CONSOLIDATED INTERIM FINANCIAL STATEMENTS

FOR THE FIRST 6 MONTHS OF THE FISCAL YEAR ENDING 31 DECEMBER 2026

TRANG CORPORATION

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GENERAL INFORMATION

Corporate information

Trang Corporation has been operating in accordance with:

- The Business Registration Certificate No. 0303366525, initially registered on 07 July 2004 and 17th amended on 25 December 2025, issued by Ho Chi Minh City Department of Finance.
- The Investment Registration Certificate (project code) No. 41221000651, initially registered on 30 June 2015, issued by Ho Chi Minh City Export Processing and Industrial Zones Authority. The operation course of the project is until 29 December 2048.

On 13 November 2015, the Corporation's shares were officially listed on Hanoi Stock Exchange (HNX) under the stock code of TFC.

The principal business activities of the Corporation are:

- Manufacturing and processing aquatic products;
- Manufacturing and processing food. Manufacturing, processing coffee, tea;
- Wholesaling agricultural and forestry products;
- Wholesaling aquatic products and food. Wholesaling technology food. Wholesaling coffee, tea;
- Trading in equipment, machinery and supplies for industrial, agricultural, fishery production (except for pesticide);
- Providing business management consultancy and other management consultancy activities;
- Leasing plants, warehouses and yards. Trading in houses. Leasing houses, offices;
- Trading in cosmetics, stationeries, handicrafts, plastic products and children's toys (except for toys harmful to personality education, children's health or affecting security and order, social security), personal protection equipment, cravats, hats, blankets, pillows, bed sheets, suitcases, bags, footwear;
- Trading in textile - garment products, ready-made clothes (excluding the exercise of export, import, and distribution rights for goods specified in the List of goods for which foreign investors and foreign-invested economic entities are not permitted to exercise export, import, or distribution rights);
- Leasing machinery, equipment, tools for production and processing in agriculture, forestry, fishery and food industries;
- Manufacturing, processing agricultural and forestry products;
- Manufacturing all kinds of cakes made from flour.

Head office

- Address : Lot A 14B, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City, Vietnam.
- Tel. : (84 – 28) 37 800 900
- Fax : (84 – 28) 37 800 735

Board of Directors (BOD)

Members of the Board of Directors during the period and up to the date of this statement include:

Full name	Position	
Ms. Nguyen Minh Nguyet	Chairwoman	Re-appointed on 22 May 2024
Ms. Susan Ho	Vice Chairwoman	Appointed on 20 May 2026
	Member	Re-appointed on 20 May 2024
Mr. Truong Van Quang	Member	Re-appointed on 22 May 2024
Mr. Huynh Khanh Hieu	Member	Re-appointed on 20 May 2024
Ms. Kim Ngoc Nguyen	Member	Re-appointed on 20 May 2024

Supervisory Board
Members of the Supervisory Board during the period and up to the date of this statement include:

Full name	Position	
Ms. Vu Thi Minh Chien	Head of the Board	Re-appointed on 22 May 2024
Ms. To Le Minh	Member	Re-appointed on 20 May 2024
Ms. Tran Thanh Huong	Member	Appointed on 20 May 2024

General Director
The General Director during the period and up to the date of this statement is Mr. Truong Van Quang (re-appointed on 22 May 2024).

Legal Representative
The Corporation's legal representative during the period and up to the date of this statement is Ms. Nguyen Minh Nguyet – Chairwoman (re-appointed on 22 May 2024).

Ms. Nguyen Minh Nguyet authorized Mr. Truong Van Quang – BOD Member and General Director to sign on the Consolidated Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026 under the Power of Attorney No. 001/2025/UQ-TFC dated 15 December 2025.

Auditors
A&C Auditing and Consulting Co., Ltd. has been appointed as the Corporation's independent auditor.

STATEMENT OF THE GENERAL DIRECTOR

The General Director of Trang Corporation (hereinafter referred to as "the Corporation") presents this statement together with the Consolidated Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026, including the Interim Financial Statements of the Corporation and those of its subsidiary (hereinafter collectively referred to as "the Group").

Responsibilities of the General Director
The General Director is responsible for the preparation of the Consolidated Interim Financial Statements that give a true and fair view of the consolidated interim financial position, the consolidated interim financial performance and the consolidated interim cash flows of the Group during the period. In order to prepare these Consolidated Interim Financial Statements, the General Director must:

- select appropriate accounting policies and apply them consistently;
- make judgments and estimates reasonably and prudently;
- state whether applicable accounting standards have been followed or not, and all the differences subject to any material departures are disclosed and explained in the Consolidated Interim Financial Statements;
- prepare the Consolidated Interim Financial Statements of the Group on a going-concern basis unless it is inappropriate to presume that the Group will continue in business;
- design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Consolidated Interim Financial Statements.

The General Director is responsible for ensuring that proper accounting records are maintained to accurately reflect, with reasonable accuracy at any time, the financial position of the Group and that such accounting records comply with the applicable accounting framework. The General Director is also responsible for safeguarding the Group's assets and, accordingly, for taking reasonable measures to prevent and detect fraud and other irregularities.

The General Director confirms that he has complied with the above requirements in the preparation of these Consolidated Interim Financial Statements.

Statement of the General Director
In the General Director's opinion, the Consolidated Interim Financial Statements give a true and fair view of the consolidated interim financial position of the Group as of 30 June 2026 and of its consolidated interim financial performance and consolidated interim cash flows for the first 6 months of the fiscal year ending 31 December 2026, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Consolidated Interim Financial Statements.

Date: 28 August 2026

CÔNG TY CỔ PHẦN TRANG

Truong Van Quang
General Director

A&C AUDITING AND CONSULTING CO., LTD.

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No. 1.1386/26/TC-AC

REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION

To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE GENERAL DIRECTOR TRANG CORPORATION

We have reviewed the accompanying Consolidated Interim Financial Statements of Trang Corporation (hereinafter referred to as "the Corporation") and its subsidiary (hereinafter collectively referred to as "the Group"), which were prepared on 28 August 2026 (from page 06 to page 48), comprising the Consolidated Interim Statement of Financial Position as of 30 June 2026, the Consolidated Interim Income Statement, the Consolidated Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Consolidated Interim Financial Statements.

Responsibility of the General Director

The Corporation's General Director is responsible for the preparation, true and fair presentation of the Group's Consolidated Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Consolidated Interim Financial Statements; and responsible for such internal control as the General Director determines necessary to enable the preparation and presentation of the Consolidated Interim Financial Statements to be free from material misstatements due to fraud or error.

Responsibility of Auditors

Our responsibility is to express the conclusion on the Consolidated Interim Financial Statements based on our review. We have conducted the review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review on interim financial information performed by an 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.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Consolidated Interim Financial Statements have not given a true and fair view, in all material respects, of the consolidated financial position of the Group as of 30 June 2026 and of its consolidated financial performance and its consolidated cash flows for the first 6 months of the fiscal year ending 31 December 2026, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Consolidated Interim Financial Statements.

For and on behalf of
A&C Auditing and Consulting Co., Ltd.

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN A&C

Nguyen Minh Tri
Partner
Audit Practice Registration Certificate No. 0089-2023-008-1
Authorized Signatory

Ho Chi Minh City, 28 August 2026

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As of 30 June 2026

Unit: VND

	ITEMS	Code	Note	Ending balance	Beginning balance
A -	**CURRENT ASSETS**	**100**		**856,880,091,483**	**782,641,675,420**
I.	**Cash and cash equivalents**	**110**	V.1	**182,584,564,410**	**254,016,003,157**
1.	Cash	111		182,584,564,410	209,791,003,157
2.	Cash equivalents	112		-	44,225,000,000
II.	**Short-term financial investments**	**120**		**77,709,662,741**	**115,578,830,298**
1.	Trading securities	121		-	-
2.	Provisions for devaluation of trading securities	122		-	-
3.	Short-term held-to-maturity investments	123	V.2a	77,709,662,741	115,578,830,298
4.	Provisions for impairment of short-term held-to-maturity investments	124		-	-
5.	Other short-term investments	125		-	-
6.	Provisions for impairment of other short-term investments	126		-	-
III.	**Short-term receivables**	**130**		**250,035,777,532**	**188,637,286,924**
1.	Short-term trade receivables	131	V.3	232,360,088,109	170,098,075,116
2.	Short-term advances to suppliers	132	V.4	2,655,471,038	2,014,906,712
3.	Receivables from construction contracts under percentage of completion method	134		-	-
4.	Other short-term receivables	135	V.5a	14,550,696,596	16,665,236,120
5.	Allowance for short-term doubtful debts	136	V.6	(146,187,828)	(140,931,024)
6.	Shortage of assets awaiting resolution	137	V.7	615,709,617	-
IV.	**Inventories**	**140**		**251,490,396,277**	**190,096,738,840**
1.	Inventories	141	V.8	251,490,396,277	191,909,014,315
2.	Allowance for devaluation of inventories	142	V.8	-	(1,812,275,475)
V.	**Current biological assets**	**150**		-	-
1.	Short-term livestock intended for one-time harvest	151		-	-
2.	Short-term seasonal or one-time harvest crops	152		-	-
3.	Provisions for impairment of current biological assets	153		-	-
VI.	**Other current assets**	**160**		**95,059,690,523**	**34,312,816,201**
1.	Short-term deferred expenses	161	V.9a	4,226,954,559	2,723,341,922
2.	Deductible VAT	162		40,352,226,818	26,978,474,279
3.	Taxes and other receivables from the State	163		-	-
4.	Trading Government bonds	164		-	-
5.	Other current assets	165	V.10	50,480,509,146	4,611,000,000

Consolidated Interim Statement of Financial Position (cont.)

