QUANG NGAI AGRICULTURAL PRODUCTS AND FOODSTUFF JOINT STOCK COMPANY

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026

CONTENTS

MANAGEMENT'S REPORT

Quang Ngai Agricultural Products and Foodstuff Joint Stock Company (hereinafter referred to as "the Company") hereby presents its report and the accompanying reviewed interim consolidated financial statements of the Company and its subsidiaries (hereinafter collectively referred to as "the Group") for the six-month period ended 30 June 2026.

Members of the Board of Directors, the Supervisory Committee, Management and Chief Accountant during the period and on the date of this report include:

Board of Directors

Full name	Position
Mr. Vo Van Danh	Chairman
Mr. Tran Ngoc Hai	Deputy Chairman
Mr. Nguyen Duc Thang	Deputy Chairman
Mr. Le Ngoc Hinh	Member
Mr. Dong Van Lap	Member
Mr. Le Tuan Toan	Member
Mr. Tran Duc Thach	Member

Supervisory Committee

Full name	Position
Mr. Pham Van Lam	Head
Mr. Nguyen Thanh	Member
Mr. Nguyen Van Thai	Member

Management and Chief Accountant

Full name	Position
Mr. Tran Ngoc Hai	General Director
Mr. Dong Van Lap	Deputy General Director
Mr. Le Ngoc Hinh	Deputy General Director
Mr. Tran Duc Thach	Deputy General Director
Mr. Pham Quoc Tau	Chief Accountant

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Mr. Vo Van Danh – Chairman, and Mr. Tran Ngoc Hai – General Director.

RESPONSIBILITY OF MANAGEMENT

The Group's management is responsible for preparing the interim consolidated financial statements of each period which give a true and fair view of the financial position of the Group and the results of its operations and its cash flows. In preparing these interim consolidated financial statements, the management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any departures that need to be disclosed and explained in the interim consolidated financial statements;
- Prepare the interim consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business; and

MANAGEMENT'S REPORT (CONTINUED)

- Design and implement the internal control system effectively for a fair preparation and presentation of the interim consolidated financial statements so as to mitigate error or fraud.

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

Management confirms that the Group has complied with the above requirements in preparing these interim consolidated financial statements.

AUDITOR

The accompanying interim consolidated financial statements were reviewed by ECOVIS AFA VIETNAM Auditing – Appraisal and Consulting Company Limited (Head office: No. 142 Xo Viet Nghe Tinh Street, Hoa Cuong Ward, Danang City, Vietnam; Telephone: (84) 0236.363.3333; Fax: (84) 0236.363.3338; Website: www.ecovis.com/vietnam/audit).

STATEMENT BY MANAGEMENT

In management's opinion, the accompanying interim consolidated financial statements give a true and fair view, in all material respects, of the interim financial position of the Group as at 30 June 2026 and the results of its operations 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 the preparation and presentation of the interim consolidated financial statements.

For and on behalf of management

M.S.D.N: 4300321643 - C.T.C.P
CÔNG TY CP NÔNG SẢN THỰC PHẨM QUẢNG NGÃI
TỈNH QUẢNG NGÃI

Tran Ngoc Hai
General Director
Quang Ngai Province, 25 August 2026

ECOVIS AFA VIETNAM

CÔNG TY TNHH KIỂM TOÁN – THẨM ĐỊNH GIÁ VÀ TƯ VẤN ECOVIS AFA VIỆT NAM
ECOVIS AFA VIETNAM AUDITING – APPRAISAL AND CONSULTING CO., LTD
142 Xo Viet Nghe Tinh St., Hoa Cuong Ward, Danang City, Vietnam
Tel: +84 236 363 3333 I Fax: +84 236 363 3338 I Email: info@ecovis.com.vn

No: 361/2026/BCSXHN-E.AFA

REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL INFORMATION

To: Shareholders
Board of Directors and Management
QUANG NGAI AGRICULTURAL PRODUCTS AND FOODSTUFF JOINT STOCK COMPANY

We have reviewed the accompanying interim consolidated financial statements of Quang Ngai Agricultural Products and Foodstuff Joint Stock Company (hereinafter referred to as "the Company") and its subsidiaries (hereinafter collectively referred to as "the Group") prepared on 25 August 2026 as set out from page 5 to page 50, which comprise the interim consolidated balance sheet as at 30 June 2026, and the interim consolidated income statement, and interim consolidated cash-flow statement for the six-month period then ended, and notes to the interim consolidated financial statements

Management's Responsibility

Management is responsible for the preparation and fair presentation of these interim consolidated financial statements in accordance with Vietnamese Accounting Standards, and Vietnamese Corporate Accounting System and relevant legislation as to the preparation and presentation of interim consolidated financial statements and for such internal control as Management determines is necessary to enable the preparation and presentation of the interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these interim consolidated financial statements based on our review. We conducted our review in accordance with the Vietnamese Standards on Review Engagements 2410- Review of Interim Financial Information Performed by Independent Auditor of the Entity.

A review of interim consolidated 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.

REPORT ON REVIEW OF
INTERIM CONSOLIDATED FINANCIAL INFORMATION (CONTINUED)

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not give a true and fair view, in all material respects, of the interim financial position of the Group as at 30 June 2026, and of its interim financial performance and its interim cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting System and relevant legislation as to the preparation and presentation of interim consolidated financial statements.

Nguyen Thanh Lam
Audit Director
Audit Practice Registration Certificate
No. 4231-2023-240-1

Authorized person

ECOVIS AFA VIETNAM Auditing – Appraisal and Consulting Company Limited
Danang City, 25 August 2026

Form B 01a - DN/HN
(Issued under the Circular No. 43/2026/TT-BTC
dated 20 April 2026 by Ministry of Finance)

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Code	Notes	As at 30 Jun. 2026	As at 01 Jan. 2026
A. CURRENT ASSETS	**100**		**1,302,096,770,713**	**1,845,414,595,457**
I. Cash and cash equivalents	**110**	4.1	**99,289,580,231**	**148,108,132,014**
1. Cash	111		99,279,580,231	148,098,132,014
2. Cash equivalents	112		10,000,000	10,000,000
II. Current financial investments	**120**	4.2	**54,846,909,822**	**60,699,833,089**
1. Current held to maturity investments	123		56,116,909,822	61,969,833,089
2. Provision for held to maturity investments	124		(1,270,000,000)	(1,270,000,000)
III. Current account receivables	**130**		**469,317,586,879**	**666,154,344,855**
1. Trade receivables	131		423,560,926,996	627,061,483,062
2. Advances to suppliers	132		19,422,654,487	17,998,751,114
3. Other current receivables	135		65,232,479,587	59,594,542,951
4. Provision for doubtful debts	136		(38,898,474,191)	(38,500,432,272)
IV. Inventories	**140**		**516,365,148,070**	**798,416,075,421**
1. Inventories	141	4.7	516,365,148,070	798,416,075,421
2. Provision for decline in value of inventories	149		-	-
V. Current biological assets	**150**		-	-
VI. Other current assets	**150**		**162,277,545,711**	**172,036,210,078**
1. Current deferred expenses	151	4.8	28,023,224,035	25,652,142,690
2. Value added tax deductible	152		134,231,055,839	145,904,098,124
3. Tax and other receivables from the state budget	153	4.9	23,265,837	479,969,264
B. NON-CURRENT ASSETS	**200**		**1,411,763,612,295**	**1,466,434,770,411**
I. Non-current account receivables	**210**		**1,285,143,639**	**1,350,714,667**
1. Other non-current receivables	215	4.5	1,285,143,639	1,350,714,667
2. Provision for doubtful non-current receivables	216		-	-
II. Fixed assets	**220**		**1,283,319,377,379**	**1,367,398,036,499**
1. Tangible fixed assets	221	4.10	1,267,163,547,601	1,352,135,914,989
Cost	222		2,987,557,396,559	2,994,609,916,612
Accumulated depreciation	223		(1,720,393,848,958)	(1,642,474,001,623)
2. Intangible fixed assets	227	4.11	16,155,829,778	15,262,121,510
Cost	228		30,532,387,552	29,062,873,994
Accumulated amortisation	229		(14,376,557,774)	(13,800,752,484)
III. Non - current biological assets	**230**		-	-
IV. Investment property	**240**		-	-
V. Non-current assets in progress	**250**		**74,773,881,244**	**43,305,933,942**
1. Non-current work in progress	251		-	-
2. Construction in progress	252	4.12	74,773,881,244	43,305,933,942
VI. Non-current financial investments	**260**	4.3	**17,024,886,535**	**17,795,005,501**
1. Investments in associates, joint-ventures	262		16,518,296,535	17,288,415,501
2. Investment in other entities	263		506,590,000	506,590,000
3. Non current held to maturity investments	266			
VII. Other non-current assets	**270**		**35,360,323,498**	**36,585,079,802**
1. Non-current deferred expenses	271	4.8	35,360,323,498	36,585,079,802
2. Goodwill	279		-	-
TOTAL ASSETS (280 = 100 + 200)	**280**		**2,713,860,383,008**	**3,311,849,365,868**

Form B 01a - DN/HN
(Issued under the Circular No. 43/2026/TT-BTC
dated 20 April 2026 by Ministry of Finance)

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2026

Unit: VND

RESOURCES	Code	Notes	As at 30 Jun. 2026	As at 01 Jan. 2026
C. LIABILITIES	**300**		**1,393,495,049,868**	**2,053,268,895,458**
I. Current liabilities	**310**		**1,223,278,861,535**	**1,857,915,809,666**
1. Trade payables	311	4.13	75,620,385,308	197,118,002,047
2. Advances from customers	312	4.14	21,229,449,371	31,711,342,550
3. Dividends and profit distribution payable	313	4.15	88,843,808	781,346,783
4. Taxes and amounts payable to the state budget	314	4.9	30,438,428,871	37,386,392,987
5. Payables to employees	315	4.16	30,438,328,552	48,248,336,650
6. Accrued expenses	316	4.17	6,169,930,339	33,380,748,325
7. Other current payables	320	4.18	2,009,017,380	2,035,894,568
8. Current loans and obligations under finance leases	321	4.19	1,048,495,025,559	1,500,935,478,492
9. Bonus and welfare fund	323	4.20	8,789,452,347	6,318,267,264
II. Non-current liabilities	**330**		**170,216,188,333**	**195,353,085,792**
1. Other non-current payables	337	4.18	2,558,831,221	2,558,831,221
2. Non-current loans and obligations under finance leases	338	4.19	167,657,357,112	192,794,254,571
D. OWNERS' EQUITY	**400**	**4.21**	**1,320,365,333,140**	**1,258,580,470,410**
1. Owners' contributed capital	411		360,217,560,000	327,473,390,000
Ordinary shares carrying voting rights	411a		360,217,560,000	327,473,390,000
Preference shares	411b		-	-
2. Share premium	412		137,974,546,380	137,974,546,380
3. Other contributed capital	414		400,000,000	400,000,000
4. Exchange difference reserve	417		(40,223,108,776)	(16,760,530,059)
5. Investment and development fund	418		331,939,589,102	320,941,689,722
6. Other equity funds	419		22,784,707,452	22,784,707,452
7. Retained earnings	420		426,552,889,834	392,332,751,757
Beginning accumulated retained earnings	420a		261,223,385,187	234,155,177,745
Retained earnings of the current period	420b		165,329,504,647	158,177,574,012
8. Non-controlling interest	429		80,719,149,148	73,433,915,158
TOTAL RESOURCES (440 = 300 + 400)	**440**		**2,713,860,383,008**	**3,311,849,365,868**

M.S.D.N: 4300321643 - C.T.C.P
CÔNG TY CP NÔNG SẢN THỰC PHẨM QUẢNG NGÃI
TỈNH QUẢNG NGÃI

Tran Ngoc Hai	**Pham Quoc Tau**	**Le Van Thanh**
General Director	**Chief Accountant**	**Preparer**

Quang Ngai Province, 25 August 2026

QUANG NGAI AGRICULTURAL PRODUCTS AND FOODSTUFF JOINT STOCK COMPANY
Address: 48 Pham Xuan Hoa, Cam Thanh Ward, Quang Ngai Province, Vietnam

Form B 02a - DN/HN
(Issued under the Circular No. 43/2026/TT-BTC
dated 20 April 2026 by Ministry of Finance)

