| SAIGON PLANT PROTECTION JOINT STOCK COMPANY | THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom – Happiness |
|---|---|
| No394../ CBTT- SPC | *Ho Chi Minh City, August 29.., 2026* |

# PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: **Hanoi Stock Exchange**

According to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market, Saigon Plant Protection Joint Stock Company hereby discloses of financial statements for Audited financial statements for the first 6 months of 2026 to the Hanoi Stock Exchange as follows:

**1. Organization Information:**

- Name of the organization: **SAIGON PLANT PROTECTION JOINT STOCK COMPANY**
- Stock code: **SPC**
- Address: Nguyen Van Quy Street, Quarter 1, Tan Thuan Ward, Ho Chi Minh City
- Telephone: 028.38732077 Fax: 028.38733003
- Email: info@spchcmc.vn Website: www.spchcmc.vn

**2. Disclosed information content**:

**- Audited financial statements for the first 6 months of 2026:**

☐ Separate Financial Statements (for listed organizations without subsidiaries or accounting units under a parent accounting entity)

☑ Consolidated Financial Statements (for listed organizations with subsidiaries);

☐ Combined Financial Statements (for listed organizations with dependent accounting units operating with independent accounting systems).

**- Cases requiring explanation:**

+ The auditor has expressed an opinion other than an unqualified opinion on the financial statements:

☐ Yes ☑ No

Explanation document in case of "Yes" selection:

☐ Yes ☑ No

+ The after-tax profit in the reporting period differs by 5% or more before and after the audit, or changes from a loss to a profit, or vice versa:

☐ Yes ☑ No

Explanation document in case of "Yes" selection:

☐ Yes ☑ No

+ Profit after corporate income tax in the Income Statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☑ Yes ☐ No

Explanation document in case of "Yes" selection:

☑ Yes ☐ No

+ Profit after tax in the reporting period shows a loss, transitioning from profit in the same period of the previous year to a loss in the current period, or vice versa:

☐ Yes ☑ No

Explanation document in case of "Yes" selection:

☐ Yes ☑ No

**3. Report on transactions worth 35% or more of total assets in the first 6 months of 2026:** no transaction

This information was disclosed on the company's website on 29./8/2026 at the following link: http://spchcmc.vn/VN/Quan-He-Co-Dong.html.

We hereby certify that the information disclosed above is truthful, and we take full legal responsibility for the content of the disclosed information.

**ORGANIZATION REPRESENTATIVE**
**Party authorized to disclose information**

DIRECTOR

CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN
M.S.D.N: 0300632232 - C.T.C.P
THÀNH PHỐ HỒ CHÍ MINH

**Dieu Quang Trung**

***Attachment:**
*- Separate and Consolidated Audited Financial Statements for the first 6 months of 2026*
*- Explanation document for Audited Financial Statements.*

**Recipient:**
*- As above;*
*- File Archive: F&A Dept.*

CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN

Digitally signed by CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN
DN: C=VN, L=TPHCM, CN=CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN,
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SAIGON PLANT PROTECTION JOINT STOCK COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM
**Independence - Freedom – Happiness**

No:393./CBTT-SPC
*Re: Explanation of Changes in Profit after Tax after review for the first 6 Months of 2026*

*Ho Chi Minh City, August..29.., 2026*

To:

**- State Securities Commission**

**- Hanoi Stock Exchange**

According to Circular No. 96/2020/TT-BTC dated 26/11/2020 issued by the Ministry of Finance, which provides guidelines on information disclosure in the stock market. Saigon Plant Protection Joint Stock Company (Securities code: SPC) hereby explains the fluctuations in the profit after tax indicator for the first 6 months of 2026.

*Profit after corporate income tax in the Income Statement of the reporting period changes by 10% or more compared to the same period of the previous year:*

Unit: VND

| Items | The first 6 months of 2026 | The first 6 months of 2025 | Difference between 2026 and 2025 | |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) = (2)-(3) | (5) = (4)/(3) |
| **1. AUDITED SEPARATE FINANCIAL STATEMENTS** | | | | |
| Net revenue | 247,714,106,704 | 233,479,373,226 | 14,234,733,478 | 6.10% |
| Cost of goods sold | 190,941,467,463 | 183,297,468,715 | 7,643,998,748 | 4.17% |
| Gross profit | 56,772,639,241 | 50,181,904,511 | 6,590,734,730 | 13.13% |
| Financial income | 1,647,673,790 | 5,288,167,066 | -3,640,493,276 | -68.84% |
| Financial expense | 4,606,143,391 | 15,757,636,133 | -11,151,492,742 | -70.77% |
| Selling expense | 29,116,991,736 | 24,550,130,884 | 4,566,860,852 | 18.60% |
| G&A expense | 13,959,654,689 | 14,993,057,674 | -1,033,402,985 | -6.89% |
| Profit before tax | 11,926,873,297 | 1,294,104,827 | 10,632,768,470 | 821.63% |
| **Profit after tax** | **9,939,203,582** | **1,007,553,357** | **8,931,650,225** | **886.47%** |
| **2. AUDITED CONSOLIDATED FINANCIAL STATEMENTS** | | | | |
| Net revenue | 525,070,792,058 | 479,253,570,584 | 45,817,221,474 | 9.56% |
| Cost of goods sold | 418,940,082,943 | 383,061,091,762 | 35,878,991,181 | 9.37% |
| Gross profit | 106,130,709,115 | 96,192,478,822 | 9,938,230,293 | 10.33% |
| Financial income | 2,715,714,808 | 5,448,316,044 | -2,732,601,236 | -50.15% |
| Financial expense | 18,119,714,888 | 30,121,653,331 | -12,001,938,443 | -39.84% |
| Selling expense | 48,124,163,638 | 45,055,267,225 | 3,068,896,413 | 6.81% |
| G&A expense | 16,319,325,203 | 16,897,015,630 | -577,690,427 | -3.42% |
| Profit before tax | 28,088,397,964 | 10,089,162,499 | 17,999,235,465 | 178.40% |
| **Profit after tax** | **23,608,892,015** | **7,158,355,983** | **16,450,536,032** | **229.81%** |

Profit after corporate income tax for the first six months of 2026 increased by 8.9 billion VND, equivalent to an increase of 886.47%, in the separate financial statements, and by 16.4 billion VND, equivalent to an increase of 229.81%, in the consolidated financial statements compared to the corresponding period of 2025. The increase in profit after corporate income tax was mainly attributable to the significant decrease in finance costs, specifically:

- **Finance expenses** for the first six months of 2026 decreased by 11.2 billion VND, equivalent to a decrease of 70.77%, compared to the corresponding period of 2025 in the separate financial statements, and decreased by 12.0 billion VND, equivalent to a decrease of 39.84%, in the consolidated financial statements. The main reason was that the Company reduced its proportion of borrowings and finance lease liabilities and settled its long-term borrowings, thereby reducing interest expenses incurred during the period. In addition, the Company adjusted its sales policies in line with business conditions, contributing to a significant reduction in cash payment discounts and interest on deferred payment for purchases. At the same time, exchange rates remained relatively stable due to the monetary management policies of the State Bank, together with the Company's proactive monitoring and updating of foreign exchange rate movements, thereby contributing to a reduction in foreign exchange losses incurred during the period.

The significant decrease in Finance expenses contributed positively to the increase in profit before tax and profit after tax during the period.

The above constitutes the Company's complete explanation of the changes in profit after corporate income tax for the first six months of 2026, based on the audited financial statements.

**CHIEF EXECUTIVE OFFICER**

DIRECTOR

CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN

M.S.D.N: 0300632232 - C.T.C.P - THÀNH PHỐ HỒ CHÍ MINH

**Điêu Quang Trung**

***Recipients:***
- As above;
- BOD, SB (for reporting);
- File Archive: F&A Dept.

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# INTERIM SEPARATE FINANCIAL STATEMENTS

## SAIGON PLANT PROTECTION JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026

(reviewed)

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# REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Saigon Plant Protection Joint Stock Company ("the Company") presents its report and the Company's Interim Separate Financial Statements for the period from 01/01/2026 to 30/06/2026.

## THE COMPANY

Sai Gon Plant Protection Joint Stock Company which was established and operating activities under the Enterprise Registration Certificate of joint stock company No. 0300632232 issued by Department of Planning and Investment of Ho Chi Minh City (now Ho Chi Minh City Department of Finance) for the first time on 14 June 2008, amended for the eleventh time on 03/09/2025.

The Company's head office is located at: Quarter 1, Nguyen Van Quy Street, Tan Thuan Ward, Ho Chi Minh City.

## BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision during the period and to the reporting date are:

| | | | |
|---|---|---|---|
| Board of Directors: | | | |
| Mr. | Tong Xuan Phu | Chairman | (Appointed on 01/05/2026) |
| Mr. | Vo Anh Tung | Chairman | (Resigned on 30/04/2026) |
| | | Member | (From 01/05/2026) |
| Mr. | Huynh Chi Quyen | Member | |
| Mr. | Vo Van Nghi | Member | |
| Mr. | Dieu Quang Trung | Member | |
| Board of Management: | | | |
| Mr. | Dieu Quang Trung | Director | |
| Mrs. | Bui Thi Anh Tuyet | Deputy Director | |
| Mr. | Vo Thanh Sang | Deputy Director | |
| Mrs. | Phung Thai Phuong Trang | Chief Accountant | |
| Board of Supervision: | | | |
| Mrs. | Do Thi Kim Anh | Head of the Department | |
| Mr. | Tran Dinh Vu | Member | |
| Mrs. | Phan Thai Hang | Member | |

## LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of these Interim Separate Financial Statements is Mr. Dieu Quang Trung – Director.

## AUDITORS

The auditors of the AASC Auditing Firm Company Limited have taken the review of Interim Separate Financial Statements for the Company.

## STATEMENT OF BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

We, the Board of Management is responsible for the Interim Separate Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Separate Financial Statements, the Board of Managament is required to:

- Establish and maintain of an internal control system which is determined necessary by the Board of Management and the Board of Directors to ensure the preparation and presentation of the Interim Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Interim Separate Financial Statements;
- Prepare the Interim Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements;
- Prepare the Interim Separate Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

We are responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at anytime and to ensure that the Interim Separate Financial Statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We confirm that the Interim Separate Financial Statements give a true and fair view of the financial position as at 30 June 2026, its operating results and cash flows for the six-month period then ended of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements.

