023,641
Total	15,259,077,374	15,815,151,692

In addition to the payable to Hoang Quan Consulting – Trading – Service Real Estate Corporation, the Company has no the unpaid overdue debts.

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Significant transactions on sales of goods arising during period:

Details	Current period	Previous period
<i>Huy Long Trading Co., Ltd.</i>		
Purchase of goods	232,900,960,000	346,572,570,000
Payment for purchase of goods	(231,058,250,000)	(346,500,000,000)
<i>Hiep Que Trading and Service Co., Ltd.</i>		
Purchase of goods	132,365,900,000	-
Payment for purchase of goods	(132,365,900,000)	-
<i>Duong Dong – Tay Nguyen Co., Ltd.</i>		
Purchase of goods	34,990,060,000	42,992,177,000
Payment for purchase of goods	(34,990,060,000)	(42,992,177,000)

15. Short-term advance payments from customers

Details	Ending balance of period	Beginning balance
<i>Advance payments from related parties</i>	-	2,526,470,654
Customers transfer Xuan Thoi Dong project (*)	-	2,526,470,654
- <i>Nguyen Thuy Phi Linh</i>	-	2,526,470,654
<i>Advance payments from non-related parties</i>	61,434,992,442	76,187,429,900
Customers transfer Xuan Thoi Dong project (*)	61,404,103,742	75,778,421,200
- <i>Pham My Linh</i>	8,037,566,952	8,037,566,952
- <i>Truong Thi Ngoc Bich</i>	5,153,178,508	5,153,178,508
- <i>Ho Ngoc Ha</i>	3,743,503,614	3,743,503,614
- <i>Truong Thi Tuyet Tram</i>	3,630,064,108	3,630,064,108
- <i>Trinh Duc Vinh</i>	3,525,813,816	3,071,468,361
- <i>Other customers</i>	37,313,976,744	52,142,639,657
Others	30,888,700	409,008,700
Total	61,434,992,442	78,713,900,554

(*) This is the advance payments from customers according to the payment schedule in the housing purchase contract of Xuan Thoi Dong project.

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Selected Notes to the (separate) Financial Statements (cont.)

16. Dividends and profits payable

Details	Ending balance of period	Beginning balance
<i>Dividends payable to related parties</i>	<i>3,504,039,225</i>	<i>3,504,039,225</i>
Undue	3,504,039,225	3,504,039,225
- Dividends distributed from 2025 profit after tax	-	3,504,039,225
- Interim dividends distributed from profit after tax for the current period	3,504,039,225	-
<i>Dividends payable to orther shareholders</i>	<i>1,463,897,580</i>	<i>1,390,562,580</i>
Undue	1,372,772,580	1,390,562,580
- Dividends distributed from 2025 profit after tax	40,500,000	1,390,562,580
- Interim dividends distributed from profit after tax for the current period	1,332,272,580	-
Overdue	91,125,000	-
- Dividends distributed from 2025 profit after tax	91,125,000	-
Total	4,967,936,805	4,894,601,805

According to Resolution No. 11/2026/NQ-ĐHĐCĐ of the General Meeting of Shareholders of Hoc Mon Trading Joint Stock Company dated April 24, 2026, and Resolution of the Board of Directors No. 23/2026/NQ-HĐQT dated June 16, 2026, regarding the dividend payment for the first period of 2026 in cash:

- Last registration date: June 30, 2026;
- Implementation rate: 3% per share;
- Payment date: July 24, 2026.

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Selected Notes to the (separate) Financial Statements (cont.)

17. Tax and statutory obligations

Items	Beginning balance		Arising during period		Ending balance of period	
	Receivable	Payable	Payable	Already paid	Receivable	Payable
Value added tax (VAT) on local sales (*)	-	-	4,217,944,770	(1,531,089,951)	-	2,686,854,819
Corporate income tax (CIT)	5,060,628,680	-	(253,102,194)	(923,637,048)	6,237,367,922	-
Corporate income tax on production and business activities	4,352,157,701	-	-	(923,637,048)	5,275,794,749	-
Corporate income tax on real estate transfer activities (1% provisional payment)	708,470,979	-	(253,102,194)	-	961,573,173	-
Personal income tax (PIT)	362,510,416	116,146,095	1,160,706,624	(1,271,049,457)	470,393,249	113,686,095
Personal income tax (PIT) (salary and wages)	362,510,416	-	886,083,069	(993,965,902)	470,393,249	-
Personal income tax (PIT) (capital investment)	-	116,146,095	265,623,555	(268,083,555)	-	113,686,095
Personal income tax (PIT) (individuals leasing property)	-	-	9,000,000	(9,000,000)	-	-
Land rent	686,517,279	-	2,080,976,059	(1,884,075,574)	489,616,794	-
Non-agricultural land use tax	-	-	74,834,888	(74,834,888)	-	-
Resource tax	-	3,648,150	20,837,700	(20,974,950)	-	3,510,900
Other taxes	-	-	83,904,030	(83,904,030)	-	-
Total	6,109,656,375	119,794,245	7,386,101,877	(5,789,565,898)	7,197,377,965	2,804,051,814

Value Added Tax (VAT)

The Company pay value added tax in accordance with deduction method at rate of 8%, 10%.

Corporate income tax (CIT)

The Company must pay corporate income tax on taxed income at the rate of 20%.

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Selected Notes to the (separate) Financial Statements (cont.)

The Company has temporarily paid Corporate Income Tax at the rate of 1% on the amount received in advance from real estate transfer activities at the housing project in Xuan Thoi Dong commune according to the Decree No. 320/2025/ND-CP dated 15th December 2025 of the Government of Viet Nam. The Company will re-finalize the CIT payable for this activity when handing over the real estate.

Land rent

The Company must pay land rent as stipulated in the lease contract and the tax authorities' notification.

Housing tax

Land rent is paid according to the tax authorities' notification.

Other taxes

The Company has declared and paid under regulations.

The Company's tax declaration are subject to examination by the tax authorities as the application of tax laws and regulations to different for each types of transactions. The tax amounts is presented in the Financial Statements for the six-month period ended 30th June 2026 will be subject to change according to the finalization of the decision of the tax authorities.

18. Payables to employees

<i>Details</i>	Ending balance of period	Beginning balance
Wages payable	1,037,994,733	7,488,835,165
Total	1,037,994,733	7,488,835,165

19. Short-term accruals

<i>Details</i>	Ending balance of period	Beginning balance
<i>Payables to related parties</i>	231,383,564	268,865,755
Interest expenses payable to Hoc Mon Agriculture Wholesale Market Co., Ltd. - subsidiary	231,383,564	268,865,755
<i>Payables to other organizations and individuals</i>	547,782,072	225,993,152
Audit fee	193,500,000	169,200,000
Accrued supervision costs	219,600,114	-
Interest expenses payable	134,681,958	56,793,152
Total	779,165,636	494,858,907

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Selected Notes to the (separate) Financial Statements (cont.)