	ITEMS	Code	Note	Ending balance	Beginning balance
B -	NON-CURRENT ASSETS	200		231,715,923,467	240,299,573,664
I.	**Long-term receivables**	210		50,929,015,211	51,137,414,661
1.	Long-term trade receivables	211		-	-
2.	Long-term advances to suppliers	212		-	-
3.	Other long-term receivables	215	V.5b	50,929,015,211	51,137,414,661
4.	Allowance for long-term doubtful debts	216		-	-
II.	**Fixed assets**	220		39,804,431,788	39,459,722,406
1.	Tangible fixed assets	221	V.11	31,833,893,089	28,348,027,801
-	*Historical cost*	*222*		*107,925,607,729*	*100,719,048,597*
-	*Accumulated depreciation*	*223*		*(76,091,714,640)*	*(72,371,020,796)*
2.	Financial leased assets	224	V.12	7,800,976,358	10,914,230,560
-	*Historical cost*	*225*		*9,582,741,000*	*13,905,004,798*
-	*Accumulated depreciation*	*226*		*(1,781,764,642)*	*(2,990,774,238)*
3.	Intangible fixed assets	227	V.13	169,562,341	197,464,045
-	*Initial cost*	*228*		*675,970,800*	*675,970,800*
-	*Accumulated amortization*	*229*		*(506,408,459)*	*(478,506,755)*
III.	**Non-current biological assets**	230		-	-
1.	Bearer animals	231		-	-
a)	Immature bearer animals	232		-	-
b)	Mature bearer animals	233		-	-
	Historical cost	*234*		-	-
	Accumulated depreciation	*235*		-	-
2.	Long-term livestock intended for one-time harvest	236		-	-
3.	Long-term seasonal or one-time harvest crops	237		-	-
4.	Provisions for impairment of non-current biological assets	238		-	-
IV.	**Investment property**	240		-	-
-	Historical cost	241			
-	Accumulated depreciation	242			
V.	**Non-current assets in process**	250		289,170,000	397,137,500
1.	Long-term work in process	251		-	-
2.	Construction in progress	252	V.14	289,170,000	397,137,500
VI.	**Long-term financial investments**	260		132,372,224,506	140,999,793,683
1.	Investments in subsidiaries	261		-	-
2.	Investments in joint ventures and associates	262	V.2b	36,006,385,616	47,181,900,793
3.	Equity investments in other entities	263		-	-
4.	Provisions for impairment of long-term investments in other entities	264		-	-
5.	Long-term held-to-maturity investments	265	V.2a	96,365,838,890	93,817,892,890
6.	Provisions for impairment of long-term held-to-maturity investments	266		-	-
VII.	**Other non-current assets**	270		8,321,081,962	8,305,505,414
1.	Long-term deferred expenses	271	V.9b	8,321,081,962	8,305,505,414
2.	Deferred income tax assets	272	V.15	-	-
3.	Long-term components and spare parts	273		-	-
4.	Other non-current assets	274		-	-
5.	Goodwill	279		-	-
	TOTAL ASSETS	280		1,088,596,014,950	1,022,941,249,084

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	**300**		**535,917,350,576**	**503,611,515,408**
I. Current liabilities	**310**		**527,878,451,913**	**496,948,116,682**
1. Short-term trade payables	311	V.16	106,717,733,276	65,908.228,652
2. Short-term advances from customers	312	V.17	1,237,862,302	2.626,506
3. Payables for dividends and profit distributions	313		-	-
4. Short-term taxes and amounts payable to the State budget	314	V.18	5,627,167,765	12,612,690,002
5. Payables to employees	315	V.19	13,190,301,404	28,337,735,266
6. Short-term accrued expenses	316	V.20	7,362,427,198	7,082,015,664
7. Short-term payables relating to construction contracts under	318		-	-
8. Short-term unearned revenue	319		-	-
9. Other short-term payables	320	V.21	11,442,104,043	15,459,785,017
10. Short-term borrowings and financial lease liabilities	321	V.22a	370,040,753,331	360,382,272,809
11. Provisions for short-term payables	322		-	-
12. Bonus and welfare fund	323	V.23	12,260,102,594	7,162,762,766
13. Price stabilization fund	324		-	-
14. Trading Government bonds	325		-	-
II. Non-current liabilities	**330**		**8,038,898,663**	**6,663,398,726**
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to the State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Long-term unearned revenue	337	V.24	1,281,386,292	-
6. Other long-term payables	338		-	-
7. Long-term borrowings and financial lease liabilities	339	V.22b	4,507,512,371	4,413,398,726
8. Convertible bonds	340		-	-
9. Preferred shares	341		-	-
10. Deferred income tax liability	342	V.25	2,250,000,000	2,250,000,000
11. Provisions for long-term payables	343		-	-
12. Science and technology development fund	344		-	-

Consolidated Interim Statement of Financial Position (cont.)

	ITEMS	Code	Note	Ending balance	Beginning balance
D -	**OWNER'S EQUITY**	400		552,678,664,374	519,329,733,676
1.	**Owner's capital**	411		168,299,940,000	168,299,940,000
-	*Ordinary shares with voting rights*	*411a*	V.26	*168,299,940,000*	*168,299,940,000*
-	*Preferred shares*	*411b*		-	-
2.	Share premiums	412	V.26	17,173,652,728	17,173,652,728
3.	Bond conversion options	413		-	-
4.	Other owner's capital	414		-	-
5.	Share repurchases	415		-	-
6.	Differences upon asset revaluation	416		-	-
7.	Foreign exchange differences	417		-	-
8.	Investment and development fund	418			
9.	Other equity funds	419		-	-
10.	Retained profit	420	V.26	367,554,522,179	334,278,542,539
-	*Retained profit to the end of the previous period*	*420a*		*325,725,160,162*	*334,278,542,539*
-	*Retained profit for the current period*	*420b*		*41,829,362,017*	-
11.	Non-controlling interests	429	V.26	(349,450,533)	(422,401,591)
	TOTAL LIABILITIES AND OWNER'S EQUITY	**440**		**1,088,596,014,950**	**1,022,941,249,084**

Approved on 28 August 2026

CÔNG TY CỔ PHẦN TRANG

Preparer	Chief Accountant	General Director
Gian Thi Ngoc	**Nguyen Thi My Nhung**	**Truong Van Quang**
Preparer	**Chief Accountant**	**General Director**
		Authorized by the Legal Representative

This statement should be read in conjunction with the Notes to the Consolidated Interim Financial Statements

CONSOLIDATED INTERIM INCOME STATEMENT

(Full form)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year: Current year	Accumulated from the beginning of the year: Previous year
1.	**Revenue from sales of goods and provisions of services**	01	VI.1	445,165,953,038	443,118,483,513
2.	**Revenue deductions**	02	VI.2	122,086,395	115,165,208
3.	**Net revenue from sales of goods and provisions of services**	10		445,043,866,643	443,003,318,305
4.	**Cost of sales**	11	VI.3	370,088,601,828	322,959,618,469
5.	**Gross profit from sales of goods and provisions of services**	20		74,955,264,815	120,043,699,836
6.	**Gain/loss on disposal, liquidation of investment properties**	21		-	-
7.	**Financial income**	22	VI.4	7,931,542,454	11,180,308,564
8.	**Financial expenses**	23	VI.5	9,269,950,194	9,086,313,366
	In which: Interest expenses	24		8,722,979,228	7,137,332,489
9.	**Selling expenses**	25	VI.6	12,687,443,575	20,705,585,796
10.	**General and administrative expenses**	26	VI.7	22,785,772,416	23,328,632,528
11.	**Gain or loss in joint ventures, associates**	27	V.2b	8,633,097,263	10,034,761,075
12.	**Net operating profit**	30		46,776,738,347	88,138,237,785
13.	**Other income**	31	VI.8	139,084,526	15,392,545
14.	**Other expenses**	32	VI.9	90,536,235	3,075,072,333
15.	**Other profit/(loss)**	40		48,548,291	(3,059,679,788)
16.	**Total accounting profit before tax**	50		46,825,286,638	85,078,557,997
17.	**Current income tax**	51	V.18	4,922,973,563	11,702,391,028
18.	**Deferred income tax**	52	V.15, V.25	-	1,886,921,331
19.	**Profit after tax**	60		41,902,313,075	71,489,245,638
20.	***Profit after tax of Parent Company***	*61*		41,829,362,017	71,550,016,253
21.	***Profit/(loss) after tax of non-controlling shareholders***	*62*		72,951,058	(60,770,615)
22.	**Basic earnings per share**	70	VI.10	2,436	4,056
23.	**Diluted earnings per share**	71	VI.10	2,436	4,056

Approved on 28 August 2026

CÔNG TY CỔ PHẦN TRANG

Gian Thi Ngoc	Nguyen Thi My Nhung	Truong Van Quang
Preparer	Chief Accountant	General Director
		Authorized by the Legal Representative

CONSOLIDATED INTERIM CASH FLOW STATEMENT

(Indirect method)
(Full form)
For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year Current year	 Previous year
I.	**Cash flows from operating activities**				
1.	***Profit/loss before tax***	***01***		***46,825,286,638***	***85,078,557,997***
2.	***Adjustments for:***				
-	Depreciation/Amortization of fixed assets and investment properties	02	V.11, V.12,V.13	3,082,079,512	2.855.410,347
-	Provisions and allowances	03	V.6; V.8	(1,807,018,671)	(997,772,516)
-	Exchange gain/loss due to revaluation of monetary items in foreign currencies	04	VI.3	(1,325,286,061)	(127,443,864)
-	Gain/loss from investing and financing activities	05	VI.3, VI.7	(12,222,085,138)	(13,931,601,542)
-	Borrowing costs	06	VI.4	8,722,979,228	7,137,332,489
-	Other adjustments	07		-	-
3.	***Operating profit/loss before movements in working capital***	***08***		***43,275,955,508***	***80,014,482,911***
-	Increase/decrease of receivables	09		(73,625,405,638)	(66,958,903,064)
-	Increase/decrease of inventories	10		(59,581,381,962)	(59,870,733,733)
-	Increase/decrease of payables (excluding borrowing interest and corporate income tax payable)	11		24,815,342,542	50,178,104,588
-	Increase/decrease of deferred expenses	12		(1,339,917,984)	(6,273,500,576)
-	Increase/decrease of trading securities	13		-	-
-	Interest expenses paid	14	V.20, VI.4	(8,385,904,847)	(7,754,485,232)
-	Corporate income tax paid	15	V.18	(12,338,548,662)	(16,655,864,907)
-	Other cash inflows	16		-	-
-	Other cash outflows	17	V.25	(3,456,042,549)	-
	Net cash flows used in operating activities	***20***		***(90,635,903,593)***	***(27,320,600,013)***
II.	**Cash flows from investing activities**				
1.	Purchases and construction of fixed assets and other non-current assets	21	V.4, V.11, V.12, V.14, V.16	(4,311,812,802)	(408,510,000)
2.	Proceeds from disposals of fixed assets and other non-current assets	22	V.11, VI.7	1,010,370,205	32,445,455
3.	Cash outflow for lending, buying debt instruments of other entities	23		(79,558,538,016)	(1,580,000,000)
4.	Cash recovered from lending, selling debt instruments of other entities	24		72,324,567,557	1,500,000,000
5.	Equity investments in other entities	25		-	-
6.	Cash recovered from equity investments in other entities	26		-	-
7.	Interest earned, dividends and profits received	27	V.2a, V.5, VI.3	20,801,990,550	1,623,426,361
	Net cash flows generated from investing activities	***30***		***10,266,577,494***	***1,167,361,816***

This statement should be read in conjunction with the Notes to the Consolidated Interim Financial Statements

ITEMS	Code	Note	Accumulated from the beginning of the year - Current year	Accumulated from the beginning of the year - Previous year
III. Cash flows from financing activities				
1. Proceeds from share issue and owners' contributed capital	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33	V.22	368,114,670,282	302,780,596,985
4. Repayment for borrowing principal	34	V.22	(358,127,921,989)	(356,675,745,387)
5. Payment for financial lease principal	35	V.22	(1,346,682,193)	(1,085,546,696)
6. Dividends and profit paid to the owners	36		-	(2,565,000)
Net cash flows generated from/(used in) financing activities	***40***		***8,640,066,100***	***(54,983,260,098)***
Net cash flows during the period	**50**		**(71,729,259,999)**	**(81,136,498,295)**
Beginning cash and cash equivalents	**60**	**V.1**	**254,016,003,157**	**213,689,358,486**
Effects of fluctuations in foreign exchange rates	61		297,821,251	446,511,206
Ending cash and cash equivalents	**70**	**V.1**	**182,584,564,410**	**132,999,371,397**

Approved on 28 August 2026

CÔNG TY CỔ PHẦN TRANG

Gian Thi Ngoc	**Nguyen Thi My Nhung**	**Truong Van Quang**
Preparer	**Chief Accountant**	**General Director**
		Authorized by the Legal Representative

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS
For the first 6 months of the fiscal year ending 31 December 2026

I. GENERAL INFORMATION

1. Ownership form
Trang Group (hereinafter referred to as "the Group" of "the Parent Company") is a joint stock company.

2. Business field
The Group operates in the industrial manufacturing sector.

3. Principal business activities
The principal business activities of the Group are manufacturing and processing aquatic products.