**Other commitments**

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

**On behalf of the Board of Management**

M.S.D.N: 0300632232-C.T.C.P
CÔNG TY
CỔ PHẦN
BẢO VỆ THỰC VẬT
SÀI GÒN
THÀNH PHỐ HỒ CHÍ MINH

**Dieu Quang Trung**
Legal Representative
*Approved, 26 August 2026*

No. 260826.005/BCTC.HCM

# REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

**To:** **Shareholders, Board of Directors and Board of Management**
**Saigon Plant Protection Joint Stock Company**

We have reviewed Interim Separate Financial Statements of Saigon Plant Protection Joint Stock Company prepared on 26 August 2026, from page 05 to page 43 including: Interim Separate Statement of Financial Position as at 30 June 2026, Interim Separate Statement of Income, Interim Separate Statement of Cash flows for the six-month period then ended and Notes to the Interim Separate Financial Statements.

**Board of Management's Responsibility**

The Board of Management is responsible for the preparation and presentation of the Interim Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements and for such internal control as the Board of Management determines is necessary to enable the preparation of the Interim Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express a conclusion on these Interim Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard 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 Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**Auditors' Conclusion**

Based on our review, nothing has come to 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 financial position of Saigon Plant Protection Joint Stock Company as at 30/06/2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Separate Financial statements.

**AASC Auditing Firm Company Limited**

CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC

**Ngo Minh Quy**
Deputy General Director
Certificate of registration for audit practice
No. 2434-2023-002-1
*Ho Chi Minh City, 26 August 2026*

# INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

*As at 30 June 2026*

| Code | ASSETS | Note | Ending balance VND | Beginning balance VND |
|---|---|---|---|---|
| **100** | **A. CURRENT ASSETS** | | **277,999,411,763** | **269,749,537,348** |
| **110** | **I. Cash and cash equivalents** | **03** | **15,220,244,779** | **6,811,520,084** |
| 111 | 1. Cash | | 15,220,244,779 | 4,811,259,810 |
| 112 | 2. Cash equivalents | | - | 2,000,260,274 |
| **120** | **II. Short-term investments** | | **-** | **4,518,443,836** |
| 123 | 1. Short-term held-to-maturity investments | | - | 4,518,443,836 |
| **130** | **III. Short-term receivables** | | **77,335,266,063** | **85,491,449,713** |
| 131 | 1. Short-term trade receivables | 05 | 116,364,595,799 | 125,393,474,161 |
| 132 | 2. Short-term prepayments to suppliers | 06 | 1,852,800,030 | 2,124,624,936 |
| 135 | 3. Other short-term receivables | 07 | 1,491,400,857 | 1,369,837,875 |
| 136 | 4. Allowance for short-term doubtful debts | | (42,373,530,623) | (43,396,487,259) |
| **140** | **IV. Inventories** | **09** | **168,495,061,342** | **158,212,406,736** |
| 141 | 1. Inventories | | 187,678,884,841 | 171,267,805,870 |
| 142 | 2. Allowance for decline of inventories | | (19,183,823,499) | (13,055,399,134) |
| **160** | **V. Other short-term assets** | | **16,948,839,579** | **14,715,716,979** |
| 161 | 1. Short-term deferred expenses | 12 | 1,394,327,631 | 870,632,908 |
| 162 | 2. Deductible VAT | | 14,767,457,220 | 13,053,560,356 |
| 163 | 3. Taxes and other receivables from the State budget | 16 | 787,054,728 | 791,523,715 |
| **200** | **B. NON-CURRENT ASSETS** | | **57,387,801,501** | **60,835,970,730** |
| **210** | **I. Long-term receivables** | | **406,950,914** | **431,950,914** |
| 215 | 1. Other long-term receivables | 07 | 406,950,914 | 431,950,914 |
| **220** | **II. Fixed assets** | | **18,914,323,599** | **20,224,701,086** |
| 221 | 1. Tangible fixed assets | 10 | 16,486,306,289 | 17,769,604,276 |
| *222* | - *Historical costs* | | *129,904,602,563* | *130,950,501,563* |
| *223* | - *Accumulated depreciation* | | *(113,418,296,274)* | *(113,180,897,287)* |
| 227 | 2. Intangible fixed assets | 11 | 2,428,017,310 | 2,455,096,810 |
| *228* | - *Historical costs* | | *4,167,451,250* | *4,167,451,250* |
| *229* | - *Accumulated amortization* | | *(1,739,433,940)* | *(1,712,354,440)* |
| **250** | **III. Long-term assets in progress** | | **267,775,000** | **267,775,000** |
| 252 | 1. Construction in progress | | 267,775,000 | 267,775,000 |
| **260** | **IV. Long-term investments** | **04** | **15,891,391,939** | **15,891,391,939** |
| 261 | 1. Investment in subsidiaries | | 35,223,629,691 | 35,223,629,691 |
| 264 | 2. Allowance for long-term impairment of other investments | | (19,332,237,752) | (19,332,237,752) |
| **270** | **V. Other long-term assets** | | **21,907,360,049** | **24,020,151,791** |
| 271 | 1. Long-term deferred expenses | 12 | 14,235,677,557 | 14,360,799,584 |
| 272 | 2. Deferred income tax assets | 32.a | 7,671,682,492 | 9,659,352,207 |
| **280** | **TOTAL ASSETS** | | **335,387,213,264** | **330,585,508,078** |

# INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

*As at 30 June 2026*

*(continued)*

| Code | CAPITAL | Note | Ending balance VND | Beginning balance VND |
|---|---|---|---|---|
| 300 | **C. LIABILITIES** | | **210,066,005,267** | **215,203,503,663** |
| 310 | **I. Current liabilities** | | **209,076,005,267** | **214,111,649,663** |
| 311 | 1. Short-term trade payables | 13 | 114,315,531,318 | 78,213,351,547 |
| 312 | 2. Short-term prepayments from customers | 14 | 84,159,523 | 218,874,457 |
| 313 | 3. Dividend and profit payables | 15 | 1,412,331,250 | 1,412,331,250 |
| 314 | 4. Short-term taxes and other payables to State budget | 16 | - | 258,143,704 |
| 315 | 5. Payables to employees | | 17,411,164,916 | 12,287,582,148 |
| 316 | 6. Short-term accrued expenses | 17 | 11,056,956,173 | 10,328,837,779 |
| 319 | 7. Short-term deferred revenue | | 250,000,000 | - |
| 320 | 8. Other short-term payables | 18 | 12,191,221,448 | 6,181,324,734 |
| 321 | 9. Short-term borrowings and finance lease liabilities | 19 | 52,328,040,639 | 105,193,604,044 |
| 323 | 10. Bonus and welfare fund | | 26,600,000 | 17,600,000 |
| 330 | **II. Non-current liabilities** | | **990,000,000** | **1,091,854,000** |
| 338 | 1. Other long-term payables | 18 | 990,000,000 | 1,091,854,000 |
| 400 | **D. OWNER'S EQUITY** | **20** | **125,321,207,997** | **115,382,004,415** |
| 411 | 1. Contributed capital | | 105,300,000,000 | 105,300,000,000 |
| *411a* | *Ordinary shares with voting rights* | | *105,300,000,000* | *105,300,000,000* |
| 412 | 2. Share Premium | | 782,715,818 | 782,715,818 |
| 418 | 3. Development and investment funds | | 61,887,185,876 | 61,887,185,876 |
| 420 | 4. Retained earnings | | (42,648,693,697) | (52,587,897,279) |
| *420a* | *Retained earnings accumulated to previous year* | | *(52,587,897,279)* | *(58,516,778,167)* |
| *420b* | *Retained earnings of the current period* | | *9,939,203,582* | *5,928,880,888* |
| 440 | **TOTAL CAPITAL** | | **335,387,213,264** | **330,585,508,078** |

M.S.D.N: 0300632232 - C.T.C.P
CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN
THÀNH PHỐ HỒ CHÍ MINH

| Dinh Hoang Phat | Phung Thai Phuong Trang | Dieu Quang Trung |
|---|---|---|
| Preparer | Chief Accountant | Legal Representative |
| | | *Approved, 26 August 2026* |

# INTERIM SEPARATE STATEMENT OF INCOME

*For the period from 01/01/2026 to 30/06/2026*

| Code | ITEMS | Note | This period VND | Previous period VND |
|---|---|---|---|---|
| 01 | **1. Revenue from sales of goods and provision of services** | 22 | **248,789,498,909** | **240,717,209,894** |
| 02 | 2. Revenue deductions | 23 | 1,075,392,205 | 7,237,836,668 |
| 10 | **3. Net revenue from sales of goods and provision of services** | | **247,714,106,704** | **233,479,373,226** |
| 11 | **4. Cost of goods sold and provision of services** | 24 | **190,941,467,463** | **183,297,468,715** |
| 20 | **5. Gross profit from sales of goods and provision of services** | | **56,772,639,241** | **50,181,904,511** |
| 21 | 6. Gain/(loss) on liquidation or disposal of investment properties | | - | - |
| 22 | 7. Financial income | 25 | 1,647,673,790 | 5,288,167,066 |
| 23 | 8. Financial expense | 26 | 4,606,143,391 | 15,757,636,133 |
| *24* | *In which: Interest expense* | | *2,517,854,151* | *3,951,712,251* |
| 25 | 9. Selling expense | 27 | 29,116,991,736 | 24,550,130,884 |
| 26 | 10. General and administrative expenses | 28 | 13,959,654,689 | 14,993,057,674 |
| 30 | **11. Net profit from operating activities** | | **10,737,523,215** | **169,246,886** |
| 31 | 12. Other income | 29 | 1,451,944,618 | 1,784,447,794 |
| 32 | 13. Other expenses | 30 | 262,594,536 | 659,589,853 |
| 40 | **14. Other profit** | | **1,189,350,082** | **1,124,857,941** |
| 50 | **15. Total net profit before tax** | | **11,926,873,297** | **1,294,104,827** |
| 51 | 16. Current corporate income tax expense | 31 | - | - |
| 52 | 17. Deferred corporate income tax expense | 32.b | 1,987,669,715 | 286,551,470 |
| 60 | **18. Profit after corporate income tax** | | **9,939,203,582** | **1,007,553,357** |

M.S.D.N: 0300632232 - C.T.C.P
CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN
THÀNH PHỐ HỒ CHÍ MINH

| Dinh Hoang Phat | Phung Thai Phuong Trang | Dieu Quang Trung |
|---|---|---|
| Preparer | Chief Accountant | Legal Representative |
| | | *Approved, 26 August 2026* |

