SA GIANG IMPORT EXPORT CORPORATION

INTERIM CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

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SA GIANG IMPORT EXPORT CORPORATION

CORPORATE INFORMATION

Enterprise registration certificate	No. 1400469817 dated 2 July on 2004 was initially issued by the Department of Finance (formerly Department of Planning and Investment) of Dong Thap Province with the latest 16th amendment issued by Department of Finance of Dong Thap Province dated 3 August 2025.	
Board of Directors	Mr. Nguyen Van Kiem	Chairperson
	Ms. Truong Thi Le Khanh	Member
	Ms. Le Thi Dieu Thi	Member
	Ms. Tran Thi Thanh Thuy	Member
	Ms. Tang Thi Mong Tien	Member
	Ms. Lam Mau Diep	Member
	Ms. Dang Thi Thuong	Member (from 18 April 2026)
Board of Supervision	Ms. Ha Thi Phuong Thuy Hong Nhung	Head Supervisor
	Mr. Pham Thanh Tung	Member
	Mr. Nguyen Trong Liem	Member
Board of Management	Ms. Le Thi Dieu Thi	General Director
	Ms. Tang Thi Mong Tien	Deputy General Director
	Mr. Nguyen Van Sang	Deputy General Director
	Ms. Nguyen Hong Diem	Deputy General Director
Legal representative	Mr. Nguyen Van Kiem	Chairperson
	Ms. Le Thi Dieu Thi	General Director
Registered office	Lot CII-3, Road No. 5, Industrial Park C, Sa Dec Ward, Dong Thap Province, Vietnam	
Auditor	PwC (Vietnam) Limited	

SA GIANG IMPORT EXPORT CORPORATION

STATEMENT OF THE BOARD OF MANAGEMENT

Statement of responsibility of the Board of Management of the Company in respect of the interim consolidated financial statements

The Board of Management of Sa Giang Import Export Corporation ("the Company") is responsible for preparing and presenting the interim consolidated financial statements of the Company and its subsidiary (together, "the Group") which give a true and fair view of the interim consolidated financial position of the Group as at 30 June 2026, and of its interim consolidated financial performance and its interim consolidated cash flows for the six-month period then ended. In preparing these interim consolidated financial statements, the Board of Management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent; and
- prepare the interim consolidated financial statements on a going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Board of Management of the Company is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim consolidated financial position of the Group and enable interim consolidated financial statements to be prepared which comply with the basis of accounting set out in Note 2 to the interim consolidated financial statements. The Board of Management of the Company is also responsible for safeguarding the assets of the Group and hence for taking reasonable steps for the prevention and detection of fraud or error.

Approval of the interim consolidated financial statements

We hereby approve the accompanying interim consolidated financial statements as set out on pages 5 to 50 which give a true and fair view of the interim consolidated financial position of the Group as at 30 June 2026, and of its interim consolidated financial performance and its interim consolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of interim consolidated financial statements.

On behalf of the Board of Management

M.S.D.N: 1400469817
CÔNG TY CP XUẤT NHẬP KHẨU SA GIANG
TỈNH ĐỒNG THÁP

Le Thi Dieu Thi
General Director
Legal representative

Dong Thap Province, SR Vietnam
27 August 2026

REPORT ON THE REVIEW OF INTERIM CONSOLIDATED FINANCIAL INFORMATION TO THE SHAREHOLDERS OF SA GIANG IMPORT EXPORT CORPORATION

We have reviewed the accompanying interim consolidated financial statements of Sa Giang Import Export Corporation ("the Company") and its subsidiary (together, "the Group") which were approved by the Board of Management of the Group on 27 August 2026. The interim consolidated financial statements comprise the interim consolidated statement of financial position as at 30 June 2026, the interim consolidated income statement, the interim consolidated cash flow statement for the six-month period then ended, and explanatory notes to the interim consolidated financial statements including significant accounting policies, as set out on pages 5 to 50.

