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

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: **Hanoi Stock Exchange**

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

1. Organization Information:

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

2. Disclosed information content:

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

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

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

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

- Cases requiring explanation:

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

☐ Yes ☑ No

Explanation document in case of "Yes" selection:

☐ Yes ☑ No

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

☐ Yes ☑ No

Explanation document in case of "Yes" selection:

☐ Yes ☑ No

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

☑ Yes ☐ No

Explanation document in case of "Yes" selection:

☑ Yes ☐ No

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

☐ Yes ☑ No

Explanation document in case of "Yes" selection:

☐ Yes ☑ No

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

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

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

ORGANIZATION REPRESENTATIVE
Party authorized to disclose information

DIRECTOR

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

Dieu Quang Trung

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

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

CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN

Digitally signed by CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN
DN: C=VN, L=TPHCM, CN=CÔNG TY CỔ PHẦN BẢO VỆ THỰC VẬT SÀI GÒN, OID.0.9.2342.19200300.100.1.1=MST:0300632232
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SAIGON PLANT PROTECTION JOINT STOCK COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

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

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

To:

- State Securities Commission

- Hanoi Stock Exchange

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

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

Unit: VND

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

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

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

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

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

CHIEF EXECUTIVE OFFICER

DIRECTOR

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

Điều Quang Trung

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

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INTERIM CONSOLIDATED FINANCIAL STATEMENTS

SAI GON PLANT PROTECTION JOINT STOCK COMPANY

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

(reviewed)

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

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

THE COMPANY

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

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

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

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

Board of Directors:

Mr.	Tong Xuan Phu	Chairman	(Appointed on 01/05/2026)
Mr.	Vo Anh Tung	Chairman	(Resigned on 30/04/2026)
		Member	(From 01/05/2026)
Mr.	Huynh Chi Quyen	Member	
Mr.	Vo Van Nghi	Member	
Mr.	Dieu Quang Trung	Member	

Board of Management:

Mr.	Dieu Quang Trung	Director
Mrs.	Bui Thi Anh Tuyet	Deputy Director
Mr.	Vo Thanh Sang	Deputy Director
Mrs.	Phung Thai Phuong Trang	Chief Accountant

Board of Supervision:

Mrs.	Do Thi Kim Anh	Head of the Supervisory Board
Mr.	Tran Dinh Vu	Member
Mrs.	Phan Thai Hang	Member

LEGAL REPRESENTATIVE

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

AUDITORS

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

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

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

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

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

We confirm that the Interim Consolidated Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the period from 01 January 2026 to 30 June 2026 of the Company 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.

Other commitments

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

On behalf of the Board of Management

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

Dieu Quang Trung
Legal Representative
Approved, 26 August 2026

No. 260826.006 /BCTC.HCM

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

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

We have reviewed accompanying Interim Consolidated Financial Statements of Sai Gon Plant Protection Joint Stock Company prepared on 26 August 2026, on pages 05 - 46 including: Interim Consolidated Statement of Financial position as at 30 June 2026, Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows for the six-month accounting period then ended and Notes to the Interim Consolidated Financial Statements.

Board of Management's Responsibility

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

Auditors' Responsibility

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

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

Auditors' Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements does not give a true and fair view, in all material respects, of the financial position of Sai Gon Plant Protection Joint Stock Company as at 30/06/2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Consolidated Financial Statements.

AASC Auditing Firm Company Limited

M.S.D.N: 0100111105 - C.T.T.N.H.H
CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC
THÀNH PHỐ HÀ NỘI

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

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**392,678,571,751**	**353,720,269,034**
110	**I. Cash and cash equivalents**	**03**	**31,336,087,715**	**24,368,995,291**
111	1. Cash		31,336,087,715	22,368,735,017
112	2. Cash equivalents		-	2,000,260,274
120	**II. Short-term investments**	**04**	**3,062,654,795**	**4,518,443,836**
123	1. Short-term held-to-maturity investments		3,062,654,795	4,518,443,836
130	**III. Short-term receivables**		**109,518,346,238**	**94,360,949,172**
131	1. Short-term trade receivables	05	125,072,114,603	106,842,090,824
132	2. Short-term prepayments to suppliers	06	1,965,832,315	3,204,239,811
135	3. Other short-term receivables	07	2,520,001,785	5,292,291,467
136	4. Allowance for short-term doubtful debts		(20,039,602,465)	(20,977,672,930)
140	**IV. Inventories**	**09**	**229,313,693,458**	**214,059,776,045**
141	1. Inventories		249,531,515,619	228,041,283,599
142	2. Allowance for decline of inventories		(20,217,822,161)	(13,981,507,554)
160	**V. Other short-term assets**		**19,447,789,545**	**16,412,104,690**
161	1. Short-term deferred expenses	14	1,790,729,411	1,114,166,717
162	2. Deductible VAT		16,858,257,946	14,493,523,155
163	3. Taxes and other receivables from State budget	18	798,802,188	804,414,818
200	**B. NON-CURRENT ASSETS**		**52,901,534,825**	**57,098,586,163**
210	**I. Long-term receivables**		**406,950,914**	**431,950,914**
215	1. Other long-term receivables	07	406,950,914	431,950,914
220	**II. Fixed assets**		**24,817,254,992**	**26,402,547,528**
221	1. Tangible fixed assets	10	20,421,247,118	21,936,183,468
222	*- Historical costs*		*150,841,727,739*	*151,622,085,060*
223	*- Accumulated depreciation*		*(130,420,480,621)*	*(129,685,901,592)*
227	2. Intangible fixed assets	11	4,396,007,874	4,466,364,060
228	*- Historical costs*		*9,111,423,802*	*9,111,423,802*
229	*- Accumulated amortization*		*(4,715,415,928)*	*(4,645,059,742)*
240	**III. Investment properties**	**12**	**-**	**47,009,698**
241	- Historical costs		1,964,858,489	1,987,525,446
242	- Accumulated depreciation		(1,964,858,489)	(1,940,515,748)
250	**IV. Long-term assets in progress**		**4,221,533,900**	**4,403,352,082**
252	1. Construction in progress	13	4,221,533,900	4,403,352,082
270	**V. Other long-term assets**		**23,455,795,019**	**25,813,725,941**
271	1. Long-term deferred expenses	14	14,693,200,312	14,823,607,802
272	2. Deferred income tax assets	36.a	8,762,594,707	10,990,118,139
280	**TOTAL ASSETS**		**445,580,106,576**	**410,818,855,197**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C. LIABILITIES**		**284,247,911,005**	**273,113,329,539**
310	**I. Current liabilities**		**278,244,616,207**	**267,008,180,741**
311	1. Short-term trade payables	15	174,245,046,550	112,795,831,786
312	2. Short-term prepayments from customers	16	113,289,847	218,874,457
313	3. Dividend and profit payables	17	1,412,331,250	1,412,331,250
314	4. Short-term taxes and other payables to State budget	18	3,498,702,666	2,337,588,441
315	5. Payables to employees		22,771,498,236	15,751,642,368
316	6. Short-term accrued expenses	19	14,568,476,212	16,865,319,141
319	7. Short-term unearned revenues	20	250,000,000	-
320	8. Other short-term payables	21	6,924,264,922	7,067,929,008
321	9. Short-term borrowings and finance lease liabilities	22	54,328,040,639	110,434,698,405
323	10. Bonus and welfare fund		132,965,885	123,965,885
330	**II. Non-current liabilities**		**6,003,294,798**	**6,105,148,798**
338	1. Other long-term payables	21	990,000,000	1,091,854,000
342	2. Deferred income tax liabilities	36.b	5,013,294,798	5,013,294,798
400	**D. OWNER'S EQUITY**	**23**	**161,332,195,571**	**137,705,525,658**
411	1. Contributed capital		105,300,000,000	105,300,000,000
411a	*Ordinary shares with voting rights*		*105,300,000,000*	*105,300,000,000*
412	2. Share Premium		782,715,818	782,715,818
417	3. Exchange rate differences	24	14,427,216,163	14,409,438,265
418	4. Development and investment funds		62,557,331,487	62,557,331,487
420	5. Retained earnings		(32,207,082,196)	(55,184,569,968)
420a	*RE accumulated till the end of the previous year*		*(55,184,569,968)*	*(71,071,654,817)*
420b	*RE of the current period*		*22,977,487,772*	*15,887,084,849*
429	6. Non-controlling interests		10,472,014,299	9,840,610,056
440	**TOTAL CAPITAL**		**445,580,106,576**	**410,818,855,197**