INTERIM CONSOLIDATED INCOME STATEMENT

For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Code	Note	Current period	Previous period
1. Revenue	01	5.1	3,989,321,539,495	3,047,786,347,532
2. Deductions	02	5.2	-	1,158,300,000
3. Net revenue	10		3,989,321,539,495	3,046,628,047,532
4. Cost of sales	11	5.3	3,422,655,473,430	2,604,557,543,019
5. Gross profit	20		566,666,066,065	442,070,504,513
6. Profit/(loss) from the sale and disposal of investment properties	21		-	-
7. Finance income	22	5.4	51,660,704,619	28,435,892,701
8. Finance expense	23	5.5	111,568,392,531	88,516,857,540
Of which, borrowing costs	24		*70,388,759,197*	*81,255,939,422*
9. Selling expense	25	5.6	294,428,017,710	277,729,380,568
10. General and administration expense	26	5.7	26,671,991,974	19,198,468,196
11. Share of the profit(loss) of associates	27		1,029,881,034	868,139,389
12. Operating profit/(loss)	30		186,688,249,503	85,929,830,299
13. Other income	31	5.8	110,138,511	331,814,657
14. Other expense	32	5.9	988,544,555	455,414,670
15. Net other income/(loss)	40		(878,406,044)	(123,600,013)
16. Accounting profit/(loss) before tax	50		185,809,843,459	85,806,230,286
17. Current corporate income tax expense	51		10,638,529,822	-
18. Deferred corporate income tax expense	52		-	-
19. Net profit/(loss) after taxation	60		175,171,313,637	85,806,230,286
20. Net profit/(loss) after taxation attributable to owners of parent Company	61		165,329,504,647	85,232,972,796
21. Net profit/(loss) after taxation attributable to non-controlling shareholders	62		9,841,808,990	573,257,490
22. Basic earnings per share	70	4.21.6	4,590	2,284
23. Diluted earnings per share	71	4.21.7	4,590	2,284

M.S.D.N: 4300321643 - C.T.C.P
CÔNG TY C.P NÔNG SẢN THỰC PHẨM QUẢNG NGÃI
TỈNH QUẢNG NGÃI

Tran Ngoc Hai **General Director**	**Pham Quoc Tau** **Chief Accountant**	**Le Van Thanh** **Preparer**

Quang Ngai Province, 25 August 2026

Form B 03a - DN/HN
(Issued under the Circular No. 43/2026/TT-BTC
dated 20 April 2026 by Ministry of Finance)

INTERIM CONSOLIDATED CASH FLOW STATEMENT
(Indirect method)
For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Code	Note	Current period	Previous period
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit /(loss) before taxes	**01**		**185,809,843,459**	**85,806,230,286**
2. Adjustment for:				
Depreciation and amortisation	02		85,138,131,543	81,379,118,242
Provisions	03		398,041,919	(500,000,000)
Unrealised foreign exchange gains/losses from revaluation of foreign currency monetary items	04		(1,771,271,116)	(511,780,640)
Gains/losses from investment	05		(2,461,280,131)	(2,383,834,255)
Borrowing costs	06		70,388,759,197	81,255,939,422
3. Operating profit /(loss) before adjustments to working capital	**08**		**337,502,224,871**	**245,045,673,055**
Increase or decrease in accounts receivable	09		211,411,967,620	(111,780,784,452)
Increase or decrease in inventories	10		282,050,927,351	(147,350,435,790)
Increase or decrease in accounts payable (excluding interest expense and CIT payable)	11		(184,856,086,908)	33,783,016,914
Increase or decrease prepaid expenses	12		(1,146,325,041)	9,246,586,775
Borrowing costs paid	14		(71,070,174,468)	(81,310,445,850)
Corporate income tax paid	15		(4,141,472,280)	(3,469,038,386)
Other cash inflows from operating activities	16		528,450,000	231,709,000
Other cash outflows from operating activities	17		(3,687,289,607)	(14,145,828,676)
Net cash from operating activities	**20**		**566,592,221,538**	**(69,749,547,410)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition and construction of fixed assets and other long-term assets	21		(71,755,526,659)	(80,248,883,570)
2. Proceeds from disposals of fixed assets and other long-term assets	22		118,181,818	2,172,404,728
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(872,569,863)	(30,000,000,000)
4. Repayments from borrowers and proceeds from sales of debts instruments of other entities	24		6,347,093,363	6,269,920,000
5. Interest and dividends received	27		3,476,690,863	1,613,593,955
Net cash from investing activities	**30**		**(62,686,130,478)**	**(100,192,964,887)**
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33	6.1	2,383,410,078,226	2,791,944,832,960
2. Repayment of borrowings	34	6.2	(2,848,912,033,633)	(2,605,415,580,250)
3. Dividends paid	36		(84,986,350,475)	(32,092,763,910)
Net cash from financing activities	**40**		**(550,488,305,882)**	**154,436,488,800**
NET INCREASE/(DECREASE) IN CASH (50 = 20+30+40)	**50**		**(46,582,214,822)**	**(15,506,023,497)**
Cash and cash equivalents at beginning of year	**60**		**148,108,132,014**	**78,415,063,076**
Impact of exchange rate fluctuation	61		125,044,795	(20,694,407)
Impact of translation of financial statements			(2,361,381,756)	1,792,063,428
CASH AND CASH EQUIVALENTS AT END OF PERIOD (70 = 50+60+61)	70		**99,289,580,231**	**64,680,408,600**

CÔNG TY CP NÔNG SẢN THỰC PHẨM QUẢNG NGÃI

Tran Ngoc Hai	**Pham Quoc Tau**	**Le Van Thanh**
General Director	**Chief Accountant**	**Preparer**

Quang Ngai Province, 25 August 2026

Form B 09a – DN
(Issued under the Circular No. 43/2026/TT-BTC
dated 20 April 2026 by Ministry of Finance)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

1. CORPORATE INFORMATION

1.1. Structure of ownership

Quang Ngai Agricultural Products and Foodstuff Joint Stock Company (APFCO) (hereinafter referred to as "The Company"), formerly a State-owned enterprise under the People's Committee of Quang Ngai Province, was equitized pursuant to Decision No. 252/QĐ-UB dated 25 December 2003 of the People's Committee of Quang Ngai Province. The Group is an independent accounting unit, operating under Business Registration Certificate No. 4300321643 dated 26 December 2003, granted by the Department of Planning and Investment of Quang Ngai Province, and other amended certificates thereafter with the latest one dated 16 June 2026.

Currently, The Company 's shares are registered for trading on the Unlisted Public Company Market (UPCOM) at the Hanoi Stock Exchange (HNX) under the ticker symbol APF since 08 June 2017.

The charter capital as stipulated in the Business Registration Certificate is VND 360,217,560,000.

The Company's registered head office is at No. 48 Pham Xuan Hoa, Cam Thanh Ward, Quang Ngai Province, Vietnam.

The Company has investments in 09 subsidiaries as presented in Note 1.6 below (together with The Group hereinafter collectively referred to as "the Group").

The number of employees as at 30 June 2026 was 1,164 (31 December 2025: 1,431).

1.2. Business field

Manufacturing and selling starch products.

1.3. Operating industry and principal activities

Under the Business Registration Certificate, The Group's business activities comprise:

- Manufacture of starches and starch products.
- Manufacture of structural metal products.
- Manufacture of other food products not elsewhere classified. Details: Manufacture of ethanol - Manufacture of food-grade alcohol;
- Wholesale of agricultural raw materials (except wood, bamboo) and live animals. Details: Wholesale of feed and related ingredients for cattle, poultry and aquatic animals...

1.4. Normal operating cycle

The Group's normal operating cycle is carried out for a time period of 12 months.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

1.5. The Group's structure

The Group was structured under a direct ownership structure comprising the parent company and 09 direct subsidiaries.

1.6. Consolidated subsidiaries

Direct subsidiaries:

No	Name	Address	Business field	Voting Rights	Percent Capital	Percent Interest
1.	Sepone Tapioca Starch Co., Ltd.	Oa-Lay Hamlet, Sepone district, Savannakhet province, Laos	Manufacturing	100%	100%	100%
2.	Attapeu Tapioca Starch Co., Ltd.	Yaihuamuong Hamlet, Samakkhixay district, Attapeu province, Laos.	Manufacturing	100%	100%	100%
3.	Taoy Tapioca Starch Co., Ltd.	Pangandao Hamlet, Taoy District, Salavan Province, Laos.	Manufacturing	100%	100%	100%
4.	Kon Tum Tapioca Starch Co., Ltd.	Binh Dong Hamlet, Sa Binh Commune, Quang Ngai Province	Manufacturing	51%	51%	51%
5.	Khanh Duong Tapioca Starch Co., Ltd.	Hamlet 3, M'Drak Commune, Dak Lak Province	Manufacturing	70%	70%	70%
6.	Dak Nong Tapioca Starch Co., Ltd.	Hamlet 12, Nhan Co Commune, Lam Dong Province	Manufacturing	100%	100%	100%
7.	Eakar Tapioca Starch Joint Stock Company	Hamlet 9, Ea Knop Commune, Dak Lak Province	Manufacturing	51%	51%	51%
8.	Pathoumphone Tapioca Starch Co., Ltd.	Paktuay Hamlet, Pathoumphone District, Champasack Province, Laos	Manufacturing	100%	100%	100%
9.	Bachiang Tapioca Starch Joint Stock Company	Nongbokyai Village, Bachiang district, Champasack province, Laos	Manufacturing	80%	80%	80%

1.7. Associates presented in the consolidated financial statements under the equity method

No	Name	Address	Business field	Voting Rights	Percent Capital	Percent Interest
1.	Tay Nguyen Agricultural Company Limited	Hamlet 2, Ea Kiet Commune, Dak Lak Province	Manufacturing	20%	20%	20%

1.8. Dependent units

No	Unit name	Address
1.	Tan Chau Tapioca Starch Manufacturing Plant	No. 74, Lot 23, Quarter 4, Tan Chau Commune, Tay Ninh Province, Vietnam
2.	Dak To Tapioca Starch and Alcohol Factory	Hamlet 01, Dak To Commune, Quang Ngai Province, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

No	Unit name	Address
3.	Gia Lai Tapioca Starch Manufacturing Plant	15 Ngo May Street, An Khe Ward, Gia Lai Province, Vietnam
4.	Quang Ngai Tapioca Starch Manufacturing Plant	The Long Hamlet, Tho Phong Commune, Quang Ngai Province, Vietnam
5.	Quang Ngai Trade Center	241 Le Trung Dinh Street, Cam Thanh Ward, Quang Ngai Province, Vietnam
6.	Dong Xuan Tapioca Starch Manufacturing Plant	Long Chau Hamlet, Dong Xuan Commune, Dak Lak Province, Vietnam
7.	Mechanic Factory	Lien Hiep 2 Residential Group, Truong Quang Trong Ward, Quang Ngai Province, Vietnam
8.	Dong Phu Tapioca Starch Manufacturing Plant	Quan Y Hamlet, Tan Loi Commune, Dong Nai Province, Vietnam
9.	Dak Song Tapioca Starch Manufacturing Plant	Hamlet 11, Truong Xuan Commune, Lam Dong Province, Vietnam

2. BASIS OF PREPARATION

2.1. Accounting standards, accounting system

The accompanying interim consolidated financial statements are presented in Vietnamese Dong ("VND") in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System issued by the Ministry of Finance under Circular No. 202/2014/TT-BTC dated 22 December 2014 and Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 providing guidance on the methods of preparation and presentation of consolidated financial statements.

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

2.2. Forms of accounting records

The form of accounting records applied in The Group is the General Journal.

2.3. Accounting period

The Group's financial year is from 01 January to 31 December.

These interim consolidated financial statements are prepared for the six-month period ended on 30 June 2026.

2.4. Reporting and functional currency

The Group maintains its accounting records in VND.

2.5. Basic of consolidation

The consolidated financial statements are the financial statements of a group in which the assets, liabilities, equity, income, expenses and cash flows of the parent and subsidiaries are presented as those of a single economic entity regardless of the legal structure of the entities. The financial statements of the subsidiaries have been prepared for the same financial year using uniform accounting policies to those used by the parent company. Adjustments were made for any different accounting policies to ensure consistency between the subsidiaries and the parent company.