4. Normal operating cycle
The Group's normal operating cycle is within 12 months.

5. Structure of the Group
The Group comprises the Parent Company and one subsidiary under the control of the Parent Company. The subsidiary is consolidated in these Consolidated Interim Financial Statements.

5a. Information on the Group's restructuring
During the period, the Group has no additional acquisition, liquidation or divestments in subsidiaries.

5b. The subsidiary to be consolidated
The Group only invests in a subsidiary which is Dasumy Foods Services Trading Production Company Limited, located at Lot D4, N1 Road, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City, Vietnam. The principal business activity of this subsidiary is to wholesale foodstuff. As of the reporting date, the percentage of benefit and the percentage of voting right of the Group at this subsidiary are 75% (beginning balance: 75%).

5c. List of associates reflected in the Consolidated Interim Financial Statements using equity method
The Group only invests in Dary Foods Joint Stock Company, located at Lot D4, N1 Road, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City, Vietnam. The principal business activities of this associate are to process and preserve aquatic products and products thereof. As of the reporting date, the Group's percentage of equity in this associate is 45%, equivalent to the percentage of voting right and the percentage of benefit.

6. Headcount
At the end of the accounting period, the Group's headcount is 554 (headcount at the beginning of the year: 565).

7. Statement of information comparability on the Consolidated Interim Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period. During the period, the Group Companies first adopted the Vietnamese Enterprise Accounting System, which was issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99") in replacement to the Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"); the Circular No. 202/2014/TT-BTC dated 22 December 2014 ("Circular 202") amended and supplemented by the Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance ("Circular 43"). Accordingly, certain items in the Consolidated Interim Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance" column and the "Previous period" column in the Consolidated Interim Financial Statements have been restated in accordance with the new classifications and names specified in the Circular 43 to ensure comparability. These changes do not affect the Group's total assets, total liabilities, owner's equity and after-tax profit.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY UNIT

1. Accounting period

The fiscal year of the Group is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) since the Group's transactions are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Group applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99"), the Circular No. 202/2014/TT-BTC dated 22 December 2014 and the Circular No. 43/2026/TT-BTC dated 20 April 2026 guiding preparation and presentation of the Consolidated Interim Financial Statements as well as other Circulars guiding the implementation of the Accounting Standards of the Ministry of Finance in preparation and presentation of the Consolidated Interim Financial Statements.

2. Statement of the compliance with the Accounting Standards and System

The General Director has complied with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with Circular 99, Circular 202 amended and supplemented by the Circular 43, as well as other Circulars guiding the implementation of the Accounting Standards of the Ministry of Finance in preparation and presentation of the Consolidated Interim Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Basis of preparation

The Consolidated Financial Statements are prepared on the accrual basis (except for the information related to cash flows), using the historical cost principle and the going-concern assumption.

2. Consolidation bases

The Consolidated Interim Financial Statements include the Interim Financial Statements of the Parent Company and those of its subsidiary. A subsidiary is an enterprise that is controlled by the Parent Company. The control exists when the Parent Company has the power to directly or indirectly govern the financial and operating policies of the subsidiary to obtain economic benefits from its activities. In determining the control power, the potential voting right arising from options or debt and capital instruments that can be converted into common shares as of the reporting date should also be taken into consideration.

The financial performance of the subsidiary, which is acquired or disposed during the period, is included in the Consolidated Interim Income Statement from the date of acquisition or disposal of investments in that subsidiary.

The Interim Financial Statements of the Parent Company and those of its subsidiary used for consolidation are prepared in the same fiscal year and apply consistently accounting policies to the same types of transactions and events in similar circumstances. In the case that the accounting policy of a subsidiary is different from the accounting policy applied consistently in the Group, the Interim Financial Statements of that subsidiary will be properly adjusted before being used for the preparation of the Consolidated Interim Financial Statements.

Intra-group balances in the Interim Statement of Financial Position and intra-group transactions and unrealized profits resulting from these transactions must be completely eliminated. Unrealized losses resulting from intra-group transactions are also eliminated unless costs cannot be recovered.

Non-controlling interests (NCI) reflect profit or loss and net assets of the subsidiary, which are not held by the Group and presented in a separate item of the Consolidated Interim Income Statement and the Consolidated Interim Statement of Financial Position (classified under owner's equity). Non-controlling interests (NCI) include the values of their non-controlling benefits at the initial date of business combination and those arising within the ranges of changes in owner's equity from the date of business combination. Losses incurred by subsidiaries are allocated to non-controlling interests in proportion to their ownership interests, even if such losses exceed the non-controlling interests' share of the net assets of the subsidiary.

3. Foreign currency transactions

Transactions denominated in foreign currencies are translated at the spot exchange rate at the date of transaction. The balances of monetary items denominated in foreign currencies at the reporting date (excluding foreign currency-denominated receivables for which an allowance for doubtful debts has been made) are revalued at the average buying and selling rates applicable to wire transfer of ACB (where the Group regularly conducts transactions).

Exchange differences arising from the transactions denominated in foreign currency during the period, are recognized in financial income (if a gain) or financial expenses (if a loss). Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the reporting date are presented on the basis of net amount of total gains and total losses arising from the revaluation of such items and are recognized in financial income (if a gain) or financial expenses (if a loss).

4. Cash and cash equivalents

Cash includes cash on hand and cash in bank. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment (calculated from the date of purchase to the maturity date), which can be readily converted into a known amount of cash and are not subject to significant risks in conversion to cash at the reporting date. Restricted cash and cash equivalents are not presented under this item, but under the items "Other current assets" or "Other non-current assets", depending on the duration of the restriction.

5. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Group has the intention and ability to hold it to maturity. The Group's held-to-maturity investments only include time deposits and loans held to maturity for the purpose of collecting periodic interest.

Held-to-maturity investments are initially recognized at cost, including the acquisition cost and directly attributable transaction costs (such as transaction fees, brokerage commissions, etc.). Interest accrued prior to the acquisition date is deducted from the cost of the investment upon initial recognition. After the initial recognition, these investments are measured at cost. Interest income earned after the acquisition date is recognized in financial income using accrual basis.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted from the investment costs. If the evidence of loss diminishes or no longer exists in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

Investments in associates

Associates

An associate is an entity over which the Group has significant influence but not control over its financial and operating policies. Significant influence is demonstrated by the right to participate in decisions regarding the financial and operating policies of the investee but not to control these policies.

Investments in associates are accounted for using the equity method. Accordingly, investments in associates are presented in the Consolidated Interim Financial Statements at initial investment cost, adjusted for changes in the Group's share of the associate's net assets after the date of investment. If the Group's share of loss of an associate exceeds or equals the carrying amount of an investment, the investment is then reported at nil (0) value on the Consolidated Interim Financial Statements, except when the Group has obligations to pay on behalf of the associate to satisfy obligations of the associate.

The Interim Financial Statements of the associate are prepared for the same accounting period as the Consolidated Interim Financial Statements of the Group. In the case that the accounting policy of an associate is different from the accounting policy applied consistently in the Group, the Interim Financial Statements of that associate will be properly adjusted before being used for the preparation of the Consolidated Interim Financial Statements.

Unrealized gains and losses arising from transactions with associates are eliminated to the extent attributable to the Group when preparing the Consolidated Interim Financial Statements.

6. Receivables

Receivables are recognized at their carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables represent receivables of a commercial nature arising from purchase and sale transactions between the Group and customers who are independent to the Group.
- Other receivables represent receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in details by subject, term and original currency. The trade receivables and other receivables are classified as short-term and long-term items in the Consolidated Interim Statement of Financial Position on the basis of their remaining term as of the reporting date.

Allowance is made for each doubtful debt on the basis of estimated loss.

Increases or decreases in the obligatory allowance for doubtful debts as of the reporting date are recorded into general and administrative expenses.

7. Inventories

Inventories are stated at the lower of cost and net realizable value.

Cost of inventories is determined as follows:

- For materials and merchandise: Costs comprise costs of purchases and other directly attributable costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process costs: Costs comprise costs of main materials, labor and other directly relevant costs.
- For finished goods: Costs comprise costs of materials, direct labor and directly relevant general manufacturing expenses allocated on the basis of normal operations.

Inventory costs are determined using the weighted average method and recorded in line with the perpetual method.

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

Allowance for devaluation of inventories is recognized for each item or each service in progress when their costs exceed their net realizable values. Increases or decreases in the allowance as of the reporting date are recorded in the costs of sales.

8. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Consolidated Interim Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Consolidated Interim Financial Statements.

The Group allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating deferred expenses are as follows:

Tools and supplies
The tools and supplies put into use or leased out in connection with business operations over multiple accounting periods are recognized as deferred expenses and are allocated into operating costs on a straight-line basis over their estimated useful lives (3 years for maximum).

Expenses on periodic repairs and maintenance of fixed assets
For fixed assets that must undergo periodic repairs and maintenance under technical requirements, the expenses of such periodic repairs and maintenance are recognized as deferred expenses and allocated to operating costs on a straight-line basis from the period in which the repairs and maintenance are completed and the asset is put into use until the next scheduled repair (usually 3 years).

Land rental
The land rental reflects the rental paid for the land being used by the Group and is allocated into costs on a straight-line basis over the lease term (i.e. 30 – 44 years).

9. Operating leased assets

A lease is classified as an operating lease if substantially all the risks and rewards incidental to ownership of the asset remain with the lessor. Lease payments under operating leases are recognized as expenses on a straight-line basis over the lease term, irrespective of the timing or method of lease payments.

10. Tangible fixed assets

Tangible fixed assets are presented at historical cost minus any accumulated depreciation. Historical cost of tangible fixed assets comprises all costs incurred by the Group to acquire the assets up to the time when they are brought to their working condition for their intended use.

Subsequent costs are added to historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Group. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the period. Costs of routine repairs and maintenance of tangible fixed assets are recognized as operation costs in the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and amortized gradually into operation costs until the next routine repair or maintenance.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The useful lives and depreciation methods are reviewed at least at the end of each fiscal year and adjusted as necessary. The depreciation years applied are as follows:

Fixed assets	Years
Buildings and structures	03 – 30
Machinery and equipment	02 – 20
Vehicles	05 – 10
Office equipment	03 – 05

11. Financial leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessee. Finance lease assets are presented at cost minus any accumulated depreciation. Historical cost is the lower cost of the fair value of the leased asset at commencement of the lease term and the present value of the minimum lease payments.

Discount rate used to calculate the present value of the minimum lease payments is the interest rate implicit in the lease. If the interest rate implicit in the lease cannot be determined, the interest rate stated in the lease or the incremental borrowing rate at commencement of the lease term will be applied.