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

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

INTERIM CONSOLIDATED STATEMENT OF INCOME

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

Code	ITEMS	Note	This period VND	Previous period VND
01	**1. Revenue from sales of goods and provision of services**	26	**528,240,144,201**	**488,679,526,753**
02	2. Revenue deductions	27	3,169,352,143	9,425,956,169
10	**3. Net revenue from sales of goods and provision of services**		**525,070,792,058**	**479,253,570,584**
11	**4. Cost of goods sold and provision of services**	28	**418,940,082,943**	**383,061,091,762**
20	**5. Gross profit from sales of goods and provision of services**		**106,130,709,115**	**96,192,478,822**
21	6. Gain/(loss) on liquidation or disposal of investment properties		-	-
22	7. Financial income	29	2,715,714,808	5,448,316,044
23	8. Financial expense	30	18,119,714,888	30,121,653,331
24	*In which: Interest expenses*		*2,681,479,185*	*4,203,254,005*
25	9. Selling expenses	31	48,124,163,638	45,055,267,225
26	10. General and administrative expenses	32	16,319,325,203	16,897,015,630
30	**12. Net profit from operating activities**		**26,283,220,194**	**9,566,858,680**
31	13. Other income	33	2,168,160,078	2,217,025,369
32	14. Other expenses	34	362,982,308	1,694,721,550
40	**15. Other profit**		**1,805,177,770**	**522,303,819**
50	**16. Total net profit before tax**		**28,088,397,964**	**10,089,162,499**
51	17. Current corporate income tax expenses	35	2,251,982,517	2,771,111,020
52	18. Deferred corporate income tax expenses	36.c	2,227,523,432	159,695,496
60	**19. Profit after corporate income tax**		**23,608,892,015**	**7,158,355,983**
61	**20. Profit after tax attributable to owners of the parent**		**22,977,487,772**	**7,547,742,841**
62	**21. Profit after tax attributable to non-controlling interest**		**631,404,243**	**(389,386,858)**
70	**22. Basic earnings per share**	37	**2,182**	**717**

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

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

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	*1. Profit before tax*		***28,088,397,964***	***10,089,162,499***
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		2,003,060,789	2,299,348,235
03	- Allowances and provisions		5,298,244,142	6,603,920,998
04	- Exchange gains /losses from retranslation of monetary items denominated in foreign currency		249,579,596	(1,307,658,251)
05	- Gains /losses from investment activities		(265,732,877)	(1,283,180,992)
06	- Interest expense		2,681,479,185	4,203,254,005
07	- Other adjustments		-	235,126,170
08	***3. Operating profit before changes in working capital***		***38,055,028,799***	***20,839,972,664***
09	- Increase/Decrease in receivables		(16,469,114,476)	7,681,853,994
10	- Increase/Decrease in inventories		(21,490,232,020)	13,077,390,386
11	- Increase/Decrease in payables (excluding interest payables/corporate income tax payable)		66,369,980,041	(19,792,317,933)
12	- Increase /decrease in deferred expenses		(546,155,204)	(262,398,847)
14	- Interest paid		(2,782,492,640)	(4,250,812,290)
15	- Corporate income tax paid		(1,545,320,353)	(1,905,853,233)
16	- Other receipts from operating activities		72,070,000	-
17	- Other payments on operating activities		(63,070,000)	(408,300,303)
20	***Net cash flow from operating activities***		***61,600,694,147***	***14,979,534,438***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(195,814,371)	-
22	2. Proceeds from disposals of fixed assets and other long-term assets		157,727,272	1,137,918,181
23	3. Loans and purchase of debt instruments from other entities		(3,000,000,000)	-
24	4. Collection of loans and resale of debt instrument of other entities		4,500,000,000	-
27	5. Interest and dividend received		63,794,646	27,461,441
30	***Net cash flow from investing activities***		***1,525,707,547***	***1,165,379,622***
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		97,126,611,142	195,249,716,941
34	2. Repayment of principal		(153,233,268,908)	(190,969,452,690)
35	3. Repayment of financial principal		-	(224,575,704)
36	4. Dividends or profits paid to owners		-	(244,376,000)
40	***Net cash flow from financing activities***		***(56,106,657,766)***	***3,811,312,547***
50	**Net cash flows in the period**		**7,019,743,928**	**19,956,226,607**

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
60	**Cash and cash equivalents at the beginning of the year**		**24,368,995,291**	**6,671,135,245**
61	Effect of exchange rate fluctuations		(52,651,504)	399,151,985
70	**Cash and cash equivalents at the end of the period**	**03**	**31,336,087,715**	**27,026,513,837**

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

1 . GENERAL INFORMATION OF THE COMPANY

1.1 . Forms of ownership

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

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

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

The number of employees of the Company as at 30 June 2026 was 373 (as at 01 January 2026: 373).
The average number of employees during the period was: 373.

1.2 . Business field

Manufacturing, commercial business.

1.3 . Business activities

Main business activities of the Company include:

- Manufacturing pesticides and other chemical products used in agriculture;
- Trading chemicals (excluding highly toxic chemicals);
- Trading fertilizers, aquatic veterinary medicine, plant protection products.

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

Despite the adverse impacts of climate conditions and both domestic and global economic environments, together with intense competition from industry peers, sales revenue for the current period increased to VND 528.24 billion, representing an increase of VND 39.56 billion, or 8.1%, compared with the corresponding period of the previous year. At the same time, sales deductions decreased by VND 6.26 billion, or 66.4%, mainly due to lower sales returns. As a result, net revenue from sales increased by VND 45.82 billion, equivalent to an increase of 9.56%, compared with the corresponding period of the previous year.

Cost of sales for the current period amounted to VND 418.94 billion, representing an increase of VND 35.88 billion, or 9.37%, compared with the corresponding period of the previous year. The increase was mainly attributable to higher trading costs of consumer goods, together with increases in raw material prices since the end of the previous year, which affected the cost of sales during the period.

Financial expenses in this period decreased by VND 12.0 billion, equivalent to a decrease of 39.84% compared to the same period last year. The main reasons are:

- The Company reduced the proportion of borrowings and finance lease liabilities, and settled long-term borrowings, resulting in a decrease in interest expenses;
- The Company adjusted its sales policies to suit the business situation, leading to a sharp decrease in payment discounts and interest on deferred payment purchases;

- At the same time, the exchange rate during the period fluctuated relatively stably thanks to the operating policies of the State Bank combined with the monitoring and updating of foreign exchange rate fluctuations, thereby contributing to a reduction in loss on exchange differences incurred in the period.

In addition, in order to boost sales and enhance brand awareness, the Company increased spending on brand promotion and communication through conferences and seminars, while adjusting remuneration policies and performance-based incentive programmes for the sales team. As a result, selling expenses for the current period increased by VND 3.07 billion, equivalent to an increase of 6.81%, compared with the corresponding period of the previous year.

Due to the impact of revenue increasing faster than the cost of goods sold, combined with the downward fluctuation in financial expenses, this was the main reason causing total net profit before tax in this period to reach VND 28.09 billion, an increase of VND 18 billion compared to the same period last year.

1.5 . Group structure

The Group's subsidiaries consolidated in Interim Consolidated Financial Statements as at 30/06/2026 include:

Name	Location	Proportion of ownership	Proportion of voting rights	Principle activities
Sai Gon - Lao Plant Protection Co., Ltd	Lao People's Democratic Republic	100.00%	100.00%	Trading plant protection products
Sai Gon - Campuchia Plant Protection Co., Ltd	Kingdom of Cambodia	100.00%	100.00%	Trading plant protection products
Moc Hoa JSC	Tay Ninh Province	61.74%	61.74%	Trading general merchandise, petroleum, plant protection products

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period of the Company commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and the Circular No. 202/2014/TT-BTC dated 22 December 2014 issued by Ministry of Finance, the Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System

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

2.3 . Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective for annual accounting periods beginning on or after 1 January 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from 1 January 2026 on a retrospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 44 of the Interim Consolidated Financial Statements.

2.4 . Basis for the preparation of the Interim Consolidated Financial Statements

Interim Consolidated Financial Statements of the Company are prepared based on consolidating Separate Interim Financial Statements of the Company and Financial Statements of its subsidiaries under its control for the accounting period from 01/01/2026 to 30/06/2026.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Company. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Company and its subsidiaries.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Interim Consolidated Financial Statements.

Non – controlling interests
Non – controlling interests represents the portion of profit or loss and net assets of subsidiaries not held by owners.

2.5 . Accounting estimates

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

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

- Allowance for bad debts
- Allowance for devaluation of inventory
- Estimated allocation of prepaid expenses
- Estimated useful life of fixed assets
- Classification and allowance of financial investments
- Estimated income tax

Such estimates and assumptions are continually evaluated based on historical experience and other factors, including expectations of future events that may have a material impact on the Company's Interim Consolidated Financial Statements and that are assessed by the Board of Management to be reasonable.