20. Unearned revenue**20a. Short-term unearned revenue**

Details	Ending balance of period	Beginning balance
<i>Unearned revenue from related parties</i>	<i>9,000,000</i>	<i>-</i>
Advance payment for advertising space rental	9,000,000	-
- Ben Thanh Group - One Member Limited Liability	9,000,000	-
<i>Unearned revenue from non-related organizations and individuals</i>	<i>4,151,177,866</i>	<i>2,986,207,776</i>
Advance payment for investment property rental	4,151,177,866	2,986,207,776
Vegetable market area	1,638,288,516	1,602,092,400
Meat market area	948,805,632	753,634,332
Goods distribution area	932,253,070	-
Kiosks area	593,251,968	591,902,364
Canteen	38,578,680	38,578,680
Total	4,160,177,866	2,986,207,776

20b. Long-term unearned revenue

Details	Ending balance of period	Beginning balance
<i>Unearned revenue from non-related organizations and individuals</i>	<i>107,624,525,292</i>	<i>84,108,771,861</i>
Advance payment for investment property rental	107,624,525,292	84,108,771,861
Vegetable market area	42,680,388,531	43,535,705,418
Meat market area	24,668,946,722	23,394,076,400
Goods distribution area	23,413,464,924	-
Kiosks area	15,386,090,595	15,684,066,183
Canteen	1,475,634,520	1,494,923,860
Total	107,624,525,292	84,108,771,861

20c. Unenforceable contracts

The Company has no unenforceable contract.

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Selected Notes to the (separate) Financial Statements (cont.)

21. Other payables**21a. Other short-term payables**

Details	Ending balance of period	Beginning balance
<i>Payables to non-related organizations and individuals</i>	8,461,284,973	8,470,416,723
Hoang Quan Consulting – Trading – Service Real Estate Corporation (*)	8,226,893,022	8,226,893,022
Surplus assets for treatment	56,117,999	56,117,999
Trade union's expenditure	15,218,052	15,218,052
Others	163,055,900	172,187,650
Total	8,461,284,973	8,470,416,723

(*) The amount payable according to the Minutes of debt offset agreement dated 31st December 2023 on offsetting the VAT adjustment with amount of VND 9,756,818,182 and the amount receivable as at 30th June 2026 according to the Meeting Minutes dated 28th December 2020 for compensation for breach of contract with amount of VND 1,529,925,160.

21b. Other long-term payables

Details	Ending balance of period	Beginning balance
<i>Payables to related parties</i>	100,000,000	130,000,000
Deposit to register the right to purchase products at Xuan Thoi Dong project (*)	100,000,000	130,000,000
- Le Phan Trung Hieu	100,000,000	100,000,000
- Nguyen Thuy Phi Linh	-	30,000,000
<i>Payables to other organizations and individuals</i>	11,723,930,530	11,825,672,304
Long-term deposits and mortgages	1,885,000,000	1,940,000,000
Deposit for construction of rough houses at Xuan Thoi Dong project	1,050,000,000	1,110,000,000
Deposits and mortgages for Kiosks rental	640,000,000	640,000,000
Deposits and mortgages for gasoline purchase	195,000,000	190,000,000
Deposit to register the right to purchase products at Xuan Thoi Dong project (*)	7,095,000,000	7,195,000,000
Others	2,743,930,530	2,690,672,304
Total	11,823,930,530	11,955,672,304

(*) This is the advance deposits from individuals to register the right to purchase products at the housing project in Xuan Thoi Dong commune.

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Selected Notes to the (separate) Financial Statements (cont.)

22. Short-term loans and finance lease liabilities

Details	Ending balance of period		Beginning balance	
	Amount	Ability to repay	Amount	Ability to repay
Short-term loans and finance lease liabilities payable to related parties	19,000,000,000	19,000,000,000	27,000,000,000	27,000,000,000
Hoc Mon Agriculture Wholesale Market Co., Ltd. – Subsidiary ⁽¹⁾	19,000,000,000	19,000,000,000	27,000,000,000	27,000,000,000
Short-term loans and finance lease liabilities payable to other organizations and individuals	92,660,710,000	92,660,710,000	64,500,000,000	64,500,000,000
Vietnam Bank for Agriculture and Rural Development (Agribank) – Hoc Mon branch ⁽²⁾	39,292,280,000	39,292,280,000	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Hoc Mon branch ⁽³⁾	35,352,860,000	35,352,860,000	20,500,000,000	20,500,000,000
Shinhan Bank Vietnam Limited – Bac Saigon branch ⁽⁴⁾	15,015,570,000	15,015,570,000	38,000,000,000	38,000,000,000
JS Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Hoc Mon branch ⁽⁵⁾	3,000,000,000	3,000,000,000	6,000,000,000	6,000,000,000
Total	111,660,710,000	111,660,710,000	91,500,000,000	91,500,000,000

⁽¹⁾ The loan from Hoc Mon Agriculture Wholesale Market Co., Ltd. – Subsidiary according to the contracts as follows:

No.	Contract No.	Contract date	Loan term (month)	Interest rate	Amount
1	02/2026/HĐĐHV	24 th February 2026	5	4.75%	3,000,000,000
3	03/2026/HĐĐHV	24 th February 2026	5	4.75%	3,000,000,000
4	04/2026/HĐĐHV	03 rd March 2026	5	4.75%	1,000,000,000
5	05/2026/HĐĐHV	16 th March 2026	5	4.75%	2,000,000,000
6	06/2026/HĐĐHV	23 rd March 2026	5	4.75%	1,000,000,000
7	07/2026/HĐĐHV	30 th March 2026	5	4.75%	2,000,000,000
8	08/2026/HĐĐHV	24 th April 2026	5	4.75%	4,000,000,000
9	09/2026/HĐĐHV	07 th May 2026	5	4.75%	1,000,000,000
10	10/2025/HĐĐHV	18 th May 2026	5	4.75%	2,000,000,000
Total					19,000,000,000

- Loan purpose: supplementing working capital.
- Collateral: unsecured.

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Selected Notes to the (separate) Financial Statements (cont.)

(2) The loan from Vietnam Bank for Agriculture and Rural Development (Agribank) – Hoc Mon branch according to the Credit limit contract No. 6140-LAV-202600747 dated 10th June 2026.

- Credit limit: VND 40,000,000,000 VND. In which, the credit limit included loans, guarantees.
- Loan purpose: To supplement and/or reimburse working capital, issue guarantees and support business operations for petroleum and lubricants.
- Limit grant period: 12 months from the date of signing this contract to the end of 08th June 2027.
- Loan term: Up to 03 months starting from the day following the disbursement date, as specified in each Debt Acknowledgment Note.
- Collateral: Pledge of deposit contracts as follows:

Deposit contract No.	Amount	Interest rate	Release date	Maturity date	Mortgage agreement No.
0919/2025/HĐTG/NHNo Hóc Môn-CPTMHM dated 02 nd March 2026	5,000,000,000	7.2%	02 nd March 2026	02 nd September 2026	6140-LCL-202600686 dated 23 rd June 2026
1676/2026/HĐTG/NHNo Hóc Môn-CPTMHM dated 25 th May 2026	5,000,000,000	7.4%	25 th May 2026	25 th May 2027	6140-LCL-202600580 dated 10 th June 2026
2184/2026/HĐTG/NHNo Hóc Môn-CPTMHM dated 16 th June 2026	5,000,000,000	7.4%	16 th June 2026	16 th December 2026	6140-LCL-202600655 dated 17 th June 2026
Total	15,000,000,000				

(3) The loan from Joint Stock Commercial Bank for Investment and Development of Vietnam (HDBV) Hoc Mon branch according to the Credit limit contract No. 01/2023/7621334/HĐTD dated 25th December 2025.

- Credit limit: VND 40,000,000,000. In which, the credit limit included all outstanding balances of short-term loans, guarantees, open LC of customers at the bank transferred from specific short-term credit contracts, guarantee contracts according to the Credit limit contract No. 01/2024/7621334/HĐTD dated 25th December 2024.
- Loan purpose: supplementing working capital, guarantee, open LC for operating activities.
- Limit grant period: 12 months from the date of signing the contract
- Loan/guarantee term, LC, interest rate, fees are determined according to each specific credit contract, guarantee, LC.
- Collateral: Pledge of deposit contracts as follows (refer to the Notes No. V.2b):

Deposit contract No.	Owner	Amount	Interest rate	Release date	Maturity date	Mortgage agreement No.
001/2020/HĐTC. 318.7621334	Hoc Mon Trade JSC	10,000,000,000	4.20%	04 th May 2024	04 th May 2025	01/2020/7621334/HĐBĐ dated 04 th May 2020

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Selected Notes to the (separate) Financial Statements (cont.)