A subsidiary is fully consolidated from the acquisition date on which the Group obtains control over the subsidiary until the date on which the parent ceases to control the subsidiary, unless control is intended to be temporary because the subsidiary is acquired and held exclusively with the intention of selling or disposing of it within twelve months.

Non-controlling interest recognition

Non-controlling interests in the net assets and net results of consolidated subsidiaries are shown separately in the interim consolidated statement of financial position and in the interim consolidated income statement.

The loss of a subsidiary is attributed to the non-controlling interests in proportion to their relative interests in the subsidiary even if this results in the non-controlling interests having a deficit balance.

Profit or loss recognition in changes in ownership interests in subsidiaries

Changes in the Group's ownership interest in a subsidiary that do not result in the Group losing control are accounted for as equity transactions. The carrying amounts of the Group's and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiary. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity in the interim consolidated statement of financial position.

Upon loss of control of a subsidiary, the Group's profit or loss is calculated as the difference between the fair value of the consideration received and the respective carrying amount of the net asset of the subsidiary plus the remaining balance of goodwill at the date when control is lost.

Intra-group transactions elimination

All intra-group transactions, balances, income and expenses - including unrealised intra-group profits or losses - are eliminated in full on consolidation. Unrealised losses resulting from intra-group transactions that are deducted in arriving at the carrying amount of assets are also eliminated unless the cost cannot be recovered.

Goodwill or gains from a bargain purchase recognition

On the acquisition date, goodwill or a gain from a bargain purchase is measured as the difference between of the consideration transferred and the net of the acquisition-date fair value of the identifiable assets acquired and the liabilities assumed by the parent company. Goodwill is shown separately in the consolidated statement of financial position and amortised under the straight-line method over 10 year period. A gain from a bargain purchase is recognised immediately in the consolidated income statement.

3. SIGNIFICANT ACCOUNTING POLICIES

3.1. Changes in accounting policies

The accounting policies applied by the Group in the preparation of the interim consolidated financial statements for the six-month period ended 30 June 2026 are consistent with those applied in the preparation of the consolidated financial statements for the financial year ended 31 December 2025, except for the changes resulting from the adoption of the new accounting guidance under Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC dated 20 April 2026, as presented below:

The Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") dated 27 October 2025 providing guidance on the corporate accounting regime and Circular No. 43/2026/TT-BTC ("Circular 43") dated 20 April 2026 amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 providing guidance on the methods of preparation and presentation of consolidated financial statements. Circular 99 replaces the provisions on the corporate accounting regime prescribed under Circular No. 200/2014/TT-BTC dated 22 December 2014, Circular No. 75/2015/TT-BTC dated 18 May 2015, Circular No. 53/2016/TT-BTC dated 21 March 2016 and Circular No. 195/2012/TT-BTC dated 15 November 2012 issued by the Ministry of Finance. Circular 99 and Circular 43 are applicable to financial years beginning on or after 1 January 2026.

The Company has applied the changes in accounting policies prescribed by Circular 99 that affect the Company on a prospective basis in accordance with Clause 1, Article 30 of Circular 99.

The Company has also restated certain comparative figures in the interim consolidated financial statements to conform with the presentation requirements of Circular 99 and Circular 43, as disclosed in Note 10 to the interim consolidated financial statements.

3.2. Foreign currencies

Transactions in foreign currencies are recorded, on initial recognition, in the reporting currency, by applying to the foreign currency amount the spot exchange rate between the reporting currency and the foreign currency at the date of the transaction. The exchange differences arising on the settlement of monetary items are recognised in profit or loss in the year in which they arise. At the end of the reporting year, monetary items excluding advances to suppliers, prepaid expenses, and unearned revenues, which are denominated in foreign currency, are reported using the closing rate and resultant exchange differences resulting from the reporting after offset are recognised in profit or loss in the year in which they arise.

3.3. Use of estimates

The preparation of the interim consolidated financial statements requires management to make estimates and assumptions that impact the carrying value of certain assets and liabilities, contingent assets and liabilities reported in the notes as well as revenues and expenses in the interim consolidated financial statements for the financial year ended 30 June 2026. Although these estimates are based on management's best knowledge of all relevant information available at the date when the interim consolidated financial statements are prepared, this does not prevent actual figures differing from estimates.

3.4. Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, cash at bank, cash in transit and current investments for a period not exceeding 3 months or highly liquid investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

3.5. Financial Investments

Held to maturity investments

Held to maturity investments comprise investments held to maturity with the objective of earning annual interest (such as term deposits at banks, held to maturity loans) and other held to maturity investments.

At the end of the accounting period, if there is any indication or evidence that an investment held to maturity may be impaired, the Group must recognize a provision for impairment of that investment.

Equity investments in other entities

Other investments

Investments classified as other investments are investments other than investments in subsidiaries, investments in associates or investments on joint ventures.

Other investments are accounted for under the cost method which comprise purchase prices plus (+) acquisition related costs (if any). In case of investments of non-monetary assets, the cost of investments is recognised at the fair values of the assets as incurred.

Recognition principles of provision for investment impairment loss

Provision for investment impairment loss is made when there is any certain evidence that there will be an impairment in the value of these investments at the reporting date.

The difference between the required balance and the existing balance of provision for investment impairment loss is recognised as financial expenses in the interim consolidated income statement.

3.6. Account receivables

Recognition method

Account receivables are stated at the carrying amounts of trade receivables and other receivables less provisions for doubtful debts.

Provision for doubtful debts

As of the date of preparing the financial statements, provision for doubtful debt is recognised for past-due accounts receivable and for accounts receivable where circumstances indicate that they might not be recoverable when due at the level as guided in prevailing regulations. The determination of the overdue period of a doubtful receivable to be provisioned is based on the principal repayment period according to the original sale contract, excluding the debt extension between the parties.

For overdue receivables, the provision rates are as follows:

- 30% of the value for receivables overdue from 6 months to less than 1 year;
- 50% of the value for receivables overdue from 1 year to less than 2 years;
- 70% of the value for receivables overdue from 2 years to less than 3 years;
- 100% of the value for receivables overdue for 3 years or more.

The difference between the required balance and the existing balance of provision for doubtful debts is recorded as a general and administrative expense in the income statement.

3.7. Inventories

Inventory measurement

Inventories are measured at the lower of cost and net realisable value.

The costs of inventories shall comprise all costs of purchase, costs of conversion, and other costs incurred in bringing inventories to their present location and condition. The cost of work in progress and finished goods includes materials, direct labour and attributable production overheads based on normal levels of activity.

The costs of purchase of inventories comprise the purchase price, non-reimbursable taxes and duties, and transport, handling and other costs directly attributable to the acquisition of inventories. Trade discounts and sales rebates on substandard and obsolete goods purchased are deducted from the costs of purchase.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Method of accounting for inventories

Inventories are measured using the weighted average method.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

Provision for decline in value of inventories

As of the date of preparing the interim consolidated financial statements, provision is recognised for obsolete, slow-moving and defective inventory items and an excess of the cost of inventories over their net realisable value.

The difference between the required balance and the existing balance of the provision for a decline in value of inventories is included in cost of sales in the interim consolidated income statement.

Inventories are written down to net realizable value item by item. For services being rendered, provision is made in respect of each service for which a separate selling price is charged.

3.8. Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation.

Tangible fixed asset recognition

Tangible fixed assets are initially recognised at their cost. The cost of purchased tangible fixed assets comprises the purchase price and any directly attributable costs of bringing the assets to their present location and working condition for their intended use. Accessories added to fixed assets when purchased are recognised separately at their fair values and deducted from the historical cost of the respective tangible fixed assets.

The costs of tangible fixed assets constructed by contractors are the finalised costs of the construction, other directly related expenses and the registration fee (if any).

Depreciation and amortisation

The costs of fixed assets are depreciated on a straight-line method over their estimated useful lives.

The estimated useful lives are as follows:

	Year 2026
▪ Buildings, structures	05 – 50 years
▪ Machinery and equipment	03 – 15 years
▪ Motor vehicles	06 – 10 years
▪ Office equipment	03 – 10 years

3.9. Intangible fixed assets

Intangible fixed assets are measured at cost less accumulated amortisation.

Intangible fixed asset recognition

The cost of an intangible fixed asset comprises the total amount of expense incurred by The Group to acquire an asset at the time the asset is put into operation for its intended use.

Accounting principles for intangible fixed assets

Land use rights

Land use rights are presented at historical cost less accumulated amortization. Land use rights are amortized using the straight-line method based on the land use period.

Computer software

Computer software is not an indispensable component of hardware and is recognised as an intangible asset and depreciated over its useful life.

When an intangible asset is disposed of, the difference between the net proceeds from the sale and the carrying amount of the intangible asset is recognized in profit or loss for the year.

3.10. Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for purposes not yet determined, are carried at cost. Cost includes necessary fees to acquire assets including related construction fees, equipment, other fees and interest expense in accordance with The Group's accounting policy.

These expenses are temporarily measured as the original cost when the assets are put into use if the cost has yet to be approved.

3.11. Deferred expenses

Deferred expenses are classified as current and non-current based on their original term. Prepayments mainly comprise costs of tools and supplies, insurance expenses, repair expenses, which are amortised over the period for which they are paid or the period in which economic benefits are generated in relation to these expenses.

The following expenses are recognised as deferred expenses and amortised to the interim income statement:

- Prepaid land rentals are amortised over the period of lease;
- Tools and supplies are amortised to the income statement over 1 year to 3 years;
- Insurance fees (insurance for fire, explosion, vehicle-owner's civil liability, etc.) are amortised over the contract duration;
- Other prepaid expenses are amortized on a straight-line basis over the period in which the economic benefits are expected to be generated..

3.12. Liabilities

Liabilities are classified into trade payables, intra-company payables, dividends and profit payables and other payables based on the following rules:

- Trade payables represent those arising from purchase and sale related transactions of goods, services or assets and the seller is independent of the buyer;
- Intra-company payables represent those between the entity and its dependent accounting units having no legal status;
- Dividends and profit payables are dividends and profits (in cash or non-monetary assets) payable to the shareholders of the Company;
- The remaining payables are classified as other payables.

Liabilities are also classified according to the maturity date, the remaining term from the date of the interim separate financial statements, original currency, and each creditor.

Liabilities are recognised at no less than the payment obligation.

3.13. Borrowing costs

Capitalisation of borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalised as part of the cost of those assets until the assets are put into use or sale.

Investment income earned on temporary investment of borrowings is deducted from the cost of the respective assets.

All other borrowing costs are recognised as an expense in the consolidated income statement when incurred.

3.14. Accrued expenses

Accrued expenses represent expenses that will be paid in the future for goods or services received but not yet paid due to lack of invoices or accounting documents. These expenses are recognised as operating expenses of the reporting year.

3.15. Owners' equity

The owners' contributed equity

The owners' contributed equity is recognised when contributed.

Capital surplus

Capital surplus is recognised as the difference between the issue price and the par value of shares, the difference between the repurchase price of treasury shares and the reissue price of treasury shares sold.

Dividends

Dividends are recognised as a liability when the Company no longer has the right to refuse the obligation to pay dividends or profits in cash to shareholders.

Reserves

Reserves are created at certain percentages of profit after tax as prescribed in The Group's charter.

Retained earnings

Net profit after income tax can be distributed to shareholders after the distribution is approved the General annual meeting of shareholders and reserves are created in accordance with The Group's Charter and legal regulations in Vietnam.

3.16. Revenue and other income

Revenue from selling goods

Revenue from selling goods is measured at the fair value of the consideration received or receivable. In most cases, revenue is recognised when transferring the risks and rewards of ownership to the buyer.

Revenue involving the rendering of services

Revenue of a transaction involving the rendering of services is recognised when the outcome of this transaction can be estimated reliably. When a transaction involving the rendering of services is attributable to several periods, each period's revenue is recognised by reference to the stage of completion at the end of the reporting period

Interest income

Interest income is recognised on an accrual basis by reference to the principal outstanding and at the interest rate applicable.

Disposal and sale of fixed assets

Income from disposal and sale of fixed assets is the excess of the proceeds from the disposal and sale of the fixed assets over the carrying amount of the fixed assets and disposal expenses.

3.17. Deductions

Deductions include sale returns.