# INTERIM SEPARATE STATEMENT OF CASH FLOWS

*For the period from 01/01/2026 to 30/06/2026*

*(Direct method)*

| Code | ITEMS | Note | This period VND | Previous period VND |
|---|---|---|---|---|
| | **I. CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| 01 | 1. Proceeds from sales of goods and provision of services and other revenues | | 267,219,232,978 | 277,978,061,816 |
| 02 | 2. Cash paid to suppliers | | (165,369,596,104) | (216,633,177,214) |
| 03 | 3. Cash paid to employees | | (28,975,256,338) | (24,770,038,697) |
| 04 | 4. Interest paid | | (2,613,954,857) | (4,000,924,682) |
| 06 | 5. Other receipts from operating activities | | 8,257,514,190 | 5,127,265,290 |
| 07 | 6. Other payments on operating activities | | (21,824,821,922) | (33,970,925,126) |
| ***20*** | ***Net cash flow from operating activities*** | | ***56,693,117,947*** | ***3,730,261,387*** |
| | **II. CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| 21 | 1. Purchase or construction of fixed assets and other long-term assets | | (95,000,000) | - |
| 22 | 2. Proceeds from disposals of fixed assets and other long-term assets | | 157,727,272 | 1,137,918,181 |
| 24 | 3. Collection of loans and resale of debt instrument of other entities | | 4,500,000,000 | - |
| 27 | 4. Interest and dividend received | | 12,017,399 | 396,021,463 |
| ***30*** | ***Net cash flow from investing activities*** | | ***4,574,744,671*** | ***1,533,939,644*** |
| | **III. CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| 33 | 1. Proceeds from borrowings | | 76,205,405,909 | 138,507,281,589 |
| 34 | 2. Repayment of principal | | (129,070,969,314) | (138,904,320,168) |
| 35 | 3. Repayment of financial principal | | - | (224,575,704) |
| ***40*** | ***Net cash flow from financing activities*** | | ***(52,865,563,405)*** | ***(621,614,283)*** |
| **50** | **Net cash flows in the period** | | **8,402,299,213** | **4,642,586,748** |
| **60** | **Cash and cash equivalents at the beginning of the year** | | **6,811,259,810** | **2,458,209,091** |
| 61 | Effect of exchange rate fluctuations | | 6,685,756 | 222,140,091 |
| **70** | **Cash and cash equivalents at the end of the period** | 03 | **15,220,244,779** | **7,322,935,930** |

CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN

| | | |
|---|---|---|
| **Dinh Hoang Phat** | **Phung Thai Phuong Trang** | **Dieu Quang Trung** |
| Preparer | Chief Accountant | Legal Representative |
| | | *Approved, 26 August 2026* |

# NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

*For the period from 01/01/2026 to 30/06/2026*

## 1 . GENERAL INFORMATION

### 1.1 . Forms of ownership

Sai Gon Plant Protection Joint Stock Company which was established and operating activities under the Enterprise Registration Certificate of joint stock company No. 0300632232 issued by Department of Planning and Investment of Ho Chi Minh City (now Ho Chi Minh City Department of Finance) for the first time on 14 June 2008, amended for the eleventh time on 03/09/2025.

The Company's head office is located at: Quarter 1, Nguyen Van Quy Street, Tan Thuan Ward, Ho Chi Minh City.

The registered charter capital of the Company is VND 105,300,000,000, the actual contributed charter capital as at 30/06/2026 is VND 105,300,000,000; equivalent to 10,530,000 shares, with a par value of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 is 288 (as at 01 January 2026: 287).
The average number of employees during the period is 288.

### 1.2 . Business field

Manufacturing and trading.

### 1.3 . Business activities

Main business activities of the Company is:

- Manufacturing pesticides and other chemical products used in agriculture;
- Trading in chemicals (excluding chemicals with strong toxic properties);
- Trading in fertilizers, veterinary drugs, aquaculture drugs, and plant protection drugs.

### 1.4 . The Company's operation in the period that affects the Interim Separate Financial Statements

Despite the impacts of the climate environment and the domestic and global economic markets, coupled with fierce competition from industry rivals causing a decrease in the sales volume of plant protection products, the support from the upward fluctuation in selling prices led to sales revenue reaching VND 248.79 billion this period, an increase of VND 8.072 billion, equivalent to an increase of 3.35% compared to the previous period. Concurrently, revenue deductions this period decreased by VND 6.16 billion, equivalent to a decrease of 85.14% compared to the previous period, due to a reduction in sales returns, which resulted in net revenue from sales of goods increasing by VND 14.23 billion, equivalent to an increase of 6.1% compared to the previous period.

Cost of goods sold this period reached VND 190.94 billion, an increase of VND 7.64 billion, equivalent to an increase of 4.17% compared to the previous period, primarily due to the impact of material price fluctuations from the end of the previous year affecting the cost of goods sold during the period.

Financial expenses this period decreased by VND 11.15 billion, equivalent to a decrease of 70.8% compared to the previous period. This was mainly due to:

- The Company reducing the proportion of borrowings and finance lease liabilities, and settling long-term loans, resulting in a decrease in interest expenses;
- The Company adjusting its sales policies in line with the business situation, causing a sharp decline in payment discount expenses and interest on deferred payment purchases;
- Concurrently, exchange rates fluctuating relatively stably during the period thanks to the State Bank's monetary policies, combined with the continuous monitoring and updating of foreign exchange rate fluctuations, thereby contributing to a reduction in exchange rate losses incurred during the period.

Besides, to boost sales and brand recognition, the Company focused its expenses on brand promotion and communication through conferences and seminars, and adjusted remuneration policies and performance-based incentive programs for the sales department, causing selling expenses this period to increase by VND 4.57 billion, equivalent to an increase of 18.6% compared to the previous period.

The impact of revenue increasing faster than the cost of goods sold, combined with the decrease in financial expenses, was the main reason Total net profit before tax this period reached VND 11.93 billion, an increase of VND 10.63 billion compared to the previous period.

### 1.5 . Corporate structure

**The Company's member entities are as follows:**

| Name | Address | Main business activities |
|---|---|---|
| Ha Noi Branch | Ha Noi city | Trading in plant protection products |
| Gia Lai Branch | Gia Lai province | Trading in plant protection products |
| Dong Nai Branch | Dong Nai city | Trading in plant protection products |
| Plant Protection Services Station | Ho Chi Minh city | Trading in plant protection products |
| Can Tho Branch | Can Tho city | Trading in plant protection products |
| Hiep Phuoc Enterprise | Ho Chi Minh city | Trading in plant protection products |
| Myanmar Branch | Yangon City, Myanmar | Trading in plant protection products |

Information of subsidiaries of the Company is provided in Note No 4.

## 2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

### 2.1 . Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December.
The Company maintains its accounting records in VND.

### 2.2 . Standards and Applicable Accounting Policies

*Applicable Accounting Policies*

The Company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

*Declaration of compliance with Accounting Standards and Accounting System*

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

### 2.3 . Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 01/01/2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 39 of the Interim Separate Financial Statements.

### 2.4 . Basis for preparation of Interim Separate Financial Statements

The Interim Separate Financial Statements are presented based on the historical cost principle.

The Interim Separate Financial Statements of the Company are prepared based on the summarization of transactions incurred at dependent accounting entities and the Company's Head Office. All internal transactions and balances between dependent accounting entities and the Company's Head Office have been completely eliminated.

The users of these Interim Separate Financial Statements should read them in conjunction with the Interim Consolidated Financial Statements of the Company and its subsidiaries ("the Group") for the accounting period from 01/01/2026 to 30/06/2026 to obtain sufficient information regarding the financial position, operating results, and cash flows of the whole Company.

### 2.5 . Accounting estimates

The preparation of Interim Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Interim Separate Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Separate Financial Statements include:

- Allowance for doubtful debts
- Allowance for devaluation of inventories
- Estimated allocation of deferred expenses
- Estimated useful life of fixed assets
- Classification and provision for financial investments
- Estimated corporate income tax

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by Board of Management to be reasonable under the circumstances.

### 2.6 . Financial Instruments

*Initial recognition*

Financial assets

Financial assets of the Company include cash and cash equivalents, trade receivables and other receivables. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include loans, trade payables and other payables, accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expense directly related to the issuance of those liabilities.

*Subsequent measurement after initial recognition*

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

### 2.7 . Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates.

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Separate Financial Statements is determined under the following principles:

- For monetary items denominated, applying the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;

For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasured.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

### 2.8 . Cash and cash equivalents

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

Cash equivalents is short-term highly liquid investments with maturity less than 3 months from the date investment, can be converted easily into a certain amount of cash and there is no risk in conversion into cash.

### 2.9 . Financial investments

*Investments in subsidiaries* are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less allowance for devaluation of investments.

Allowance for devaluation of investments in subsidiaries is made at the end of the period based on the Financial Statements of the subsidiaries at the allowance date.

### 2.10 . Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

### 2.11 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of the Interim Separate Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The value of inventory issued is determined using the weighted average method.

Method for valuation of work in process at the end of the period: The value of work in progress is recorded based on actual cost incurred for each unfinished product.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

### 2.12 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation/ amortization and carrying amount.

*Subsequent measurement after initial recognition*
If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initital standards conditions, they are capitalized as an increase in the historical cost.
Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Interim Separate Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

| | | |
|---|---|---|
| - Buildings, structures | 05 - 25 | years |
| - Machineries, equipments | 03 - 10 | years |
| - Vehicles, transportation equipments | 05 - 09 | years |
| - Office equipments and furnitures | 03 - 08 | years |
| - Other fixed assets | 05 - 06 | years |
| - Land use rights | 50 | years |
| - Managerment softwares | 03 | years |
| - Copyrights, patents | 05 | years |

### 2.13 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs. Construction in progress is not depreciated until the relevant assets are completed and put into use.

### 2.14 . Operating lease

Operating lease is a type of lease where the significant risk and rewards of ownership of the asset belonged to the lessor. Lease payments are recorded to the operating results on the straight-line basis over lease terms.

## 2.15 . Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses of the Company include:

- Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Interim Separate Statement of Income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 03 to 36 months.
- Short-term insurance expenses include human insurance and vehicle insurance, which are allocated on a straight-line basis over a useful life not exceeding 12 months.
- Warehouse rental expenses are recorded at original cost and allocated on a straight-line basis over a useful life not exceeding 12 months.
- Major repair expenses are allocated on a straight-line basis from 24 to 36 months.
- Other short-term deferred expenses include software service fees, certification re-evaluation fees, which are allocated on a straight-line basis over a period not exceeding 12 months.
- Other long-term deferred expenses include software purchasing service fees, which are allocated on a straight-line basis from 24 to 36 months.