Deposit contract No.	Owner	Amount	Interest rate	Release date	Maturity date	Mortgage agreement No.
003/2021/HĐTC. 318.7621334	Hoc Mon Trade JSC	5,000,000,000	5.00%	07 th May 2024	07 th May 2025	03/2022/7621334/HĐBĐ dated 07 th May 2021
001/2022/HĐTC. 318.7621334	Hoc Mon Trade JSC	5,000,000,000	4.80%	20 th April 2024	20 th April 2025	01/2022/7621334/HĐBĐ dated 20 th April 2022
004/2021/HĐTC. 318.7621334	Hoc Mon Trade JSC	5,000,000,000	5.10%	29 th June 2024	29 th June 2025	02/2022/7621334/HĐBĐ dated 20 th April 2022
Total		25,000,000,000				

The Real Estate Mortgage Contract No. 02/2026/7621334/HĐBĐ dated 02nd February 2026: Collateral is the real estate property at land plot No. 99, map sheet No. 21, address: 1/2 National Route 22, Chanh hamlet, Tan Xuan commune, Hoc Mon district, Ho Chi Minh city (currently Hoc Mon commune, Ho Chi Minh city), owned by Hoc Mon Trade Joint Stock Company under the Certificate of Land-use rights, ownership of houses and other assets attached to land, the Issuance No. BK 380199, Certificate Register No. CT 22892, issued by the Department of Natural Resources and Environment of Ho Chi Minh City on 25th July 2013 (refer to the Notes No. V.9).

- (4) The loan from Shinhan Bank Vietnam Limited – Bac Saigon branch according to the Credit limit contract No. SHBVN/BSG/HDTD/HTC/201909-001 dated 15th May 2019, Appendix for amendment and supplement No. 01 of the contract No. SHBVN/BSG/HDTD/HTC/201909-001 (12/09/2019) dated 10th September 2020, Appendix for amendment and supplement No. 02 of the contract No. SHBVN/BSG/HDTD/HTC/201909-001 (12/09/2019) dated 10th September 2021, Appendix for amendment and supplement No. 03 of the contract No. SHBVN/BSG/HDTD/HTC/201909-001 (12/09/2019) dated 12th September 2022, Appendix for amendment and supplement No. SHBVN/BGD/HDTD/HTC/201909-001 dated 07th September 2023, Extension contract - amendment and supplement to credit contract dated 12th September 2024, Extension contract - amendment and supplement to credit contract dated 16th September 2025.

- Credit limit: VND 48,000,000,000.
- Loan purpose: supplementing working capital, paying directly to the petroleum supplier.
- Limit grant period: 1-year extension until 11th September 2026.
- Loan/guarantee term, LC, interest rate, charges are applied to each loan withdrawal and will be clearly stated in the Loan withdrawal application and debt acceptance agreement.
- Collateral: Pledge of deposit contracts as follows (refer to the Notes No. V.2b):

Deposit contract No.	Owner	Amount	Interest rate	Release date	Maturity date	Mortgage agreement No.
1500/2025/HĐTG/ NHNo HÓC MÔN - CPTMHM	Hoc Mon Trade JSC	5,000,000,000	7.20%	21 st April 2026	05 th May 2027	SHBVN/HTC/H DTC/08.2025 dated 09 th May 2025
1522/2025/HĐTG/ NHNo HÓC MÔN - CPTMHM	Hoc Mon Trade JSC	5,000,000,000	7.20%	21 st April 2026	06 th May 2027	SHBVN/HTC/H DTC/08.2025

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Deposit contract No.	Owner	Amount	Interest rate	Release date	Maturity date	Mortgage agreement No.
						dated 09 th May 2025
1545/2025/HĐTG/NHNo HOC MÔN-CPTMHM	Hoc Mon Trade JSC	5,000,000,000	7.40%	20 th May 2026	27 th May 2027	SHBVN/HTC/H DTC/1545 dated 05 th December 2025
01/HĐTG-CNĐSG.26	Hoc Mon Trade JSC	5,000,000,000	7.40%	26 th February 2026	26 th August 2026	SHBVN/HTC/H DTC/01/HĐTC dated 16 th March 2026
068704060012399	Hoc Mon Trade JSC	6,000,000,000	7.00%	03 rd February 2026	03 rd August 2026	SHBVN/HTC/H DCC/2399 dated 14 th April 2026
Total		26,000,000,000				

(5) The loan from JS Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Hoc Mon branch according to the Credit limit contract No. 008/TD.KHDN/HMO-2025 dated 23rd September 2025.

- Loan limit: VND 40,000,000,000.
- Loan purpose: supplementing working capital for operating activities.
- Credit limit validity period: 12 months from the effective date of the contract (23rd September 2025).
- Loan term: Up to 03 months starting from the day following the disbursement date, as specified in each Debt Acknowledgment Note.
- Collateral: term deposit contracts as follows (refer to the Notes No. V.2b):

Serial number of deposit contract	Issuer	Owner	Amount	Interest rate	Release date	Maturity date	Mortgage agreement No.
OA 038401	Saigon Thuong Tin Commercial JS Bank (Sacombank)	Hoc Mon Trade JSC	5,000,000,000	5.80%	05 th May 2026	05 th November 2026	018/HĐTC-KHDN/HMO-2025 dated 25 th November 2025
OA 038352	– Hoc Mon branch		5,000,000,000	5.35%	12 th November 2025	12 th November 2026	
Total			10,000,000,000				

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Selected Notes to the (separate) Financial Statements (cont.)

Details of arising short-term loans during period are as follows:

Details	Beginning balance	Arising during period	Already paid during period	Ending balance of period
Short-term loans and finance lease liabilities payable to related parties	27,000,000,000	24,000,000,000	(32,000,000,000)	19,000,000,000
Hoc Mon Agriculture Wholesale Market Co., Ltd.	27,000,000,000	24,000,000,000	(32,000,000,000)	19,000,000,000
Short-term loans and finance lease liabilities payable to other organizations and individuals	64,500,000,000	347,317,700,000	(319,156,990,000)	92,660,710,000
Vietnam Bank for Agriculture and Rural Development (Agribank) – Hoc Mon branch	-	39,292,280,000	-	39,292,280,000
JS Commercial Bank for Investment and Development of Vietnam (BIDV) - Hoc Mon branch	15,000,000,000	161,614,420,000	(150,820,000,000)	25,794,420,000
JS Commercial Bank for Investment and Development of Vietnam (BIDV) - Hoc Mon branch	5,500,000,000	19,959,890,000	(15,901,450,000)	9,558,440,000
Shinhan Bank Vietnam Limited – Bac Saigon branch	38,000,000,000	108,951,110,000	(131,935,540,000)	15,015,570,000
JS Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Hoc Mon branch	6,000,000,000	17,500,000,000	(20,500,000,000)	3,000,000,000
Total	91,500,000,000	371,317,700,000	(351,156,990,000)	111,660,710,000

As at 30th June 2026, the Company has no the unpaid overdue loans and finance lease liabilities.**23. Provision for short-term payables**

Details	Beginning balance	Increase due to make appropriation during period	Reversal during period	Ending balance of period
Provision for severance allowance	614,200,000	-	-	614,200,000
Total	614,200,000	-	-	614,200,000

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24. Bonus and welfare funds

<i>Details</i>	Beginning balance	Increase due to make appropriation from profit	Other increase	Spending during period	Ending balance of period
Bonus fund	1,481,128,818	120,000,000	-	(337,000,000)	1,264,128,818
Welfare fund	737,702,402	838,974,702	-	(1,160,775,000)	415,902,104
Bonus fund to the Management and Executive Board	(240,000,000)	744,590,936	-	(624,590,936)	415,902,104
Total	1,978,831,220	1,703,565,638	-	(2,122,365,936)	1,560,030,922

The Company makes appropriation of Bonus and welfare funds according to the Resolution of the Annual General Meeting of Shareholders No. 11/2026/NQ-ĐHĐCĐ dated 24th April 2026 of Hoc Mon Trade Joint Stock Company.