2.6 . Financial Instruments

Initial recognition

Financial assets

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

Financial liabilities

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

Subsequent measurement after initial recognition

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

2.7 . Translation of Financial Statements prepared in foreign currencies into Vietnam Dong

Interim Financial Statements prepared in foreign currencies are translated to Interim Financial Statements prepared in Vietnam Dong at the exchange rates as follows: Assets and liabilities are translated at the exchange rate at the end of the accounting period; Owner's equity is translated at the exchange rate on the date of contribution; Items of Interim Statement of Income and Interim Statement of Cash flows are translated at the average exchange rate of the accounting period (if the disparity does not exceed 3%).

Financial Statements of Saigon - Laos Plant Protection Company Limited prepared in foreign currencies are translated to Financial Statements prepared in Vietnam Dong at the exchange rates as follows: assets and liabilities are translated at the exchange rate of 1.1789 VND/LAK announced by Lao - Viet Joint Venture Bank as at 30/06/2026; owner's equity is translated at the exchange rate on the date of contribution; items of the Statement of Income and Statement of Cash flows are translated at the average exchange rate of the accounting period of 1.2011 VND/LAK.

Financial Statements of Saigon - Cambodia Plant Protection Company Limited prepared in foreign currencies are translated to Financial Statements prepared in Vietnam Dong at the exchange rates as follows: assets and liabilities are translated at the exchange rate of 6.494 VND/KHR announced by National Bank of Cambodia as at 30/06/2026; owner's equity is translated at the exchange rate on the date of contribution; items of the Statement of Income and Statement of Cash flows are translated at the average exchange rate of the accounting period of 6.501 VND/KHR.

2.8 . Foreign currency transactions

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

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

- For monetary items denominated in foreign currencies: applying the average transfer buying and selling rate of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies: applying the average transfer buying and selling rate of the commercial bank where the Company opens its accounts;

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

All actual exchange differences arising during the period and differences from revaluation of remaining foreign currency monetary items at the date of Interim Consolidated Financial Statements shall be recorded into the operating results in the accounting period.

2.9 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits, cash in transit.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.10 . Goodwill

The goodwill is defined as the difference between the cost of the investment and acquirer's interest in the net fair value of the subsidiary's identifiable net assets at the acquisition date held by Parent (the time the parent company achieves control of the subsidiary). Goodwill is amortized into expenses on a straight-line basis over an estimated useful life of 10 years. Periodically, the Company will assess goodwill for impairment at the subsidiary, if there is evidence that the impairment loss of goodwill exceeds the annual amortization amount, it shall be allocated according to the impaired goodwill amount immediately in the incurred year.

2.11 . Financial investments

Investments held to maturity comprise: Term deposits held to maturity to earn profits periodically.

Allowance for impairment of held to maturity investments shall be made at the end of the period based on the recovery capacity to make allowance for doubtful debts in accordance with statutory regulations.

2.12 . Receivables

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

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

2.13 . Inventories

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

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

The cost of inventory is calculated using weighted average method.

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

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

2.14 . Fixed assets

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

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initital standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Interim Consolidated Statement of Income in the period in which the costs are incurred.

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

- Buildings, structures	05 - 25	years
- Machinery, equipment	03 - 10	years
- Vehicles, transportation equipment	05 - 09	years
- Office equipment and furnitures	03 - 08	years
- Other fixed assets	05 - 06	years
- Land use rights	50	years
- Management software	03	years
- Copyrights, patents	05	years

2.15 . Invesment properties

Investment properties are initially recognised at historical cost.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

- Buildings, structures	15	years

2.16 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.17 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.18 . Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

In case of receiving money or assets from other entities in the BCC, they should be recorded as payables. In case of contributing money or assets to BCC, they should be recorded as receivables.

BCC in the form of shares of post-tax profits

According to the terms of BCC, profit and loss shall be shared among venturers according to the operating results of BCC. The Company shall record its share of revenues, expenses and profits in accordance with the BCC's agreement or BCC's announcement in the Interim Consolidated Statement of Income.

2.19 . Deferred expenses

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

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

Types of deferred expenses of the Company include:

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

2.20 . Payables

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

2.21 . Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.
The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.22 . Borrowings

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

2.23 . Borrowing costs

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

2.24 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as discounts, promotions, interest expenses, etc. which are recorded as operating expenses of the reporting period.

2.25 . Unearned revenues

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

2.26 . Owner's equity

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

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

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

2.27 . Revenues

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

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

Revenue from provision of services:

- The percentage of completion of the transaction at the Interim Consolidated Statement of Financial Position date can be measured reliably.

Financial income
Financial incomes include income from assets yielding interest and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

2.28 . Revenue deductions

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

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

2.29 . Cost of goods sold and provision of services

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

2.30 . Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs;
- Losses from sale of foreign currency, exchange loss;
- Payment discount for buyers.

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

2.31 . Selling expenses, General and administration expenses

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

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

2.32 . Liquidation or disposal of fixed assets

Gain from the liquidation or disposal of fixed assets is recognized in the Interim Consolidated Statement of Income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

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

2.33 . Corporate income tax

a) Deferred income tax asset and Deferred income tax liability

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits. Deferred income tax liability is recognized for taxable temporary differences.

Deferred income tax asset and Deferred income tax liability are determined based on prevailing corporate income tax rate, tax rates and tax laws enacted at the end of accounting period.

Deferred tax assets are recognized only to the extent that it is probable that taxable profit in future will be available against which the deductible temporary difference can be utilized. Deferred tax assets are recorded a decrease to the extent that it is not sure taxable economic benefits will be usable.

Deferred income tax asset and Deferred income tax liability shall be offset against each other when preparing the Statement of Financial position.

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

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

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

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

c) Current corporate income tax rate
Current corporate income tax rate applied for taxable income for the accounting period ended 30/06/2026 at the parent Company and its subsidiaries is 20%.

2.34 . Earnings per shares

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the period.

2.35 . Related parties

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

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

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

2.36 . Segment report

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

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

3 . CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	1,043,004,661	1,164,290,574
Demand deposit	27,363,972,054	21,204,444,443
Cash in transit (*)	2,929,111,000	-
Cash equivalents	-	2,000,260,274
	31,336,087,715	**24,368,995,291**

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

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

Demand deposits

	Currency	Ending
		VND
Vietnam Bank for Agriculture and Rural Development	VND	3,817,291,907
Vietnam Bank for Agriculture and Rural Development	USD	3,477,664,670
Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	1,747,347,220
Joint Stock Commercial Bank for Foreign Trade of Vietnam	USD	2,699,455,490
Vietnam Joint Stock Commercial Bank for Industry and Trade	VND	5,028,183,063
Vietnam Joint Stock Commercial Bank for Industry and Trade	USD	458,201,278
Vietnam Joint Stock Commercial Bank for Industry and Trade	LAK	458,664,515
Joint Stock Commercial Bank for Investment and Development of Vietnam	VND	43,988,393
ACLEDA Bank Plc.	USD	6,387,603,610
ACLEDA Bank Plc.	KHR	324,758
Saigon Thuong Tin Commercial Joint Stock Bank	USD	1,206,282,085
Saigon Thuong Tin Commercial Joint Stock Bank	LAK	769,042,583
Lao - Viet Joint Venture Bank	USD	14,123,421
Lao - Viet Joint Venture Bank	LAK	362,170,467
Sai Gon - Ha Noi Comercial Joint Stock Bank in Laos	USD	1,383,107
Sai Gon - Ha Noi Comercial Joint Stock Bank in Laos	LAK	676,448
Others	VND	712,855,168
Others	USD	175,724,503
Others	MMK	2,989,368
		27,363,972,054

4 . FINANCIAL INVESTMENTS

Held to maturity investments

	Ending balance			Beginning balance		
	Value	Recoverable value	Allowance	Value	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Short-term investment						
Term deposits	3,062,654,795	3,062,654,795	-	4,518,443,836	4,518,443,836	-
- Principal balance	*3,000,000,000*	*3,000,000,000*	-	*4,500,000,000*	*4,500,000,000*	-
- Accrued interest balance	*62,654,795*	*62,654,795*	-	*18,443,836*	*18,443,836*	-
	3,062,654,795	**3,062,654,795**	**-**	**4,518,443,836**	**4,518,443,836**	**-**

As at 30/06/2026, the held-to-maturity investments comprise a 6-month term deposit amounting to VND 3,062,654,795, placed with Vietnam Joint Stock Commercial Bank for Industry and Trade – Long An Branch, at an interest rate of 7.7% per annum.