## 2.16 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

## 2.17 . Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

## 2.18 . Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings denominated in foreign currency, they shall be recorded in details in terms of types of currency.

## 2.19 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

**2.20 . Accrued expenses**

Payables to goods or services received from the seller or provided for the seller during a reporting period, but payments of such goods or services have not been made and other payables such as accrued loan interest expenses and discount expenses,etc. which are recorded to operating expenses of the reporting period.

**2.21 . Unearned revenues**

Unearned revenues include prepayments about franchise fees for product brand distribution, which are transferred to other income with the amount corresponding to each accounting period.

**2.22 . Owner's equity**

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

**2.23 . Revenue**

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

*Revenue from sale of goods:*
- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

*Revenue from provision of services:*
- The percentage of completion of the transaction at the Interim Separate Statement of Financial Position date can be measured reliably.

*Financial income*
Financial income include income from assets yielding interest, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Company's right to receive dividend is established.

**2.24 . Revenue deductions**

Revenue deductions from sales of goods and provision of services arising in the period include: sales discounts and sales returns.

Sales discounts and sales returns incurred in the same period of sale of goods and provision of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Interim Separate Financial Statements, it is then recorded as a decrease in revenue on the Interim Separate Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Interim Separate Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

### 2.25 . Cost of goods sold and provision of services

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

### 2.26 . Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs; interest on deferred payment purchases, interest on leased assets;
- Losses from sale of foreign currency, exchange loss;
- Payment discount for buyers.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

### 2.27 . Selling expenses, General and administration expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

### 2.28 . Liquidation of fixed assets

Liquidation of fixed assets is recognized in the Interim Separate Statement of Income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

The gain or loss from the liquidation or disposal of fixed assets are determined as the difference between revenue and expenses directly related to the sale of the fixed assets and carrying amount of fixed assets. The gain or loss from the liquidation or disposal of fixed assets presented on a net basis in the Statement of Income.

### 2.29 . Corporate income tax

a) Deferred income tax assets

Deferred income tax assets are determined based on the total deductible temporary differences and the carryforward of unused tax losses and unused tax credits.

Deferred income tax assets are determined based on the prevailing corporate income tax rate, using tax rates and tax laws that have been enacted by the end of the accounting period.

Deferred income tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. Deferred income tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

b) Current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the period and the current corporate income tax rate.
Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

c) Current corporate income tax rate

For the period from 01/01/2026 to 30/06/2026, the Company applies a corporate income tax rate of 20% for business activities generating taxable income.

## 2.30 . Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

## 2.31 . Segment report

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other components.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

## 3 . CASH AND CASH EQUIVALENTS

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| Cash on hand | 112,723,260 | 91,866,021 |
| Demand deposit | 12,178,410,519 | 4,719,393,789 |
| Cash in transit (*) | 2,929,111,000 | - |
| Cash equivalents | - | 2,000,260,274 |
| | **15,220,244,779** | **6,811,520,084** |

(*) As at 30/06/2026, the cash in transit balance represents amounts transferred by customers to the Company but not yet credited by the bank. The Company received these amounts on 01/07/2026.

Detailed information on demand deposits as at 30/06/2026 as follows:

**Demand deposits**

| | Currency | Ending balance VND |
|---|---|---|
| Vietnam Bank for Agriculture and Rural Development - Ho Chi Minh Branch | VND | 3,817,291,907 |
| Vietnam Bank for Agriculture and Rural Development - Ho Chi Minh Branch | USD | 3,477,664,670 |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Saigon Branch | VND | 1,293,217,993 |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Saigon Branch | USD | 2,698,666,910 |
| Joint Stock Commercial Bank for Investment and Development of Vietnam - Yangon Branch | MMK | 2,989,368 |
| Other banks | USD | 712,855,168 |
| Other banks | MMK | 175,724,503 |
| | | **12,178,410,519** |

## 4 . FINANCIAL INVESTMENTS

| | Ending balance | | | Beginning balance | | |
|---|---|---|---|---|---|---|
| | Original cost | Recoverable value | Allowance | Original cost | Recoverable value | Allowance |
| | VND | VND | VND | VND | VND | VND |
| **Investments in subsidiaries** | | | | | | |
| Saigon - Lao Plant Protection Sole Co., Ltd (1) | 19,332,237,752 | - | (19,332,237,752) | 19,332,237,752 | - | (19,332,237,752) |
| Saigon Plant Protection Joint Stock Company (Cambodia) Co., Ltd (2) | 1,895,355,000 | 1,895,355,000 | - | 1,895,355,000 | 1,895,355,000 | - |
| Moc Hoa Trading Joint Stock Company | 13,996,036,939 | 13,996,036,939 | - | 13,996,036,939 | 13,996,036,939 | - |
| | **35,223,629,691** | **15,891,391,939** | **(19,332,237,752)** | **35,223,629,691** | **15,891,391,939** | **(19,332,237,752)** |

The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

(1) According to the amended Investment Certificate No. 2564/BKH-ĐTRNN/ĐC1 dated 14 November 2018 issued by the Ministry of Planning and Investment, the Company registered for offshore investment in Saigon - Lao Plant Protection Sole Co., Ltd with the amount of USD 1,196,500.

Project implementation progress: The offshore investment procedures have been completed and commercial business activities are being carried out.
As at 30/06/2026, Saigon - Lao Plant Protection Sole Co., Ltd has accumulated losses exceeding its owner's equity of LAK 5,362,360,108 (equivalent to VND 6,321,686,333).

(2) According to the Offshore Investment Certificate No. 201600113 with the 3rd registration for amendment dated 10 March 2016 issued by the Ministry of Planning and Investment, the Company registered for offshore investment in Saigon Plant Protection Joint Stock Company (Cambodia) Co., Ltd of USD 300,000 (equivalent to VND 4,950,000,000 at the 2008 exchange rate). The capital transferred abroad as of 30 June 2026 is USD 105,000 (equivalent to VND 1,895,355,000).

Project implementation progress: The offshore investment procedures have been completed and commercial business activities are being carried out.

**Detail information on investees in the period:**

| Name of investees | Place of establishment and operation | Rate of interest | Rate of voting rights | Principle activities |
|---|---|---|---|---|
| **Subsidiaries** | | | | |
| Saigon - Lao Plant Protection Sole Co., Ltd | Lao People's Democratic Republic | 100.00% | 100.00% | Trading of plant protection products |
| Saigon Plant Protection Joint Stock Company (Cambodia) Co., Ltd | Kingdom of Cambodia | 100.00% | 100.00% | Trading of plant protection products |
| Moc Hoa Trading Joint Stock Company | Tay Ninh Province | 61.74% | 61.74% | Trading of general merchandise, petroleum, and plant protection products |

## 5 . SHORT-TERM TRADE RECEIVABLES

| | Ending balance | | Beginning balance | |
|---|---|---|---|---|
| | Book value | Allowance | Book value | Allowance |
| | VND | VND | VND | VND |
| **Related parties** | **51,347,468,026** | **(25,066,473,988)** | **47,157,349,766** | **(25,066,473,988)** |
| Saigon Plant Protection Co., Ltd - Lao | 28,234,664,566 | (25,066,473,988) | 38,656,784,952 | (25,066,473,988) |
| Saigon Plant Protection Joint Stock Company (Cambodia) Co., Ltd | 23,112,803,460 | - | 8,500,564,814 | - |
| **Other parties** | **65,017,127,773** | **(16,432,975,009)** | **78,236,124,395** | **(17,452,310,752)** |
| Agent Truong Thi Hue | - | - | 2,438,000,900 | - |
| Agent Vo Hoang Dung | 1,403,171,931 | - | 925,436,778 | - |
| Shwe Dar Company Limited | 1,093,705,888 | (1,016,420,587) | 1,117,175,188 | (1,055,403,459) |
| Dao Cong An Agro-industrial Supplies Store | 1,829,468,542 | (1,829,468,542) | 2,045,068,542 | (2,045,068,542) |
| Agent Nguyen Thanh Hung | 3,386,983,683 | (3,386,983,683) | 3,386,983,683 | (3,386,983,683) |
| Long Huy Bao Service - Trading Co., Ltd | 3,275,568,294 | (3,275,568,294) | 3,275,568,294 | (3,275,568,294) |
| Others | 54,028,229,435 | (6,924,533,903) | 65,047,891,010 | (7,689,286,774) |
| | **116,364,595,799** | **(41,499,448,997)** | **125,393,474,161** | **(42,518,784,740)** |

## 6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

| | Ending balance | | Beginning balance | |
|---|---|---|---|---|
| | Book value | Allowance | Book value | Allowance |
| | VND | VND | VND | VND |
| **Others** | | | | |
| Lua Viet Tours Co., Ltd. | - | - | 706,343,475 | - |
| Close Friend Co., Ltd | 419,760,000 | (419,760,000) | 419,760,000 | (419,760,000) |
| Thanh Y Fabrication Machine JSC. | 348,000,000 | - | - | - |
| Fertilizer and Plant Nutrition Research Center | 231,071,500 | - | - | - |
| VSK Travel & Guide Co., Ltd. | 354,200,000 | - | - | - |
| Others | 499,768,530 | (160,400,000) | 998,521,461 | (160,400,000) |
| | **1,852,800,030** | **(580,160,000)** | **2,124,624,936** | **(580,160,000)** |

## 7 . OTHER RECEIVABLES

| | | Ending balance | | Beginning balance | |
|---|---|---|---|---|---|
| | | Book value | Allowance | Book value | Allowance |
| | | VND | VND | VND | VND |
| a) | **Short-term** | | | | |
| | Receivables from social insurance | - | - | 6,958,129 | - |
| | Advances | 492,563,640 | - | 495,000,118 | - |
| | Others | 998,837,217 | (293,921,626) | 867,879,628 | (297,542,519) |
| | | **1,491,400,857** | **(293,921,626)** | **1,369,837,875** | **(297,542,519)** |
| b) | **Long-term** | | | | |
| | Deposits | 406,950,914 | - | 431,950,914 | - |
| | | **406,950,914** | **-** | **431,950,914** | **-** |