Financial leased assets are depreciated on a straight-line basis over their estimated useful lives. If there is no reasonable certainty that the Group will obtain ownership at the end of the lease, the fixed asset shall be depreciated over the shorter of the lease term and the estimated useful life of the asset. The useful lives and depreciation methods are reviewed at least at the end of each fiscal year and adjusted as necessary. The depreciation period of machinery and equipment is 15 years.

12. Intangible fixed assets

Intangible fixed assets are presented at their initial cost minus any accumulated amortization.

Initial cost of intangible fixed assets includes all costs incurred by the Group to acquire the asset up to the time when it is brought to its working condition for its intended use. Subsequent costs attributable to intangible fixed assets are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of an intangible fixed asset, its initial cost and accumulated amortization are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

The useful lives and amortization methods are reviewed at least at the end of each fiscal year and adjusted as necessary.

The Group's intangible fixed asset only includes computer software.

Costs directly attributable to computer software that is not an integral part of the related hardware are capitalized. The cost of computer software includes all directly attributable costs incurred by the Group up to the date the software is available to use. The computer software is amortized on a straight-line basis over 3 to 7 years.

13. Construction in progress

Construction in progress reflects costs directly related to assets under construction, machinery and equipment under installation, including borrowing costs capitalized in accordance with Vietnamese Accounting Standard No. 16 — Borrowing Costs ("VAS 16"). These assets are recorded at historical cost and are not depreciated until they are available for use. Upon completion, all costs are transferred to the appropriate asset categories based on their intended use, including tangible fixed assets, intangible fixed assets, investment property or inventories, and depreciation/amortization commences when the assets are available for use.

Costs of upgrades and renovations of fixed assets in progress are accounted for separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Repair and maintenance expenses for fixed assets incurred on a regular basis to maintain the assets in their normal operating condition are recognized in operating expenses during the period. For fixed assets that must undergo periodic repair and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, the expenses are recognized as deferred expenses and amortized to operating expenses over the period until the next scheduled repair or maintenance.

14. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables represent liabilities of a commercial nature arising from the purchase of goods, services or assets, where the suppliers are independent third parties of the Group.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers during the period, for which payment has not yet been made due to insufficient supporting and accounting documentation, as well as employee entitlements such as accrued annual leave and other accrued operation costs (such as costs incurred during seasonal production interval and interest expenses).
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of goods or provisions of services.

Payables and accrued expenses are presented as short-term or long-term in the Consolidated Interim Statement of Financial Position based on their remaining maturities as at the reporting date.

15. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Group no longer has discretion to avoid the obligation to pay dividends to shareholders in accordance with the Law on Securities and the Group's Charter.

16. Deferred revenue

Deferred revenue comprises support amounts received from suppliers or other parties in connection with assets or income and are subject to conditions.

Deferred revenue does not include advance payments received from customers for which the Group has not yet supplied products, merchandise or services; and revenue for which payment has not yet been received from asset leases or the provision of services over multiple periods.

17. Owner's capital

The owner's capital is recorded according to the actual amounts invested by the Parent Company's shareholders.

Share premiums

Share premiums recognized comprise:

- The excess of the issuance price over the par value of shares issued in an IPO or additional issuance.
- The difference between the repurchase price and the re-issuance price of the Group's own share.
- The excess of the principal of convertible bonds over the par value of the additional shares issued upon conversion together with the full value of the bond conversion options, which is transferred to share premiums, regardless of whether the bondholders exercise their options or not.
- The excess of the actual amount received for capital contributions over the corresponding capital amount stated in the Parent Company's Charter.

Directly attributable costs incurred in connection with a successful share issuance are deducted from share premiums. Costs incurred in connection with an unsuccessful share issuance are recognized as financial expenses during the period.

18. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Parent Company as well as legal regulations and approved by a vote of the General Meeting of Shareholders.

The distribution of profit to the shareholders is made with consideration toward non-cash items in the retained profit that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

19. Recognition of revenue and income

Revenue from sales of finished goods

Revenue from sales of finished goods shall be recognized when the Group satisfies its contractual obligations by transferring control of the finished goods to the customer, provided that all of the following conditions are met:

- The Group transfers most of risks and benefits incident to the ownership of products to customers.
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the products sold.
- The amount of revenue can be measured reliably.
- The Group received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when the Group satisfies its contractual obligations, provided that all of the following conditions are met:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.

- The Group received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Interest

Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

Dividends and profit received

Dividends and profit received are recognized when the Group is entitled to receive dividends or profit from its investing activities. For investments in entities whose securities are registered and centrally deposited with Viet Nam Securities Depository and Clearing Group, the recognition date is the last record date. For investments in other entities, the recognition date is decided in accordance with the Law on Enterprises and the Charter of the investee. Only dividend and profit distributions attributable to the period after the investment date are recognized in financial income. Amounts attributable to the period before the investment date are deducted from the costs of the investment. The dividends received in the form of shares are not recognized in financial income and are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

20. Revenue deductions

Revenue deductions include trade discounts, sales allowances and sales returns. These items are tracked separately and included into revenue from sales of goods and provisions of services to determine net revenue for the reporting period.

In case of products, merchandise and services provided in the previous periods but trade discounts, sales allowances, sales returns incurred in the following period, revenue deduction is recognized as follows:

- If the revenue deductions arise prior to the issuance date of the Consolidated Interim Financial Statements: this constitutes a post-balance-sheet event and is recognized as a revenue deduction in the Consolidated Interim Financial Statements for the reporting period.
- If the revenue deductions arise after the issuance date of the Consolidated Interim Financial Statements: they are recognized as revenue deductions for the period in which they arise.

21. Borrowing costs

Borrowing costs are interest and other costs that the Group incurs in connection with the borrowing.

Borrowing costs are recognized as an expense during the period when they are incurred, unless they are qualified for capitalized borrowing costs.

Borrowing costs that are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales, are capitalized as part of that asset when it is probable that they will result in future economic benefits to the Group and the borrowing costs can be reliably measured.

The capitalization of borrowing costs commences when all three of the following conditions are concurrently met:

- Expenditure on the construction or production of the assets has been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its intended use or sale are being undertaken.

Capitalization is suspended during periods when the construction or production process is abnormally interrupted. Capitalization stops when substantially all activities necessary to prepare the asset for its intended use or sale have been completed.

For a specific borrowing for purpose of construction or production of an asset in progress, the capitalized borrowing costs are the actual borrowing costs incurred, less any investment income on the temporary investment of those borrowings.

In the event that general borrowings are partly used for the construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings outstanding during the period, except for borrowings made specifically for the purpose of obtaining an asset.

22. Expenses

Expenses are those that result in outflows of the Group's economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Group recognizes revenue, it also recognizes the costs corresponding to generating that revenue. Such costs include those incurred in the reporting period in which the related revenue was recognized, together with costs incurred in the prior reporting periods or accrued expenses related to the revenue recognized in that period. In the event that matching principle conflicts with prudence principle, costs are recognized in accordance with the nature of the underlying transaction and the requirements of the applicable Vietnamese Accounting Standards in order to ensure true and fair representation of the transaction.

23. Corporate income tax

The Group's accounting policy for corporate income tax is applied in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, the Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government detailing certain articles of the Corporate Income Tax Law, guidance documents issued by the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current income tax

Current income tax includes the tax amount computed based on the assessable income during the year and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses, non-taxable income and losses brought forward.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between carrying values of assets and liabilities serving the preparation of the Consolidated Interim Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expenses.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax assets to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the period when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Consolidated Interim Statement of Financial Position, deferred income tax assets and deferred income tax liabilities are offset against each other if:

- The Group has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
  - The same taxable subjects; or
  - The Group has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

24. Related party

A party is considered a related party of the Group if that party has the ability to control the Group or exercise significant influence over the Group, or has power to participate in financial and operating policy decisions of the Group. A party is also considered a related party of the Group if both parties are subject to common control.

Related parties of the Group include:

- Fellow subsidiaries within the Group.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Group, including members of the Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, manage and control the Group's operations, including the General Director, the Supervisory Board, other management members and their close family members.

- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by the key management personnel or major shareholders of the Group and entities that share the key management personnel with the Group.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Group, including the individual's parents, spouse, children and siblings.

Based on the substance of the economic relationship and with reference to international practice, the Group also considers the counterparties that jointly control over the BCC with the Group as related parties.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

25. Segment reporting

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

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

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business segment and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business segment. The Group's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments.
- The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The segment's total assets account for 10% or more of the total assets of all segments.

The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Group's Consolidated Interim Financial Statements.

V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	639,584,568	448,852,559
Cash in bank	181,944,979,842	209,342,150,598
ACB – Ho Chi Minh City Branch	*44,612,223,092*	*36,936,002,468*
Hong Leong Bank Vietnam Limited	*71,108,328,500*	*87,477,804,627*
MB – Eastern Ho Chi Minh Branch	*23,873,216,756*	*23,305,430,184*
Standard Chartered Bank (Vietnam) Limited	*28,129,858,839*	*3,763,518,401*
Other banks	*14,221,352,655*	*57,859,394,918*
Cash equivalents (deposits of which the principal maturity is from 3 months or less) (i)	-	44,225,000,000
MB – Eastern An phu Branch	-	*10,000,000,000*
Hong Leong Bank Vietnam Limited – Head Office, Ho Chi Minh City	-	*13,170,000,000*
VietinBank – Branch 6	-	*13,055,000,000*
ACB – Ho Chi Minh Branch	-	*8,000,000,000*
Total	**182,584,564,410**	**254,016,003,157**

(i) All deposits with a term of less than 3 months, have been mortgaged to secure the Corporation's borrowings from MB – Eastern Ho Chi Minh Branch, VietinBank – Branch 6, ACB – Ho Chi Minh City Branch and BPCE IOM – Ho Chi Minh City Branch (see Note No. V.21).

2. Financial investments

The Group's financial investments comprise short-term held-to-maturity investments and investments in associate. Information on the Group's financial investments is as follows:

2a. *Held-to-maturity investments*

	Ending balance			Beginning balance		
	Costs	Recoverable amount	Provisions	Costs	Recoverable amount	Provisions
Short-term	***77,709,662,741***	***77,709,662,741***		***115,578,830,298***	***115,578,830,298***	
Term deposits (i)	77,709,662,741	77,709,662,741	-	115,578,830,298	115,578,830,298	-
Hong Leong Bank Vietnam Limited – Head Office, Ho Chi Minh City	31,551,600,000	31,551,600,000	-	31,332,000,000	31,332,000,000	-
MB – An Phu Branch	2,089,262,741	2,089,262,741	-	26,527,216,135	26,527,216,135	-
Standard Chartered Bank (Vietnam) Limited – Ho Chi Minh City Branch	13,146,500,000	13,146,500,000	-	13,333,000,000	13,333,000,000	-
Vietcombank – Ho Chi Minh City Branch	20,405,100,000	20,405,100,000	-	16,000,000,000	16,000,000,000	-
VietinBank – Branch 6	10,517,200,000	10,517,200,000	-	18,386,614,163	18,386,614,163	-
BPCE IOM – Ho Chi Minh City Branch	-	-	-	10,000,000,000	10,000,000,000	-

	Ending balance			Beginning balance		
	Costs	Recoverable amount	Provisions	Costs	Recoverable amount	Provisions
Long-term	*96,365,838,890*	*96,365,838,890*	-	*93,817,892,890*	*93,817,892,890*	-
Dary Foods Joint Stock Company – loan interest	33,019,118,890	33,019,118,890	-	30,471,172,890	30,471,172,890	-
Dary Foods Joint Stock Company – receivables for loan	63,346,720,000	63,346,720,000	-	63,346,720,000	63,346,720,000	-
Total	**174,075,501,631**	**174,075,501,631**	-	**209,396,723,188**	**209,396,723,188**	-

(i) All term deposits have been mortgaged to secure the Group's borrowings from MB – Eastern Ho Chi Minh Branch, VietinBank – Branch 6, BPCE IOM – Ho Chi Minh City Branch, Hong Leong Bank Vietnam Limited, Vietcombank - Ho Chi Minh City Branch and Standard Chartered Bank (Vietnam) Limited (see Note No. V.22).