25. Owners' equity**25a. The movement in the owners' equity**

Items	The owners' invested equity	Other owners' capital	Development and investment funds	Undistributed earnings	Total
A	1	2	3	4	5
Beginning balance in previous year	164,999,930,000	12,510,497,370	55,628,483,776	49,750,161,024	282,889,072,170
Increase in previous year	-	-	1,007,335,107	26,939,120,116	27,946,455,223
Decrease in previous year	-	-	-	(31,067,242,679)	(31,067,242,679)
Ending balance in previous year / Beginning balance in current year	164,999,930,000	12,510,497,370	56,635,818,883	45,622,038,461	279,768,284,714
Increase during period	-	-	2,372,269,140	10,200,300,889	12,572,570,029
Decrease during period	-	-	-	(15,625,829,878)	(15,625,829,878)
Ending balance of period	164,999,930,000	12,510,497,370	59,008,088,023	40,196,509,472	276,715,024,865

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Selected Notes to the (separate) Financial Statements (cont.)

25b. Details of the owners' invested equity

Details	Proportion	Ending balance of period	Beginning balance
Ben Thanh Group - One Member Limited Liability	23.86%	39,364,500,000	39,364,500,000
Thien Hai Investment and Trading Co., Ltd.	17.01%	28,060,000,000	28,060,000,000
Le Van My	10.20%	16,830,900,000	16,830,900,000
Petrolimex Saigon One Member Limited Liability Company	9.55%	15,750,000,000	15,750,000,000
Other shareholders	39.39%	64,994,530,000	64,994,530,000
Total	100.00%	164,999,930,000	164,999,930,000

Details of the charter capital contribution are as follows:

Details	According to the Company's Charter		Contributed charter capital (VND)	Remaining charter capital (VND)
	VND	Proportion (%)		
Ben Thanh Group - One Member Limited Liability	39,364,500,000	23.86%	39,364,500,000	-
Thien Hai Investment and Trading Co., Ltd.	28,060,000,000	17.01%	28,060,000,000	-
Le Van My	16,830,900,000	10.20%	16,830,900,000	-
Petrolimex Saigon One Member Limited Liability Company	15,750,000,000	9.55%	15,750,000,000	-
Other shareholders	64,994,530,000	39.39%	64,994,530,000	-
Total	164,999,930,000	100.00%	164,999,930,000	-

25c. Transactions on capital with owners and distribution of dividends and profit

Details	Current period	Previous period
- Owners' invested equity		
+ Beginning balance	164,999,930,000	164,999,930,000
+ Increase during period	-	-
+ Decrease during period	-	-
+ Ending balance of period	164,999,930,000	164,999,930,000
- Dividends, profit already divided	11,549,995,100	16,499,993,000

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Selected Notes to the (separate) Financial Statements (cont.)

25d. Stocks

<i>Details</i>	Ending balance of period	Beginning balance
Number of stocks being registered to issue	16,499,993	16,499,993
Number of stocks already issued / public offering	16,499,993	16,499,993
<i>Common stocks</i>	16,499,993	16,499,993
<i>Preferred stocks</i>	-	-
Number of buy-back stocks	-	-
<i>Common stocks</i>	-	-
<i>Preferred stocks</i>	-	-
Number of outstanding stocks	16,499,993	16,499,993
<i>Common stocks</i>	16,499,993	16,499,993
<i>Preferred stocks</i>	-	-
Nominal value of outstanding stocks (vnd/stock)	10,000	10,000

25e. Dividends

Dividends are distributed under the Resolution of the Annual General Meeting of Shareholders. Dividends in current year are distributed according to the Resolution of the Annual General Meeting of Shareholders No. 11/2026/NQ-ĐHĐCĐ dated 24th April 2026.

<i>Details</i>	Current period	Previous period
- Dividends declared and paid out during year	11,479,120,100	11,682,974,945
+ <i>Dividends declared on common stocks</i>	11,479,120,100	11,682,974,945
+ <i>Dividends declared on preferred stocks</i>	-	-
- Dividends declared after the accounting period ended	-	-
+ <i>Dividends declared on common stocks</i>	-	-
+ <i>Dividends declared on preferred stocks</i>	-	-
+ <i>Profit share allocated to increase the investee's charter capital</i>	-	-
- Dividends of accumulated preferred stocks unrecognized	-	-

25f. Other owners' capital

These are funding source forming fixed assets, details are as follows:

<i>Details</i>	Current period	Previous period
Beginning balance	12,510,497,370	12,510,497,370
Funding sources are provided	-	-
Allocation during the period	-	-
Ending balance of period	12,510,497,370	12,510,497,370

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Selected Notes to the (separate) Financial Statements (cont.)

25g. Funds of the Company*Development and investment funds*

- Compensate for losses, damages to assets, and bad debts that occur during the business process.
- Compensate for the Company's losses according to the Decision of the Board of Management or the owner's representative.
- Supplement the Company's charter capital
- Invest in expanding business operations and innovating technology, equipment and working conditions of the Company.

25h. Profit distribution

Beginning balance	45,622,038,461
Profit after corporate income tax for the first 6 months of 2026	10,200,300,889
Profit distribution during period	(15,625,829,878)
<i>Distribution of remaining profit in 2025</i>	<i>(10,675,831,978)</i>
- Development and investment funds	2,372,269,140
- Bonus fund	120,000,000
- Welfare fund	838,974,702
- Bonus to the Executive Board	744,590,936
- Dividend distribution to shareholders	6,599,997,200
<i>Temporary profit distribution in 2026</i>	<i>(4,949,997,900)</i>
- Dividend distribution to shareholders	4,949,997,900
Ending balance of period of undistributed earnings	40,196,509,472

The Company distributed profit according to the Resolution of the Annual General Meeting of Shareholders No. 11/2026/NQ-ĐHĐCĐ dated 24th April 2026.

26. Off-balance sheet items**26a. Assets pledged as collateral**

Details	Ending balance of period		Beginning balance	
	Foreign currencies	VND	Foreign currencies	VND
Assets pledged or mortgaged	-	83,127,257,458	-	91,200,000,000
- Held-to-maturity investments	-	76,000,000,000	-	91,200,000,000
- Intangible fixed assets	-	7,127,257,458	-	-

The Company has used certain held-to-maturity investments as collateral for loans from commercial banks, with a total book value of VND 83,127,257,458 (refer to the Notes No. V.2b, V.9 and V.22).

Those collaterals will be released upon full settlement of the debt obligations. There are no special terms and conditions regarding the use of those collaterals.

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Selected Notes to the (separate) Financial Statements (cont.)