The Board of Management's Responsibility

The Board of Management of the Company is responsible for the preparation and the true and fair presentation of these interim consolidated financial statements of the Group in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of interim consolidated financial statements, and for such internal control which the Board of Management determines is necessary to enable the preparation and presentation of the interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

PwC (Vietnam) Limited
No. 29, Le Duan Street, Saigon Ward, Ho Chi Minh City, Vietnam
T: +84 (28) 38230796, www.pwc.com/vn

Auditor's Opinion

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

Other Matter

The report on the review of interim consolidated financial statements is prepared in Vietnamese and English. Should there be any conflict between the Vietnamese and English versions, the Vietnamese version shall take precedence.

For and on behalf of PwC (Vietnam) Limited

M.S.D.N: 0100157406 - C.T.T.N.H.H
CÔNG TY TNHH PWC (VIỆT NAM)
THÀNH PHỐ HỒ CHÍ MINH

Luong Thi Anh Tuyet
Audit Practising Licence No.
3048-2024-006-1
Authorised Representative

Report reference number: HCM18777
Ho Chi Minh City, 27 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**CURRENT ASSETS**		**401,028,785,401**	**253,760,250,151**
110	**Cash**		**27,638,088,745**	**30,671,100,392**
111	Cash	3	27,638,088,745	30,671,100,392
130	**Short-term receivables**		**183,773,936,419**	**115,629,578,994**
131	Short-term trade accounts receivable	4	61,630,261,439	94,736,154,284
132	Short-term prepayments to suppliers	5	121,233,792,977	20,654,960,896
135	Other short-term receivables		1,353,882,003	682,463,814
136	Provision for doubtful debts – short-term	6	(444,000,000)	(444,000,000)
140	**Inventories**	7	**145,390,233,869**	**90,412,939,105**
141	Inventories		149,593,233,869	92,791,939,105
142	Provision for decline in value of inventories		(4,203,000,000)	(2,379,000,000)
160	**Other current assets**		**44,226,526,368**	**17,046,631,660**
161	Short-term prepaid expenses	8(a)	4,536,338,968	2,610,625,700
162	Value added tax ("VAT") to be reclaimed	14(a)	18,661,387,400	14,436,005,960
165	Other current assets	9	21,028,800,000	-
200	**LONG-TERM ASSETS**		**415,675,205,194**	**374,746,576,299**
220	**Fixed assets**		**314,347,553,392**	**310,482,933,416**
221	Tangible fixed assets	10(a)	168,695,627,531	162,730,266,842
222	Historical cost		348,639,590,509	332,254,344,859
223	Accumulated depreciation		(179,943,962,978)	(169,524,078,017)
227	Intangible fixed assets	10(b)	145,651,925,861	147,752,666,574
228	Historical cost		149,665,541,398	149,665,541,398
229	Accumulated amortisation		(4,013,615,537)	(1,912,874,824)
250	**Long-term assets in progress**		**82,319,025,168**	**43,685,905,330**
252	Construction in progress	11	82,319,025,168	43,685,905,330
270	**Other long-term assets**		**19,008,626,634**	**20,577,737,553**
271	Long-term expenses to be allocated	8(b)	15,099,311,611	16,656,975,429
272	Deferred income tax assets	22	3,909,315,023	3,920,762,124
280	**TOTAL ASSETS**		**816,703,990,595**	**628,506,826,450**

The notes on pages 10 to 50 are an integral part of these interim consolidated financial statements.