## 8 . DOUBTFUL DEBTS

| | Ending balance | | Beginning balance | |
|---|---|---|---|---|
| | Original cost | Recoverable value | Original cost | Recoverable value |
| | VND | VND | VND | VND |
| **Total value of receivables and loans that are overdue or not yet due but uncollectible** | | | | |
| ***Trade receivables*** | ***42,297,012,930*** | ***797,563,933*** | ***43,735,600,960*** | ***1,216,816,220*** |
| - Saigon - Lao Plant Protection Sole Co., Ltd | 25,066,473,988 | - | 25,066,473,988 | - |
| - Others | 17,230,538,942 | 797,563,933 | 18,669,126,972 | 1,216,816,220 |
| ***Other receivables*** | ***293,921,626*** | - | ***301,163,411*** | ***3,620,892*** |
| - Ho Ngoc Phuong | 141,888,836 | - | 141,888,836 | - |
| - Others | 152,032,790 | - | 159,274,575 | 3,620,892 |
| ***Prepayments to suppliers*** | ***580,160,000*** | - | ***580,160,000*** | - |
| - Close Friend Co.,Ltd | 419,760,000 | - | 419,760,000 | - |
| - Others | 160,400,000 | - | 160,400,000 | - |
| | **43,171,094,556** | **797,563,933** | **44,616,924,371** | **1,220,437,112** |

## 9 . INVENTORIES

| | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Original cost | Allowance | Original cost | Provision |
| | VND | VND | VND | VND |
| Raw material | 88,442,945,716 | (3,667,750,311) | 70,098,349,559 | (2,813,460,600) |
| Tools, supplies | 47,796,548 | - | 13,243,599 | - |
| Finished goods | 97,628,932,130 | (15,516,073,188) | 97,735,939,178 | (10,241,938,534) |
| Merchandise | 1,559,210,447 | - | 3,420,273,534 | - |
| | **187,678,884,841** | **(19,183,823,499)** | **171,267,805,870** | **(13,055,399,134)** |

Certain inventories are pledged as collateral for borrowings as at the end of the period *(Detail in Note 19 – Borrowings and finance lease liabilities)*.

## 10 . TANGIBLE FIXED ASSETS

| | Buildings, structures | Machineries, equipment | Vehicles, transportation equipments | Office equipments and furnitures | Others | Total |
|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | VND |
| **Historical cost** | | | | | | |
| Beginning balance | 61,886,184,161 | 46,665,152,033 | 19,969,479,546 | 1,432,701,916 | 996,983,907 | 130,950,501,563 |
| - Purchase in the period | - | 95,000,000 | - | - | - | 95,000,000 |
| - Liquidating, disposed | - | (855,899,000) | (285,000,000) | - | - | (1,140,899,000) |
| **Ending balance** | **61,886,184,161** | **45,904,253,033** | **19,684,479,546** | **1,432,701,916** | **996,983,907** | **129,904,602,563** |
| **Accumulated depreciation** | | | | | | |
| Beginning balance | 52,516,784,708 | 41,335,084,040 | 16,925,342,716 | 1,406,701,916 | 996,983,907 | 113,180,897,287 |
| - Depreciation in the period | 517,083,234 | 609,500,598 | 245,714,155 | 6,000,000 | - | 1,378,297,987 |
| - Liquidating, disposed | - | (855,899,000) | (285,000,000) | - | - | (1,140,899,000) |
| **Ending balance** | **53,033,867,942** | **41,088,685,638** | **16,886,056,871** | **1,412,701,916** | **996,983,907** | **113,418,296,274** |
| **Carrying amount** | | | | | | |
| Beginning balance | 9,369,399,453 | 5,330,067,993 | 3,044,136,830 | 26,000,000 | - | 17,769,604,276 |
| **Ending balance** | **8,852,316,219** | **4,815,567,395** | **2,798,422,675** | **20,000,000** | **-** | **16,486,306,289** |

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 8,309,011,106.
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 92,806,490,389.

## 11 . INTANGIBLE FIXED ASSETS

| | Land use rights | Copyrights, patents | Computer software | Total |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| **Historical cost** | | | | |
| Beginning balance | 3,213,389,900 | 383,175,000 | 570,886,350 | 4,167,451,250 |
| **Ending balance** | **3,213,389,900** | **383,175,000** | **570,886,350** | **4,167,451,250** |
| **Accumulated amortization** | | | | |
| Beginning balance | 758,293,090 | 383,175,000 | 570,886,350 | 1,712,354,440 |
| - Amortization in the period | 27,079,500 | - | - | 27,079,500 |
| **Ending balance** | **785,372,590** | **383,175,000** | **570,886,350** | **1,739,433,940** |
| **Carrying amount** | | | | |
| Beginning balance | 2,455,096,810 | - | - | 2,455,096,810 |
| **Ending balance** | **2,428,017,310** | **-** | **-** | **2,428,017,310** |

Intangible fixed assets representing land use rights at the end of the period are as follows:

| Assets name | Historical cost | Location | Area | Purpose of Use |
|---|---|---|---|---|
| | VND | | | |
| Land use rights at Da Nang Branch | 505,440,000 | Da Nang City | 600 $m^2$ | Production and business |
| Land use rights in Long An | 2,707,949,900 | Tay Ninh Province | 4.183 $m^2$ | Production and business |

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 2,428,017,310;
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 954,061,350.

## 12 . DEFERRED EXPENSES

| | | Ending balance | Beginning balance |
|---|---|---|---|
| | | VND | VND |
| a) | **Short-term** | | |
| | Insurance expenses | 321,468,594 | 201,887,176 |
| | Repair expenses | 429,357,632 | 26,875,000 |
| | Dispatched tools and supplies | 275,993,732 | 272,146,603 |
| | Warehouse rental expenses | 208,361,073 | 253,589,129 |
| | Other short-term deferred expenses | 159,146,600 | 116,135,000 |
| | | **1,394,327,631** | **870,632,908** |
| b) | **Long-term** | | |
| | Dispatched tools and supplies | 94,952,782 | 91,111,114 |
| | Periodic repair and maintenance expenses of fixed assets | 2,070,875,098 | 1,853,225,280 |
| | Hiep Phuoc land rental expenses (*) | 11,384,875,523 | 11,617,219,919 |
| | Other long-term deferred expenses | 684,974,154 | 799,243,271 |
| | | **14,235,677,557** | **14,360,799,584** |

(*) The prepaid land rental expenses for an area of 42,123 $m^2$ in lot C1 - C2 at Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City, under the Land Use Right Lease Contract No. 80/HĐTĐ.05 dated 27/06/2005 and Contract Appendix No. 09 dated 28/07/2008 between Saigon Plant Protection Joint Stock Company and Tan Thuan Industrial Promotion Company. The lease term is 44 years from 27 June 2005. This land use right lease contract is being used as collateral for bank loans *(Detailed in Note 19)*.

## 13 . SHORT-TERM TRADE PAYABLES

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| **Related parties** | **5,795,621,448** | **4,115,806,304** |
| - Nam Long Phat Co., Ltd | 5,795,621,448 | 4,115,806,304 |
| **Other parties** | **108,519,909,870** | **74,097,545,243** |
| - Eastchem Co., Ltd | 12,265,966,420 | 2,046,327,660 |
| - Quingdao Higrow Chemicals Co.,Ltd | 11,760,425,820 | - |
| - Cji Overseas Import and Export Ltd. | 2,429,750,400 | 12,213,869,850 |
| - Anhui Guangxin Agrochemical Co.,ltd | 8,920,918,000 | 11,609,045,240 |
| - Others | 73,142,849,230 | 48,228,302,493 |
| | **114,315,531,318** | **78,213,351,547** |

## 14 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| **Other parties** | | |
| - Tuan Thom Agricultural Cooperative | - | 70,453,425 |
| - Ho Van Doan Business Household | - | 39,623,329 |
| - Others | 84,159,523 | 108,797,703 |
| | **84,159,523** | **218,874,457** |

## 15 . DIVIDEND AND PROFIT PAYABLES

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| Dividend and profit payables | 1,412,331,250 | 1,412,331,250 |
| | **1,412,331,250** | **1,412,331,250** |

- Payment due date for dividends or profits to be paid in cash or non-cash assets to shareholders and owners: 06 months;
- Dividends and profits committed to be paid but overdue to shareholders and owners: VND 1,412,331,250. Dividends payable arising from 2022 and earlier for shareholders who have not deposited their securities are paid directly at the Company. Up to the reporting date, some dividends have not been claimed by shareholders. The Company is continuing to monitor and recognize them as payable obligations until the payment is completed.

## 16 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

| | Opening receivables | Opening payables | Payables in the period | Actual payment in the period | Closing receivables | Closing payables |
|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | VND |
| Value added tax | 83,347,885 | - | 5,313,843,376 | 5,315,535,145 | 85,039,654 | - |
| Export, import duties | - | - | 66,652,260 | 66,652,260 | - | - |
| Corporate income tax | 652,461,130 | - | - | - | 652,461,130 | - |
| Personal income tax | - | 247,488,853 | 488,479,926 | 785,522,723 | 49,553,944 | - |
| Land tax and land rental | 55,714,700 | - | 1,697,686,824 | 1,641,972,124 | - | - |
| Fees, charges and other payables | - | 10,654,851 | 1,169,224 | 11,824,075 | - | - |
| | **791,523,715** | **258,143,704** | **7,567,831,610** | **7,821,506,327** | **787,054,728** | **-** |

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

## 17 . SHORT-TERM ACCRUED EXPENSES

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| - Interest expense | 17,609,522 | 113,710,228 |
| - Expenses related to sales activities | 10,224,721,444 | 9,674,694,080 |
| - Waste treatment expenses | 805,400,207 | 536,933,471 |
| - Others | 9,225,000 | 3,500,000 |
| | **11,056,956,173** | **10,328,837,779** |

## 18 . OTHER PAYABLES

| | | 30/06/2026 | 01/01/2026 |
|---|---|---|---|
| | | VND | VND |
| a) | **Short-term** | | |
| | Surplus of assets awaiting resolution | 224,791,059 | - |
| | Trade union fund | 211,706,664 | 89,784,103 |
| | Social insurance | 792,482,832 | - |
| | Health insurance | 141,206,778 | - |
| | Unemployment insurance | 62,155,531 | - |
| | Others | 10,758,878,584 | 6,091,540,631 |
| | + *Payables for sales programs* | *1,011,586,000* | *1,434,751,199* |
| | + *Payables for deposit interest* | *26,558,026* | *28,668,475* |
| | + *Payables for transportation support* | *37,210,502* | *128,982,842* |
| | + *Payables for payment discounts* | *57,445,436* | *73,823,107* |
| | + *Payables for customer product exchanges* | *2,788,773,067* | *3,678,975,057* |
| | + *Payables for borrowed money* | *5,900,406,804* | - |
| | + *Other payables* | *936,898,749* | *746,339,951* |
| | | **12,191,221,448** | **6,181,324,734** |
| b) | **Long-term** | | |
| | Long-term deposits, collateral received | 990,000,000 | 1,091,854,000 |
| | | **990,000,000** | **1,091,854,000** |
| c) | **In which: Other payables to related parties** | | |
| | - Moc Hoa Trading Joint Stock Company | 2,600,000 | 2,600,000 |
| | - Nong Phu Trading Co., Ltd | 1,654,239 | 8,629,161 |
| | - Saigon Plant Protection Joint Stock Company (Cambodia) Co., Ltd | 5,900,406,804 | - |
| | | **5,904,661,043** | **11,229,161** |