26b. Assets held as collateral from other entitiesThe Company held no collateral from other entities as at 30th June 2026.**26c. Operating lease assets**

Total future minimum lease payments derived from the irrevocable operating lease during the period:

Details	Ending balance of period	Beginning balance
Within 1 year	10,473,952,319	19,156,430,076
Over 1 year to 5 years	3,690,000,000	4,140,000,000
Over 5 years	7,920,000,000	8,100,000,000
Total	22,083,952,319	31,396,430,076

Total additional rental charges recognized as revenue in the period with amount of VND 142,554,547 (previous period with amount of VND 269,090,909).

26d. Assets held under operating leases

Total future minimum lease payments derived from the irrevocable operating lease during the period:

Details	Ending balance of period	Beginning balance
Within 1 year	887,856,000	847,764,000
Over 1 year to 5 years	2,590,544,000	2,908,468,000
Over 5 years	-	-
Total	3,478,400,000	3,756,232,000

The total additional rental expense recognized for the period was VND 40,092,000 (compared to VND 360,000,000 in the previous period).

26e. Bad debts written off

Details	Ending balance of period		Beginning balance		Reason for written off
	Original currency	VND	Original currency	VND	
- Tran Van Ri	-	66,058,436	-	66,058,436	Unrecoverable
- Export entrustment costs	-	1,360,278	-	1,360,278	Unrecoverable
- Others	-	3,527,750	-	3,527,750	Unrecoverable
Total		70,946,464		70,946,464	

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM (SEPARATE) INCOME STATEMENTS (Currency: VND)

1. Revenues from sale of goods and rendering of services

1a. Total revenues

Details	Current period	Previous period
Sale of goods (excluding revenue from sales and disposals of investment properties)	452,871,548,178	378,942,863,634
- Gasoline, oil of all kinds, ...	452,871,548,178	378,942,863,634
Trading in investment properties	11,682,247,339	11,246,107,110
- Space for rent	9,651,997,282	9,296,163,744
- Business locations for rent	2,030,250,057	1,949,943,366
+ Vegetable market	819,120,771	801,046,200
+ Meat market	1,211,129,286	1,148,897,166
Transfer of real estate (*)	62,113,587,625	40,539,035,381
Total	526,667,383,142	430,728,006,125

(*) This is revenue from transfer of real estate at the Housing project in Xuan Thoi Dong commune

1b. Revenues from sale of goods and rendering of services to related parties

Transactions on sale of goods and rendering of services to subsidiaries and associated companies are presented in the Notes No. V.2b.

Transactions on sale of goods and rendering of services to related parties that are not subsidiaries and associated companies are as follows:

Details	Current period	Previous period
Sale of goods	25,240,507,407	17,245,800,005
<i>Transimex Port Corporation</i>	16,728,418,518	10,987,927,276
<i>Xuan Thoi Petroleum Private Enterprise</i>	8,512,088,889	6,257,872,729
Space for rent	9,000,000	7,500,000
<i>Ben Thanh Group - One Member Limited Liability</i>	9,000,000	7,500,000

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Selected Notes to the (separate) Financial Statements (cont.)

2. Cost of goods sold

<i>Details</i>	Current period	Previous period
Goods sold (excluding residual value and direct expenses associated with the sale and disposal of investment properties)	444,934,881,377	365,239,815,931
- Gasoline, oil of all kinds, ...	444,047,796,878	364,478,838,325
- Inventory loss (gasoline, oil)	887,084,499	760,977,606
Trading in investment properties	6,285,952,676	4,264,468,083
- Business locations for rent	6,285,952,676	4,264,468,083
Transfer of real estate	52,628,747,853	34,682,288,583
Total	503,849,581,906	404,186,572,597

3. Income from financial activities

<i>Details</i>	Current period	Previous period
Dividends and profits received	14,684,040,585	14,473,136,110
- Profits transferred by subsidiary	12,059,036,585	12,373,134,510
- Dividends distributed from Hoc Mon Foods Processing Corporation	2,625,002,000	2,100,001,600
- Dividends from VPH shares	2,000	-
Interest on bank deposits	3,863,569,856	3,479,543,797
- Demand deposits	33,052,896	9,703,964
- Term deposits	3,830,516,960	3,469,839,833
Total	18,547,610,441	17,952,679,907

4. Expenses from financial activities

<i>Details</i>	Current period	Previous period
Loan interest	3,390,041,712	1,569,633,799
Provision for devaluation of trading securities	4,040	7,560
Total	3,390,045,752	1,569,641,359

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Selected Notes to the (separate) Financial Statements (cont.)

5. Selling expenses

<i>Details</i>	Current period	Previous period
Employees cost	5,811,160,750	5,518,187,584
Tools, equipments	95,788,526	288,591,610
Depreciation/Amortization of fixed assets	264,802,198	287,263,206
Outsourcing expenses	2,847,452,695	2,670,640,387
Others	68,408,481	355,700,506
Total	9,087,612,650	9,120,383,293

6. General & administration expenses

<i>Details</i>	Current period	Previous period
Employees cost	8,298,079,570	9,154,986,527
Management materials	77,762,384	129,904,370
Office equipments	996,315,170	919,654,909
Depreciation/Amortization of fixed assets	1,221,488,895	1,068,450,918
Taxes and duties	444,164,002	399,812,082
Outsourcing expenses	2,096,820,964	1,919,337,316
Others	5,583,646,417	4,815,037,640
Total	18,718,277,402	18,407,183,762

7. Other income

<i>Details</i>	Current period	Previous period
Penalty for breach of contract	421,580,567	
Proceeds from insurance claims for asset damage (refer to the Notes No. V.8)	2,482,439,000	925,926
Others	59,944,741	538,913
Total	2,963,964,308	1,464,839

8. Other expenses

<i>Details</i>	Current period	Previous period
Expenses on disposal of fixed assets	2,933,139,292	-
Fines for administrative violations	-	17,955
Total	2,933,139,292	17,955

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Selected Notes to the (separate) Financial Statements (cont.)

9. Current corporate income tax (CIT) expense

The Company must pay corporate income tax on taxed income at the rate of 20%.

Estimated corporate income tax (CIT) payable during the year is as follows:

Details	Current period	Previous period
Total pre-tax accounting profit	10,200,300,889	15,398,351,905
Increase/ Decrease adjustments of accounting profit to determine profit subject to corporate income tax:	(13,183,850,111)	(13,489,522,255)
<i>Increase adjustments</i>	<i>1,500,190,474</i>	<i>1,012,363,855</i>
- Non-deductible expenses when determining taxable income	1,500,190,474	1,003,101,355
- Additional provision for severance allowance	-	20,437,500
<i>Decrease adjustments</i>	<i>(14,684,040,585)</i>	<i>(14,513,061,110)</i>
- Dividends and profits received	(14,684,040,585)	(14,473,136,110)
- Reversal of provision for severance allowance	-	(39,925,000)
Taxable income	(2,983,549,222)	1,908,829,650
Transferring losses and offsetting gains/losses	-	-
Taxed income	(2,983,549,222)	4,539,989,978
<i>CIT from business activities (20%)</i>	<i>-</i>	<i>907,997,996</i>
<i>Temporarily paid corporate income tax is 1% (*)</i>	<i>(253,102,194)</i>	<i>(60,067,788)</i>
Current corporate income tax (CIT) expense	(253,102,194)	847,930,208

(*) The Company has temporarily paid Corporate Income Tax at the rate of 1% on the amount received in advance from real estate transfer activities at the housing project in Xuan Thoi Dong commune according to the Decree No. 320/2025/ND-CP dated 15th December 2025 of the Government of Viet Nam. The Company will re-finalize the CIT payable for this activity when handing over the real estate. (refer to the Notes No. V.13, V.15, V.17).