Deductions arising in the reporting year from consumption of products, goods and services are recognised as decreases in revenue in that year; Deductions arising after the end of the reporting year but prior to issuing the consolidated financial statements for the reporting year are recognised as decreases in revenue of the reporting year; Deductions arising after the end of the reporting year and after issuing the consolidated financial statements for the reporting year are recognised as decreases in revenue of the next year.

3.18. Cost of sales

Cost of sales and services provided represents total costs of construction products, services which are sold in the year in accordance with the matching principle. Abnormal amounts of production costs of inventories are recognised immediately in cost of sales.

3.19. Finance expense

Finance expenses represent all expenses incurred in the reporting year which mainly include borrowing costs.

3.20. Selling expense and general and administrative expense

Selling expenses represent expenses incurred during the process of selling products, which include expenses relating to electronic invoicing services.

General and administrative expenses represent common expenses, which include payroll costs for office employees (salaries, wages, allowances, etc.); social insurance, health insurance, trade union fees and unemployment insurance; stationery expenses, material expenses, depreciation expenses of fixed assets used for administration activities; land rental, license tax; utility services (electricity expenses, water expenses, phone, fax, warranty expenses, etc.); sundry expenses (entertainment, customer conference, etc.).

3.21. Taxation

Corporate income tax

Current corporate income tax expense:

A corporate income tax rate of 20% is applied to the taxable income of the Company's Head Office, the Mechanic Factory, and Quang Ngai Trade Center. A corporate income tax rate of 10% is applied to the taxable income of Dong Phu Tapioca Starch Manufacturing Plant. The remaining factories of the Parent Company, as well as the subsidiaries including Khanh Duong Tapioca Starch Co., Ltd. , Kon Tum Tapioca Starch Co., Ltd., Dak Nong Tapioca Starch Co., Ltd., and Eakar Tapioca Starch Joint Stock Company, are entitled to corporate income tax exemption as their taxable income is derived from agro-processing activities located in areas with especially difficult socio-economic conditions. Sepone Tapioca Starch Co., Ltd., Taoy Tapioca Starch Co., Ltd. and Attapeu Tapioca Starch Co., Ltd. are exempt from corporate income tax in accordance with the tax policies of Laos.

The above corporate income tax incentives are stipulated under Decree No. 320/2025/ND-CP dated 12 December 2025 of the Government detailing and guiding the implementation of the Law on Corporate Income Tax, and Decree No. 12/2015/ND-CP dated 12 February 2015 of the Government providingdetailed regulations on a number of articles and measures to organize and guide the implementation of the Corporate Income Tax Law.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

Value added tax

The value-added tax applied to goods and services provided by The Group is as follows:

- Exported goods and services: 0%
- Products sold domestically, such as tapioca starch, industrial alcohol, and liquefied CO_2 : 10% with a reduced VAT rate of 8% applied to goods and services from 01 January 2026 to 30 June 2026, in accordance with Decree 174/2025/NĐ-CP dated 30 June 2025 issued by the Government.
- Other services are subject to the prevailing value-added tax rates.

Other taxes

Other taxes are applicable in accordance with the prevailing tax laws in Vietnam.

The tax reports of The Group will be inspected by the Tax Department. Application of the laws and regulations on tax to different transactions can be interpreted by many ways; therefore, the tax amounts presented in the interim consolidated financial statements can be amended in accordance with the Tax Department's final assessment for The Group.

3.22. Earnings per share

Basic earnings per share are calculated by dividing the net profit attributable to ordinary shareholders (after adjusted for bonus and welfare funds), by the weighted average number of ordinary shares outstanding during the year, excluding ordinary shares bought back by The Group and held as treasury shares.

3.23. Diluted earnings per share

Diluted earnings per share are calculated by dividing the net profit attributable to ordinary shareholders (after adjusted for bonus and welfare funds), by the weighted average number of ordinary shares outstanding during the year and total ordinary shares that would be issued on the conversion, excluding ordinary shares bought back by The Group and held as treasury shares.

3.24. Segment reporting

A segment is a distinguishable component of The Group that is engaged either in producing or providing related products or services (business segment), or in producing or providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments.

Reference to Note 7 below.

3.25. Related parties

Related parties are individuals or entities that have the ability, directly or indirectly through one or more intermediaries, to control The Group or are controlled by, or are subject to common control with The Group. Associates, individuals owning, directly or indirectly, an interest in the voting power of The Group that gives them significant influence over The Group, key management personnel, including directors and officers of The Group and close family members or associates of such individuals are also considered to be related parties.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM COSOLIDATED STATEMENT OF FINANCIAL POSITION

4.1. Cash and cash equivalents

	Foreign currencies	As at 30 Jun. 2026 VND	Foreign currencies	As at 01 Jan. 2026 VND
Cash in hand		4,849,890,017		12,409,468,709
- VND		*1,612,066,736*		*4,511,188,721*
- LAK (Lao kip)	*2,733,081,848* #	*3,237,823,281*	*6,359,889,848* #	*7,898,279,988*
Cast at banks		94,429,690,214		135,688,663,305
- VND		46,052,828,450		53,642,281,012
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Ngai Branch		*27,104,896,421*		*28,170,547,194*
+ Others		*18,947,932,029*		*25,471,733,818*
- USD	184,123.23 #	13,850,327,230	1,995,148.26 #	54,983,354,820
+ Joint Stock Commercial Bank for Investment and Development of Vietnam - Quang Ngai Branch	*175,346.64* #	*4,609,700,768*	*732,826.08* #	*19,202,241,774*
+ Others	*8,776.59* #	*9,240,626,462*	*1,262,322.18* #	*35,781,113,046*
- LAK (Lao kip)	29,066,647,031 #	34,526,534,534	21,790,677,641 #	27,063,027,473
+ Vietnam Limited Bank for Industry and Trade in Laos	*24,805,303,195* #	*29,286,072,249*	*1,020,124,946* #	*1,267,235,958*
+ Others	*4,261,343,836* #	*5,240,462,285*	*20,770,552,695* #	*25,795,791,515*
Cash equivalents (1 months)		10,000,000		10,000,000
Total		**99,289,580,231**		**148,108,132,014**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.2. Financial investments

Held to maturity investments are analysed as follows:

	As at 30 Jun. 2026 VND			As at 01 Jan. 2026 VND		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Term deposits	53,346,909,822	53,346,909,822	-	53,552,739,726	53,552,739,726	-
+Term Deposits 6 months - Joint Stock Commercial Bank for Investment and Development of Vietnam - Quang Ngai Branch	*12,172,569,863*	*12,172,569,863*	-	*12,000,000,000*	*12,000,000,000*	-
+Term Deposits 12 months- Military Commercial Joint Stock Bank -Quang Ngai Branch (*)	*40,000,000,000*	*40,000,000,000*	-	*40,000,000,000*	*40,000,000,000*	-
+ Accrued interest	*1,174,339,959*	*1,174,339,959*	-	*1,552,739,726*	*1,552,739,726*	-
			-			
Current loan receivables	2,770,000,000	1,500,000,000	1,270,000,000	8,417,093,363	7,147,093,363	1,270,000,000
+ Nguyen Thi Nga	*900,000,000*	*30,000,000*	*870,000,000*	*900,000,000*	*30,000,000*	*870,000,000*
+ Nguyen Thi Ngoc Hoa	*800,000,000*	*400,000,000*	*400,000,000*	*800,000,000*	*400,000,000*	*400,000,000*
+ Others	*1,070,000,000*	*1,070,000,000*	-	*6,717,093,363*	*6,717,093,363*	-
Total	**56,116,909,822**	**54,846,909,822**	**1,270,000,000**	**61,969,833,089**	**60,699,833,089**	**1,270,000,000**

(*) The term deposit 12-month of VND 40,000,000,000 at Military Commercial Joint Stock Bank – Quang Ngai Branch was pledged/mortgaged as loan security for the Company's short-term borrowings at this bank.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

Other investments are detailed as follows:

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Cost	Value under equity method	Cost	Value under equity method
Investments in joint ventures and associates:				
- Tay Nguyen Agricultural Company Limited	12,000,000,000	16,518,296,535	12,000,000,000	17,288,415,501
Total	**12,000,000,000**	**16,518,296,535**	**12,000,000,000**	**17,288,415,501**

	As at 30 Jun. 2026 VND			As at 01 Jan. 2026 VND		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Investments in other entities:						
- Sai Gon Beer Mien Trung Trading Joint Stock Company	501,290,000		-	501,290,000		-
- Vietnam Dairy Products Joint Stock Company	5,300,000	785,284,000	-	5,300,000	876,996,000	-
Total	**506,590,000**		**-**	**506,590,000**		**-**

The Group has determined the fair value of its investment in Vietnam Dairy Products Joint Stock Company based on the listed prices on the stock exchange and the number of shares currently held by The Group.

The Group has not determined recoverable amount of its investment in Sai Gon Beer Mien Trung Trading Joint Stock Company for disclosure in the financial statements because these investments do not have quoted market prices, and the Vietnamese Accounting Standards and the Vietnamese Accounting System currently do not provide guidance on the determination of value in use for such investments. The recoverable amounts of these investments may differ from their original cost.

	Current period	Previous period
Performance of the associate during the period:		
- Tay Nguyen Agricultural Company Limited	Profitable business operations	Profitable business operations

The principal transactions between the Group and its associates during the period are presented in Note 8.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.3. Trade receivables

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Value	Provision	Value	Provision
Wellstar International Enterprise Ltd	59,157,825,870	-	28,925,912,250	-
Chungman Trading Co., Ltd	45,678,300,406	-	30,475,522,329	-
Quang Ngai Provincial People's	27,529,829,000	4,348,537,055	27,529,829,000	4,348,537,055
Guangxi State Farms Mingyang Starch Development Co., Ltd	-	-	41,042,633,327	-
Others	291,194,971,720	4,476,024,857	499,087,586,156	4,476,024,857
Total	**423,560,926,996**	**8,824,561,912**	**627,061,483,062**	**8,824,561,912**

4.4. Advances to suppliers

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Value	Provision	Value	Provision
Hiep Thanh Paper Joint Stock Company	-	-	1,346,335,111	-
Stamex International Limited	7,660,100,580	-	-	-
Others	11,762,553,907	398,041,919	16,652,416,003	-
Total	**19,422,654,487**	**398,041,919**	**17,998,751,114**	**-**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.5. Other receivables

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Value	Provision	Value	Provision
Current:				
Pingxiang Xiasheng Border Trade Agricultural Professional Cooperative	5,535,024,778	2,767,512,389	5,535,024,778	2,767,512,389
Guangxi Xin Hai An Bao Guan You Xian Gong Si	3,747,631,500	1,873,815,750	3,747,631,500	1,873,815,750
Ms. Tong Thi Ngoc Ha (*)	18,723,943,577	18,723,943,577	18,723,943,577	18,723,943,577
Personal income tax receivables	23,927,760	-	259,739,119	-
Advances	3,612,314,368	35,650,106	4,262,543,107	35,650,106
Deposits	150,000,000	-	150,000,000	-
Others	33,439,637,604	6,274,948,538	26,915,660,870	6,274,948,538
Total	**65,232,479,587**	**29,675,870,360**	**59,594,542,951**	**29,675,870,360**
Non-current:				
Deposits	1,285,143,639	-	1,350,714,667	-
Total	**1,285,143,639**	**-**	**1,350,714,667**	**-**

(*) The receivable from Ms. Tong Thi Ngoc Ha amounting to VND 18,723,943,577 relates to compensation for property damage at Dong Phu Tapioca Starch Manufacturing Plant, arising from 2023. The Group assessed that the receivable is unlikely to be recovered, therefore a 100% provision has been made for this receivable.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.6. Doubtful debts

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Cost	Recoverable amount	Cost	Recoverable amount
Overdue current trade receivables with low recoverbility	66,871,094,275	27,972,620,084	66,473,052,356	27,972,620,084
Total	**66,871,094,275**	**27,972,620,084**	**66,473,052,356**	**27,972,620,084**

Management assessed the ability to recover the overdue receivables as low, and The Group is taking measures to collect the outstanding debts.