5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Other parties				
Houy Heng Agency	7,689,130,641	-	4,031,573,344	-
Sear Kim Sru Agency	10,220,458,754	-	6,161,460,359	-
Chhun Hong Agency	11,154,621,875	-	4,396,915,705	-
Dao Cong An Agricultural and Industrial Supplies Store	1,829,468,542	(1,829,468,542)	2,045,068,542	(2,045,068,542)
Nguyen Thanh Hung Agency	3,386,983,683	(3,386,983,683)	3,386,983,683	(3,386,983,683)
Long Huy Bao Service - Trading Co., Ltd	3,275,568,294	(3,275,568,294)	3,275,568,294	(3,275,568,294)
Vo Hoang Dung Agency	1,403,171,931	-	925,436,778	-
Son - Hai Household Business (*)	2,613,130,000	(1,713,130,000)	2,613,130,000	(1,713,130,000)
Truong Thi Hue Agency	-	-	2,438,000,900	-
Shwe Dar Company Limited	1,093,705,888	(1,016,420,587)	1,117,175,188	(1,055,403,459)
Others	82,405,874,995	(7,942,122,438)	76,450,778,031	(8,617,492,863)
	125,072,114,603	**(19,163,693,544)**	**106,842,090,824**	**(20,093,646,841)**

(*) Pursuant to Judgment No. 01/2023/KDTM-ST dated 12/05/2023, Son-Hai Household Business is required to pay VND 2,613,130,000 for purchased goods. The Company currently holds two land use rights at land plots No. CY 683745 9 (Plot No. 96) and CT 683746 (Plot No. 95), Kien Tuong Ward, Tay Ninh Province, with an appraised value of VND 900 million, which were used by Son-Hai Household Business to offset the receivable for the purchase of goods. The remaining receivable balance is VND 1,713,130,000. As at the date of preparation of these interim consolidated financial statements, Son-Hai Household Business has not taken any action to repay

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Other parties				
Close Friend Co., Ltd	419,760,000	(419,760,000)	419,760,000	(419,760,000)
Lua Viet Tours Limited Liability Company	-	-	706,343,475	-
Thanh Y Fabrication Machine JSC	348,000,000	-	-	-
Research Center of Fertilizers and Plant Nutrition	231,071,500	-	-	-
VSK Travel & Guide Co.,Ltd	354,200,000	-	-	-
Others	612,800,815	(160,400,000)	2,078,136,336	(160,400,000)
	1,965,832,315	**(580,160,000)**	**3,204,239,811**	**(580,160,000)**

7 . OTHER RECEIVABLES

		Ending balance		Beginning balance	
		Book value	Allowance	Book value	Allowance
		VND	VND	VND	VND
a)	**Short-term**				
	Receivables from social insurance	49,245,383	-	53,612,412	-
	Advances	611,331,040	-	536,300,118	-
	Deposits, mortgages	64,602,782	-	2,947,200,000	-
	Receivables from joint venture capital contribution (*)	250,000,000	-	250,000,000	-
	Others	1,544,822,580	(295,748,921)	1,505,178,937	(303,866,089)
		2,520,001,785	**(295,748,921)**	**5,292,291,467**	**(303,866,089)**
b)	**Long-term**				
	Deposits, mortgages	406,950,914	-	431,950,914	-
		406,950,914	**-**	**431,950,914**	**-**
c)	**In which: Other receivables from related parties**				
	Nuoc Viet Production Facility (*)	250,000,000	-	250,000,000	-
		250,000,000	**-**	**250,000,000**	**-**

(*) As at 30/06/2026, the remaining joint venture contribution to Nuoc Viet Production Establishment amounted to VND 250,000,000, equivalent to 80% of the contract value, pursuant to Business Cooperation Contract No. 01/2024/HĐLD dated 01/06/2024 and Appendix No. 01.2026/PLHĐLD dated 01/01/2026. Under the arrangement, the Company appoints a manager who is responsible for making decisions on business-related matters. The cooperation term is until 31/12/2026, and profits are shared based on the actual capital contribution ratio.

8 . DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of overdue receivables or not yet overdue but difficult to recover				
Trade receivables	**20,896,008,248**	**1,732,314,704**	**22,336,495,491**	**2,242,848,650**
Nguyen Thanh Hung Agency	3,386,983,683	-	3,386,983,683	-
Long Huy Bao Service - Trading Co., Ltd	3,275,568,294	-	3,275,568,294	-
Thien An Plant Protection JSC	1,310,622,033	-	1,310,622,033	-
Others	12,922,834,238	1,732,314,704	14,363,321,481	2,242,848,650
Prepayment to suppliers	**580,160,000**	-	**580,160,000**	-
Close Friend Co.,Ltd	419,760,000	-	419,760,000	-
Others	160,400,000	-	160,400,000	-
Other receivables	**295,748,921**	-	**307,486,981**	**3,620,892**
Ho Ngoc Phuong	141,888,836	-	141,888,836	-
Others	153,860,085	-	165,598,145	3,620,892
	21,771,917,169	**1,732,314,704**	**23,224,142,472**	**2,246,469,542**

9 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Goods in transit	1,660,302,176	-	3,446,156,330	-
Raw materials and supplies	88,442,945,716	(3,667,750,311)	70,557,452,132	(2,813,460,600)
Tools and instruments	47,796,548	-	13,243,599	-
Work in progress expenses	11,069,100	-	11,069,100	-
Finished goods	98,015,218,016	(15,516,073,188)	98,629,552,067	(10,241,938,534)
Merchandise inventories	61,354,184,063	(1,033,998,662)	55,383,810,371	(926,108,420)
	249,531,515,619	**(20,217,822,161)**	**228,041,283,599**	**(13,981,507,554)**

The value of inventories pledged as collaterals for borrowings at the end of the period *(See Note 22 - Borrowings and finance lease liabilities).*

10 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Office equipment and furnitures	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	66,863,498,291	47,306,881,720	34,374,232,777	2,080,488,365	996,983,907	151,622,085,060
- Purchase in the period	-	95,000,000	282,632,553	-	-	377,632,553
- Liquidation, disposal	-	(855,899,000)	(285,000,000)	-	-	(1,140,899,000)
- Exchange differences on translation of Financial Statements	-	(156,768)	(16,934,106)	-	-	(17,090,874)
Ending balance	**66,863,498,291**	**46,545,825,952**	**34,354,931,224**	**2,080,488,365**	**996,983,907**	**150,841,727,739**
Accumulated depreciation						
Beginning balance	56,125,592,831	41,922,114,423	28,823,313,799	1,817,896,632	996,983,907	129,685,901,592
- Depreciation in the period	615,541,770	633,540,109	584,567,415	51,706,590	-	1,885,355,884
- Liquidation, disposal	-	(855,899,000)	(285,000,000)	-	-	(1,140,899,000)
- Exchange differences on translation of Financial Statements	-	(157,660)	(9,720,195)	-	-	(9,877,855)
Ending balance	**56,741,134,601**	**41,699,597,872**	**29,113,161,019**	**1,869,603,222**	**996,983,907**	**130,420,480,621**
Net carrying amount						
Beginning balance	10,737,905,460	5,384,767,297	5,550,918,978	262,591,733	-	21,936,183,468
Ending balance	**10,122,363,690**	**4,846,228,080**	**5,241,770,205**	**210,885,143**	**-**	**20,421,247,118**

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 8,430,928,107;
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 99,429,710,133.

11 . INTANGIBLE FIXED ASSETS

	Land use rights	Copyrights, patents	Computer software	Total
	VND	VND	VND	VND
Historical cost				
Beginning balance	7,999,969,934	383,175,000	728,278,868	9,111,423,802
Ending balance	**7,999,969,934**	**383,175,000**	**728,278,868**	**9,111,423,802**
Accumulated amortization				
Beginning balance	3,533,605,874	383,175,000	728,278,868	4,645,059,742
- Amortization in the period	70,356,186	-	-	70,356,186
Ending balance	**3,603,962,060**	**383,175,000**	**728,278,868**	**4,715,415,928**
Net carrying amount				
Beginning balance	4,466,364,060	-	-	4,466,364,060
Ending balance	**4,396,007,874**	**-**	**-**	**4,396,007,874**

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

Assets name	Historical cost	Location	Area	Purpose of Use
	VND			
LUR at Da Nang branch (parcel No. 2)	505,440,000	Da Nang City	600 m^2	Production, business
LUR at Long An (parcel No. 1337, 1338)	2,707,949,900	Tay Ninh Province	4,183 m^2	Production, business
LUR at Long An	4,786,580,034	Tay Ninh Province	9,660.68 m^2	Production, business

- Carrying amount of intangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 1,967,990,564;
- Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 2,219,506,620.