Corporate income tax expense for the six-month period ended 30th June 2026 is estimated based on taxable income and may be subject to adjustments depending on the examination by the tax authorities.

10. Deferred Corporate Income tax expense

Details	Current period	Previous period
Deferred corporate income tax expense arising from taxable temporary differences	253,102,194	63,965,288
Total	253,102,194	63,965,288

(refer to the Notes No. V.13, V.15, V.17)

11. Gain on stock and diluted gain on stock

These items are not presented in the interim (separate) financial statements of HocMon Trade Joint Stock Company as it is the parent company. In accordance with the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance guiding the Corporate Accounting System, these items will be presented in the interim consolidated financial statements.

12. Expenses from operating activities by nature

<i>Details</i>	Current period	Previous period
Materials, supplies	1,169,866,080	1,338,150,889
Employees cost	14,109,240,320	14,673,174,111
Depreciation/Amortization of fixed assets	2,825,461,744	2,597,760,272
Outsourcing expenses	28,833,497,653	23,677,494,242
Others	11,139,557,220	8,595,174,157
Total	58,077,623,017	50,881,753,671

VII. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM (SEPARATE) CASH FLOWS STATEMENT (Currency: VND)**1. Non-monetary transactions**

The Company has not incurred non-monetary transactions.

2. Cash and cash equivalents held by the Company that is not available for use

The Company has not incurred cash and cash equivalents held by the Company that is not available for use.

3. Proceeds from borrowings

Proceeds from borrowings is under common contractual arrangements (refer to the Notes No. V.22).

4. Repayments of borrowing principal

Repayments of borrowing principal is under common contractual arrangements (refer to the Notes No. V.22).

5. Acquisition and disposal of subsidiaries during the reporting period

The Company has not incurred.

VIII. OTHER INFORMATION (Currency: VND)**1. Contingent assets**

The Company has not incurred contingent assets to affect the interim (separate) financial statements, which need any adjustments to the figures or disclosures in the interim (separate) financial statements.

2. Contingent liabilities

The Company has not incurred contingent liabilities would affect the interim (separate) financial statements, which need any adjustments to the figures or disclosures in the interim (separate) financial statements.

3. Transactions and balances with related parties

The Company's related parties include: members of key management, individuals related to members of key management and other related parties.

3a. Transactions and balances with members of key management, individuals related to members of key management

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Members of key management include: members of the Board of Management, the Supervisory Board and members of the Board of Directors.

Individuals related to members of key management are close members of the family of members of key management.

Transactions with members of key management and individuals related to members of key management

Related individuals	Relationship
Le Van My	Chairperson
Phan Bach Ngoc	Wife of Mr. Le Van My – Chairperson
Le Anh Phuong	Member of the Board of Management cum Deputy General Director, and son of Mr. Le Van My – Chairperson
Le Phan Trung Hieu	Son of Mr. Le Van My – Chairperson
Le Thuy My Chau	Daughter of Mr. Le Van My – Chairperson
Le Van Teo	Head of the Supervisory Board
Kieu Cong Tam	General Director
Nguyen Ngoc Dao	Wife of Mr. Kieu Cong Tam – General Director
Nguyen Ngoc Thao	Deputy General Director
To Van Liem	Deputy General Director
Le Van Tien	Deputy General Director
Phan Huu Cong	Father of Mrs. Phan Thi Hong Phuc - Deputy General Director
Le Kim Phuong	Mother of Mrs. Phan Thi Hong Phuc - Deputy General Director
Phan Minh Trung	Husband of Mrs. Phan Thi Hong Phuc - Deputy General Director
Tran Quang Quynh	Brother-in-law of Mrs. Phan Thi Hong Phuc - Deputy General Director
Phan Thi Hong Hanh	Older sister of Mrs. Phan Thi Hong Phuc - Deputy General Director
Phan Huy Hoang	Younger brother of Mrs. Phan Thi Hong Phuc - Deputy General Director

During the period, the Company has not incurred transactions on sale of goods and rendering of services with members of key management and individuals related to members of key management. Other transactions between the Company and members of key management and individuals related to members of key management are as follows:

Details	Current period	Previous period
<i>Le Van My</i>		
Dividends distributed	1,178,163,000	1,683,090,000
Dividends paid in cash	(1,119,254,850)	(1,119,254,850)
PIT on dividends	(58,908,150)	(58,908,150)
<i>Phan Bach Ngoc</i>		
Dividends distributed	131,250,000	187,500,000
Dividends paid in cash	(124,687,500)	(124,687,500)

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Selected Notes to the (separate) Financial Statements (cont.)

Details	Current period	Previous period
PIT on dividends	(6,562,500)	(6,562,500)
<i>Le Anh Phuong</i>		
Dividends distributed	305,245,500	429,639,000
Dividends paid in cash	(289,983,225)	(283,878,525)
PIT on dividends	(15,262,275)	(14,940,975)
<i>Le Phan Trung Hieu</i>		
Dividends distributed	126,000,000	180,000,000
Dividends paid in cash	(119,700,000)	(119,700,000)
PIT on dividends	(6,300,000)	(6,300,000)
<i>Le Thuy My Chau</i>		
Dividends distributed	210,000,000	300,000,000
Dividends paid in cash	(199,500,000)	(199,500,000)
PIT on dividends	(10,500,000)	(10,500,000)
<i>Le Van Teo</i>		
Dividends distributed	26,425,000	37,750,000
Dividends paid in cash	(25,103,750)	(25,103,750)
PIT on dividends	(1,321,250)	(1,321,250)
<i>Kieu Cong Tam</i>		
Dividends distributed	49,161,000	70,230,000
Dividends paid in cash	(46,702,950)	(46,702,950)
PIT on dividends	(2,458,050)	(2,458,050)
<i>Nguyen Ngoc Dao</i>		
Dividends distributed	22,050,000	31,500,000
Dividends paid in cash	(20,947,500)	(20,947,500)
PIT on dividends	(1,102,500)	(1,102,500)
<i>Nguyen Ngoc Thao</i>		
Dividends distributed	108,748,500	155,355,000
Dividends paid in cash	(103,311,075)	(103,311,075)
PIT on dividends	(5,437,425)	(5,437,425)

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Selected Notes to the (separate) Financial Statements (cont.)

Details	Current period	Previous period
<i>To Van Liem</i>		
Dividends distributed	74,623,500	106,605,000
Dividends paid in cash	(70,892,325)	(70,892,325)
PIT on dividends	(3,731,175)	(3,731,175)
<i>Le Van Tien</i>		
Dividends distributed	25,431,000	36,330,000
Dividends paid in cash	(24,159,450)	(24,159,450)
PIT on dividends	(1,271,550)	(1,271,550)
<i>Phan Huu Cong</i>		
Dividends distributed	65,436,000	93,480,000
Dividends paid in cash	(62,164,200)	(62,164,200)
PIT on dividends	(3,271,800)	(3,271,800)
<i>Le Kim Phuong</i>		
Dividends distributed	119,805,000	171,150,000
Dividends paid in cash	(113,814,750)	(113,814,750)
PIT on dividends	(5,990,250)	(5,990,250)
<i>Phan Minh Trung</i>		
Dividends distributed	9,376,500	13,395,000
Dividends paid in cash	(8,907,675)	(8,907,675)
PIT on dividends	(468,825)	(468,825)
<i>Phan Thi Hong Phuc</i>		
Dividends distributed	6,881,000	8,430,000
Dividends paid in cash	(6,536,950)	(5,605,950)
PIT on dividends	(344,050)	(295,050)
<i>Tran Quang Quynh</i>		
Dividends distributed	5,596,500	7,995,000
Dividends paid in cash	(5,316,675)	(5,316,675)
PIT on dividends	(279,825)	(279,825)
<i>Phan Thi Hong Hanh</i>		
Dividends distributed	7,497,000	10,710,000

HOCMON TRADE JOINT STOCK COMPANY

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INTERIM (SEPARATE) FINANCIAL STATEMENTSAs at 30th June 2026 and for the six-month period then ended

Selected Notes to the (separate) Financial Statements (cont.)