## 19 . SHORT-TERM BORROWINGS

| | Beginning balance | During the period | | Ending balance |
|---|---|---|---|---|
| | Value | Increase | Decrease | Value |
| | VND | VND | VND | VND |
| **Short-term borrowings - Others** | | | | |
| - Vietnam Bank for Agriculture and Rural Development - Ho Chi Minh City Branch[1] | 83,893,334,609 | 74,959,328,013 | 107,786,699,879 | 51,065,962,743 |
| - Joint Stock Commercial Bank for Foreign Trade of Vietnam - Saigon Branch [2] | 21,284,269,435 | 1,246,077,896 | 21,284,269,435 | 1,246,077,896 |
| - Loans from individuals [3] | 16,000,000 | - | - | 16,000,000 |
| | **105,193,604,044** | **76,205,405,909** | **129,070,969,314** | **52,328,040,639** |

**Detail information on short-term borrowings is as follows:**

(1) Credit Contract No. 1700-LAV-202600269 dated 04/06/2026, with the following detailed terms:
- Credit limit: VND 200,000,000,000;
- Borrowing purpose: To supplement working capital for the production and business activities of plant protection products and other registered business items;
- Contract term: 12 months until 02/06/2027;
- Borrowing term: 06 months from the disbursement date;
- Interest rate: According to each debt acknowledgment;
- Guarantee: Land use rights and ownership of assets attached to land at Lot C1-C3, Street 14, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City under the Mortgage Contract of land use rights and assets attached to land No. 1700-LCL-201500653 signed on 25 September 2015 and its amended and supplemented contracts;
- Ending balance of principal debt: VND 51,065,962,743.

(2) Credit Contract No. 0285/SGN.KHDN/LD25 dated 31/10/2025, with the following detailed terms:
- Credit limit: VND 30,000,000,000;
- Borrowing purpose: Short-term borrowing to supplement working capital, sponsor lawful, reasonable, and valid short-term credit needs for business and production activities, excluding short-term credit needs for fixed asset investment activities;
- Contract term: 12 months until 17/09/2026;
- Borrowing term: 09 months from the disbursement date;
- Interest rate: According to each debt acknowledgment;
- Guarantee:
  + Inventories and goods circulating in the course of the Customer's production and business activities, with a total value of VND 30 billion, pursuant to Goods Mortgage Agreement No. 0149/SGN.KHDN/TC24 dated 25 November 2024 and Amendment and Supplement Agreement No. 0149/SGN.KHDN/TC24-01 dated 31 October 2025.
  + Apartment No. 402, HH2D - HH2 Apartment Building, Duong Noi New Urban Area, Yen Nghia Ward, Ha Dong District, Hanoi City (now Yen Nghia Ward, Hanoi City) under the Housing Mortgage Contract No. 0014/SGN.KHDN/TC26 notarized on 27 February 2026.
- Ending balance of principal debt: VND 1,246,077,896.

(3) Individual borrowing with an ending balance of VND 16,000,000; Interest rate: 8%/year; Guarantee: Unsecured.

## 20 . OWNER'S EQUITY

### a) Changes in owner's equity

| | Contributed capital | Share premium | Development and investment funds | Retained earnings | Total |
|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND |
| **Beginning balance of previous year** | **105,300,000,000** | **782,715,818** | **61,887,185,876** | **(58,531,778,167)** | **109,438,123,527** |
| Profit of the previous period | - | - | - | 1,007,553,357 | 1,007,553,357 |
| The Parent Company pays remuneration of BoD | - | - | - | 10,000,000 | 10,000,000 |
| **Ending balance of previous period** | **105,300,000,000** | **782,715,818** | **61,887,185,876** | **(57,514,224,810)** | **110,455,676,884** |
| **Beginning balance of current year** | **105,300,000,000** | **782,715,818** | **61,887,185,876** | **(57,514,224,810)** | **115,382,004,415** |
| Profit of the current period | - | - | - | 9,939,203,582 | 9,939,203,582 |
| **Ending balance of current period** | **105,300,000,000** | **782,715,818** | **61,887,185,876** | **(42,648,693,697)** | **125,321,207,997** |

**b) Details of owner's invested capital**

| | Rate | Ending balance | Rate | Beginning balance |
|---|---|---|---|---|
| | (%) | VND | (%) | VND |
| - Saigon Agriculture Incorporation | 59.33 | 62,470,200,000 | 59.33 | 62,470,200,000 |
| - Jia Hui | 8.08 | 8,505,300,000 | 8.08 | 8,505,300,000 |
| - Others | 32.59 | 34,324,500,000 | 32.59 | 34,324,500,000 |
| | **100** | **105,300,000,000** | **100** | **105,300,000,000** |

**c) Capital transactions with owners and distribution of dividends and profits**

| | This period | Previous period |
|---|---|---|
| | VND | VND |
| Owner's contributed capital | | |
| - *At the beginning of the year* | *105,300,000,000* | *105,300,000,000* |
| - *At the ending of the period* | *105,300,000,000* | *105,300,000,000* |
| Dividend, profit | | |
| - *Dividend, profit payable at the beginning of the year* | *1,412,331,250* | *1,412,331,250* |
| - *Dividend, profit payable at the end of the period* | ***1,412,331,250*** | ***1,412,331,250*** |

**d) Share**

| | Ending balance | Beginning balance |
|---|---|---|
| Quantity of Authorized issuing shares | 10,530,000 | 10,530,000 |
| Quantity of issued shares | 10,530,000 | 10,530,000 |
| - *Common shares* | *10,530,000* | *10,530,000* |
| Quantity of outstanding shares in circulation | 10,530,000 | 10,530,000 |
| - *Common shares* | *10,530,000* | *10,530,000* |

Par value per share: VND 10,000

**e) Company's reserves**

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| Development and investment funds | 61,887,185,876 | 61,887,185,876 |
| | **61,887,185,876** | **61,887,185,876** |

## 21 . OFF INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

**a) Operating leased assets**

The Company has land lease contracts as follows:

| **Location** | **Area (m2)** | **Lease purpose** | **Lease payment method** | **Lease term** |
|---|---|---|---|---|
| Tan Thuan Ward, Ho Chi Minh City | 7,720.80 | Construction of production workshop, warehouse, and waste treatment station | Annual land lease payment | Until 01/01/2046 |

| Location | Area (m2) | Lease purpose | Lease payment method | Lease term |
|---|---|---|---|---|
| Pleiku Ward, Gia Lai Province | 10,690 | Construction of agricultural supermarket operations center | Land lease payment once or twice a year until the contract maturity date | 50 years from 24/11/2025 |
| Can Tho City | 3,640.50 | Construction of agrochemical distribution workshop | Annual land lease payment | Until 01/10/2045 |
| Hiep Phuoc Industrial Park | 42,123 | Construction of production workshop | One-off prepaid land lease | 44 years from 27/06/2005 |

b) **Foreign currencies**

| | Ending balance | Beginning balance |
|---|---|---|
| US Dollar (USD) | 241,601.70 | 15,870.39 |
| Kyat (MMK) | 332,152.00 | 362,152.00 |

c) **Doubtful debts written-off**

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| - Hai Anh - Phu Tho Seed Co., Ltd. | 5,336,218,777 | 5,336,218,777 |
| - Pham Thu Ha Agency | 4,587,884,688 | 4,587,884,688 |
| - Phuong Dong Store | 2,316,145,180 | 2,316,145,180 |
| - Others | 2,006,831,852 | 2,006,831,852 |
| | **14,247,080,497** | **14,247,080,497** |

Reasons for debt write-off: The receivables are bad debts overdue for more than 3 years and have been fully provisioned. Some large-value receivables have been sued by the Company in court but cannot be executed because these entities have no remaining assets to recover.

## 22 . TOTAL REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

| | This period | Previous period |
|---|---|---|
| | VND | VND |
| Revenue from sales of products, goods | 247,161,228,632 | 240,712,279,708 |
| Revenue from provision of service | 1,628,270,277 | 4,930,186 |
| | **248,789,498,909** | **240,717,209,894** |
| **In which: Revenue from related parties** *(Detailed as in Note No. 38)* | **52,768,288,279** | **52,721,368,037** |

## 23 . REVENUE DEDUCTIONS

| | This period | Previous period |
|---|---|---|
| | VND | VND |
| Sales returns | 1,067,468,205 | 7,234,791,668 |
| Sales discounts | 7,924,000 | 3,045,000 |
| | **1,075,392,205** | **7,237,836,668** |

## 24 . COST OF GOODS SOLD

| | This period | Previous period |
|---|---|---|
| | VND | VND |
| Cost of finished products and goods sold | 184,742,792,582 | 176,073,407,370 |
| Non-deductible input VAT | - | 964,409,874 |
| Cost of provision of services | 70,250,516 | 26,121,038 |
| Allowance for devaluation of inventories | 6,128,424,365 | 6,233,530,433 |
| | **190,941,467,463** | **183,297,468,715** |
| **In which: Goods purchased from related parties** | **7,777,993,765** | **12,200,208,435** |
| *(Detailed as in Note No. 38)* | | |

## 25 . FINANCIAL INCOME

| | This period | Previous period |
|---|---|---|
| | VND | VND |
| Interest income | 10,585,893 | 119,550,833 |
| Dividends, profits earned | - | 394,272,000 |
| Gains on exchange difference in the period | 1,607,918,689 | 3,194,224,578 |
| Gains on exchange difference at the period-end | 3,669,208 | 1,580,119,655 |
| Payment discount | 25,500,000 | - |
| | **1,647,673,790** | **5,288,167,066** |
| **In which: Financial income from related parties** | **-** | **394,272,000** |
| *(Detailed as in Note No. 38)* | | |