SA GIANG IMPORT EXPORT CORPORATION

Form B 01a – DN/HN

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

Code	RESOURCES	Note	Ending balance VND	Beginning balance VND
300	**LIABILITIES**		**263,374,085,472**	**135,283,100,688**
310	**Short-term liabilities**		**144,105,634,610**	**110,356,045,342**
311	Short-term trade accounts payable	12	21,258,135,164	25,948,817,880
312	Short-term advances from customers	13	7,649,504,540	6,196,571,160
314	Short-term tax and other payables to the State	14	15,496,566,559	27,665,402,131
315	Payables to employees	15	26,772,471,871	29,535,990,103
316	Short-term accrued expenses	16	1,908,971,497	1,713,846,007
320	Other short-term payables	17	3,593,860,659	2,081,516,494
321	Short-term borrowings	18(a)	62,753,924,715	13,066,698,070
323	Bonus and welfare funds	19	4,672,199,605	4,147,203,497
330	**Long-term liabilities**		**119,268,450,862**	**24,927,055,346**
339	Long-term borrowings	18(b)	94,415,929,130	-
343	Provision for long-term liabilities	20	19,546,575,117	19,603,810,620
344	Fund for science and technology development	21	5,305,946,615	5,323,244,726
400	**OWNERS' EQUITY**		**553,329,905,123**	**493,223,725,762**
411	Owners' capital	23, 24	71,475,800,000	71,475,800,000
411a	*- Ordinary shares with voting rights*		*71,475,800,000*	*71,475,800,000*
418	Investment and development funds	24	15,962,558,817	15,962,558,817
419	Other funds	24	291,290	291,290
420	Undistributed earnings	24	437,197,985,242	376,376,439,743
420a	*- Undistributed post-tax profits of previous years*		*372,576,439,743*	*247,772,325,900*
420b	*- Post-tax profits of current period*		*64,621,545,499*	*128,604,113,843*
429	Non-controlling interests	24	28,693,269,774	29,408,635,912
440	**TOTAL RESOURCES**		**816,703,990,595**	**628,506,826,450**

M.S.D.N: 1400469817 CÔNG TY CP XUẤT NHẬP KHẨU SA GIANG TỈNH ĐỒNG THÁP

Pham Thi Yen Em
Chief Accountant and Preparer

Le Thi Dieu Thi
General Director
27 August 2026

The notes on pages 10 to 50 are an integral part of these interim consolidated financial statements.

SA GIANG IMPORT EXPORT CORPORATION

Form B 02a – DN/HN

INTERIM CONSOLIDATED INCOME STATEMENT

Code		Note	Current period VND	Previous period VND
01	**Revenue from sales of goods and rendering of services**		**414,639,401,093**	**354,949,074,346**
02	Less deductions		(607,569,515)	(151,109,704)
10	**Net revenue from sales of goods and rendering of services**	27	**414,031,831,578**	**354,797,964,642**
11	**Cost of goods sold and services rendered**	28	**(294,762,238,303)**	**(254,746,479,447)**
20	**Gross profit from sales of goods and rendering of services**		**119,269,593,275**	**100,051,485,195**
22	Financial income	29	1,731,758,398	5,500,662,701
23	Financial expenses	30	(1,464,996,792)	(1,084,932,877)
24	*- Including: Interest expenses*	*30*	*(1,043,647,620)*	*(709,841,832)*
25	Selling expenses	31	(23,321,350,601)	(18,745,959,641)
26	General and administration expenses	32	(17,819,228,015)	(11,319,986,918)
30	**Net operating profit**		**78,395,776,265**	**74,401,268,460**
31	Other income		1,662,457,325	546,740,010
32	Other expenses		(990,285,749)	(625,745,709)
40	**Net other income/(expenses)**		**672,171,576**	**(79,005,699)**
50	**Accounting profit before tax**		**79,067,947,841**	**74,322,262,761**
51	**Corporate income tax ("CIT") - current**	33	**(15,150,321,379)**	**(12,327,050,726)**
52	**CIT - deferred**	33	**(11,447,101)**	**(338,155,239)**
60	**Profit after tax**		**63,906,179,361**	**61,657,056,796**
	Attributable to:			
61	**Owners of the parent company**		**64,621,545,499**	**61,657,056,796**
62	**Non-controlling interests**		**(715,366,138)**	**-**
70	**Basic earnings per share**	25	**9,041**	**8,360**
71	**Diluted earnings per share**	25	**9,041**	**8,360**

M.S.D.N: 1400469817 CÔNG TY CP XUẤT NHẬP KHẨU SA GIANG TỈNH ĐỒNG THÁP

Pham Thi Yen Em
Chief Accountant and Preparer

Le Thi Dieu Thi
General Director
27 August 2026

The notes on pages 10 to 50 are an integral part of these interim consolidated financial statements.