Details	Current period	Previous period
Dividends paid in cash	(7,122,150)	(7,122,150)
PIT on dividends	(374,850)	(374,850)
<i>Phan Huy Hoang</i>		
Dividends distributed	5,250,000	7,500,000
Dividends paid in cash	(4,987,500)	(4,987,500)
PIT on dividends	(262,500)	(262,500)

Guarantee commitments

The Company has not used fixed assets, inventories, ... as collateral for loans of members of key management and individuals related to members of key management. In addition, none of member of key management and individual related to members of key management used their own properties to secure the loans of the Company (refer to the Notes No. V.22).

Liabilities with members of key management and individuals related to members of key management

Liabilities with members of key management and individuals related to members of key management is presented in the Notes No. V.

Receivables from members of key management and individuals related to members of key management are unsecured and will be paid in cash. The Company does not make provisions for doubtful receivables from members of key management and individuals related to members of key management.

Income of members of key management (*):

Details	Current period ⁽¹⁾	Previous period ⁽¹⁾
Wages, allowances	2,541,177,450	2,036,195,455
Remuneration	780,000,000	780,000,000
Bonus	436,031,940	488,298,048
Dividends	1,775,478,500	1,776,313,500
Others ⁽²⁾	271,300,000	387,850,000
Total	5,803,987,890	5,468,657,003

(*) Members of key management include: the Board of Management, the Supervisory Board and the Executive Board.

⁽¹⁾ Income in the first 6 months of 2026 is temporarily presented according to actual expenses because the company has not yet distributed the salary fund according to business performance. This figure will be re-presented when the effective salary fund is approved.

Income in the previous period is restated as one-half (1/2) of income after the 2025 effective salary fund is approved according to the Resolution of the Annual General Meeting of Shareholders No. 11/2026/NQ-ĐHĐCĐ dated 24th April 2026.

⁽²⁾ Income from meetings, birthdays,...

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Selected Notes to the (separate) Financial Statements (cont.)

Details of income of members of key management are as follows:

<i>Current period</i>	Position	Wages, allowances	Remuneration	Bonus	Dividends	Others	Total
<i>The Board of Management</i>		1,255,099,652	588,000,000	318,626,995	1,607,193,000	173,300,000	3,942,219,647
Le Van My	Chairperson	685,860,616	56,000,000	52,362,157	1,178,163,000	20,000,000	1,992,385,773
Nguyen Ngoc Chau	Vice Chairperson	-	28,000,000	-	-	5,000,000	33,000,000
To Van Liem	Member of Board of Management cum General Director	24,000,000	72,000,000	43,877,473	74,623,500	21,650,000	236,150,973
Kieu Cong Tam	Member of Board of Management cum Deputy General Director	537,239,036	24,000,000	46,877,473	49,161,000	20,000,000	677,277,509
Le Anh Phuong	Member of Board of Management cum Deputy General Director	8,000,000	72,000,000	43,877,473	305,245,500	21,650,000	450,772,973
Pham Binh Phuong	Member	-	72,000,000	43,877,473	-	20,000,000	135,877,473
Le Phuc Tung	Member	-	72,000,000	43,877,473	-	20,000,000	135,877,473
Nguyen Thi Thai Nhi	Member	-	72,000,000	43,877,473	-	15,000,000	130,877,473
Pham Hoang Nam	Member	-	48,000,000	-	-	15,000,000	63,000,000
Pham Quang Dan	Member	-	72,000,000	-	-	15,000,000	87,000,000
<i>The Supervisory Board</i>		196,250,906	192,000,000	90,754,945	26,425,000	44,000,000	549,430,851
Le Van Teo	Head of the Supervisory Board	196,250,906	72,000,000	35,908,105	26,425,000	16,000,000	346,584,011
Tran Thuy Hong	Member	-	60,000,000	27,423,420	-	16,000,000	103,423,420

These notes from an integral part of the (separate) Financial Statements

HOCMON TRADE JOINT STOCK COMPANY

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INTERIM (SEPARATE) FINANCIAL STATEMENTSAs at 30th June 2026 and for the six-month period then ended

Selected Notes to the (separate) Financial Statements (cont.)

<i>Current period</i>	Position	Wages, allowances	Remuneration	Bonus	Dividends	Others	Total
Huynh Le Yen Nhi	Member	-	60,000,000	27,423,420	-	12,000,000	99,423,420
<i>The Executive Board</i>		1,089,826,892	-	26,650,000	141,860,500	54,000,000	1,312,337,392
Nguyen Ngoc Thao	Deputy General Director	340,743,809	-	-	108,748,500	18,000,000	467,492,309
Le Van Tien	Deputy General Director	24,000,000	-	20,650,000	25,431,000	-	70,081,000
Phan Thi Hong Phuc	Deputy General Director	391,704,087	-	3,000,000	6,881,000	18,000,000	419,585,087
Pham Minh Son	Chief Accountant	213,265,364	-	3,000,000	765,000	9,000,000	226,030,364
Truong Hoang Minh Thu	Chief Accountant	120,113,632	-	-	35,000	9,000,000	129,148,632
Total		2,541,177,450	780,000,000	436,031,940	1,775,478,500	271,300,000	5,803,987,890
<i>Previous period</i>	Position	Wages, allowances	Remuneration	Bonus	Dividends	Others	Total
<i>The Board of Management</i>		1,201,157,955	588,000,000	346,277,904	1,607,193,000	233,050,000	3,975,678,859
Nguyen Tran Trong Nghia	Chairperson	399,475,000	-	44,768,462	-	41,800,000	486,043,462
Le Van My	Vice Chairperson cum General Director	457,715,909	84,000,000	44,768,463	1,178,163,000	41,650,000	1,806,297,372
To Van Liem	Member of Board of Management cum Deputy General Director	25,000,000	72,000,000	37,127,523	74,623,500	20,000,000	228,751,023
Kieu Cong Tam	Member of Board of Management cum	317,967,046	72,000,000	58,727,523	49,161,000	39,600,000	537,455,569

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INTERIM (SEPARATE) FINANCIAL STATEMENTSAs at 30th June 2026 and for the six-month period then ended

Selected Notes to the (separate) Financial Statements (cont.)