## 26 . FINANCIAL EXPENSES

| | This period | Previous period |
|---|---|---|
| | VND | VND |
| Interest expenses | 2,517,854,151 | 3,951,712,251 |
| Payment discount | 68,753,866 | 4,889,355,030 |
| Interest on deposits received | 5,540,499 | 10,624,020 |
| Loss on exchange difference in the period | 1,996,722,271 | 6,898,444,243 |
| Others | 17,272,604 | 7,500,589 |
| | **4,606,143,391** | **15,757,636,133** |
| **In which: Financial expenses from related parties** | **-** | **1,384,767** |
| *(Detailed as in Note No. 38)* | | |

## 27 . SELLING EXPENSES

| | This period | Previous period |
|---|---|---|
| | VND | VND |
| Raw materials | 3,002,469,740 | 2,351,431,484 |
| Tools and supplies expenses | 119,849,758 | 104,770,484 |
| Labor expenses | 16,489,493,865 | 14,065,871,240 |
| Depreciation expenses | 352,125,901 | 387,052,170 |
| Expenses of outsourcing services | 4,703,894,568 | 5,332,309,306 |
| Other expenses in cash | 4,449,157,904 | 2,308,696,200 |
| | **29,116,991,736** | **24,550,130,884** |
| **In which: Expenses purchased from related parties** | **6,702,805** | **14,240,159** |
| *(Detailed as in Note No. 38)* | | |

## 28 . GENERAL AND ADMINISTRATIVE EXPENSES

| | This period | Previous period |
|---|---|---|
| | VND | VND |
| Raw materials | 161,851,736 | 171,117,355 |
| Tools and supplies expenses | 251,016,744 | 122,040,344 |
| Labor expenses | 9,318,540,504 | 8,161,245,482 |
| Depreciation expenses | 51,675,132 | 112,159,926 |
| Provision expenses | - | 653,306,426 |
| Tax, Charge, Fee | 14,891,323 | 40,190,579 |
| Expenses of outsourcing services | 2,826,799,991 | 2,976,690,127 |
| Other expenses in cash | 2,357,835,895 | 2,756,307,435 |
| Other decreases in general and administrative expenses | (1,022,956,636) | - |
| - *Reversal of allowances* | *(1,022,956,636)* | - |
| | **13,959,654,689** | **14,993,057,674** |
| **In which: Expenses purchased from related parties** | **-** | **1,535,088** |

*(Detailed as in Note No. 38)*

## 29 . OTHER INCOME

| | This period | Previous period |
|---|---|---|
| | VND | VND |
| Liquidation, disposal of fixed assets | 157,727,272 | 1,137,918,181 |
| Income from sales of by-products and scrap | 360,058,350 | 345,949,074 |
| Income from warehouse rental | 132,738,416 | 209,088,699 |
| Income from product distribution franchise fees | 250,000,000 | - |
| Others | 551,420,580 | 91,491,840 |
| | **1,451,944,618** | **1,784,447,794** |

## 30 . OTHER EXPENSES

| | This period | Previous period |
|---|---|---|
| | VND | VND |
| Expenses for handling and destruction of damaged and substandard products | 257,332,815 | 372,769,164 |
| Tax arrears, fines and late payment interest | 745,296 | 49,393,861 |
| Others | 4,516,425 | 237,426,828 |
| | **262,594,536** | **659,589,853** |

## 31 . CURRENT CORPORATE INCOME TAX EXPENSE

| | This period | Previous period |
|---|---|---|
| | VND | VND |
| Total profit before tax | 11,926,873,297 | 1,294,104,827 |
| Increase | 7,379,983,165 | 7,107,680,784 |
| - *Unreasonable expenses* | *5,261,721* | *1,251,230,563* |
| - *Trade discounts* | *7,374,721,444* | *3,243,217,487* |
| - *Loss on exchange difference at the period-end* | - | *405,813,988* |
| - *Non-deductible loan interest costs under Decree No. 132/2020/NĐ-CP* | - | *2,207,418,746* |
| Decrease | (19,306,856,462) | (8,401,785,611) |
| - *Dividends and profits received* | - | *(394,272,000)* |
| - *Trade discounts of the previous year* | *(3,213,579,830)* | *(4,675,974,835)* |
| - *Gains on exchange difference at this period-end* | *(6,474,419)* | - |
| - *Gains on exchange difference at previous period - end* | *(99,529,595)* | *(317,154,252)* |
| - *Eligible allowance expenses for doubtful debts* | *(429,688,929)* | - |
| - *Non-deductible loan interest costs from previous years* | *(1,887,782,430)* | - |
| - *Losses carried forward from previous years* | *(13,669,801,259)* | *(3,014,384,524)* |
| Taxable income | - | - |
| **Current corporate income tax expense (Tax rate 20%)** | **-** | **-** |
| CIT payable at the beginning of the year | (652,461,130) | (652,461,130) |
| CIT paid in the period | - | - |
| **CIT payable at the end of the period** | **(652,461,130)** | **(652,461,130)** |

## 32 . DEFERRED TAX

### a) Deferred income tax assets

| | Beginning balance | Ending balance |
|---|---|---|
| | VND | VND |
| Corporate income tax rate used to determine the value of Deferred income tax assets | 20% | 20% |
| Deferred income tax assets related to deductible temporary differences | 1,678,889,841 | 932,599,304 |
| Deferred income tax assets related to unused taxable loss | 5,992,792,651 | 8,726,752,903 |
| **Deferred income tax assets** | **7,671,682,492** | **9,659,352,207** |

### b) Deferred income tax expenses

| | This period | Previous period |
|---|---|---|
| | VND | VND |
| Deferred CIT income arising from taxable temporary differences | (1,474,944,289) | - |
| Deferred CIT expense relating to reversal of deferred income tax assets | 728,653,752 | 286,551,470 |
| Deferred CIT expense arising from tax losses | 2,733,960,252 | - |
| | **1,987,669,715** | **286,551,470** |

The portion of loan interest cost which is non-deductible under Decree No. 132/2020/NĐ-CP dated 05 November 2020 issued by the Government, amended and supplemented by Decree No. 20/2025/NĐ-CP dated 10 February 2025, is carried forward to the next taxable period for the determination of total loan interest cost deductible if total loan interest cost deductible in the next taxable period is lower than the amount prescribed.

The loan interest costs may be carried forward for a maximum consecutive period of 05 years, counting from the year following the year in which non-deductible loan interest costs arise.

The actual loan interest costs carried forward to subsequent years for tax purposes will depend on the examination and approval of the tax authorities and may differ from the amounts presented in the Interim Separate Financial Statements. The loan interest costs exceeding 30% of EBITDA under regulations of Decree No. 132/2020/NĐ-CP dated 05 November 2020 issued by the Government, amended and supplemented by Decree No. 20/2025/NĐ-CP dated 10 February 2025, are estimated to be offset against the Company's future taxable income as follows:

| The year in which non-deductible loan interest costs arise | Inspection status of tax authorities | Loan interest costs exceeding 30% of EBITDA which non-deductible in the following years | Non-deductible loan interest costs that have been used | Non-deductible loan interest costs will be carried forward to the next tax years |
|---|---|---|---|---|
| | | VND | VND | VND |
| Year 2022 | Non-inspection | 2,974,469,415 | 1,887,782,430 | 1,086,686,985 |
| Year 2023 | Non-inspection | 11,863,868,222 | - | 11,863,868,222 |
| Year 2024 | Non-inspection | 8,032,601,311 | - | 8,032,601,311 |
| Year 2025 | Non-inspection | 1,959,813,900 | - | 1,959,813,900 |

The Board of Management assesses that the Company's ability to carry forward these non-deductible loan interest costs to subsequent periods is uncertain. Therefore, no deferred tax assets related to these amounts have been recognized in the Interim Separate Statement of Financial Position of this period.

Tax losses can be carried forward to offset against future taxable income for a maximum period of 5 consecutive years from the year following the year in which the losses were incurred. The actual tax losses carried forward to subsequent years for tax purposes will depend on the examination and approval of the tax authorities and may differ from the amounts presented in the Interim Separate Financial Statements.

The estimated losses that may be offset against the Company's future assessable income are as follows:

| The year of incurrence | Inspection status of tax authorities | Taxable loss | Carry-forward of tax loss | The remaining loss is carried forward to subsequent tax years |
|---|---|---|---|---|
| | | VND | VND | VND |
| Year 2023 | Non-inspection | 42,510,649,703 | 21,276,393,579 | 21,234,256,124 |
| Year 2024 | Non-inspection | 51,240,356,835 | - | 51,240,356,835 |

## 33 . BUSINESS AND PRODUCTIONS COST BY ITEMS

| | This period | Previous period |
|---|---|---|
| | VND | VND |
| Raw materials | 162,932,275,545 | 133,321,129,107 |
| Labour expenses | 39,672,003,111 | 32,230,746,458 |
| Depreciation expenses | 1,405,377,487 | 1,414,400,603 |
| Provision expenses/ (Reversal of provisions) | (1,022,956,636) | 653,306,426 |
| Expenses of outsourcing services | 12,723,883,217 | 12,209,430,176 |
| Other expenses in cash | 11,357,832,092 | 8,520,469,330 |
| | **227,068,414,816** | **188,349,482,100** |

## 34 . FINANCIAL INSTRUMENTS

**Financial risk management**

Financial risks that the Company may face risks including: market risk, credit risk and liquidity risk.

The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

***Market risk***

The Company may face with the market risk such as: changes in prices, exchange rates and interest rates.

Exchange rate risk

The Company bears the risk of interest rates due to the transaction made in a foreign currency other than VND such as: borrowings and debts, revenue, cost, importing materials, good, machinery and equipment.

Interest rate risk

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

***Credit Risk***

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

| | Under 1 year | From 1 to 5 years | Over 5 years | Total |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| **As at 30/06/2026** | | | | |
| Cash | 15,107,521,519 | - | - | 15,107,521,519 |
| Trade receivables, other receivables | 76,062,626,033 | 406,950,914 | - | 76,469,576,947 |
| | **91,170,147,552** | **406,950,914** | **-** | **91,577,098,466** |
| **As at 01/01/2026** | | | | |
| Cash and cash equivalents | 6,719,654,063 | - | - | 6,719,654,063 |
| Trade receivables, other receivables | 83,946,984,777 | 431,950,914 | - | 84,378,935,691 |
| Lendings | 4,518,443,836 | - | - | 4,518,443,836 |
| | **95,185,082,676** | **431,950,914** | **-** | **95,617,033,590** |

***Liquidity Risk***

Liquidity risk is the risk that the Company has trouble in settlement of its due date financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

| | Under 1 year | From 1 to 5 years | Over 5 years | Total |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| **As at 30/06/2026** | | | | |
| Borrowings | 52,328,040,639 | - | - | 52,328,040,639 |
| Trade payables, other payables | 127,919,084,016 | 990,000,000 | - | 128,909,084,016 |
| Accrued expenses | 11,056,956,173 | - | - | 11,056,956,173 |
| | **191,304,080,828** | **990,000,000** | **-** | **192,294,080,828** |
| **As at 01/01/2026** | | | | |
| Borrowings | 105,193,604,044 | - | - | 105,193,604,044 |
| Trade payables, other payables | 85,807,007,531 | 1,091,854,000 | - | 86,898,861,531 |
| Accrued expenses | 10,328,837,779 | - | - | 10,328,837,779 |
| | **201,329,449,354** | **1,091,854,000** | **-** | **202,421,303,354** |

The Company believes that risk level of loan repayment is controllable. The Company has the ability to pay debts matured from cash flows from its operating activities and cash received from matured financial assets.