SA GIANG IMPORT EXPORT CORPORATION

Form B 03a – DN/HN

INTERIM CONSOLIDATED CASH FLOW STATEMENT
(Indirect method)

Code		Note	Current period VND	Previous period VND
	CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Accounting profit before tax**		**79,067,947,841**	**74,322,262,761**
	Adjustments for:			
02	Depreciation and amortisation	10	14,178,527,962	11,004,130,630
03	Provisions		1,766,764,497	872,205,500
04	Unrealised foreign exchange gains	29	(203,367,562)	(224,167,221)
05	Profits from investing activities		(40,451,932)	(1,016,459,042)
06	Borrowing costs	30	1,043,647,620	709,841,832
08	**Operating profit before changes in working capital**		**95,813,068,426**	**85,667,814,460**
09	Decrease/(increase) in receivables		6,666,294,542	(9,879,906,645)
10	Increase in inventories		(56,801,294,764)	(16,040,061,685)
11	Decrease in payables		(6,008,217,850)	(976,269,351)
12	Increase in expenses to be allocated		(368,049,450)	(4,324,955,229)
14	Borrowing costs paid		(1,047,312,411)	(718,473,586)
15	CIT paid	14	(27,411,154,907)	(3,705,178,387)
17	Other payments on operating activities		(3,292,302,003)	(6,795,941,369)
20	**Net cash inflows from operating activities**		**7,551,031,583**	**43,227,028,208**
	CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases of fixed assets and long-term assets		(154,922,312,050)	(17,401,910,130)
22	Proceeds from disposals of fixed assets		97,503,636	-
23	Diburses for term deposits at banks		-	(65,000,000,000)
24	Collection of bank deposits		-	85,000,000,000
27	Interest received		7,988,302	2,270,971,362
30	**Net cash outflows from investing activities**		**(154,816,820,112)**	**4,869,061,232**
	CASH FLOWS FROM FINANCING ACTIVITIES			
33	Proceeds from borrowings	18	346,779,582,457	124,841,689,554
34	Repayments of borrowings	18	(202,676,426,682)	(111,568,504,048)
40	**Net cash inflows from financing activities**		**144,103,155,775**	**13,273,185,506**
50	**Net increase in cash**		**(3,162,632,754)**	**61,369,274,946**
60	**Cash at beginning of period**	3	**30,671,100,392**	**21,456,055,094**
61	Effect of foreign exchange differences		129,621,107	16,648,068
70	**Cash at end of period**	3	**27,638,088,745**	**82,841,978,108**

SA GIANG IMPORT EXPORT CORPORATION

Form B 03a – DN/HN

INTERIM CONSOLIDATED CASH FLOW STATEMENT (continued)
(Indirect method)

Additional information relating to the interim consolidated cash flow statement is presented in Note 36.

Pham Thi Yen Em	Le Thi Dieu Thi
Chief Accountant and Preparer	General Director
	27 August 2026

1 GENERAL INFORMATION

Sa Giang Import Export Corporation ("the Company") is a joint stock company established in the SR Vietnam pursuant to the Enterprise registration certificate No. 1400469817, which was issued by Department of Finance (formerly Department of Planning and Investment) of Dong Thap Province, dated 2 July 2004 and the latest 16th amended Enterprise registration certificate issued by the Department Finance of Dong Thap Province dated 3 August 2025.

Owner of the Company include Vinh Hoan Corporation and other shareholders. Detail of the capital contribution are presented in Note 23.

The Company's shares are listed on the Hanoi Stock Exchange with stock symbol "SGC" starting on 5 September 2006 in accordance with Decision No. 224/QD-TTDGHN issued by the Hanoi Stock Trading Centre.

The Group's principal activities are:
- Producing and trading food: shrimp-chips, noodles, rice noodles; and
- Manufacturing machinery and equipment for food production; leasing premises.
- Producing and trading food products.

The normal operating cycle of the Group does not exceed 12 months. Assets and liabilities are classified as current when they are expected to be recovered, settled or when the Group does not have the right to defer settlement for at least twelve months after the reporting period; all other assets and liabilities should be classified as non-current.

The Group's business performance during the interim period in respect of the interim financial statements is not affected by factors of seasonality.