Overdue trade receivables and overdue amounts loaned are analysed by debtor as follows:

	As at 30 Jun. 2026 VND			As at 01 Jan. 2026 VND		
	Cost	Recoverable amount	Overdue days	Cost	Recoverable amount	Overdue days
Quang Ngai Provincial People's Committee	27,529,829,000	23,181,291,945	Over 3 years	27,529,829,000	23,181,291,945	Over 3 years
Ms. Tong Thi Ngoc Ha	18,723,943,577	-	Over 3 years	18,723,943,577	-	2 - 3 years
Pingxiang Xiasheng Border Trade Agricultural Professionak Cooperative	5,535,024,778	2,767,512,389	Over 3 years	5,535,024,778	2,767,512,389	Over 3 years
Others	15,082,296,920	2,023,815,750	Over 3 years	14,684,255,001	2,023,815,750	Over 3 years
Total	**66,871,094,275**	**27,972,620,084**		**66,473,052,356**	**27,972,620,084**	

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.7. Inventories

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Value	Provision	Value	Provision
Raw Materials	166,783,423,087	-	101,849,618,330	-
Tools and supplies	14,700,819,086	-	17,690,900,311	-
Work in progress	34,747,315,901	-	43,107,650,978	-
Products	300,117,700,684	-	605,170,653,298	-
Merchandise goods	15,889,312	-	12,556,591	-
Goods on consignment	-	-	30,584,695,913	-
Total	**516,365,148,070**	**-**	**798,416,075,421**	**-**

There is no slow moving and obsolescent inventory at the period-end.

All inventories are pledged as security for liabilities at the period-end.

4.8. Deferred expenses

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Current:		
Repairs and maintenance expenses	16,246,293,549	18,647,302,672
Raw material area investment costs	3,677,120,753	466,103,831
Others	8,099,809,733	6,538,736,187
Total	**28,023,224,035**	**25,652,142,690**
Non-current:		
Tools and supplies pending amortisation	5,751,649,527	5,575,589,356
Land compensation costs (*)	3,889,524,961	3,938,051,179
Site clearance compensation costs for Attapeu (**)	5,437,597,345	5,782,365,166
Site clearance compensation costs for Taoy (***)	5,421,658,747	5,823,011,021
Site clearance compensation costs for the Dak To alcohol project	-	2,918,513,005
Land lease costs for weighbridge installation	1,645,218,436	1,991,304,361
Others	13,214,674,482	10,556,245,714
Total	**35,360,323,498**	**36,585,079,802**

(*) These are compensation and land indemnification payments to local households owning land within the project area, based on agreed prices, in order to acquire land for the Khanh Duong Tapioca Starch Manufacturing Plant Project in Đăk Lăk Province. Such compensation and indemnification costs are amortized over the land lease term under Contract No. 265/HĐTĐ dated 31 October 2016. The lease term is 50 years starting from 9 August 2016.

(**) Compensation costs related to the Attapeu Tapioca Starch Manufacturing Plant Project, which are amortized over the remaining lease term of the land use right (from January 2024 to September 2073).

(***) Compensation costs related to the Taoy Tapioca Starch Manufacturing Plant Project, which are amortized over the remaining lease term of the land use right (from November 2024 to May 2053).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.9. Tax and amounts receivable from/payable to the state budget

	As at 30 Jun. 2026 VND		Movements in the perod VND		As at 01 Jan. 2026 VND	
	Receivable	Payable	Payable	Paid/Deducted	Receivable	Payable
Value added tax	-	15,415,826,164	248,797,084,105	264,564,651,101	-	31,183,393,160
Corporate income tax	23,265,837	9,863,517,015	10,638,529,822	4,141,472,280	-	3,343,193,636
Personal income tax	-	2,668,354,166	8,935,595,227	6,667,342,954	-	400,101,893
Resource tax	-	27,293,625	505,310,597	589,155,980	-	111,139,008
Land rentals	-	231,734,972	1,355,116,467	643,412,231	479,969,264	-
Other taxes	-	2,231,702,929	69,829,013	186,691,374	-	2,348,565,290
Total	**23,265,837**	**30,438,428,871**	**270,301,465,231**	**276,792,725,920**	**479,969,264**	**37,386,392,987**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.10. Tangible fixed assets

	Buildings, structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Others VND	Total VND
Cost:						
As at 01 Jan. 2026	842,855,669,738	1,968,848,986,430	147,111,577,563	34,515,910,966	1,277,771,915	2,994,609,916,612
Purchase	-	15,116,067,539	6,560,168,222	782,100,000	-	22,458,335,761
Self-construction	10,262,311,433	-	-	-	-	10,262,311,433
Impact of financial statement conversion	(12,739,976,450)	(23,664,190,184)	(2,352,979,104)	(174,469,145)	-	(38,931,614,883)
Disposals	-	(100,000,000)	(221,552,364)	(520,000,000)	-	(841,552,364)
Reclassification	-	80,000,000	(80,000,000)	-	-	-
As at 30 Jun. 2026	**840,378,004,721**	**1,960,280,863,785**	**151,017,214,317**	**34,603,541,821**	**1,277,771,915**	**2,987,557,396,559**
Accumulated depreciation:						
As at 01 Jan. 2026	422,216,758,266	1,114,868,719,279	84,455,899,423	19,728,989,341	1,203,635,314	1,642,474,001,623
Depreciation	17,542,307,359	60,600,812,238	4,762,627,882	1,614,849,481	41,729,294	84,562,326,253
Impact of financial statement conversion	(1,387,752,114)	(3,787,417,618)	(526,102,286)	(107,868,822)	-	(5,809,140,839)
Disposals	-	(91,785,715)	(221,552,364)	(520,000,000)	-	(833,338,079)
Reclassification	138,751,033	(138,751,033)	-	-	-	-
As at 30 Jun. 2026	**438,510,064,544**	**1,171,451,577,151**	**88,470,872,655**	**20,715,970,000**	**1,245,364,608**	**1,720,393,848,958**
Net book value:						
As at 01 Jan. 2026	420,638,911,472	853,980,267,151	62,655,678,140	14,786,921,625	74,136,601	1,352,135,914,989
As at 30 Jun. 2026	**401,867,940,177**	**788,829,286,634**	**62,546,341,662**	**13,887,571,821**	**32,407,307**	**1,267,163,547,601**

The amount of period-end net book value of tangible fixed assets totalling VND 1,209,166,056,036 was pledged/mortgaged as loan security,

The historical cost of tangible fixed assets fully depreciated but still in use totalled VND 542,811,119,804.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.11. Intangible fixed assets

	Land use rights (*) VND	Computer software VND	Goodwill VND	Total VND
Cost:				
As at 01 Jan. 2026	20,264,429,213	6,798,444,781	2,000,000,000	29,062,873,994
Purchase	1,500,490,992	-	-	1,500,490,992
Impact of financial statement conversion	(30,977,434)	-	-	(30,977,434)
As at 30 Jun. 2026	**21,733,942,771**	**6,798,444,781**	**2,000,000,000**	**30,532,387,552**
Accumulated depreciation:				
As at 01 Jan. 2026	8,943,227,120	2,857,525,364	2,000,000,000	13,800,752,484
Depreciation	294,311,046	281,494,244	-	575,805,290
As at 30 Jun. 2026	**9,237,538,166**	**3,139,019,608**	**2,000,000,000**	**14,376,557,774**
Net book value:				
As at 01 Jan. 2026	11,321,202,093	3,940,919,417	-	15,262,121,510
As at 30 Jun. 2026	**12,496,404,605**	**3,659,425,173**	**-**	**16,155,829,778**

Intangible fixed assets comprise Land use rights as follows:

- Land use right for plot No. 106, Hamlet 1, Tan Canh Commune, Dak To District, Kon Tum Province with a total area of 4,569.73 m²; Historical cost: VND 150,000,000; Purpose: perennial crop cultivation; Land use term until December 2025 for 2,900 m² and until September 2033 for 1,669.73 m².
- Land use right for plot at Nhon Tan Hamlet, Dak Ta Ley Commune, Man Yang District, Gia Lai Province; Purpose: non-agricultural production premises; Land use term from 19 August 2016 to 4 November 2055; Historical cost: VND 904,585,781.
- Land use right for plot No. 18, Quan Y Hamlet, Tan Loi Commune, Dong Phu District, Binh Phuoc Province; Purpose: perennial crop cultivation; Land use term from 21 May 2009 to 4 June 2051; Historical cost: VND 7,000,000,000.
- Land use right for plot No. 28, Quan Y Hamlet, Tan Loi Commune, Dong Phu District, Binh Phuoc Province; Purpose: perennial crop cultivation; Land use term from 21 May 2009 to 4 June 2051; Historical cost: VND 1,450,000,000.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

- Land use right for plot No. 44, Quan Y Hamlet, Tan Loi Commune, Dong Phu District, Binh Phuoc Province; Purpose: perennial crop cultivation; Land use term from 11 July 2012 to 26 December 2055; Historical cost: VND 1,750,000,000.

- Land use right for plot No. 189, Nhon Tan Hamlet, Dak Taley Commune, Mang Yang District, Gia Lai Province; Purpose: perennial crop cultivation; Land use term from 18 May 2021 to November 2051; Historical cost: VND 850,000,000.

- Land use right for plot No. 192, Nhon Tan Hamlet, Dak Taley Commune, Mang Yang District, Gia Lai Province; Purpose: perennial crop cultivation; Land use term from 26 May 2021 to November 2051; Historical cost: VND 1,200,000,000.

- Land use right for Binh Giang Hamlet, Sa Binh Commune, Sa Thay District, Kon Tum Province; Purpose: perennial crop cultivation; Land use term to 27 December 2031; Historical cost: VND 6,959,543,432.

- Land use right for plot No. 100, Pangandao Village, Taoy District, Salavan Province, Lao People's Democratic Republic; Purpose: cassava raw material warehouse; Cost: LAK 1,249,160,000, equivalent to VND 1,469,513,558.

Computer software with historical cost for more than 10% of the total historical cost:

Asset	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Cost	**Net book value**	**Cost**	**Net book value**
Enterprise management software SAP B1	5,629,884,881	3,659,425,173	5,629,884,881	3,940,919,417

The amount of period-end net book value of tangible fixed assets totalling VND 10,104,471,320 was pledged/mortgaged as loan security.

The historical cost of tangible fixed assets fully depreciated but still in use totalled VND 3,318,559,900.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.12. Construction in progress

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Costs of purchasing fixed assets	2,973,396,931	3,333,941,550
Expansion of warehouse at Attapeu factory	-	10,959,052,996
Manufacturing workshop at Taoys factory	-	3,262,872,922
Upgrading Dong Xuan tapioca starch plant	-	2,021,786,755
Upgrading Dong Phu tapioca starch plant	19,532,669,944	12,106,233,510
Power plant at Attapeu	30,892,917,816	-
Equipment upgrading towards automation	3,690,657,635	954,991,373
Others	17,684,238,918	10,667,054,836
Total	**74,773,881,244**	**43,305,933,942**

4.13. Current trade payables

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Value	Payable value	Value	Payable value
Tay Nguyen Agricultural Company	28,207,264,480	28,207,264,480	37,112,454,700	37,112,454,700
Anh Dung TM&DV Company Limited	1,528,502,400	1,528,502,400	6,018,530,040	6,018,530,040
Quang Trung Huy Trade and Transport Company Limited	1,984,263,104	1,984,263,104	12,213,465,814	12,213,465,814
Others	43,900,355,324	43,900,355,324	141,773,551,493	141,773,551,493
Total	**75,620,385,308**	**75,620,385,308**	**197,118,002,047**	**197,118,002,047**
Trade payables to related parties – Refer to Note 8	28,207,264,480	28,207,264,480	37,112,454,700	37,112,454,700

4.14. Current advances from customers

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Minhyang Biochemistry Viet Nam Company Limited	-	8,485,976,300
Thai Wah International Trade (Shanghai) Co., Ltd	-	5,128,828,650
Nissei Kyoeki Co., Ltd	17,943,353,120	9,351,049,920
Others	3,286,096,251	8,745,487,680
Total	**21,229,449,371**	**31,711,342,550**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.15. Dividends and profit distribution payable

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Dividends payable for 2023 and prior years	12,346,008	12,346,008
Dividends payable for 2024	925,775	769,000,775
Dividends payable for 2025	75,572,025	-
Total	**88,843,808**	**781,346,783**