2b. *Investment in associate*

	Ending balance	Beginning balance
Costs	27,000,000,000	27,000,000,000
Profit arising after the investment date	9,006,385,616	20,181,900,793
Total	**36,006,385,616**	**47,181,900,793**

According to the 7th amended Business Registration Certificate No. 0313046468 dated 26 April 2025, issued by Ho Chi Minh City Department of Finance, the Group invests an amount of VND 27,000,000,000 in Dary Foods Joint Stock Company, equivalent to 45% of charter capital. As of the reporting date, the Group fully contributed VND 27,000,000,000.

The value of the Group's ownership in the associate is as follows:

	Current period	Previous period
Beginning balance	47,181,900,793	33,543,552,439
Profit or loss in the associate	8,633,097,263	10,034,761,075
Profit received	(19,808,612,440)	-
Ending balance	**36,006,385,616**	**43,578,313,514**

Fair value
The Group has not measured the fair value of the investments because there is no specific instruction on measurement of fair value.

Operation of the associate
The associate has been profitable.

Transactions with the associate
Significant transactions between the Group and its associate are presented in Note No. VII.1a.

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
Receivables from related party	***43,116,764,633***	-	***17,719,067,438***	-
Dary Foods Joint Stock Company	43,116,764,633	-	17,719,067,438	-
Receivables from other customers	***189,243,323,476***	-	***152,379,007,678***	-
Trangs UK Limited	57,037,221,819	-	40,660,187,499	-
Trangs Europe S.A.S	65,417,038,164	-	58,910,539,196	-
Trangs Group USA Incorporated	47,316,327,492	-	33,618,276,457	-
Trangs Food Pty Ltd	17,864,193,303	-	17,701,553,355	-
Other customers	1,608,542,698	(15,755,856)	1,488,451,171	(10,499,052)
Total	**232,360,088,109**	**(15,755,856)**	**170,098,075,116**	**(10,499,052)**

A portion of the Group's rights arising from export contracts to Toyota Tsusho Foods Group and Trangs UK Limited has been mortgaged to secure the Group's borrowing from VietinBank - Branch 6 (see Note No. V.22).

A portion of the trade receivables has been mortgaged to secure the Group's borrowing from BPCE IOM – Ho Chi Minh City Branch (see Note No. V.22).

4. Short-term advances to suppliers

	Ending balance	Beginning balance
Vietnam Travel and Marketing Transports Joint Stock Company	-	627,206,250
Tan Bach Khoa Service Construction Electricity Company Limited	498,324,267	-
Thanh Lam Construction Trading Environment Company Limited	1,063,322,237	454,119,123
Tabviet Technology Investment and Development Joint Stock Company	-	252,136,152
Other suppliers	1,093,824,534	680,912,167
Total	**2,655,471,038**	**2,014,373,692**

This includes an advance for acquisition of fixed assets amounting to VND 801,099,767 (beginning balance: VND 0).

5. Other receivables

5a. Other short-term receivables

	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
VAT waiting for refund	10,647,556,712	-	13,372,250,090	-
Advance [(i)]	3,099,260,000	-	2,671,116,000	-
Short-term deposits	133,500,000	-	331,000,000	-
Other short-term receivables	670,379,884	-	290,870,030	-
Total	**14,550,696,596**	**-**	**16,665,236,120**	**-**

(i) Advances for business travel expenses in support of the Group's production and business operations.

5b. Other long-term receivables

	Ending balance		Beginning balance	
	Value	Allowances	Value	Allowances
Receivables from related party	***49,470,040,724***	-	***49,470,040,724***	-
Dary Foods Joint Stock Company – Long-term mortgages and deposits	49,470,040,724	-	49,470,040,724	-
Receivables from other organizations and individuals	***1,458,974,487***	-	***1,667,373,937***	-
Long-term deposits	1,112,463,837	-	1,291,524,669	-
Other long-term receivables	346,510,650	-	375,849,268	-
Total	**50,929,015,211**	-	**51,137,414,661**	-

6. Overdue debts

	Ending balance			Beginning balance		
	Overdue period	Original amount	Recoverable amount	Overdue period	Original amount	Recoverable amount
Mariox Trading – advances to suppliers	More than 3 years	130,431,972	-	More than 3 years	130,431,972	-
Receivables from other organizations and individuals		15,755,856	-		52,378,723	41,879,671
	From 6 months to less than 1 year	-	-	*From 6 months to less than 1 year*	36,007,267	36,007,267
	From 1 year to less than 2 years	-	-	*From 1 year to less than 2 years*	-	-
	From 2 years to less than 3 years	2,650,237	-	*From 2 years to less than 3 years*	14,273,097	5,872,404
	More than 3 years	13,105,619	-	*More than 3 years*	2,098,359	-
Total		**146,187,828**	-		**182,810,695**	**41,879,671**

The changes in the allowance for overdue trade receivables and advances to suppliers are as follows:

	Current period	Previous period
Beginning balance	140,931,024	242,092,199
Additional allowance made during the period	6,917,031	9,157,682
Reversal of allowance during the period	(1,660,227)	(110,000,000)
Ending balance	**146,187,828**	**141,249,881**

7. Shortage of assets awaiting resolution

Missing construction materials and equipment at the Mechanical and Electrical warehouse, with a value of VND 615,709,617, were identified during the stocktaking conducted on 30 June 2026. These missing were due to errors in item codes during goods receipt and dispatch; these will be recognized in cost of sales during the year.

8. Inventories

	Ending balance		Beginning balance	
	Costs	**Allowances**	**Costs**	**Allowances**
Goods in transit	3,087,551,700	-	3,537,664,777	-
Materials and supplies	147,212,221,860	-	134,780,229,145	(1,381,760,412)
Tools	372,347,922	-	113,648,057	-
Work-in-process	8,139,935,717	-	3,382,080,521	-
Finished goods	92,485,340,960	-	49,970,940,504	(430,148,641)
Goods	192,998,118	-	124,451,311	(366,422)
Total	**251,490,396,277**	-	**191,909,014,315**	**(1,812,275,475)**

Changes in allowances for devaluation of inventories are as follows:

	Current period	**Previous period**
Beginning balance	1,812,275,475	3,011,638,703
Allowance/(Reversal of allowance) during the period	(1,812,275,475)	(896,930,198)
Ending balance	-	**2,114,708,505**

All inventories have been mortgaged to secure the Group's borrowings from VietinBank – Branch 6, ACB – Ho Chi Minh City Branch, MB – Eastern Ho Chi Minh Branch, BPCE IOM – Ho Chi Minh City Branch and Vietcombank – Ho Chi Minh City Branch (see Note No. V.22).

9. Deferred expenses

9a. Short-term deferred expenses

	Ending balance	**Beginning balance**
Tools and supplies	623,113,466	544,109,722
Repair expenses	-	1,206,666
Other deferred expenses	3,603,841,093	2,178,025,534
Total	**4,226,954,559**	**2,723,341,922**

9b. Long-term deferred expenses

	Ending balance	**Beginning balance**
Land rental	2,810,639,218	2,872,161,774
Tools and supplies	3,881,234,388	3,899,809,356
Repair expenses	539,814,516	701,331,174
Other long-term deferred expenses	1,089,393,840	832,203,110
Total	**8,321,081,962**	**8,305,505,414**

All leased land use rights have been mortgaged to secure the borrowing from ACB – Ho Chi Minh City Branch (see Note No. V.22).

10. Other current assets

	Ending balance	Beginning balance
The deposit with an original maturity not exceeding 3 months is pledged at BPCE IOM – Ho Chi Minh City Branch as collateral for borrowings.	12,620,640,000	2,611,000,000
The deposit with an original maturity not exceeding 3 months is pledged at ACB – Ho Chi Minh Branch used as collateral for the borrowing	2,629,300,000	2,000,000,000
The deposit with an original maturity not exceeding 3 months is pledged VietinBank – Branch 6 used as collateral for the borrowing	10,517,200,000	-
The deposit with an original maturity not exceeding 3 months is pledged MB – Eastern Ho Chi Minh Branch used as collateral for the borrowing	24,713,369,146	-
Total	**50,480,509,146**	**4,611,000,000**

11. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Historical cost					
Beginning balance	19,996,131,762	66,448,852,161	12,331,066,937	1,942,997,737	100,719,048,597
Acquisition during the period	-	1,496,815,087	1,046,354,242	-	2,543,169,329
Completed construction	-	822,251,206	-	-	822,251,206
Purchase of financial leased assets	-	5,525,609,798	-	-	5,525,609,798
Liquidation, disposal	-	(1,505,200,000)	-	-	(1,505,200,000)
Decrease due to errors	-	(179,271,201)	-	-	(179,271,201)
Ending balance	**19,996,131,762**	**72,609,057,051**	**13,377,421,179**	**1,942,997,737**	**107,925,607,729**
In which:					
Assets fully depreciated but still in use	3,171,937,786	41,963,426,799	1,859,878,985	1,578,639,737	48,573,883,307
Assets waiting for liquidation	-	-	-	-	-
Accumulated depreciation					
Beginning balance	11,834,500,363	54,113,490,187	4,722,654,239	1,700,376,007	72,371,020,796
Depreciation during the period	406,300,592	1,473,907,185	577,289,580	33,239,239	2,490,736,596
Depreciation arising from the purchase of financial leased assets	-	1,772,450,808	-	-	1,772,450,808
Liquidation, disposal	-	(542,493,560)	-	-	(542,493,560)
Ending balance	**12,240,800,955**	**56,817,354,620**	**5,299,943,819**	**1,733,615,246**	**76,091,714,640**
Carrying value					
Beginning balance	8,161,631,399	12,335,361,974	7,608,412,698	242,621,730	28,348,027,801
Ending balance	**7,755,330,807**	**15,791,702,431**	**8,077,477,360**	**209,382,491**	**31,833,893,089**
In which:					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

Certain tangible fixed assets with a carrying value of VND 5,568,556,357 have been mortgaged to secure the Group's borrowing from ACB – Ho Chi Minh City Branch (see Note No. V.22a).