As at 30 June 2026, the Group had 1 subsidiary, 1 branch, 1 Warehouse business location and 4 dependent factories (As at 31 December 2025: 1 subsidiary, 1 branch and 4 dependent factories) as following:

(i) Subsidiary

			Ending balance		Beginning balance	
	Principal activities	Address of registered office	Ownership rights (%)	Voting rights (%)	Ownership rights (%)	Voting rights (%)
Hoan Ngoc Food Agriculture Corporation	Producing and trading food products.	Lot B4, My Hiep Industrial Park, My Hiep Commune, Dong Thap Province.	79.9986	79.9986	79.9986	79.9986

(ii) Branch

- Ho Chi Minh City Branch located at 1st,3rd Floor, TKT Building, No. 569-571-573, Tran Hung Dao Street, Cau Ong Lanh Ward, Ho Chi Minh City, Vietnam.

1 GENERAL INFORMATION (continued)

(iii) Warehouse business location

- The warehouse business location located at No. 1689 Van Tien Dung Street, Binh Hung Commune, Ho Chi Minh City, Vietnam.

(iv) Dependent factories

- Shrimp-chips Sa Giang 1 Factory located at Lot CII-3, Road No. 5, Industrial Park C, Sa Dec Ward, Dong Thap Province.
- Shrimp-chips Sa Giang 2 Factory located at Lot III-2 and Lot III-3, Area A1, Sa Dec Industrial Park, Sa Dec Ward, Dong Thap Province.
- Shrimp-chips Sa Giang 3 Factory located at Lot IV-7, Area A1, Sa Dec Industrial Park, Sa Dec Ward, Dong Thap Province.
- Sa Giang Food Factory located at Lot III-4, Area A1, Sa Dec Industrial Park, Sa Dec Ward, Dong Thap Province.

As at 30 June 2026, the Group has 1,011 employees (as at 31 December 2025: 860 employees)

The comparative figures in “Beginning balance” column on the interim consolidated Statement of financial position and its related notes are derived from the audited balance sheet as at 31 December 2025. The comparative figures in “Previous period” column on the interim consolidated income statement, the interim consolidated cash flow statement, and its related notes are derived from the reviewed interim income statement, the reviewed interim cash flow statement for the six-month period ended 30 June 2025 (As of 30 June 2025, the Company did not have any subsidiaries. Accordingly, the Company did not prepare or present interim consolidated financial statements for the six-month period then ended).

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation of interim consolidated financial statements

The interim consolidated financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of interim consolidated financial statements. The interim consolidated financial statements have been prepared under the historical cost convention.

The accompanying interim consolidated financial statements are not intended to present the interim consolidated financial position and interim consolidated financial performance and interim consolidated cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam. The accounting principles and practices utilised in Vietnam may differ from those generally accepted in countries and jurisdictions other than Vietnam.

The financial statements (comprising the Statement of financial position, the Income statement, the Cash flows statements, and the explanatory notes to the financial statements) shall be understood as the interim consolidated financial statements for the 6-month period ended 30 June 2026.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.2 Significant changes in the Group's accounting policies applied

On 27 October 2025, the Ministry of Finance issued Circular 99/2025/TT-BTC ("Circular 99") providing guidance on the corporate accounting system, replacing Circular 200/2014/TT-BTC, effective from 1 January 2026 and for fiscal years beginning on or after 1 January 2026. Therefore, the Group will apply Circular 99 for the fiscal year starting from 1 January 2026.

The Board of Management of the Company has assessed that the first-time adoption of Circular 99 does not result in material impact on the financial statements and no restatement of comparative figures is required

2.3 Reporting period

The Group's annual reporting is from 1 January to 31 December.

The interim consolidated financial statements are prepared for the period from 1 January to 30 June.

2.4 Currency

The interim consolidated financial statements are measured and presented in Vietnamese Dong ("VND"), which is the Group's accounting currency.

2.5 Exchange rates

Transactions arising in foreign currencies are translated at exchange rates prevailing at the transaction dates. The actual exchange rate at the transaction date is the average of the buying and selling transfer exchange rates quoted by the commercial banks with which the Group regularly transacts. Foreign exchange differences arising from these transactions are recognised in the income statement.