<i>Previous period</i>	Position	Wages, allowances	Remuneration	Bonus	Dividends	Others	Total
	Deputy General Director						
Pham Binh Phuong	Member	-	72,000,000	37,127,523	-	15,000,000	124,127,523
Le Phuc Tung	Member	-	72,000,000	37,127,523	-	20,000,000	129,127,523
Pham Hoang Liem	Member	-	72,000,000	37,127,523	-	15,000,000	124,127,523
Nguyen Thi Thai Nhi	Member	-	72,000,000	24,751,682	-	20,000,000	116,751,682
Le Anh Phuong	Member	1,000,000	72,000,000	24,751,682	305,245,500	20,000,000	422,997,182
<i>The Supervisory Board</i>		132,837,500	192,000,000	77,220,144	26,425,000	63,000,000	491,482,644
Le Van Teo	Head of the Supervisory Board	132,837,500	72,000,000	38,545,642	26,425,000	31,000,000	300,808,142
Tran Thuy Hong	Member	-	60,000,000	23,204,702	-	16,000,000	99,204,702
Huynh Le Yen Nhi	Member	-	60,000,000	15,469,800	-	16,000,000	91,469,800
<i>The Board of Directors and Chief Accountant</i>		702,200,000	-	64,800,000	142,695,500	91,800,000	1,001,495,500
Nguyen Ngoc Thao	Deputy General Director	218,900,000	-	21,600,000	108,748,500	18,600,000	367,848,500
Le Van Tien	Deputy General Director	25,000,000	-	-	25,431,000	19,000,000	69,431,000
Phan Thi Hong Phuc	Deputy General Director	256,552,273	-	22,500,000	5,901,000	27,100,000	312,053,273
Lam Ngoc Thuy Dan	Chief Accountant	87,447,727	-	15,700,000	830,000	13,750,000	117,727,727
Pham Minh Son	Chief Accountant	114,300,000	-	5,000,000	1,785,000	13,350,000	134,435,000
Total		2,036,195,455	780,000,000	488,298,048	1,776,313,500	387,850,000	5,468,657,003

These notes form an integral part of the interim (separate) Financial Statements

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INTERIM (SEPARATE) FINANCIAL STATEMENTSAs at 30th June 2026 and for the six-month period then ended

Selected Notes to the (separate) Financial Statements (cont.)

3b. Transactions and balances with other related parties

The Company's other related parties include:

- Associated companies, jointly-controlled entities,
- Individuals have the right to directly or indirectly vote in the Company and close members of their family.
- Companies of members of key management and individuals have the Company's direct or indirect voting rights and close members of their families.

The Company's other related parties include:

Other related parties	Relationship
Ben Thanh Group - One Member Limited Liability	- Major shareholder - Mr. Nguyen Tran Trong Nghia (<i>the Company's Chairperson</i>) is the Capital Representative of Ben Thanh Group - One Member Limited Liability - Mr. Pham Hoang Liem (<i>member of the Company's the Board of Management</i>) is Finance and Planning Director
Petrolimex Saigon One Member Limited Liability	- Major shareholder - Mr. Pham Binh Phuong (<i>member of the Company's the Board of Management</i>) is Deputy Director - Ms Tran Thuy Hong (<i>member of the Supervisory Board</i>) is Deputy Manager of Finance and Accounting
Thien Hai Investment and Trading Co., Ltd.	Major shareholder
Ben Thanh - Duc Khai Property Corporation	Mr. Nguyen Ngoc Thao (<i>the Company's Deputy General Director</i>) is member of the Board of Management
Transimex Port Corporation	Mr. Le Phuc Tung (<i>member of the Company's the Board of Management</i>) is Director
Transimex Corporation	Mr. Le Phuc Tung (<i>member of the Company's the Board of Management</i>) is Deputy General Director
Xuan Thoi Petroleum Private Enterprise	Mrs. Le Thi Kieu - Wife of Mr. To Van Liem (<i>member of the Company's the Board of Management</i>) is legal representative

Transactions with other related parties

In addition to transactions with subsidiaries and associated companies is presented in the Notes No. VI.1b, the Company has transactions with other related parties that are not subsidiaries and associated companies are as follows:

Details	Current period	Previous period
<i>Petrolimex Saigon One Member Limited Liability</i>		
Payable on purchase of goods	9,373,765,120	11,429,632,516
Already paid for purchased goods	(9,376,000,000)	(11,360,054,088)
Dividends distributed	1,102,500,000	1,575,000,000
Dividends paid	(1,102,500,000)	(1,102,500,000)

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INTERIM (SEPARATE) FINANCIAL STATEMENTSAs at 30th June 2026 and for the six-month period then ended

Selected Notes to the (separate) Financial Statements (cont.)

Details	Current period	Previous period
<i>Thien Hai Investment and Trading Co., Ltd.</i>		
Dividends distributed	1,963,500,000	2,805,100,000
Dividends paid	(1,963,500,000)	(1,963,500,000)
<i>Transimex Port Corporation</i>		
Receivables from sale of goods	17,217,540,000	12,086,720,000
Already received from sales of goods	(16,673,100,000)	(12,349,920,000)
<i>Xuan Thoi Petroleum Private Enterprise</i>		
Receivables from sale of goods	8,779,240,000	6,883,660,000
Already received from sales of goods	(8,779,240,000)	(6,883,660,000)
<i>Ben Thanh Group - One Member Limited Liability</i>		
Receivables from space rental	9,000,000	-
Rental income received	(3,000,000)	-
Advance payments for space rental	(15,000,000)	(16,500,000)
Dividends distributed	2,755,515,000	3,936,450,000
Dividends paid	(2,755,515,000)	(2,755,515,000)

Guarantee commitments

The Company has not used fixed assets, inventories, ... as collateral for loans of other related parties. In addition, none of other related parties used their own properties to secure the loans of the Company (refer to the Notes No. V.22).

Liabilities with other related parties

Liabilities with other related parties is presented in the Notes No. V.

Receivables from other related parties are unsecured and will be paid in cash. There is not any provision for doubtful debts which was made for liabilities of other related parties.

4. Capitalized interest expenses

During the period, the Company has not incurred capitalized interest expenses.

5. Segment Reporting

The company selected the business segment reporting as the primary reporting, due to the risk and profitability ratios are affected primarily by differences in products and services provided by the Company. The geographical segment reporting is as the secondary reporting. The Company's operating activities are organized and managed according to characteristics of the products and services provided by the Company with each department is a strategic business unit providing different products to serve the various markets.

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INTERIM (SEPARATE) FINANCIAL STATEMENTSAs at 30th June 2026 and for the six-month period then ended

Selected Notes to the (separate) Financial Statements (cont.)

5a. Segment reporting is presented according to the business field

<i>Details</i>	Commercial activities	Space rental activities	Real estate business activities	Total
<i>Current period</i>				
Net revenues from sale of goods and rendering of services	452,871,548,178	11,682,247,339	62,113,587,625	526,667,383,142
Cost of goods sold	444,934,881,377	6,285,952,676	52,628,747,853	503,849,581,906
Gross profit from sale of goods and rendering of services	7,936,666,801	5,396,294,663	9,484,839,772	22,817,801,236
<i>Previous period</i>				
Net revenues from sale of goods and rendering of services	378,942,863,634	11,246,107,110	40,539,035,381	430,728,006,125
Cost of goods sold	365,239,815,931	4,264,468,083	34,682,288,583	404,186,572,597
Gross profit from sale of goods and rendering of services	13,703,047,703	6,981,639,027	5,856,746,798	26,541,433,528

5b. Segment reporting is presented according to geography

During the period, whole activities of the Company take place only in the territory of Vietnam.

6. Going-concern assumption

As at the date of the interim (separate) financial statements, there is not any factor which affect the going-concern assumption of the Company. Therefore, the interim (separate) financial statements for the six-month period ended 30th June 2026 are prepared on the basis of the going-concern assumption.

7. Subsequent events

In the opinion of the Board of Management and the Executive Board, the Company's interim (separate) Financial Statements for the six-month period ended 30th June 2026 would not be seriously affected by any important items, transactions, or any extraordinary events happened to the date of this report, which need any adjustments to the figures or disclosures in the interim (separate) financial statements.

Ho Chi Minh city, approved on 28th August 2026.

Prepared by


PHAN CHAU HUYEN TRAM

Chief Accountant


TRUONG HOANG MINH THU

Legal representative

**LE VAN MY**