12. Financial leased assets

Financial leased assets consist of machinery and equipment, as detailed below:

	Historical cost	Accumulated depreciation	Carrying value
Beginning balance	13,905,004,798	2,990,774,238	10,914,230,560
Financial leases during the period	1,203,346,000		
Return of financial leased assets	(5,525,609,798)	(1,772,450,808)	
Depreciation during the period		563,441,212	
Ending balance	**9,582,741,000**	**1,781,764,642**	**7,800,976,358**

13. Intangible fixed assets

Intangible fixed asset consists of computer software, as detailed below:

	Initial cost	Accumulated amortization	Carrying value
Beginning balance	675,970,800	478,506,755	197,464,045
Amortization during the period		27,901,704	
Ending balance	**675,970,800**	**506,408,459**	**169,562,341**
In which:			
Assets fully amortized but still in use	366,030,800	-	-
Assets temporarily not in use	-	-	-
Assets waiting for liquidation	-	-	-

14. Construction in progress

	Beginning balance	Costs incurred during the period	Inclusion in fixed assets during the period	Inclusion in deferred expenses	Ending balance
Acquisition of fixed assets	344,970,000	1,252,386,000	(607,500,000)	(700,686,000)	289,170,000
Large repair of fixed assets	52,167,500	162,583,706	(214,751,206)	-	-
Total	**397,137,500**	**1,414,969,706**	**(822,251,206)**	**(700,686,000)**	**289,170,000**

15. Deferred income tax assets

Recognized deferred income tax assets

Deferred income tax assets relate to differences in taxable profits between the books and the tax base.

	Current period	Previous period
Beginning balance	-	1,886,921,331
Reversals during the period	-	(1,886,921,331)
Ending balance	-	-

The corporate income tax rate used to determine the value of deferred income tax assets is 15%.

16. Short-term trade payables

	Ending balance	Beginning balance
Payables to related party	***14,636,459,936***	***2,018,815,105***
Dary Foods Joint Stock Company	14,636,459,936	2,018,815,105
Payables to other suppliers	***92,081,273,340***	***63,743,391,112***
Duc Anh Aquatic Product Trading Company Limited	10,391,236,200	7,353,329,600
Classier Enterprises Pty Ltd	14,369,867,009	10,771,297,475
Khanh Hai Trading Service Company Limited	17,022,922,900	3,516,598,760
Other suppliers	50,297,247,231	42,248,187,712
Total	**106,717,733,276**	**65,908,228,652**

The Group has no overdue trade payables.

17. Short-term advances from customers

	Ending balance	Beginning balance
Thong Thuan Company Limited	1,237,862,302	-
Other customers	-	2,626,506
Total	**1,237,862,302**	**2,626,506**

18. Short-term taxes and amounts payable to the State budget

	Beginning balance		Movements during the period		Ending balance	
	Payables	Receivables	Amount payable	Amount paid	Payables	Receivables
VAT on local sales	73,850,957	-	61,302,979	(94,554,972)	40,598,964	-
VAT on imports	-	-	127,871,180	(127,871,180)	-	-
Export-import duties	-	-	36,149,394	(36,149,394)	-	-
Corporate income tax	12,338,548,663	-	4,922,973,563	(12,338,548,662)	4,922,973,564	-
Personal income tax	200,290,382	-	1,746,479,117	(1,283,174,262)	663,595,237	-
Contractor tax	-	-	114,908,454	(114,908,454)	-	-
Other taxes	-	-	6,601,526	(6,601,526)	-	-
Total	**12,612,690,002**	**-**	**7,016,286,213**	**(14,001,808,450)**	**5,627,167,765**	**-**

All taxes and other amounts payable to the State Budget are paid in the short term.

Value Added Tax (VAT)

The Group Companies have paid VAT using the deduction method. The tax rates applied are as follows:

- Exports 0%
- Local sales 10%

  Since 01 January 2026, the Group Companies have been entitled to a value-added tax rate of 8% to merchandise and services specified in the Government's Decree No. 174/2025/NĐ-CP dated 30 June 2025, which sets out the VAT reduction policy in accordance with Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly

Export-import duties

The Group Companies have declared and paid these duties in line with the Customs' notices.

Corporate income tax

According to the Decree No. 12/2015/NĐ-CP dated 12 February 2015 of the Government and the Circular No. 96/2015/TT-BTC dated 22 June 2015 of the Ministry of Finance, the Group Companies are applied the corporate income tax rate of 15% for income from seafood processing.

Income from other activities is subject to the corporate income tax at the rate of 20%.

The corporate income tax of the Group companies is as follows:

	Current period	Previous period
Trang Group	4,912,744,261	11,702,391,028
Dasumy Foods Services Trading Production Company Limited	10,229,302	
Corporate income tax payable	**4,922,973,563**	**11,702,391,028**

Determination of corporate income tax liability of the Group Companies is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Consolidated Interim Financial Statements can be changed upon the inspection of tax authorities.

Other taxes

The Group Companies have declared and paid these taxes in line with the prevailing regulations.

19. Payables to employees

This item represents salaries to be paid to employees.

20. Short-term accrued expenses

	Ending balance	Beginning balance
Sales commissions	955,701,382	2,586,899,481
Interest expenses	947,154,448	610,080,067
Costs of service provisions	3,165,980,797	1,206,090,590
Other short-term accrued expenses	2,293,590,571	2,678,945,526
Total	**7,362,427,198**	**7,082,015,664**

21. Other short-term payables

	Ending balance	Beginning balance
Social insurance premiums, health insurance premiums, unemployment insurance premiums, Trade Union's expenditure	92,491,560	235,085,500
Compensation for defective goods	-	3,027,399,337
Exportation costs	11,076,558,597	11,111,945,617
Other short-term payables	273,053,886	1,085,354,563
Total	**11,442,104,043**	**15,459,785,017**

The Group has no other overdue payables.

22. Borrowings and financial lease liabilities

22a. Short-term borrowings and financial lease liabilities

	Ending balance	Beginning balance
Short-term borrowings from banks	368,119,930,021	357,825,325,289
Borrowing from MB – An Phu Branch (i)	*24,876,287,026*	*58,094,219,233*
Borrowing from ACB – Ho Chi Minh City Branch (ii)	*54,757,846,339*	*81,297,843,874*
Borrowing from VietinBank – Branch 6 (iii)	*38,877,337,447*	*32,406,204,058*
Borrowing from Hong Leong Bank Vietnam Limited (iv)	*65,638,827,637*	*71,575,887,410*
Borrowing from Vietcombank – Ho Chi Minh City Branch (v)	*35,745,665,150*	*17,870,585,302*
Borrowing from BPCE IOM – Ho Chi Minh City Branch (vi)	*46,835,484,231*	*36,945,616,549*
Borrowing from Standard Chartered Bank (Vietnam) Limited (vii)	*47,417,620,996*	*17,821,070,366*
Borrowing from OCB – Ho Chi Minh City Branch (viii)	*53,970,861,195*	*41,813,898,497*
Current portions of long-term borrowings (see Note No. V.22b)	600,000,000	600,000,000
ACB – Ho Chi Minh City Branch	*600,000,000*	*600,000,000*
Current portions of financial lease liabilities (see Note No. V.22b)	1,320,823,310	1,956,947,520
Chailease International Leasing Company Limited	*1,193,703,549*	*1,200,504,529*
Vietcombank Financial Leasing Co., Ltd. – Ho Chi Minh City Branch	*127,119,761*	*756,442,991*
Total	**370,040,753,331**	**360,382,272,809**

(i) The borrowing from MB - An Phu Branch is to supplement the working capital at the interest rate applied to each borrowing acknowledgement. The maximum borrowing term is 6 months. This borrowing is secured by mortgaging term deposit account and inventories (see Notes No. V.2a, V.8 and V.10).

(ii) The borrowing from ACB – Ho Chi Minh City Branch is to supplement the working capital and issue guarantee of all types at the interest rate applied to each borrowing acknowledgement. The borrowing term is from 5 months to 12 months. This borrowing is secured by mortgaging part of the Group's under-3-month deposit and all properties of Land Lot No. 242, Map No. 20, Lot A14B, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City, inventories and tangible fixed assets (see Notes No. V.9b, V.11 and VII.1a).

(iii) The borrowing from VietinBank - Branch 6 is to supplement the working capital at the interest rate applied to each borrowing acknowledgement. The maximum borrowing term is 6 months. This borrowing is secured by mortgaging term deposit account, inventories and part of the Group's rights arising from export contracts to Toyota Tsusho Foods Group and Trangs UK Limited (see Notes No. V.2a, V.3, V.8 and V.10).

(iv) The borrowing from Hong Leong Bank Vietnam Limited is to supplement the working capital at the interest rate applied to each borrowing acknowledgement. The borrowing term is 6 months. This borrowing is secured by mortgaging term deposit account (see Note No. V.2a) and guarantees of individuals (see Note No. VII.1a).

(v) The borrowing from Vietcombank – Ho Chi Minh City Branch is to supplement the working capital at the interest rate applied to each borrowing acknowledgement. The borrowing term is 6 months. This borrowing is secured by mortgaging term deposit account (see Note No. V.2a) and guarantees of individuals (see Note No. VII.1a).

(vi) The borrowing from BPCE IOM – Ho Chi Minh City Branch is to supplement the working capital at the interest rate applied to each borrowing acknowledgement. The borrowing term is 6 months. This borrowing is secured by mortgaging term deposit account, inventories and receivables (see Notes No. V.2a, V.3 and V.10).

(vii) The borrowing from Standard Chartered Bank (Vietnam) Limited is to supplement the working capital at the interest rate applied to each borrowing acknowledgement. The borrowing term is from 6 months to 12 months. This borrowing is secured by mortgaging term deposit account (see Note No. V.2a).

(viii) The borrowing from OCB – Ho Chi Minh City Branch is to supplement the working capital at the interest rate applied to each borrowing acknowledgement. The borrowing term is 6 months. This borrowing is secured by a mortgage over all rights and interests arising from the operation of the factory of Dary Foods Joint Stock Company to be constructed in the future at Lot D4, N1 Road, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City, Vietnam.

The Group is capable of repaying its short-term borrowings and financial lease liabilities.

Details of movements in short-term borrowings and financial lease liabilities during the period are as follows:

Current period	**Beginning balance**	**Increase during the period**	**Transfer from long-term borrowings**	**Amount repaid during the period**	**Exchange difference**	**Ending balance**
Short-term borrowings from banks	357,825,325,289	368,114,670,282	-	(357,827,921,989)	7,856,439	368,119,930,021
Current portions of long-term borrowings	600,000,000	-	300,000,000	(300,000,000)	-	600,000,000
Current portions of financial lease liabilities	1,956,947,520	-	710,557,983	(1,346,682,193)	-	1,320,823,310
Total	**360,382,272,809**	**368,114,670,282**	**1,010,557,983**	**(359,474,604,182)**	**7,856,439**	**370,040,753,331**

Previous period	**Beginning balance**	**Increase during the period**	**Transfer from long-term borrowings**	**Amount repaid during the period**	**Exchange difference**	**Ending balance**
Short-term borrowings from banks	352,285,074,469	302,780,596,985	-	(355,675,745,387)	1,767,738,724	301,157,664,791
Current portions of financial lease liabilities	2,080,078,076	-	1,246,272,696	(1,085,546,696)	-	2,240,804,076
Total	**354,365,152,545**	**302,780,596,985**	**1,246,272,696**	**(356,761,292,083)**	**1,767,738,724**	**303,398,468,867**

22b. Long-term borrowings and financial lease liabilities

	Ending balance	**Beginning balance**
Long-term borrowings from banks	2,100,000,000	2,400,000,000
Borrowing from ACB – Ho Chi Minh City Branch (i)	*2,100,000,000*	*2,400,000,000*
Financial lease liabilities	2,407,512,371	2,013,398,726
Vietcombank Financial Leasing Co., Ltd. – Ho Chi Minh City Branch (ii)	*199,260,834*	*243,987,333*
Chailease International Leasing Company Limited (iii)	*2,208,251,537*	*1,769,411,393*
Total	**4,507,512,371**	**4,413,398,726**

(i) The borrowing from ACB – Ho Chi Minh City Branch is to invest in fixed assets at the interest rate applied to each borrowing acknowledgment. The borrowing term is 60 months. This borrowing is secured by mortgaging all properties at Land Lot No. 242, Map No. 20, Lot A14b, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City and inventories and receivables (see Notes No. V.7, V.8b and V.11).