12 . INVESTMENT PROPERTIES

	Buildings, structures	Total
	VND	VND
Historical cost		
Beginning balance	1,987,525,446	1,987,525,446
- Exchange differences from translating financial statements	(22,666,957)	(22,666,957)
Ending balance	**1,964,858,489**	**1,964,858,489**
Accumulated depreciation		
Beginning balance	1,940,515,748	1,940,515,748
- Depreciation in the period	47,348,719	47,348,719
- Exchange differences from translating financial statements	(23,005,978)	(23,005,978)
Ending balance	**1,964,858,489**	**1,964,858,489**
Net carrying amount		
Beginning balance	47,009,698	47,009,698
Ending balance	**-**	**-**

- Cost of fully depreciated investment properties but still held to earn rental at the end of the period: VND 1,964,858,489;
- During the period, rental income from investment properties is VND 14,962,103 (Previous period is VND 49,999,022).

Fair value of investment properties has not been appraised and determined exactly as of 30/06/2026. However, based on leasing activities and market price of these assets, the Board of Management believed that fair value of investment properties is higher than their carry amount as the end of period.

13 . CONSTRUCTION IN PROGRESS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Agricultural project of 7.3 ha in Quarter 11, Kien Tuong ward, Tay Ninh province (*)	3,931,258,900	3,931,258,900	3,931,258,900	3,931,258,900
Procurement of fixed assets	290,275,000	290,275,000	290,275,000	290,275,000
Major repairs of fixed assets	-	-	181,818,182	181,818,182
	4,221,533,900	**4,221,533,900**	**4,403,352,082**	**4,403,352,082**

(*) Agricultural project of 7.3 ha (actually purchased 47,433 m^2) in Quarter 11, Kien Tuong ward, Tay Ninh province. The value of land parcels No. 302, 843, 844, 756 according to map sheet No. 6 in Kien Tuong ward, Tay Ninh province with the amount of VND 3,931,258,900 was transferred land use rights to Mr. Nguyen Van Be Hai standing on behalf of the Company according to Resolution No. 36/NQ-HĐQT dated 29/10/2019. However, currently the project has stopped operating and the Company has not yet decided how to handle this amount.

14 . DEFERRED EXPENSES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	Dispatched tools and supplies	303,937,948	309,439,813
	Periodic repair and maintenance expenses of fixed assets	558,407,093	75,798,432
	Insurance expenses	446,644,508	252,560,248
	Warehouse rental expenses	237,687,570	287,589,127
	Other short-term deferred expenses	244,052,292	188,779,097
		1,790,729,411	**1,114,166,717**
b)	**Long-term**		
	Leased land improvement expenses	121,363,379	129,984,825
	Dispatched tools and supplies	182,662,768	184,586,573
	Major repair expenses of fixed assets	2,204,033,984	2,049,125,160
	Hiep Phuoc land rental expenses (*)	11,384,875,523	11,617,219,919
	Others	800,264,658	842,691,325
		14,693,200,312	**14,823,607,802**

(*) Prepaid land rental expenses for an area of 42,123 m2 in lot C1 - C2 at Hiep Phuoc Industrial Park, Hiep Phuoc commune, Ho Chi Minh City under the land use right lease contract No. 80/HĐTĐ.05 dated 27/06/2005 and contract appendix No. 09 dated 28/07/2008 between Saigon Plant Protection Joint Stock Company and Tan Thuan Industrial Promotion Company, the lease term is 44 years calculating from June 27, 2005. This land use right lease contract is being used as collateral for bank loans *(Details in Note 22).*

15 . SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Related parties	**5,795,621,448**	**4,115,806,304**
Nam Long Phat Production and Trading Co.,Ltd	5,795,621,448	4,115,806,304
Others	**168,449,425,102**	**108,680,025,482**
Eastchem Co., Ltd	12,265,966,420	2,046,327,660
Kolon Global Corporation	4,341,995,520	4,448,217,280
Jiangsu Sinamyang International Group Co., Ltd	37,018,619,486	12,520,665,408
Cji Overseas Import and Export Ltd.	2,429,750,400	12,213,869,850
Anhui Guangxin Agrochemical Co.,ltd	8,920,918,000	11,609,045,240
Ningbo Generic Chemical Co.,Ltd	6,507,813,312	14,128,056,291
Upi Cropscience Co., Ltd	16,113,086,701	-
Others	80,851,275,263	51,713,843,753
	174,245,046,550	**112,795,831,786**

16 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance	Beginning balance
	VND	VND
Others		
Tuan Thom Agriculture Cooperative	-	70,453,425
Ho Van Doan Business Household	-	39,623,329
Others	113,289,847	108,797,703
	113,289,847	**218,874,457**

17 . DIVIDEND AND PROFIT PAYABLES

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

- Payment due date for dividend or profits to be paid in cash/non-cash items to shareholders or owners: 6 months;
- Dividends and profits committed to be paid but overdue: VND 1,412,331,250.

  Dividends payable incurred from 2022 and earlier for shareholders who have not deposited their securities are paid directly at the Company. Up to the reporting date, some dividends have not been claimed by shareholders. The Company continues to monitor and recognize them as a payable obligation until the payment is completed.

18 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Exchange differences on translation of financial statements	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND	VND
Value added tax	83,347,885	244,611,261	8,491,093,045	7,696,850,214	(14,869,143)	85,039,654	1,025,676,718
Export, import duties	-	-	896,679,141	896,679,141	-	-	-
Corporate income tax	652,461,130	1,624,832,744	2,251,982,517	1,545,320,353	(77,410,367)	652,461,130	2,254,084,541
Personal income tax	12,891,103	386,087,262	1,180,826,713	1,463,367,365	(905,010)	61,301,404	151,051,901
Land tax and land rental	55,714,700	-	1,726,339,824	1,670,625,124	-	-	-
Other taxes	-	-	7,645,690	7,645,690	-	-	-
Fees, charges and other payables	-	82,057,174	1,169,224	11,824,075	(3,512,817)	-	67,889,506
	804,414,818	**2,337,588,441**	**14,555,736,154**	**13,292,311,962**	**(96,697,337)**	**798,802,188**	**3,498,702,666**

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

19 . SHORT-TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
Interest expense	19,856,097	120,869,552
Expenses related to selling activities	13,733,994,908	16,204,016,118
Other accrued expenses	814,625,207	540,433,471
	14,568,476,212	**16,865,319,141**

20 . SHORT-TERM UNEARNED REVENUE

	Ending balance	Beginning balance
	VND	VND
Revenue from product distribution franchise fees	250,000,000	-
	250,000,000	**-**

21 . OTHER PAYABLES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	Surplus of assets awaiting resolution	224,791,059	-
	Trade union fee	231,213,270	121,498,509
	Social insurance	801,148,426	8,721,638
	Health insurance	146,069,485	4,894,157
	Unemployment insurance	62,155,531	-
	Short-term deposits, collateral received	80,000,000	80,000,000
	Payables for sales programs	1,011,586,000	1,434,751,199
	Payables for deposit interest	26,558,026	28,668,475
	Payables for transportation fee support	37,210,502	128,982,842
	Payables for payment discounts	57,445,436	73,823,107
	Payables for receiving returned goods for customers	2,788,773,067	3,678,975,057
	Others	1,457,314,120	1,507,614,024
		6,924,264,922	**7,067,929,008**
b)	**Long-term**		
	Long-term deposits, collateral received	990,000,000	1,091,854,000
		990,000,000	**1,091,854,000**
c)	**In which: Other payables to related parties**		
	Nuoc Viet Production Facility	272,584,775	220,416,175
	General Materials Biochemistry Fertilizer JSC	-	425,000,000
	Nong Phu Trading Company Limited	1,654,239	8,629,161
		274,239,014	**654,045,336**

22 . BORROWINGS

	Beginning balance	During the period		Ending balance
	Value	Increase	Decrease	Value
	VND	VND	VND	VND
Short-term borrowings - Other parties				
Vietnam Bank for Agriculture and Rural Development - Ho Chi Minh Branch (1)	83,893,334,609	74,959,328,013	107,786,699,879	51,065,962,743
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Sai Gon Branch (2)	21,284,269,435	1,246,077,896	21,284,269,435	1,246,077,896
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Long An Branch(3)	2,301,054,361	18,335,502,940	18,636,557,301	2,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Long An Branch	2,940,040,000	2,585,702,293	5,525,742,293	-
Personal borrowing (4)	16,000,000	-	-	16,000,000
	110,434,698,405	**97,126,611,142**	**153,233,268,908**	**54,328,040,639**

Detailed information on Short-term borrowings:

(1) Credit contract No. 1700-LAV-202600269 dated 04/06/2026, with the following detailed terms:
- Credit limit: VND 200,000,000,000;
- Purpose: supplement working capital for the production and trading of plant protection drugs and other registered business items;
- Term of the contract: 12 months until 02/06/2027;
- Borrowing term: 06 months from the disbursement date;
- Interest rate: according to each debt receipt;
- Guarantee forms: Land use rights and ownership of assets attached to land at Lot No. C1-C3, Road No. 14, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City according to Mortgage Contract of land use rights and assets attached to land No. 1700-LCL-201500653 signed on 25/09/2015 and amended and supplemented contracts;
- Ending principal balance: VND 51,065,962,743.