4.16. Payables to employees

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Salary	30,438,328,552	48,248,336,650
Total	**30,438,328,552**	**48,248,336,650**

4.17. Current accrued expenses

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Loan interest	1,504,713,135	2,186,128,406
Accrued electricity expenses for production	2,316,237,751	25,272,245,101
Raw material area investment costs	697,169,406	914,398,995
Others	1,651,810,047	5,007,975,823
Total	**6,169,930,339**	**33,380,748,325**

4.18. Other payables

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Current:		
Trade union expenditure	308,259,424	172,530,160
Social insurance, health insurance, unemployment insurance	210,246,725	213,738,962
Trade Union Fund	763,418,060	867,368,494
Deposits	200,000,000	-
Others	527,093,171	782,256,952
Total	**2,009,017,380**	**2,035,894,568**
Non-current:		
Deposits	270,000,000	270,000,000
Others	2,288,831,221	2,288,831,221
Total	**2,558,831,221**	**2,558,831,221**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.19. Loans and finance lease liabilities

Loans and finance lease liabilities are analysed as follows:

	As at 30 Jun. 2026 VND		Movements in the perod VND			As at 01 Jan. 2026 VND	
	Value	Payable value	Increase	Decrease	Impact from conversion of financial statements	Value	Payable value
Short-term borrowings	**1,022,136,392,654**	**1,022,136,392,654**	**2,383,410,078,226**	**2,818,765,405,150**	**(4,319,286,818)**	**1,461,811,006,396**	**1,461,811,006,396**
- Vietnam Joint Stock Commercial Bank for Industry and Trade	261,109,635,037	261,109,635,037	363,750,675,717	457,941,509,133	-	355,300,468,453	355,300,468,453
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	96,768,980,986	96,768,980,986	776,770,302,981	1,283,352,857,934	-	603,351,535,939	603,351,535,939
- Joint Stock Commercial Bank for Investment and Development of Vietnam	583,978,527,691	583,978,527,691	787,377,920,564	457,001,270,153	-	253,601,877,280	253,601,877,280
- Military Commercial Joint Stock Bank	39,486,856,492	39,486,856,492	51,278,051,148	147,504,724,654	-	135,713,529,998	135,713,529,998
- Asia Commercial Joint Stock Bank	-	-	46,422,527,816	48,921,671,276	-	2,499,143,460	2,499,143,460
- Vietnam Limited Bank for Industry and Trade in Laos	15,348,288,076	15,348,288,076	223,795,200,000	258,327,040,000	(1,921,114,160)	51,801,242,236	51,801,242,236
- Lao-Viet Joint Venture Bank – Savannakhet Branch	6,151,121,606	6,151,121,606	61,342,800,000	62,293,012,000	(352,082,543)	7,453,416,149	7,453,416,149
- Vietcombank Laos Limited	19,292,982,766	19,292,982,766	72,672,600,000	103,423,320,000	(2,046,090,115)	52,089,792,881	52,089,792,881
Current portion of long-term borrowings:	**26,358,632,905**	**26,358,632,905**	**18,697,479,773**	**30,169,768,951**	**(1,293,550,013)**	**39,124,472,096**	**39,124,472,096**
- Vietnam Joint Stock Commercial Bank for Industry and Trade	1,300,000,000	1,300,000,000	650,000,000	650,000,000	-	1,300,000,000	1,300,000,000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	-	-	-	3,337,500,000	-	3,337,500,000	3,337,500,000
- Joint Stock Commercial Bank for Investment and Development of Vietnam	4,800,000,000	4,800,000,000	2,400,000,000	2,400,000,000	-	4,800,000,000	4,800,000,000
- Vietnam Limited Bank for Industry and Trade in Laos	8,475,745,277	8,475,745,277	4,345,792,960	4,303,071,840	(397,527,085)	8,830,551,242	8,830,551,242
- Lao-Viet Joint Venture Bank – Savannakhet Branch	4,817,451,492	4,817,451,492	4,189,418,865	7,625,417,193	(364,000,862)	8,617,450,682	8,617,450,682
- Vietcombank Laos Limited	6,965,436,136	6,965,436,136	7,112,267,948	11,853,779,918	(532,022,066)	12,238,970,172	12,238,970,172
Total	**1,048,495,025,559**	**1,048,495,025,559**	**2,402,107,557,999**	**2,848,935,174,101**	**(5,612,836,831)**	**1,500,935,478,492**	**1,500,935,478,492**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

	As at 30 Jun. 2026 VND		Movements in the perod VND			As at 01 Jan. 2026 VND	
	Value	Payable value	Increase	Decrease	Impact from conversion of financial statements	Value	Payable value
Long-term borrowings:							
- Vietnam Joint Stock Commercial Bank for Industry and Trade	1,903,000,000	1,903,000,000	-	650,000,000	-	2,553,000,000	2,553,000,000
- Joint Stock Commercial Bank for Investment and Development of Vietnam	7,200,000,000	7,200,000,000	-	2,400,000,000	-	9,600,000,000	9,600,000,000
- Tam Viet Inclusive Education Development Support Center	8,000,000,000	8,000,000,000	-	-	-	8,000,000,000	8,000,000,000
- Vietnam Limited Bank for Industry and Trade in Laos	2,082,725,797	2,082,725,797	-	4,345,792,960	(249,656,709)	6,678,175,466	6,678,175,466
- Lao-Viet Joint Venture Bank – Savannakhet Branch	28,269,115,739	28,269,115,739	-	4,189,418,865	(1,612,268,239)	34,070,802,843	34,070,802,843
- Vietcombank Laos Limited	80,102,515,576	80,102,515,576	-	7,112,267,948	(4,577,492,738)	91,792,276,262	91,792,276,262
- Individuals							
+ Mr. Le Tu Kien	20,100,000,000	20,100,000,000	-	-	-	20,100,000,000	20,100,000,000
+ Mr. Nguyen Bao An	20,000,000,000	20,000,000,000	-	-	-	20,000,000,000	20,000,000,000
Total	**167,657,357,112**	**167,657,357,112**	**-**	**18,697,479,773**	**(6,439,417,686)**	**192,794,254,571**	**192,794,254,571**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

Long-term borrowings from banks under specific loan agreements:

Agreement	Outstanding principal	Current portion of long-term debt	Loan purpose	Loan term	Interest rate	Collateral
Vietnam Joint Stock Commercial Bank for Industry and Trade (ViettinBank) - Quang Ngai Branch						
Loan contract No. 801004846566/2021 NHTCTSO-NONGSANTPQN	3,203,000,000	1,300,000,000	Investment in 4 hydroclone equipment	84 months	Floating interest rate	Secured by fixed assets formed from loan proceeds
Total	**3,203,000,000**	**1,300,000,000**				
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Quang Ngai Branch						
Credit Agreement No. 02/2021/711519	12,000,000,000	4,800,000,000	Investment in Dak To Tapioca Starch and Alcohol Factory	84 months	8.9%	Secured by fixed assets formed from loan proceeds
Total	**12,000,000,000**	**4,800,000,000**				
Tam Viet Inclusive Education Development Support Center						
Credit Agreement No. 01-2024/HDVV dated 01/10/2024 and Appendix 01-2026/PLHĐ	8,000,000,000	-	Serving medium- and long-term production and business activities	36 months	9.50%	Unsecured
Total	**8,000,000,000**	**-**				
Vietnam Limited Bank for Industry and Trade (VietinBank) in Laos						
Loan contract No 29/2023-HĐCVHM/CPS dated 19/09/2023	10,558,471,074	8,475,745,277	Settlement of payables incurred by Quang Ngai Agricultural Food Joint Stock Company on behalf of the Company when investing in the Project of upgrading the factory	48 months	Floating rate	Machinery and equipment
Total	**10,558,471,074**	**8,475,745,277**				

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

Agreement	Outstanding principal	Current portion of long-term debt	Loan purpose	Loan term	Interest rate	Collateral
Lao-Viet Joint Venture Bank (Lao - Viet Bank) – Savannakhet Branch						
Credit agreement No. 649.50 dated 18/09/2023	33,086,567,231	4,817,451,492	Investment in construction of a factory with capacity of 300 tons/day	84 months	10.50%	Secured by fixed assets formed from loan proceeds
Total	**33,086,567,231**	**4,817,451,492**				
Vietcombank Laos Limited						
Loan contract No 24036.PN.TD.7424 dated 21/11/2024	87,067,951,712	6,965,436,136	Financing for legitimate credit needs in relation to investment in the construction of the starch processing factory in Taoy District, Salavan Province, Lao PDR.	96 months	Floating rate	Machinery and equipment
Total	**87,067,951,712**	**6,965,436,136**				
Individuals						
Credit Agreement No. 01-2020/HDVV-LTK Appendix 01-2024/PLHD-LTK and Appendix 01- 2025/PLHĐ-LTK	20,100,000,000	-	Serving medium- and long-term production and business activities	24 months	9.50%	Unsecured
Credit Agreement No. 01-2020/HDVV-NBA, Appendix 01-2024/PLHD-NBA and Appendix 01-2025/PLHĐ-NBA	20,000,000,000	-	Serving medium- and long-term production and business activities	24 months	9.50%	Unsecured
Total	**40,100,000,000**	**-**				

4.20. Bonus and welfare fund

	Bonus and welfare fund VND
Beginning balance	6,318,267,264
Additions during the period	5,498,949,690
Utilisation during the period	3,027,764,607
Ending balance	**8,789,452,347**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.21. Owners' equity

4.21.1. Changes in owners' equity

	Items of owners' equity								
	Owners' contributed capital VND	Capital surplus VND	Other contributed capital VND	Exchange difference Reserve VND	Investment and development fund VND	Other funds VND	Retained earnings VND	Non-controlling interest VND	Total VND
As at 01 Jan. 2025	**297,705,780,000**	**137,974,546,380**	**400,000,000**	**(78,984,119,793)**	**304,237,070,786**	**11,565,362,132**	**400,983,314,141**	**74,397,157,741**	**1,148,279,111,387**
First six months of previous year's profits	-	-	-	-	-	-	85,232,972,796	573,257,490	85,806,230,286
Distribution to investment and development fund	-	-	-	-	10,194,275,359	-	(10,194,275,359)	-	-
Distribution to bonus and welfare fund	-	-	-	-	-	-	(5,317,892,594)	(154,359,890)	(5,472,252,484)
Dividend paid in cash	-	-	-	-	-	-	(29,770,578,000)	(3,961,512,810)	(33,732,090,810)
Other adjustments	-	-	-	17,624,359,165	-	-	(17,624,359,165)	-	-
Impact from conversion of financial statements	-	-	-	42,467,261,332	-	-	-	-	42,467,261,332
As at 30 Jun. 2025	**297,705,780,000**	**137,974,546,380**	**400,000,000**	**(18,892,499,296)**	**314,431,346,145**	**11,565,362,132**	**423,309,181,819**	**70,854,542,531**	**1,237,348,259,711**
Last six months of previous year's profits	-	-	-	-	-	-	72,944,601,216	2,579,372,627	75,523,973,843
Distribution to investment and development fund	-	-	-	-	6,510,343,577	-	(6,510,343,577)	-	-
Distribution to bonus and welfare fund	-	-	-	-	-	-	(2,579,432,165)	-	(2,579,432,165)
Dividend paid in cash	-	-	-	-	-	-	(44,655,867,000)	-	(44,655,867,000)
Dividend paid in shares	29,767,610,000	-	-	-	-	-	(29,767,610,000)	-	-
Appropriation to compulsory reserve fund (Laos)	-	-	-	-	-	11,219,345,320	(11,219,345,320)	-	-
Profit tax payment in Laos	-	-	-	-	-	-	(9,188,433,216)	-	(9,188,433,216)
Impact from conversion of financial statements	-	-	-	2,131,969,237	-	-	-	-	2,131,969,237
As at 01 Jan. 2026	**327,473,390,000**	**137,974,546,380**	**400,000,000**	**(16,760,530,059)**	**320,941,689,722**	**22,784,707,452**	**392,332,751,757**	**73,433,915,158**	**1,258,580,470,410**
Current period's profits	-	-	-	-	-	-	165,329,504,647	9,841,808,990	175,171,313,637
Distribution to investment and development fund	-	-	-	-	10,997,899,380	-	(10,997,899,380)	-	-
Distribution to bonus and welfare fund	-	-	-	-	-	-	(5,498,949,690)	(131,075,000)	(5,630,024,690)
Dividend paid in cash	-	-	-	-	-	-	(81,868,347,500)	(2,425,500,000)	(84,293,847,500)
Dividend paid in shares	32,744,170,000	-	-	-	-	-	(32,744,170,000)	-	-
Impact from conversion of financial statements	-	-	-	(23,462,578,717)	-	-	-	-	(23,462,578,717)
As at 30 Jun. 2026	**360,217,560,000**	**137,974,546,380**	**400,000,000**	**(40,223,108,776)**	**331,939,589,102**	**22,784,707,452**	**426,552,889,834**	**80,719,149,148**	**1,320,365,333,140**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

The Group appropriated profit after tax in accordance with the Resolution of the Annual General Meeting of Shareholders 2026 No. 01/2026/NQ-ĐHĐCĐ dated 18 April 2026 and the Resolution of the Annual General Meeting of Shareholders 2026 No. 01/NQ-ĐHCĐ dated 16 March 2026 of Eakar Tapioca Starch Joint Stock Company.