(ii) The financial lease liability from Vietcombank Financial Leasing Co., Ltd. – Ho Chi Minh City Branch under each financial lease contract is to lease machinery and equipment at the floating interest rate with an adjustment margin. The lease term is from 4 years to 5 years. The principal and interest are repaid on a monthly basis. The buy-back price of the assets at the end of the lease term is specified in each contract.

(iii) The financial lease liability from Chailease International Leasing Company Limited under each financial lease contract is to lease machinery and equipment at the floating interest rate with an adjustment margin. The lease term is from 3.5 years to 5 years. The principal and interest are repaid on a monthly basis. The buy-back price of the assets at the end of the lease term is specified in each contract.

The Group is capable of repaying its long-term borrowings and financial lease liabilities.

The repayment schedule for long-term borrowings and financial lease liabilities is as follows:

	Total debt	From 1 year or less	More than 1 year to 5 years
Ending balance			
Long-term borrowings from banks	2,700,000,000	600,000,000	2,100,000,000
Financial lease liabilities	3,728,335,681	1,320,823,310	2,407,512,371
Total	**6,428,335,681**	**1,920,823,310**	**4,507,512,371**
Beginning balance			
Long-term borrowings from banks	3,000,000,000	600,000,000	2,400,000,000
Financial lease liabilities	3,970,346,246	1,956,947,520	2,013,398,726
Total	**6,970,346,246**	**2,556,947,520**	**4,413,398,726**

Details of movements in long-term borrowings and financial lease liabilities are as follows:

Current period	**Beginning balance**	**Increase during the period**	**Amount repaid during the period**	**Transfer to short-term borrowings**	**Ending balance**
Long-term borrowings from banks	2,400,000,000	-	-	(300,000,000)	2,100,000,000
Long-term financial lease liabilities	2,013,398,726	1,104,671,628	-	(710,557,983)	2,407,512,371
Total	**4,413,398,726**	**1,104,671,628**	**-**	**(1,010,557,983)**	**4,507,512,371**

Previous period	**Beginning balance**	**Increase during the period**	**Amount repaid during the period**	**Transfer to short-term borrowings**	**Ending balance**
Long-term borrowings from individuals	8,200,000,000	-	(1,000,000,000)	-	7,200,000,000
Long-term financial lease liabilities	2,533,735,851	642,904,000	-	(1,246,272,696)	1,930,367,155
Total	**10,733,735,851**	**642,904,000**	**(1,000,000,000)**	**(1,246,272,696)**	**9,130,367,155**

22c. *Overdue borrowings and financial lease liabilities*

The Group has no overdue borrowings and financial lease liabilities.

23. Bonus and welfare fund

The Company only has a bonus fund. The details are as follows:

	Current period	Previous period
Beginning balance	7,162,762,766	2,619,038,551
Increase due to appropriation from profit	5,097,339,828	4,543,724,215
Ending balance	**12,260,102,594**	**7,162,762,766**

24. Long-term deferred revenue

During the period, the Group received sponsorship of certain fixed assets from Shrimp Welfare Project Ltd to support its operation for receipt, initial processing and processing of raw shrimp. These assets are utilized at the stage of receiving and handling input raw shrimp to render the shrimp unconscious and anesthetize them using humane methods before they proceed to subsequent processing stages. The investment in and deployment of these equipment are intended to meet animal welfare requirements and improve the compliance of raw shrimp handling procedures during the production and processing activities.

The donated fixed assets are recognized and depreciated on a straight-line basis over 15 years, corresponding to their estimated useful lives. Accordingly, the value of the donated assets is also gradually allocated to other income in line with the depreciation period of the assets. Details are as follows:

	Current period
Beginning balance	-
Value of donated assets	1,295,783,890
Amount allocated to other income during the period	(14,397,598)
Ending balance	**1,281,386,292**

25. Deferred income tax liabilities

Deferred income tax liabilities relate to temporary taxable differences.

The corporate income tax rate used to determine the value of deferred income tax liabilities is 15%.

26. Owner's equity

26a. Statement of changes in owner's equity

Information on movements in owner's equity is presented in the attached appendix.

26b. Details of owner's capital

	Ending balance	Beginning balance
Mr. David Ho	38,600,000,000	38,600,000,000
Ms. Nguyen Minh Nguyet	37,061,000,000	37,061,000,000
Mr. Ho Van Trung	26,874,000,000	26,874,000,000
Mr. Huynh Khanh Hieu	7,000,000,000	6,000,000,000
Other shareholders	58,764,940,000	59,764,940,000
Total	**168,299,940,000**	**168,299,940,000**

26c. *Shares*

	Ending balance	Beginning balance
Number of shares registered to be issued	16,829,994	16,829,994
Number of shares issued	16,829,994	16,829,994
- *Ordinary shares*	*16,829,994*	*16,829,994*
- *Preferred shares*	-	-
Number of shares repurchased	-	-
- *Ordinary shares*	-	-
- *Preferred shares*	-	-
Number of outstanding shares	16,829,994	16,829,994
- *Ordinary shares*	*16,829,994*	*16,829,994*
- *Preferred shares*	-	-

Par value per outstanding share: VND 10,000.

26d. *Profit distribution*

During the period, the Parent Company distributed the 2025 profits in accordance with Resolution No. ĐHĐCĐ/NQ/2026.1 dated 24 April 2026 of the 2026 Annual General Meeting of Shareholders, as follows:

		VND
• Cash dividends (VND 2,200 per share) (*)	:	37,025,986,800
• Appropriation for bonus and welfare fund	:	5,097,339,828
• Appropriation for compensation to the Board of Directors	:	3,456,042,549

(*) The 2025 dividend of VND 37,025,986,800 has not yet been recognized as a payment for dividends and profit distributions in the Consolidated Interim Statement of Financial Position, as it is pending an official announcement from the Board of Directors.

27. Off-consolidated interim statement of financial position items

27a. *Foreign currencies*

	Ending balance	Beginning balance
United States Dollar (USD)	4,805,419.55	5,717,805.35
Euro (EUR)	4.88	4.88
Great British Pound (GBP)	108.34	108.34

27b. *Treated doubtful debts*

Branch of MM Mega Market (Vietnam) Company Limited in Hanoi City	198,827,474	198,827,474
Other organizations and individuals	1,896,512,873	1,896,512,873
Total	**2,095,340,347**	**2,095,340,347**

The above debts were written off due to being irrecoverable.

VI. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE CONSOLIDATED INTERIM INCOME STATEMENT

1. Revenue from sales of goods and provisions of services

1a. Gross revenue

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of finished goods, materials and supplies	428,801,707,943	443,118,483,513
Revenue from processing services	16,364,245,095	-
Total	**445,165,953,038**	**443,118,483,513**

1b. Revenue from sales of goods and provisions of services to related parties

Sales of goods and provisions of services to related parties are presented in Note No. VII.1a.

2. Revenue deductions

	Accumulated from the beginning of the year	
	Current year	Previous year
Trade discounts	104,483,668	102,855,721
Sales returns	17,602,727	12,309,487
Total	**122,086,395**	**115,165,208**

3. Cost of sales

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of finished goods, materials and supplies sold	356,246,655,939	323,856,548,667
Costs of processing services	15,654,221,364	-
Reversal of allowance for devaluation of inventories	(1,812,275,475)	(896,930,198)
Total	**370,088,601,828**	**322,959,618,469**

4. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Bank deposit interest	993,378,110	1,360,278,818
Loan interest	2,547,946,000	2,547,946,000
Exchange gain arising	3,064,932,283	7,144,639,882
Exchange gain due to the revaluation of monetary items in foreign currencies	1,325,286,061	127,443,864
Total	**7,931,542,454**	**11,180,308,564**

5. Financial expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Interest expenses	8,722,979,228	7,137,332,489
Cash discount given to customers	93,100	-
Exchange loss arising	546,877,866	1,948,980,877
Total	**9,269,950,194**	**9,086,313,366**

6. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	312,617,061	2,530,403,492
Materials, packages	1,222,304,917	1,168,429,154
Depreciation/(amortization) of fixed assets	-	829,036
Expenses for external services	9,100,538,758	7,966,979,767
Provision for defective goods	-	3,017,413,981
Export duties	-	5,632,159,281
Other expenses	2,051,982,839	389,371,085
Total	**12,687,443,575**	**20,705,585,796**

7. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	14,898,969,875	14,971,397,523
Office supplies	772,008,135	436,668,930
Depreciation/(amortization) of fixed assets	604,681,357	594,265,354
Taxes, fees and legal fees	184,386,311	325,542,750
Reversal of allowance for doubtful debts	5,256,804	(100,842,318)
Expenses for external services	3,642,014,038	2,775,453,754
Other expenses	2,678,455,896	4,326,146,535
Total	**22,785,772,416**	**23,328,632,528**

8. Other income

	Accumulated from the beginning of the year	
	Current year	Previous year
Proceeds from liquidation, disposal of fixed assets	47,663,765	-
Other income	91,420,761	15,392,545
Total	**139,084,526**	**15,392,545**

9. Other expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Loss on liquidation, disposal of fixed assets	-	11,384,351
Tax fines and tax collected in arrears	86,065,314	3,056,877,429
Depreciation of unused fixed assets waiting for liquidation	-	1,875,000
Non-refundable VAT	-	2,998,960
Other expenses	4,470,921	1,936,593
Total	**90,536,235**	**3,075,072,333**

10. Earnings per share

10a. Basic/diluted earnings per share

	Accumulated from the beginning of the year	
	Current year	Previous year
Accounting profit after corporate income tax of shareholders of the Parent Company	41,829,362,017	71,550,016,253
Increases/(decreases) in accounting profit used to determine profit distributed to ordinary equity holders:		
Appropriation for bonus and welfare fund	-	(1,850,927,011)
Remuneration to the Board of Directors	(838,046,262)	(1,429,784,913)
Profit used to calculate basic/diluted earnings per share	40,991,315,755	68,269,304,330
The weighted average number of ordinary shares outstanding during the period	16,829,994	16,829,994
Basic/diluted earnings per share	**2,436**	**4,056**

10b. Other information

During the year, the Parent Company appropriated the bonus fund from 2025 after-tax profit under the Resolution No. ĐHĐCĐ/NQ/2026.1 dated 24 April 2026 of 2026 Annual General Meeting of Shareholders at a rate of 3% of the 2025 after-tax profit. The basic earnings per share of the previous period were re-adjusted due to the impact of this event. This adjustment caused the basic/diluted earnings per share of the previous period to decrease from VND 4,166 down to VND 4,056.

11. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of materials and supplies	263,665,977,200	223,215,781,293
Labor costs	76,990,440,804	65,191,052,231
Depreciation/(amortization) of fixed assets	3,082,079,512	2,853,535,347
Expenses for external services	57,564,672,934	60,374,422,944
Other expenses	4,258,647,369	15,359,044,978
Total	**405,561,817,819**	**366,993,836,793**

VII. OTHER DISCLOSURES

1. Transactions and balances with related parties

The Group's related parties include key management personnel, their related individuals and other related parties.

1a. Transactions and balances with the key management personnel and their related individuals

The key management personnel comprise members of the Board of Directors, the Supervisory Board and the General Director. The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Group has no sales of goods or provisions of services to the key management personnel and their related individuals, and only has the following transactions with members of the Board of Directors:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Interest expenses	-	403,890,412

Purchases of services from the key management personnel and their related individuals are made at agreed prices.

Guarantee commitments

Ms. Nguyen Minh Nguyet, Mr. Ho Van Trung and Mr. David Ho have provided guarantees for the Group's borrowings from Hong Leong Bank Vietnam Limited and Vietcombank – Ho Chi Minh City Branch (see Note No. V.22a).

Receivables from and payables to the key management personnel and their related individuals

The Group has no receivables from or payables to the key management personnel and their related individuals.

Remuneration of the key management personnel and the Supervisory Board

	Position	**Total remuneration**
Current period		
Mr. Truong Van Quang	BOD Member and General Director	757,000,000
Ms. Vu Thi Minh Chien	Head of the Supervisory Board	120,048,000
Ms. To Le Minh	Supervisory Board Member	268,378,000
Total		**1,145,426,000**
Previous period		
Mr. Truong Van Quang	BOD Member and General Director	625,491,000
Mr. David Ho	BOD Member (resigned on 25 April 2025)	405,418,000
Ms. Vu Thi Minh Chien	Head of the Supervisory Board	100,570,400
Ms. To Le Minh	Supervisory Board Member	247,163,000
Total		**1,378,642,400**

1b. Transactions and balances with other related parties

Other related party of the Group only includes Dary Foods Joint Stock Company (the associate).

Transactions with other related party

The Group has sales of goods and provisions of services, as well as other transactions with other related parties, as follows:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Sale of materials	21,486,169,781	365,969,664
Leasing machinery	926,304,000	926,304,000
Provision of processing services	16,364,245,095	-
Outsourced processing services	11,734,443,534	12,543,574,100

	Accumulated from the beginning of the year	
	Current year	Previous year
Outsourced warehousing, loading and unloading services	2,869,400,902	3,711,820,984
Purchase of materials and supplies	21,792,396,175	4,658,159,200
Purchase of merchandise	-	1,924,063,698
Loan interest	2,547,946,000	2,547,946,000
Sale of fixed assets	615,000,000	
Trade discounts	-	468,418,142
Returned purchases	-	966,000
Profit received	19,808,612,440	-

Sales of merchandise and services to other related parties are made at mutually agreed prices. Purchases of merchandise and services from other related parties are done at the agreed prices.

Receivables from and payables to other related parties
The receivables from and payables to other related parties are presented in Notes No. V.3, V.5b and V.15.

The receivables from other related parties are unsecured and will be paid in cash.

2. Segment information

The Group operates mainly in the field of processing, exporting and trading in shrimp products, and the Group's revenue is mainly from exporting processed shrimp. By the assessment of the General Director, there are no significant differences in risks and economic benefits exposed to business segments and geographical segments. Therefore, the Group does not present the Segment Reporting.

3. Comparative figures

3a. Adoption of new Accounting System

The fiscal year ending 31 December 2026 is the first year when the Group applies the Vietnamese Enterprise Accounting System under Circular 99, Circular 202 amended and supplemented by Circular 43.

The transition to the application of Circular 99 and Circular 43 is carried out using the following methods:

- For changes in accounting policies where Circular 99 and Circular 43 provide specific transition guidance, the Group follows that guidance.
- For changes in accounting policies where Circular 99 and Circular 43 do not require retroactive adjustments or simplified retroactive adjustments, the Group applies the non-retroactive method.

3b. Impact of adopting the new Accounting System

The impact of adopting the new Accounting System on the comparative figures in the Consolidated Interim Financial Statements is as follows:

	Code	Unadjusted figures	Adjustments	Adjusted figures	Remarks
The Consolidated Interim Statement of Financial Position (beginning balance)					
Cash and cash equivalents	112	48.836.000.000	(4.611.000.000)	44.225.000.000	(i)
Other current assets	165	-	4.611.000.000	4.611.000.000	(i)
Receivables for long-term loans	215	63,346,720,000	(63,346,720,000)	-	(ii)
Other long-term receivables	215	81,608,587,551	(30,471,172,890)	51,137,414,661	(iii)
Held-to-maturity investments	265	-	93,817,892,890	93,817,892,890	(ii), (iii)

(i) Reclassify the demand deposit restricted to secure borrowings from item Cash equivalents to item Other current assets.

(ii) Reclassify the loan to Dary Foods Joint Stock Company from 'Receivables for long-term loans' to 'Long-term held-to-maturity investments'.

(iii) Reclassify the loan interest receivable from Dary Foods Joint Stock Company from 'Other long-term receivables' to 'Long-term held-to-maturity investments'.

4. Significant accounting judgements, estimates and assumptions

In preparing these Consolidated Interim Financial Statements, the General Director has made estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates. Significant accounting judgements, estimates and assumptions are reviewed and updated by the General Director on an ongoing basis based on historical experience and other relevant factors.

Allowance for doubtful debts

The Group estimates the allowance for doubtful debts based on an assessment of the recoverability of individual receivable balances, taking into account debt ages, customers' financial condition. Uncertainty arises primarily from forecasting customers' future ability to settle outstanding balances, particularly under changing economic conditions.

As of 30 June 2026, the total balance of short-term receivables was VND 250,021,782,420, for which the Group made an allowance of VND 146,187,828. The General Director assesses the likelihood that actual losses will exceed the allowance made to be low, based on customers' payment history and available information regarding the financial situation of each debtor.

To mitigate credit risk, the General Director has implemented the following measures:

- Performing regular monitoring and collection of outstanding receivables;
- Requiring collateral or third-party guarantees for significant credit exposures;
- Reviewing customer credit limits on a quarterly basis; and
- Initiating legal proceedings or other legal enforcement actions against overdue receivables where appropriate.

Allowance for devaluation of inventories

The Group estimates the net realizable value of inventories based on estimated selling prices less estimated costs necessary to make the sale. Uncertainty arises from fluctuations in market prices, changes in customer demand and the risk of inventory obsolescence.

As of 30 June 2026, the total value of inventories at cost was VND 251,490,396,277, with an allowance for devaluation of VND 0. Should the net realizable value change in subsequent periods, the Group will recognize an allowance in accordance with current regulations.

Based on market conditions at the reporting date, including market price trends over the preceding six months and sales contracts executed, the General Director considers the likelihood that actual selling prices will be significantly lower than the estimated amounts to be low.

To minimize risks, the General Director has implemented the following measures:
- Conducting physical inventory counts and quality assessments on an annual basis;
- Adjusting inventory reserve plans in line with actual demand.

Estimated useful lives and residual values of fixed assets
The Group estimates the useful lives of fixed assets based on technical assessments and actual operating experience. Uncertainty arises from technological developments, changes in utilization patterns and maintenance conditions that may differ from the original assumptions, resulting in actual useful lives being shorter or longer than initial estimation.

The General Director considers the likelihood of significant differences between the estimated and actual useful lives to be low for the majority of the Group's fixed assets, except for certain specialized machinery and equipment operating in harsh environments, which carry a higher degree of uncertainty.

The General Director has adopted the following measures:
- Reviewing and, where appropriate, revising estimated useful lives on an annual basis;
- Performing scheduled maintenance in accordance with technical requirements;
- Assessing assets for indicators of impairment at each reporting date as prescribed; and
- Planning timely replacement of assets to minimize disruptions to business operations.

Estimation of corporate income tax
The determination of income tax expense requires the General Director to exercise judgement regarding the application of prevailing tax regulations and the risk of adjustments by the tax authorities during tax audits.

The General Director shall take the following measures:
- Consulting tax specialists regarding the application of tax regulations to complex transactions;
- Maintaining adequate supporting documentation to facilitate explanations and compliance during tax inspections and tax audits; and
- Closely monitoring developments in tax legislation and updating tax estimates, where necessary, on a timely basis.

5. Subsequent events

On 19 August 2026, the Parent Company's Board of Directors adopted Resolution No. HĐQT/NQ/2026.9 regarding the payment of the 2025 dividend in cash to shareholders at a rate of VND 2,200 per share, equivalent to total amount of VND 37,025,986,800. The record date for the list of shareholders for the dividend payment is 07 September 2026. The dividend payment date is 30 September 2026. This dividend payable has not yet been recognized in the Consolidated Interim Financial Statements.

Apart from the above event, from the end of the accounting period to the approval date of the Consolidated Interim Financial Statements, there are no material events which require adjustments or disclosures in the Consolidated Interim Financial Statements.

Date: 28 August 2026

CÔNG TY CỔ PHẦN TRANG

Gian Thi Ngoc	**Nguyen Thi My Nhung**	**Truong Van Quang**
Preparer	**Chief Accountant**	**General Director**
		Authorized by the Legal Representative

TRANG CORPORATION
Address: Lot A 14B, Hiep Phuoc Industrial Park, Hiep Phuoc Commune, Ho Chi Minh City, Vietnam
CONSOLIDATED INTERIM FINANCIAL STATEMENTS
For the first 6 months of the fiscal year ending 31 December 2026
Appendix: Statement of changes in owner's equity

Unit: VND

	Owner's capital	Share premiums	Retained profit	Non-controlling interests	Total
Beginning balance of the previous year	168,299,940,000	17,173,652,728	202,609,621,099	(461,095,558)	387,622,118,269
Profit/(loss) in the previous period	-	-	71,550,016,253	(60,770,615)	71,489,245,638
Appropriation for bonus fund in the previous period	-	-	(4,543,724,215)	-	(4,543,724,215)
Ending balance of the previous period	**168,299,940,000**	**17,173,652,728**	**269,615,913,137**	**(521,866,173)**	**454,567,639,692**
Beginning balance of the current year	168,299,940,000	17,173,652,728	334,278,542,539	(422,401,591)	519,329,733,676
Profit in the current period	-	-	41,829,362,017	72,951,058	41,902,313,075
Appropriation for bonus fund in the current period	-	-	(5,097,339,828)	-	(5,097,339,828)
Appropriation for compensation to the Board of Directors in the current period	-	-	(3,456,042,549)	-	(3,456,042,549)
Ending balance of the current period	**168,299,940,000**	**17,173,652,728**	**367,554,522,179**	**(349,450,533)**	**552,678,664,374**

Approved on 28 August 2026

Gian Thi Ngoc
Preparer

Nguyen Thi My Nhung
Chief Accountant

CÔNG TY CỔ PHẦN TRANG

Truong Van Quang
General Director
Authorized by the Legal Representative