(2) Credit contract No. 0285/SGN.KHDN/LD25 dated 31/10/2025, with the following detailed terms:
- Credit limit: VND 30,000,000,000;
- Purpose: short-term loans to supplement working capital, finance legal, reasonable and valid short-term credit needs for production and business activities but excluding short-term needs for fixed asset investment activities;
- Term of the contract: 12 months until 17/09/2026;
- Borrowing term: 09 months from the disbursement date;
- Interest rate: according to each debt receipt;
- Guarantee forms:
  + Inventories and goods circulating in the course of the Customer's production and business activities, with a total value of VND 30 billion, pursuant to Goods Mortgage Agreement No. 0149/SGN.KHDN/TC24 dated 25/11/2024 and Amendment and Supplement Agreement No. 0149/SGN.KHDN/TC24-01 dated 31/10/2025.
  + Apartment No. 402, HH2D - HH2 Apartment, Duong Noi New Urban Area, Yen Nghia Ward, Ha Dong District, Hanoi City (now Yen Nghia Ward, Hanoi City) according to Housing Mortgage Contract No. 0014/SGN.KHDN/TC26 notarized by the Notary Public on 27/02/2026.
- Ending principal balance: VND 1,246,077,896.

(3) Credit granting contract No. 0106/KHDN/26LD dated 17/06/2026 and Line of credit loan contract No. 01/CV/0106/KHDN/26LD dated 17/06/2026, with the following detailed terms:
- Credit limit: VND 10,000,000,000;
- Purpose: finance legal, reasonable and valid short-term credit needs for business activities;
- Term of the contract: until 17/06/2027;
- Borrowing term: according to each debt receipt but not exceeding 06 months;
- Interest rate: according to each debt receipt;
- Guarantee forms: land use rights; all rights, benefits, assets attached to land parcels No. 844, 843, 302, 756, 07 Kien Tuong ward, Tay Ninh province owned by Moc Hoa Trading Joint Stock Company;
- Ending principal balance: VND 2,000,000,000.

(4) Individual loan with an ending balance of VND 16,000,000; Loan interest rate: 8%/year; Loan guarantee form: unsecured.

23 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Foreign exchange differences	Development and investment funds	Retained earnings	Non-controlling interest	Total
	VND	VND	VND	VND	VND	VND	VND
Beginning balance of previous year	**105,300,000,000**	**782,715,818**	**14,760,005,246**	**62,507,094,322**	**(70,980,439,093)**	**10,401,774,197**	**122,771,150,490**
Profit for previous period	-	-	-	-	7,547,742,841	(389,386,858)	7,158,355,983
Profit distribution	-	-	-	-	-	(244,376,000)	(244,376,000)
Appropriation to the Development Investment Fund	-	-	-	50,237,165	(50,237,165)	-	-
Appropriation to the Bonus and Welfare Fund	-	-	-	-	(50,237,165)	(31,137,787)	(81,374,952)
Remuneration of the Board of Directors and the Board of Supervisors	-	-	-	-	(5,741,394)	(3,558,606)	(9,300,000)
The Parent Company's payment of remuneration to members of the Board of Directors	-	-	-	-	10,000,000	-	10,000,000
Additional tax on profit remittance at the Subsidiary	-	-	-	-	(378,582,166)	-	(378,582,166)
Exchange differences on translation of financial statements.	-	-	207,014,136	-	-	-	207,014,136
Ending balance of previous period	**105,300,000,000**	**782,715,818**	**14,967,019,382**	**62,557,331,487**	**(63,907,494,142)**	**9,733,314,946**	**129,432,887,491**
Beginning balance of current year	**105,300,000,000**	**782,715,818**	**14,409,438,265**	**62,557,331,487**	**(55,184,569,968)**	**9,840,610,056**	**137,705,525,658**
Profit for this period	-	-	-	-	22,977,487,772	631,404,243	23,608,892,015
Exchange differences on translation of financial statements	-	-	17,777,898	-	-	-	17,777,898
Ending balance of this period	**105,300,000,000**	**782,715,818**	**14,427,216,163**	**62,557,331,487**	**(32,207,082,196)**	**10,472,014,299**	**161,332,195,571**

b) Details of Contributed capital

	Rate (%)	30/06/2026 VND	Rate (%)	01/01/2026 VND
Parent company - Saigon Agriculture Incorporation	59.33	62,470,200,000	59.33	62,470,200,000
Jia Hui	8.08	8,505,300,000	8.08	8,505,300,000
Others	32.59	34,324,500,000	32.59	34,324,500,000
	100	**105,300,000,000**	**100**	**105,300,000,000**

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

	This period VND	Previous period VND
Owner's contributed capital		
- *At the beginning of the year*	*105,300,000,000*	*105,300,000,000*
- *At the end of the period*	*105,300,000,000*	*105,300,000,000*
Distributed dividends and profit		
- *Dividend payable at the beginning of the year*	*1,412,331,250*	*1,412,331,250*
- *Dividend payable in the period*	-	*244,376,000*
+ Dividend payable from last year's profit	-	244,376,000
- *Dividend paid in cash in the period*	-	*(244,376,000)*
+ Dividend payable from last year's profit	-	(244,376,000)
- *Dividend payable at the end of the period*	***1,412,331,250***	***1,412,331,250***

d) Shares

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

Par value per share: VND 10,000

e) Company's reserves

	Ending balance VND	Beginning balance VND
Development and investment funds	62,557,331,487	62,557,331,487
	62,557,331,487	**62,557,331,487**

24 . FOREIGN EXCHANGE DIFFERENCES

	This period VND	Previous period VND
Beginning balance	14,409,438,265	14,760,005,246
Increases in the period	17,777,898	207,014,136
- *Due to translation of financial statements prepared in foreign currencies into VND*	*17,777,898*	*207,014,136*
Ending balance	**14,427,216,163**	**14,967,019,382**

25 . OFF STATEMENT OF INTERIM CONSOLIDATED FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Operating leased assets

The Company has land lease contracts as follows:

Lease location	Area (m^2)	Purpose of lease	Form of land rental payment	Lease term
Tan Thuan Ward, Ho Chi Minh City	7,720.80	Construction of factories, warehouses and chemical treatment stations	Annual land rental payment; land rental has been paid	Until 01/01/2046; land rental may be adjusted downward under Decision No. 5236/QD-UBND dated 11/10/2005
Pleiku Ward, Gia Lai Province	10,690.00	Construction of an Agricultural Operation Center	Annual land rental payment, payable twice a year until the expiry of the contract	50 years from 24/11/2005
Can Tho City	3,640.50	Construction of a pesticide distribution	Annual land rental payment	Until 01/10/2045
Lots C1 - C2 at Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City	42,123.00	Construction of factories, warehouses	One-off land rental payment	44 years from 27/06/2005
Land Plot No. 383, Cai Dua Canal, Binh Hoa Commune, Tay Ninh Province	3,215.00	Lease of a warehouse for storing pesticides and use as an office	Annual land rental payment	Until 30/04/2031
Water surface adjacent to the riverbank in the North Chan area at land plot No. 1276, Xa Tuyen Thanh, Tay Ninh Province		Lease of land surface for a floating pontoon serving the petroleum business		05 years, from 13/05/2024 to 12/05/2029
Water surface adjacent to the riverbank in the North Chan area at land plot No. 1867, Xa Bau Mon, Xa Tuyen Thanh, Tay Ninh Province		Lease of land surface for a floating pontoon serving the petroleum business		Until 07/04/2031
Ban Hoai He, Xieng Ngern District, Champasak Province, Laos, under the land map with coordinates No. 65 dated 09/09/2005	4,323.00	Construction of KM21 Center	Annual land rental payment at LAK 968/m²/year	30 years from 01/10/2006 to 01/10/2035

b) Foreign currencies

	Ending balance	Beginning balance
United States Dollar (USD)	549,841.66	341,147.67
Myanmar Kyat (MMK)	332,152.00	362,152.00

c) **Gold foreign currency**

	Ending balance	Beginning balance
VND equivalent	22,620,000	15,136,364
Quantity (mace)	1.5	1.5

d) **Bad debts written off**

	Ending balance	Beginning balance
	VND	VND
Hai Anh Seeds Company Limited - Phu Tho	5,336,218,777	5,336,218,777
Pham Thu Ha Agent	4,587,884,688	4,587,884,688
Phuong Dong Store	2,316,145,180	2,316,145,180
Others	2,006,831,852	2,006,831,852
	14,247,080,497	**14,247,080,497**

Reason for debt write-off: The receivables consist of doubtful debts outstanding for more than three years, for which provisions have already been made. Some high-value receivables have been taken to court, but enforcement is not possible as the debtors no longer have assets for recovery.