## 35 . ADDITIONAL INFORMATION FOR THE ITEMS OF THE INTERIM SEPARATE STATEMENT OF CASH FLOWS

| | | This period | Previous period |
|---|---|---|---|
| | | VND | VND |
| a) | **Proceeds from borrowings during the period** | | |
| | Proceeds from ordinary contracts | 76,205,405,909 | 138,507,281,589 |
| b) | **Actual repayments on principal during the period** | | |
| | Repayment on principal from ordinary contracts | 129,070,969,314 | 138,904,320,168 |
| | Repayments on borrowings | - | 224,575,704 |

## 36 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Interim Separate Financial Statements .

## 37 . SEGMENT REPORTING

**a) Under business fields**

Since the Company's main business activity is trading in pesticides, the Company does not prepare segment reports by business segment.

**b) Under geographical areas**

| | Vietnam | Overseas | **Grand total** |
|---|---|---|---|
| | VND | VND | **VND** |
| Revenue from sales of goods and provision of services | 195,115,690,575 | 52,598,416,129 | 247,714,106,704 |
| Segment assets | 48,506,867,463 | 26,358,279,339 | 74,865,146,802 |
| Unallocated assets | | | 260,522,066,462 |
| The total cost to acquire fixed assets | 95,000,000 | - | 95,000,000 |

## 38 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company detail as follows:

| Related parties | Relation |
|---|---|
| Saigon Agriculture Incorporation | Parent Company |
| Saigon - Lao Plant Protection Sole Co., Ltd | Subsidiary |
| Saigon Plant Protection Joint Stock Company (Cambodia) Co., Ltd | Subsidiary |
| Moc Hoa Trading Joint Stock Company | Subsidiary |
| Nong Phu Trading Co., Ltd | The Company is managed by Mr. Vo Van Nghi, who serves as the Director and legal representative |
| Nam Long Phat Manufacturing and Trading Co., Ltd | The Company is chaired and directed by Mr. Huynh Duc (father of Mr. Huynh Chi Quyen) as the Chairman of the Members' Council and Director |
| Saigon Agriculture Incorporation Branch - Sagri Animal Feed Processing Company | Branch of the Parent Company |
| Members of the Board of Directors, Board of Management and Board of Supervision | Key Management personnel |

In addition to the information with related parties presented in the above Notes, the Company has the transactions during the period with related parties as follows:

| | This period | Previous period |
|---|---|---|
| | VND | VND |
| **Revenue from sales of goods and provision of services** | **52,768,288,279** | **52,721,368,037** |
| - Saigon - Lao Plant Protection Sole Co., Ltd | 5,089,178,242 | 8,062,558,322 |
| - Saigon Plant Protection JSC (Cambodia) Co., Ltd | 47,509,237,887 | 44,212,757,393 |
| - Moc Hoa Trading Joint Stock Company | - | 21,117,531 |
| - Nong Phu Trading Co., Ltd | 169,872,150 | 424,934,791 |
| **Purchase of raw materials, goods, and services** | **7,777,993,765** | **12,200,208,435** |
| - Moc Hoa Trading Joint Stock Company | 401,300,000 | 6,146,113,000 |
| - Nam Long Phat Manufacturing and Trading Co., Ltd | 7,361,499,970 | 6,054,095,435 |
| - Saigon Agriculture Incorporation Branch - Sagri Animal Feed Processing Company | 15,193,795 | - |
| **Financial income** | - | **394,272,000** |
| - Moc Hoa Trading Joint Stock Company | - | 394,272,000 |
| **Financial expenses** | - | **1,384,767** |
| - Mr. Nguyen Quoc Dung | - | 1,384,767 |
| **Selling expenses** | **6,702,805** | **14,240,159** |
| - Nong Phu Trading Co., Ltd | 6,702,805 | 11,640,159 |
| - Moc Hoa Trading Joint Stock Company | - | 2,600,000 |
| **General and administrative expenses** | - | **1,535,088** |
| - Moc Hoa Trading Joint Stock Company | - | 1,535,088 |

Other transactions with related parties are as follows:

| | Position | This period | Previous period |
|---|---|---|---|
| | | VND | VND |
| **Remuneration to the key managers:** | | **1,351,332,115** | **1,229,048,567** |
| Mr. Tong Xuan Phu | Chairman of BoD | 200,914,642 | 182,617,253 |
| Mr. Vo Anh Tung | Member of BoD | - | - |
| Mr. Huynh Chi Quyen | Member of BoD | - | - |
| Mr. Vo Van Nghi | Member of BoD | - | - |
| Mr. Dieu Quang Trung | Member of BoD, Director | 225,714,254 | 196,642,433 |
| Mr. Nguyen Quoc Dung | Member of BoD, Director *(Resigned on 25/04/2025)* | - | 144,931,420 |
| Mrs. Bui Thi Anh Tuyet | Deputy Director | 212,226,143 | 185,968,647 |
| Mr. Vo Thanh Sang | Deputy Director | 200,474,382 | 63,070,711 |
| Mrs. Phung Thai Phuong Trang | Chief Accountant | 199,186,244 | 173,953,880 |
| Mrs. Do Thi Kim Anh | Head of BoS | - | - |
| Mr. Tran Dinh Vu | Member of BoS | 153,111,729 | 80,035,124 |
| Mrs. Phan Thai Hang | Member of BoS | 159,704,721 | 109,937,146 |
| Mr. Huynh Van Hai | Member of BoS *(Resigned on 25/04/2025)* | - | 91,891,953 |

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

## 39 . COMPARATIVE FIGURES

The comparative figures in the Interim Separate Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

The comparative figures in the Interim Separate Statement of Financial Position and related notes are those of the Separate Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Separate Statement of Income, Interim Separate Statement of Cash flows, and related notes is that of the Interim Separate Financial Statements for the period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Company applies prospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025/TT-BTC. Details are presented in Appendix No.01.

M.S.D.N: 0300632232 - C.T.C.P
CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN
THÀNH PHỐ HỒ CHÍ MINH

| Dinh Hoang Phat | Phung Thai Phuong Trang | Dieu Quang Trung |
|---|---|---|
| Preparer | Chief Accountant | Legal Representative |
| | | *Approved, 26 August 2026* |

## APPENDIX I: COMPARATIVE FIGURES

| Figures according to the Separate Financial Statements for the fiscal year ended as at 31/12/2025 | | | | Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 | | | | |
|---|---|---|---|---|---|---|---|---|
| Code | Items | | Amount VND | Code | Items | | Amount VND | Change |
| | SEPARATE STATEMENT OF FINANCIAL POSITION | | | | SEPARATE STATEMENT OF FINANCIAL POSITION | | | |
| | CURRENT ASSETS | | | | CURRENT ASSETS | | | |
| **110** | **I.** | **Cash and cash equivalents** | | **110** | **I.** | **Cash and cash equivalents** | | |
| 112 | 2. | Cash equivalents | 2,000,000,000 | 112 | 2. | Cash equivalents | 2,000,260,274 | Restatement |
| **120** | **II.** | **Short-term investments** | | **120** | **II.** | **Short-term investments** | | |
| 123 | 3. | Held-to-maturity investments | 4,500,000,000 | 123 | 3. | Short-term held-to-maturity investments | 4,518,443,836 | Restatement, rename |
| **130** | **III.** | **Short-term receivables** | | **130** | **III.** | **Short-term receivables** | | |
| 136 | 5. | Other short-term receivables | 1,388,541,985 | 135 | 5. | Other short-term receivables | 1,369,837,875 | Restatement, code change |
| **150** | **VI.** | **Other short-term assets** | | **160** | **VI.** | **Other short-term assets** | | |
| 151 | 1. | Short-term prepaid expenses | 870,632,908 | 161 | 1. | Short-term deferred expenses | 870,632,908 | Rename, code change |
| | NON-CURRENT ASSETS | | | | NON-CURRENT ASSETS | | | |
| **260** | **VII.** | **Other long-term assets** | | **270** | **VII.** | **Other long-term assets** | | |
| 261 | 1. | Long-term prepaid expenses | 14,360,799,584 | 271 | 1. | Long-term deferred expenses | 14,360,799,584 | Rename, code change |
| | LIABILITIES | | | | LIABILITIES | | | |
| **310** | **I.** | **Current liabilities** | | **310** | **I.** | **Current liabilities** | | |
| | | | | 313 | 3. | Dividend and profit payables | 1,412,331,250 | Restatement |
| 319 | 9. | Other short-term payables | 7,593,655,984 | 320 | 10. | Other short-term payables | 6,181,324,734 | Restatement, code change |

## APPENDIX I: COMPARATIVE FIGURES

| Code | Items | Amount VND | Code | Items | Amount VND | Change |
|---|---|---|---|---|---|---|
| **Figures according to the Separate Financial Statements for the period from 01/01/2025 to 30/06/2025** | | | **Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025** | | | |
| SEPARATE STATEMENT OF INCOME | | | SEPARATE STATEMENT OF INCOME | | | |
| 22 | 7. Financial expense | 15,757,636,133 | 23 | 8. Financial expense | 15,757,636,133 | |
| *23* | *In which: Interest expense* | 3,951,712,251 | *24* | *In which: Interest expense* | 3,951,712,251 | *Rename, change code* |
| SEPARATE STATEMENT OF CASH FLOWS | | | SEPARATE STATEMENT OF CASH FLOWS | | | |
| 04 | 4. Interests paid | (4,000,924,682) | 04 | 4. Interests paid | (4,000,924,682) | Rename |

Items with only code changes are not presented in detail in the table above.

# HÃNG KIỂM TOÁN AASC

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