4.21.2. Details of owners' equity

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Mr. Vo Van Danh	20,637,880,000	18,761,720,000
Mr. Nguyen Duc Thang	25,015,230,000	22,741,120,000
Others	314,564,450,000	285,970,550,000
Total	**360,217,560,000**	**327,473,390,000**

4.21.3. Capital transactions with owners

	Current period VND	Previous period VND
Beginning balance	327,473,390,000	297,705,780,000
Capital contribution in the year	32,744,170,000	-
Capital redemption in the year	-	-
Ending balance	**360,217,560,000**	**297,705,780,000**

4.21.4. Shares

	As at 30 Jun. 2026	As at 01 Jan. 2026
Number of shares registered for issue	36,021,756	32,747,339
Number of shares sold to public	36,021,756	32,747,339
- *Ordinary shares*	*36,021,756*	*32,747,339*
- *Preference shares (Classified as owners' equity)*	-	-
Number of shares repurchased (Treasury shares)	-	-
- *Ordinary shares*	-	-
- *Preference shares (Classified as owners' equity)*	-	-
Number of shares outstanding	36,021,756	32,747,339
- *Ordinary shares*	*36,021,756*	*32,747,339*
- *Preference shares (Classified as owners' equity)*	-	-
Par value per outstanding share: VND 10,000 per share		

4.21.5. Dividends

According to Resolution of the Annual General Meeting of Shareholders 2026 No. 01/2026/NQ-ĐHĐCĐ dated 18 April 2026 of the Company, the dividend payment plan from 2025 profit is as follows:

- Dividend payment in cash at the rate of 25% of charter capital;

- Dividend payment in shares at the ratio of 10:1.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

The Company announced the record date for the first cash dividend for 2025 (at the rate of 10%) under Announcement No. 10/TB/NSPT dated 09 January 2026:

+ The record date was 23 January 2026;

+ Payment was made from 06 February 2026.

The Company announced the record date for the second cash dividend for 2025 (at the rate of 15%) under Announcement No. 138/TB/NSPT dated 06 May 2026:

+ The record date was 20 May 2026;

+ Payment was made from 11 June 2026.

The Company announced the record date for the dividend payment in shares for 2025 (at the ratio of 10:1) under Announcement No. 154/TB-NSPT dated 18 May 2026. On 08 June 2026, the Company disclosed the Report on the Result of Share Issuance for Dividend Payment for 2025 under Report No. 200/BC-NSTP. Accordingly, the total number of shares distributed was 3,274,417 shares.

4.21.6. Basic earnings per share

	Current period VND	Previous period VND
Profit after tax attributable to Parent Company's share holders	165,329,504,647	85,232,972,796
Adjusted for distribution to bonus and welfare fund	-	(2,963,073,825)
Earnings for the purpose of calculating basic earnings per share	165,329,504,647	82,269,898,971
Weighted average number of ordinary shares outstanding during the period (*)	36,021,756	36,021,756
Basic earnings per share	**4,590**	**2,284**

The figures for appropriation to the bonus and welfare fund in the previous year have been restated based on the Resolution of the Annual General Meeting of Shareholders 2026 regarding the distribution of profit for 2025. Accordingly, basic earnings per share for the prior period has been restated to 2,284 VND per share (as previously reported in the prior year's financial statements: 2,863 VND per share).

The profit after tax used for calculating basic earnings per share for the current period represents the entire profit after tax, as the Group has not yet established a plan for appropriating the bonus and welfare fund for the current year. These figures for the current period may be subject to change when the Company makes a decision on fund appropriation in the future.

(*) The weighted average number of ordinary shares outstanding during the current period and the prior period has been adjusted for the successful issuance of shares to pay dividends. Accordingly, the weighted average number of ordinary shares outstanding for the prior period has been restated to 36,021,756 shares (as previously reported in the prior year's financial statements: 29,770,578 shares).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.21.7. Diluted earnings per share

	Current period VND	Previous period VND
Profit after tax attributable to Parent Company's share holders	165,329,504,647	85,232,972,796
Adjusted for distribution to bonus and welfare fund	-	(2,963,073,825)
Earnings for the purpose of calculating basic earnings per share	165,329,504,647	82,269,898,971
Weighted average number of ordinary shares outstanding during the period (*)	36,021,756	36,021,756
outstanding during the period	-	-
calculating diluted earnings per share	36,021,756	36,021,756
Diluted earnings per share	**4,590**	**2,284**

The figures for appropriation to the bonus and welfare fund in the previous year have been restated based on the Resolution of the Annual General Meeting of Shareholders 2026 regarding the distribution of profit for 2025. Accordingly, diluted earnings per share for the prior period has been restated to 2,284 VND per share (as previously reported in the prior year's financial statements: 2,863 VND per share).

The profit after tax used for calculating diluted earnings per share for the current period represents the entire profit after tax, as the Group has not yet established a plan for appropriating the bonus and welfare fund for the current year. These figures for the current period may be subject to change when the Company makes a decision on fund appropriation in the future.

(*) The weighted average number of ordinary shares outstanding during the current period and the prior period has been adjusted for the successful issuance of shares to pay dividends. Accordingly, the weighted average number of ordinary shares outstanding for the prior period has been restated to 36,021,756 shares (as previously reported in the prior year's financial statements: 29,770,578 shares).

4.21.8. Corporate funds

	Other funds VND	Investment and development fund VND
As at 01 Jan. 2026	22,784,707,452	320,941,689,722
Additions	-	10,997,899,380
Utilisations	-	-
As at 30 Jun. 2026	**22,784,707,452**	**331,939,589,102**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.22. Off interim consolidated statement of financial position items

	As at 30 Jun. 2026	As at 01 Jan. 2026
Foreign currencies:		
+ USD	*184,123.23*	*1,995,148.26*
+ LAK (Lao kip)	*31,799,728,879.00*	*28,150,567,489.00*
Doubtful debts written off (VND)	21,096,066,724	21,096,066,724
+ Kon Tum Material - Agriculture and Forestry Services Joint Stock Company	*14,890,952,030*	*14,890,952,030*
+ Ms. Ho Thi Nhu Lien	*4,300,000,000*	*4,300,000,000*
+ Others	*1,905,114,694*	*1,905,114,694*

Assets of the Company pledged or mortgaged

Assets	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND	Term	Parties receiving assets pledged or mortgaged
Time deposits	40,000,000,000	40,000,000,000	In accordance with loan loan term	MB bank
Inventories	516,365,148,070	798,416,075,421	In accordance with loan loan term	Viettinbank, BIDV, Lao - Viet Bank
Tangible fixed assets	1,209,166,056,036	1,296,431,333,914	In accordance with loan loan term	Viettinbank, BIDV, Vietcombank, Lao - Viet Bank
Intangible fixed assets	10,104,471,320	10,296,291,285	In accordance with loan loan term	Viettinbank, BIDV, Vietcombank, Lao - Viet Bank

5. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM CONSOLIDATED INCOME STATEMENT

5.1. Revenue from selling goods and rendering services

	Current period VND	Previous period VND
Sale of finished goods	3,829,907,244,584	2,871,121,519,978
Sale of merchandise goods	159,414,294,911	176,664,827,554
Total	**3,989,321,539,495**	**3,047,786,347,532**
Of which revenue from selling goods and rendering services to related parties – Refer to Note 8	277,630,000	755,721,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

5.2. Deductions

	Current period VND	Previous period VND
Sales returns	-	1,158,300,000
Total	**-**	**1,158,300,000**

5.3. Cost of sales

	Current period VND	Previous period VND
Cost of finished goods sold	3,269,091,240,545	2,433,490,102,545
Cost of merchandise sold	153,564,232,885	171,067,440,474
Total	**3,422,655,473,430**	**2,604,557,543,019**

5.4. Finance income

	Current period VND	Previous period VND
Deposit and loan interest	1,397,693,060	1,274,997,399
Dividends/profits received	-	35,797,659
Gains from exchange differences	50,263,011,559	27,125,097,643
Total	**51,660,704,619**	**28,435,892,701**

5.5. Finance expense

	Current period VND	Previous period VND
Borrowing costs	70,388,759,197	81,255,939,422
Losses from exchange differences	40,698,353,334	7,052,993,063
Others	481,280,000	207,925,055
Total	**111,568,392,531**	**88,516,857,540**

5.6. Selling expense

	Current period VND	Previous period VND
Employee expense	12,763,170,431	4,237,872,178
Export freight and handling expenses	270,137,984,479	253,984,653,248
Others	11,526,862,800	19,506,855,142
Total	**294,428,017,710**	**277,729,380,568**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

5.7. General and administrative expense

	Current period VND	Previous period VND
Employee expense	10,521,029,800	6,534,190,643
Provision reversals of provision for doubtful debts	405,648,658	(500,000,000)
Others	15,745,313,516	13,164,277,553
Total	**26,671,991,974**	**19,198,468,196**

5.8. Other income

	Current period VND	Previous period VND
Gains from disposal and sale of fixed assets	109,967,533	331,690,399
Others	170,978	124,258
Total	**110,138,511**	**331,814,657**

5.9. Other expense

	Current period VND	Previous period VND
Net book value of disposed fixed assets	-	126,790,590
Tax penalties, tax arrears collection and administrative violations	675,941,488	257,208,880
Others	312,603,067	71,415,200
Total	**988,544,555**	**455,414,670**

5.10. Production and business costs by element

	Current period VND	Previous period VND
Material expense	2,531,474,533,416	2,057,732,740,636
Employee expense	123,462,407,714	129,595,885,530
Depreciation expense	85,138,131,543	81,379,118,242
Service expense	511,169,204,290	509,500,959,521
Other expenses	25,533,685,575	29,004,332,186
Total	**3,276,777,962,538**	**2,807,213,036,115**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

6. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM CONSOLIDATED CASH FLOW STATEMENT

6.1. Cash receipts from loans in the period

	Current period VND	Previous period VND
Cash receipts from loans under normal contracts	2,383,410,078,226	2,791,944,832,960
Total	**2,383,410,078,226**	**2,791,944,832,960**

6.2. Cash repayments of principal amounts borrowed

	Current period VND	Previous period VND
Cash repayment of principal amounts under normal contracts	2,848,912,033,633	2,605,415,580,250
Total	**2,848,912,033,633**	**2,605,415,580,250**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

7. SEGMENT REPORTING

For management purposes, the Group, with nationwide operations, organizes its activities into primary segments based on its business and production facilities as follows:

For the six-month period ended 30 June 2026

	Current period VND		As at 30 Jun. 2026 VND			
Name	Revenue	Cost of goods sold	Historical cost of fixed assets	Accumulated depreciation and amortisation	Trade receivables	Trade payables
Tan Chau Tapioca Starch Manufacturing Plant	169,376,785,129	167,540,681,115	111,565,346,269	90,405,159,715	760,669,957	26,150,418,431
Dak To Tapioca Starch and Alcohol Factory	552,167,000,277	450,079,462,195	663,922,750,827	525,696,866,354	2,547,890,307	11,790,236,248
Gia Lai Tapioca Starch Manufacturing Plant	550,876,234,619	507,362,324,657	443,017,511,851	307,342,178,991	4,991,493,044	7,123,182,426
Quang Ngai Tapioca Starch Manufacturing Plant	283,791,425,518	242,741,072,490	214,612,922,432	162,762,643,949	8,295,383,313	637,962,037
Quang Ngai Trade Center	98,472,179,482	93,350,676,200	1,475,650,741	1,475,650,741	14,314,261,376	17,020,770,051
Dong Xuan Tapioca Starch Manufacturing Plant	292,197,669,711	259,234,928,426	141,383,914,348	99,791,882,392	1,752,922,140	6,863,549,140
Dak Song Tapioca Starch Manufacturing Plant	128,539,648,666	127,165,422,139	127,001,854,187	60,278,917,013	3,047,845,350	9,977,923,412
Dong Phu Tapioca Starch Manufacturing Plant	117,201,073,286	114,792,597,731	91,715,119,759	58,558,963,164	3,935,260,024	4,244,840,318
Mechanic Factory	3,508,312,969	3,469,612,969	9,766,746,660	7,737,941,571	170,352,512	4,516,133,176
The Company's head office	1,428,929,158,881	1,377,352,848,847	31,871,153,180	14,900,705,450	599,304,621,137	1,072,981,062,207
Sepone Tapioca Starch Co., Ltd.	553,483,221,298	442,380,006,336	270,944,548,499	67,691,235,177	56,211,149,127	142,581,489,515
Kon Tum Tapioca Starch Co., Ltd.	178,146,818,647	151,851,753,867	223,316,761,956	164,169,720,360	43,234,746,773	54,096,571,700
Dak Nong Tapioca Starch Co., Ltd.	118,817,178,500	109,003,640,812	49,812,747,943	35,437,163,563	41,683,928,032	27,389,364,422
Khanh Duong Tapioca Starch Co., Ltd.	141,259,676,000	134,503,563,844	107,928,749,573	53,488,801,980	233,628,708	35,526,411,713
Eakar Tapioca Starch Joint Stock Company	163,401,014,912	150,839,534,510	53,111,812,655	26,862,701,829	23,554,935,577	35,248,032,225
Attapeu Tapioca Starch Co., Ltd.	340,792,198,629	282,701,128,637	223,891,664,490	33,948,001,070	19,234,964,064	151,557,041,264
Taoy Tapioca Starch Co., Ltd.	282,772,439,719	222,696,715,403	252,750,528,741	24,221,873,413	19,656,569,231	150,140,304,156
Pathoumphone Tapioca Starch Co., Ltd.	-	-	-	-	909,839,765	6,386,604,760
Bachiang Tapioca Starch Joint Stock Company	-	-	-	-	2,404,701,454	4,958,520,000
Elimination of intercompany transactions	(1,414,410,496,748)	(1,414,410,496,748)	-	-	(375,642,431,373)	(375,695,367,333)
Total	**3,989,321,539,495**	**3,422,655,473,430**	**3,018,089,784,111**	**1,734,770,406,732**	**470,602,730,518**	**1,393,495,049,868**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the six-month period ended 30 June 2025

	Previous period VND		As at 01 Jan. 2026 VND			
Name	Revenue	Cost of goods sold	Historical cost of fixed assets	Accumulated depreciation and amortisation	Trade receivables	Trade payables
Tan Chau Tapioca Starch Manufacturing Plant	135,953,963,669	113,219,078,108	110,083,267,069	88,881,466,016	1,261,299,452	13,007,976,624
Dak To Tapioca Starch and Alcohol Factory	329,029,721,694	288,115,824,487	662,044,387,864	502,774,020,243	3,608,323,174	16,463,749,435
Gia Lai Tapioca Starch Manufacturing Plant	495,650,898,214	467,817,225,524	437,714,292,143	297,769,235,982	9,387,665,756	33,542,787,802
Quang Ngai Tapioca Starch Manufacturing Plant	221,405,731,936	213,489,585,089	214,612,922,432	159,323,118,019	17,604,028,188	15,335,606,986
Quang Ngai Trade Center	72,756,215,369	76,104,740,384	1,697,203,105	1,697,203,105	20,820,330,997	25,470,309,844
Dong Xuan Tapioca Starch Manufacturing Plant	141,571,105,524	129,179,781,888	139,475,052,884	96,778,058,969	8,504,401,377	13,138,178,719
Dak Song Tapioca Starch Manufacturing Plant	63,479,196,998	56,574,712,573	121,365,550,575	56,377,059,782	4,942,937,704	9,840,536,970
Dong Phu Tapioca Starch Manufacturing Plant	88,497,854,384	73,783,509,096	91,394,008,648	54,979,264,572	16,077,058,058	5,626,863,522
Mechanic Factory	2,272,543,800	2,186,122,550	9,488,327,954	7,405,716,973	571,528,550	3,793,619,461
The Company's head office	1,345,435,439,604	1,285,559,563,150	28,165,207,180	14,124,867,961	780,559,711,934	1,433,411,076,840
Sepone Tapioca Starch Co., Ltd.	386,207,522,369	276,986,340,379	283,748,830,846	61,552,294,912	57,890,211,795	226,062,302,046
Kon Tum Tapioca Starch Co., Ltd.	173,271,933,953	162,532,048,533	223,316,761,956	159,789,086,360	60,894,455,357	84,017,895,413
Dak Nong Tapioca Starch Co., Ltd.	73,623,166,119	64,709,385,390	49,634,547,943	34,127,023,563	7,313,191,595	24,234,303,617
Khanh Duong Tapioca Starch Co., Ltd.	148,289,892,602	140,937,469,563	107,858,749,573	50,615,151,980	17,864,051,440	56,288,057,632
Eakar Tapioca Starch Joint Stock Company	177,775,364,399	163,680,983,739	52,661,812,655	24,780,891,829	12,476,585,676	37,382,677,813
Attapeu Tapioca Starch Co., Ltd.	172,128,494,308	125,089,887,457	233,046,697,861	28,320,374,150	25,393,422,107	254,414,493,611
Taoy Tapioca Starch Co., Ltd.	230,328,078,320	175,640,360,839	257,365,169,918	16,979,919,691	20,932,281,834	192,418,800,099
Pathoumphone Tapioca Starch Co., Ltd.	-	-	-	-	3,969,739,269	6,632,883,736
Bachiang Tapioca Starch Joint Stock Company	-	-	-	-	2,530,227,122	5,838,340,000
Elimination of intercompany transactions	(1,211,049,075,730)	(1,211,049,075,730)	-	-	(405,096,391,863)	(403,651,564,712)
Total	**3,046,628,047,532**	**2,604,557,543,019**	**3,023,672,790,606**	**1,656,274,754,107**	**667,505,059,522**	**2,053,268,895,458**

8. RELATED PARTIES

List of related parties	Relationship
1. Tay Nguyen Agricultural Company Limited	Associate
2. Board of Directors and Management	Key management personnel

Intra-group transactions among the Group have been fully eliminated in the process of consolidation.

At the end of the reporting period, the balances with related parties are as follows:

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Current trade payables		
Tay Nguyen Agricultural Company Limited	28,207,264,480	37,112,454,700
Total - Refer to 4.13	**28,207,264,480**	**37,112,454,700**

During the reporting period, The Group has had related party transactions as follows:

	Current period VND	Previous period VND
Tay Nguyen Agricultural Company Limited		
Sale of goods - Refer to 5.1	277,630,000	755,721,000
Purchase of goods	158,175,228,100	169,207,350,500

Remunerations of the Board of Directors and Supervisory Committee:

Full name	Title	Current period VND	Previous period VND
Board of Directors			
Mr. Vo Van Danh	Chairman of the Board of Directors	115,200,000	109,000,000
Mr. Tran Ngoc Hai	Deputy Chairman of the Board of Directors	87,000,000	81,000,000
Mr. Nguyen Duc Thang	Deputy Chairman of the Board of Directors (Appointed on 12/05/2025)	87,000,000	69,000,000
Mr. Dong Van Lap	Member of the Board of Directors	66,600,000	63,000,000
Mr. Le Ngoc Hinh	Member of the Board of Directors	66,600,000	63,000,000
Mr. Le Tuan Toan	Member of the Board of Directors (Appointed on 26/04/2025)	66,600,000	55,000,000
Mr. Tran Duc Thanh	Member of the Board of Directors (Appointed on 26/04/2025)	66,600,000	19,000,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

Full name	Title	Current period VND	Previous period VND
Supervisory Committee			
Mr. Pham Van Lam	Head of the Supervisory Committee	66,600,000	63,000,000
Mr. Nguyen Van Thai	Member of the Supervisory Committee	38,700,000	39,000,000
Mr. Nguyen Thanh	Member of the Supervisory Committee	38,700,000	39,000,000

Salaries, bonuses and other incomes of Management, Board of Directors, Supervisory Committee and other key personels:

Full name	Title	Current period VND	Previous period VND
Mr. Vo Van Danh	Chairman of the Board of	601,935,931	508,868,472
Mr. Tran Ngoc Hai	General Director	576,633,780	487,526,142
Mr. Dong Van Lap	Deputy General Director	478,066,215	384,318,546
Mr. Le Ngoc Hinh	Deputy General Director	478,066,215	372,318,546
Mr. Tran Duc Thach	Deputy General Director	478,066,215	347,991,446
Mr. Pham Quoc Tau	Chief Accountant	384,462,385	323,952,361

9. COMMITMENTS ON CAPITAL CONTRIBUTION

As at 30 June 2026, commitments on charter capital contribution to subsidiaries were as follows:

	Capital under Business Registration Certification Kip	Ownership (%)	Capital contributed up to 30 June 2026 Kip	Capital contributable as at 30 June 2026 Kip
Pathoumphone Tapioca Starch Co., Ltd.	100,000,000,000	100%	-	100,000,000,000
Bachiang Tapioca Starch Joint Stock Company	100,000,000,000	80%	-	80,000,000,000
Total	**200,000,000,000**		**-**	**180,000,000,000**

10. COMPARATIVE FIGURES

As presented in Note 3.1, the interim consolidated financial statements of the Group for the six-month period ended 30 June 2026 have been prepared and presented in accordance with Circular 43. Accordingly, certain comparative figures have been reclassified to conform to the presentation requirements of the interim consolidated financial statements for the six-month period ended 30 June 2026 due to the application of Circular 43, specifically as follows:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

Statement of financial position (excerpted):

Items	Code	As at 01 Jan. 2026 (Reclassified) VND	Reclassification under Circular No. 43 VND	As at 01 Jan. 2026 (As previously reported) VND
Current held to maturity investments	123	61,969,833,089	9,969,833,089	52,000,000,000
Provision for held to maturity investments	124	(1,270,000,000)	(1,270,000,000)	-
Other current receivables	135	59,594,542,951	(1,552,739,726)	61,147,282,677
Current loan receivables		-	(8,417,093,363)	8,417,093,363
Provision for doubtful debts	136	(38,500,432,272)	1,270,000,000	(39,770,432,272)
Dividends and profit distribution payable	313	781,346,783	781,346,783	-
Other current payables	320	2,035,894,568	(781,346,783)	2,817,241,351

Income statement (excerpted):

Items	Code	Previous period (Reclassified) VND	Reclassification under Circular No. 43 VND	Previous period (As previously reported) VND
Finance income	22	28,435,892,701	(1,200,000,000)	29,635,892,701
Share of the profit(loss) of associates	27	868,139,389	1,200,000,000	(331,860,611)

11. EVENTS AFTER THE END OF THE REPORTING PERIOD

The Board of Directors' Resolution No. 69/NQ-HĐQT dated 14 July 2026 approved the establishment of Nong Tapioca Starch Processing Sole Company Limited, in which the Company holds 100% of the charter capital, with a charter capital of USD 7,000,000, equivalent to LAK 167,422,018,349, located in Poontong Village, Nong District, Savannakhet Province, Lao People's Democratic Republic.

Except for the aforementioned event, there were no significant events arising after the end of the reporting period to the date of the interim financial statements.

M.S.D.N: 43... C.T.C.P
CÔNG TY CP NÔNG SẢN THỰC PHẨM QUẢNG NGÃI
TỈNH QUẢNG NGÃI

Tran Ngoc Hai	**Pham Quoc Tau**	**Le Van Thanh**
General Director	**Chief Accountant**	**Preparer**
Quang Ngai Province, 25 August 2026		