26 . TOTAL REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Revenue from sales of goods	525,941,568,534	488,674,596,567
Revenue from rendering of services	2,298,575,667	4,930,186
	528,240,144,201	**488,679,526,753**
In which: Revenue from related parties	**169,872,150**	**424,934,791**
(Detailed as in Note No. 43)		

27 . REVENUE DEDUCTIONS

	This period	Previous period
	VND	VND
Trade discounts	2,093,959,938	2,097,109,977
Sales returns	1,067,468,205	7,325,801,192
Sales discounts	7,924,000	3,045,000
	3,169,352,143	**9,425,956,169**

28 . COST OF GOODS SOLD

	This period	Previous period
	VND	VND
Cost of finished products and goods sold	412,590,536,654	376,245,930,395
Cost of services provided	95,748,659	26,121,038
Allowance for devaluation of inventories	6,253,797,630	5,824,630,455
Non-deductible input VAT	-	964,409,874
	418,940,082,943	**383,061,091,762**
In which: Goods purchased from related parties	**7,376,693,765**	**6,054,095,435**
(Detailed as in Note No. 43)		

29 . FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income	108,005,605	145,262,811
Gains on exchange difference in the period	2,435,351,113	3,960,394,698
Gains on exchange difference at the period-end	116,200,065	1,307,658,251
Payment discount	56,158,025	35,000,284
	2,715,714,808	**5,448,316,044**

30 . FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expenses	2,681,479,185	4,203,254,005
Payment discount	12,209,586,757	18,741,978,416
Interest on deposits received	5,540,499	10,624,020
Loss on exchange difference in the period	2,840,056,182	7,146,931,301
Loss on exchange difference at the period-end	365,779,661	-
Others	17,272,604	18,865,589
	18,119,714,888	**30,121,653,331**
In which: Financial expenses paid to related parties	**-**	**1,384,767**
(Detailed as in Note No. 43)		

31 . SELLING EXPENSES

	This period	Previous period
	VND	VND
Raw materials	3,950,936,580	3,097,835,955
Labour expenses	26,795,323,824	23,943,676,282
Depreciation expenses	780,654,780	869,125,979
Expenses of outsourcing services	7,524,944,760	8,641,925,819
Other expenses in cash	9,072,303,694	8,502,703,190
	48,124,163,638	**45,055,267,225**
In which: Selling expenses purchased from related parties	**6,702,805**	**11,640,159**
(Detailed as in Note No. 43)		

32 . GENERAL ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Office supplies and tools expenses	452,086,401	367,736,799
Labor expenses	10,289,146,355	8,984,280,621
Depreciation expenses	101,412,512	172,530,912
Provision expenses	91,281,659	703,092,014
Tax, Charge, Fee	18,170,245	55,467,329
Expenses of outsourcing services	3,105,243,654	3,135,171,959
Other expenses in cash	3,289,448,482	3,478,735,996
Other decreases in general and administrative expenses	(1,027,464,105)	-
- Reversal of allowances	*(1,027,464,105)*	-
	16,319,325,203	**16,897,015,630**

33 . OTHER INCOME

	This period	Previous period
	VND	VND
Liquidation, disposal of fixed assets	157,727,272	1,137,918,181
Income from warehouse and premises rental	147,700,519	508,078,633
Income from sales of by-products and scrap	360,058,350	345,949,074
Income from product distribution franchise fees	250,000,000	-
Income from sales support and promotion	619,188,768	92,187,638
Others	633,485,169	132,891,843
	2,168,160,078	**2,217,025,369**

34 . OTHER EXPENSES

	This period	Previous period
	VND	VND
Expenses for handling and destruction of damaged and substandard products	257,332,815	372,769,164
Depreciation of fixed assets not used in production	2,193,990	18,433,530
Tax arrears, fines and late payment interest	970,644	968,803,328
Others	102,484,859	334,715,528
	362,982,308	**1,694,721,550**

35 . CURRENT CORPORATE INCOME TAX EXPENSE

	This period	Previous period
	VND	VND
Current corporate income tax expense at the Parent Company	-	-
Current corporate income tax expense at subsidiaries	2,251,982,517	2,771,111,020
- Saigon Plant Protection Joint Stock Company (Cambodia)	1,564,335,424	1,491,462,432
- Saigon - Lao Plant Protection Sole Co., Ltd	351,058,541	998,070,915
- Moc Hoa Trading Joint Stock Company	336,588,552	281,577,673
Total current corporate income tax expense	**2,251,982,517**	**2,771,111,020**

36 . DEFERRED TAX

a) Deferred income tax assets

	30/06/2026	01/01/2026
	VND	VND
Corporate income tax rate used to determine deferred income tax assets	20%	20%
Deferred income tax assets related to deductible temporary differences	2,769,802,056	2,263,365,236
Deferred income tax assets related to unused tax losses	5,992,792,651	8,726,752,903
Deferred income tax assets	**8,762,594,707**	**10,990,118,139**

b) Deferred income tax liabilities

	30/06/2026	01/01/2026
	VND	VND
Corporate income tax rate used to determine deferred income tax liabilities	20%	20%
Deferred income tax liabilities arising from taxable temporary differences	5,013,294,798	5,013,294,798
Deferred income tax liabilities	**5,013,294,798**	**5,013,294,798**

c) Deferred income tax expenses

	This period	Previous period
	VND	VND
Deferred CIT income arising from taxable temporary differences	(2,185,486,447)	-
Deferred CIT expense arising from reversal of deferred income tax assets	1,679,049,627	-
Deferred CIT expense arising from deductible temporary differences	-	159,695,496
Deferred CIT expense arising from reversal of unused tax losses	2,733,960,252	-
	2,227,523,432	**159,695,496**

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

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

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

The year in which non-deductible loan interest costs arise	Inspection status of tax authorities	Loan interest costs exceeding 30% of EBITDA which are non-deductible	Non-deductible loan interest costs that have been used	Non-deductible loan interest costs to be carried forward to subsequent tax
		VND	VND	VND
Year 2022	Not yet inspected	3,586,749,280	2,278,589,669	1,308,159,611
Year 2023	Not yet inspected	12,174,798,079	-	12,174,798,079
Year 2024	Not yet inspected	8,239,240,331	-	8,239,240,331
Year 2025	Not yet inspected	2,267,305,111	-	2,267,305,111

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

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

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

Year in which tax losses arise	Inspection status of tax authorities	Tax losses	Tax losses utilized	Tax losses carried forward to subsequent years
		VND	VND	VND
Year 2023	Not yet inspected	42,510,649,703	21,276,393,579	21,234,256,124
Year 2024	Not yet inspected	51,240,356,835	-	51,240,356,835

The Board of Management assesses that it is uncertain whether the Company will generate sufficient taxable income in the future to utilize these tax losses. Therefore, no deferred income tax assets relating to these tax losses have been recognized in the current period's Interim Consolidated Statement of Financial Position.

37 . BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	This period	Previous period
	VND	VND
Net profit after tax	22,977,487,772	7,547,742,841
Profit distributed for common shares	22,977,487,772	7,547,742,841
Average number of outstanding common shares in circulation in the period	10,530,000	10,530,000
Basic earnings per share	**2,182**	**717**

The Company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing the Interim Consolidated Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

38 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period	Previous period
	VND	VND
Raw materials	163,800,110,548	134,446,242,172
Labour expenses	50,948,438,921	42,931,586,639
Depreciation expenses	1,909,141,889	2,048,570,309
Allowances expenses/(Reversal of allowances)	(936,182,446)	703,092,014
Expenses of outsourcing services	24,355,079,978	24,315,045,619
Other expenses in cash	17,320,633,573	15,447,316,719
	257,397,222,463	**219,891,853,472**

39 . FINANCIAL INSTRUMENTS

Financial risk management

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

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

Market risk

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

Exchange rate risk

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment, etc.

Interest rate risk

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

Credit Risk

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

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash	30,293,083,054	-	-	30,293,083,054
Trade receivables, other receivables	108,132,673,923	406,950,914	-	108,539,624,837
Lendings	3,062,654,795	-	-	3,062,654,795
	141,488,411,772	**406,950,914**	**-**	**141,895,362,686**
As at 01/01/2026				
Cash and cash	23,204,704,717	-	-	23,204,704,717
Trade receivables, other receivables	91,736,869,361	431,950,914	-	92,168,820,275
Lendings	4,518,443,836	-	-	4,518,443,836
	119,460,017,914	**431,950,914**	**-**	**119,891,968,828**

Liquidity Risk

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

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

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	54,328,040,639	-	-	54,328,040,639
Trade payables, other payables	182,581,642,722	990,000,000	-	183,571,642,722
Accrued expenses	14,568,476,212	-	-	14,568,476,212
	251,478,159,573	**990,000,000**	**-**	**252,468,159,573**
As at 01/01/2026				
Borrowings and debts	110,434,698,405	-	-	110,434,698,405
Trade payables, other payables	121,276,092,044	1,091,854,000	-	122,367,946,044
Accrued expenses	16,865,319,141	-	-	16,865,319,141
	248,576,109,590	**1,091,854,000**	**-**	**249,667,963,590**

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

40 . ADDITIONAL INFORMATION FOR THE ITEMS OF THE INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

		This period	Previous period
		VND	VND
a)	**Proceeds from borrowings during the year**		
	Proceeds from ordinary contracts	97,126,611,142	195,249,716,941
b)	**Actual repayments on principal during the year**		
	Repayment on principal from ordinary contracts	153,233,268,908	190,969,452,690
	Repayment of finance lease liabilities	-	224,575,704

41 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

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

42 . SEGMENT REPORTING

a) Under business fields

The Company's main business activity is pesticide trading; therefore, the Company does not prepare segment reporting by business sector.

b) Under geographical areas

	Vietnam	Foreign	**Grand total**
	VND	VND	**VND**
Net revenue from sales of goods and rendering of services	323,942,685,257	201,128,106,801	525,070,792,058
Segment assets	70,782,282,419	54,289,832,184	125,072,114,603
Unallocated assets			320,507,991,973
The total cost to acquire fixed assets	297,000,000	80,632,553	377,632,553

43 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

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

Related parties	Relation
Saigon Agriculture Incorporation	Parent Company
General Materials Biochemistry Fertilizer JSC	Related party of Moc Hoa Trading JSC
Nuoc Viet Production Facility	Joint venture
Nong Phu Trading Co., Ltd	The Company is managed by Mr. Vo Van Nghi, who serves as the Director and legal representative
Nam Long Phat Manufacturing and Trading Co., Ltd	The Company is chaired and directed by Mr. Huynh Duc (father of Mr. Huynh Chi Quyen) as the Chairman of the Members' Council and
Branch of Saigon Agriculture Incorporation – Saigon Livestock and Food Processing Company	Branch of the Parent Company
Members of the Board of Directors, the Management Board and the Supervisory Board	Key management personnel

Except from information with related parties presented as in above Notes, the Company still had transactions occurred in the period with related parties as follows:

	This period	Previous period
	VND	VND
Revenue from sales of goods and rendering of services	**169,872,150**	**424,934,791**
Nong Phu Trading Co., Ltd	169,872,150	424,934,791
Purchasing goods	**7,376,693,765**	**6,054,095,435**
Nam Long Phat Manufacturing and Trading Co., Ltd	7,361,499,970	6,054,095,435
Branch of Saigon Agriculture Incorporation – Saigon Livestock and Food Processing Company	15,193,795	-
Financial expenses	-	**1,384,767**
Interest expense on borrowings from Mr. Nguyen Quoc Dung	-	1,384,767
Selling expenses	**6,702,805**	**11,640,159**
Nong Phu Trading Co., Ltd	6,702,805	11,640,159

Transactions with other related parties:

	Position	This period	Previous period
		VND	VND
Key management personnel's income		**1,351,332,115**	**1,229,048,567**
Mr. Tong Xuan Phu	Chairman	200,914,642	182,617,253
Mr. Vo Anh Tung	Member of the BoD	-	-
Mr. Huynh Chi Quyen	Member of the BoD	-	-
Mr. Vo Van Nghi	Member of the BoD	-	-
Mr. Dieu Quang Trung	Member of the BoD cum Director	225,714,254	196,642,433
Mr. Nguyen Quoc Dung	Member of the BoD cum Director *(Resigned on 25/04/2025)*	-	144,931,420
Mrs. Bui Thi Anh Tuyet	Deputy Director	212,226,143	185,968,647
Mr. Vo Thanh Sang	Deputy Director	200,474,382	63,070,711
Mrs. Phung Thai Phuong Trang	Chief accountant	199,186,244	173,953,880

	Position	This period	Previous period
		VND	VND
Key management personnel's income (continued)			
Mrs. Do Thi Kim Anh	Head of the BoS	-	-
Mr. Tran Dinh Vu	Member of the BoS	153,111,729	80,035,124
Mrs. Phan Thai Hang	Member of the BoS	159,704,721	109,937,146
Mr. Huynh Van Hai	Member of the BoS *(Resigned on 25/04/2025)*	-	91,891,953

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

44 . COMPARATIVE FIGURES

The comparative information in the interim Consolidated Financial Statements is presented in the form of corresponding figures. Under this method, comparative information for the prior period is presented regarding the financial position, business results, and cash flows of the Company in the prior period.

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

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial Statements presentation requirements under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. Details are presented in Appendix No.01

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

Preparer	Chief Accountant	General Director
Dinh Hoang Phat	**Phung Thai Phuong Trang**	**Dieu Quang Trung**
Preparer	Chief Accountant	General Director
		Approved, 26 August 2026

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Consolidated Financial Statements for the fiscal year ended 31/12/2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/12/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026			
Code	**Items**	**Value**	**Code**	**Items**	**Value**	**Change**
		VND			VND	
CONSOLIDATED STATEMENT OF FINANCIAL POSITION			**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**			
	CURRENT ASSETS			CURRENT ASSETS		
110	**I. Cash and cash equivalents**		**110**	**I. Cash and cash equivalents**		
112	2. Cash equivalents	2,000,000,000	112	2. Cash equivalents	2,000,260,274	Restatement
120	**II. Short-term investments**		**120**	**II. Short-term investments**	**4,518,443,836**	
123	3. Held-to-maturity investments	4,500,000,000	123	3. Short-term held-to-maturity investments	4,518,443,836	Restatement
130	**III. Short-term receivables**		**130**	**III. Short-term receivables**		
136	5. Other short-term receivables	5,310,995,577	135	5. Other short-term receivables	5,292,291,467	Restatement, code change
150	**VI. Other short-term assets**	**16,412,104,690**	**160**	**VI. Other short-term assets**	**16,412,104,690**	**Code change**
151	1. Short-term prepaid expenses	1,114,166,717	161	1. Short-term deferred expenses	1,114,166,717	Rename, code change
	NON-CURRENT ASSETS			NON-CURRENT ASSETS		
260	**VII. Other long-term assets**		**270**	**VII. Other long-term assets**		
261	1. Long-term prepaid expenses	14,823,607,802	271	1. Long-term deferred expenses	14,823,607,802	Rename, code change
	LIABILITIES			LIABILITIES		
310	**I. Current liabilities**		**310**	**I. Current liabilities**		
			313	3. Dividend and profit payables	1,412,331,250	Restatement
319	9. Other short-term payables	8,480,260,258	320	10. Other short-term payables	7,067,929,008	Restatement, code change

APPENDIX I: COMPARATIVE FIGURES

Code		Items	Value	Code		Items	Value	Change
Figures according to the Consolidated Financial Statements for the period from 01/01/2025 to 30/06/2025				**Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/12/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026**				
			VND				VND	
CONSOLIDATED STATEMENT OF INCOME				CONSOLIDATED STATEMENT OF INCOME				
22	7.	Financial expense	30,121,653,331	23	8.	Financial expense	30,121,653,331	Code change
23		In which: Interest expense	4,203,254,005	24		In which: Interest expense	4,203,254,005	Rename, code change
CONSOLIDATED STATEMENT OF CASH FLOWS				CONSOLIDATED STATEMENT OF CASH FLOWS				
05	-	Gains / losses from investment activities	(1,283,180,992)	05	-	Gains / losses from investment and financial activities	(1,283,180,992)	Rename
06	-	Interest expense	4,203,254,005	06	-	Interest expense	4,203,254,005	Rename
12	-	Increase or decrease in prepaid expenses	(262,398,847)	12	-	Increase or decrease in deferred expenses	(262,398,847)	Rename
14	-	Interest paid	(4,250,812,290)	14	-	Interest paid	(4,250,812,290)	Rename

Items for which only the line item codes have changed are not presented in detail in the above table.

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