Monetary assets and liabilities denominated in foreign currencies at the statement of financial position date are respectively translated at the average of the buying and selling transfer exchange rates at the statement of financial position date of the commercial banks with which the Group regularly transacts. Foreign currencies deposited in banks at the statement of financial position date are translated at the average of the buying and selling transfer exchange rate of the commercial banks where the Group opens its foreign currency accounts. Foreign exchange differences arising from these translations are recognised in the income statement.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.6 Basis of consolidation

Non-controlling transactions and interests

Non-controlling interests ("NCI") are measured at their proportionate share of the acquiree's identifiable net assets at date of acquisition.

Transactions leading to the change in the Group's ownership interest that does not result in a loss of control is accounted for as a transaction with owners. The difference between the change in the Group's share of net assets of the subsidiary and any consideration paid or received from divestment of the Group's interest in the subsidiary is recorded directly in the undistributed earnings under equity.

Transactions leading to the change in the Group's ownership interest that results in a loss of control, the difference between the Group's share in the net assets of the subsidiary and the net proceeds from divestment is recognised in the income statement. The retained interest in the entity will be accounted for as either an investment in another entity or an investment to be accounted for as equity since the divestment date.

2.7 Cash

Cash comprise cash on hand and cash at banks.

2.8 Receivables

Receivables are initially recognised at cost. Receivables represent trade receivables from customers arising from sales of goods and rendering of services and other non-trade receivables not related to sales of goods and rendering of services. Provision for doubtful debts is made for receivables that are overdue, or that are not yet due but for which there is objective evidence indicating that the debtor is unlikely or unable to settle part or all of the outstanding balance.

For receivables that are past due, the overdue period is determined based on the original contractual repayment terms, without taking into account any subsequent debt extensions agreed between the parties. The provision for doubtful debts is made at the following rates:

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

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.8 Receivables (continued)

For receivables not yet past due, but for which there is evidence that part or all of the receivables may not be recoverable since the debtor has gone bankrupt, is in the process of liquidation, is missing or absconded, the Company estimates the irrecoverable amount and recognises a corresponding provision for doubtful debts

The difference between the provision of this period and the provision of the previous period is recognised as an increase or decrease of general and administration expenses in the period. Bad debts are written off when identified as uncollectible.

Receivables are classified into short-term and long-term receivables on the statement of financial position based on its remaining maturity period as at the end of the reporting period.

2.9 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined by the weighted average method and includes all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. In the case of manufactured products, cost includes all direct expenditure and production overheads based on normal levels of operating activity. Net realisable value is the estimated selling price in the normal course of business, less the estimated costs of completion and selling expenses.

The Group applies the perpetual system for inventories.

The lower of net realisable value and cost is recognised as provision for decline in value of inventories. The difference between the provision of this period and the provision of the previous accounting period is recognised as an increase or decrease in cost of goods sold during the accounting period.

2.10 Fixed assets

Tangible and intangible fixed assets

Fixed assets are assets held for use in the operating and production of the Group which qualify for recognition as a fixed assets, and are stated at historical cost less accumulated depreciation or amortisation. Historical cost includes any expenditure that is directly attributable to the acquisition of the fixed assets bringing them to suitable conditions for their intended use. Expenditure which is incurred subsequently and has resulted in an increase in the future economic benefits expected to be obtained from the use of fixed assets, can be capitalised as an additional historical cost. Otherwise, such expenditure is charged to the income statement when incurred in the period.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.10 Fixed assets (continued)

Depreciation and amortisation

Fixed assets are depreciated and amortised using the straight-line basis so as to write off the depreciable amount of the fixed assets over their estimated useful lives. Depreciable amount equals to the historical cost of fixed assets recorded in the financial statements minus (-) the estimated disposal value of such assets. The estimated useful lives of each asset class are as follows:

Plants and buildings	5 – 25 years
Machinery and equipment	5 – 15 years
Motor vehicles	6 – 10 years
Office equipment	3 years
Land use rights	36 years
Software	5 years

Land use rights comprise of land use rights granted by the State for which land use fees are collected, land use rights acquired in a legitimate transfer.

Definite land use rights are stated at costs less accumulated amortisation. Costs of land use rights consists of its purchased prices and any directly attributable costs in obtaining the land use rights. Land use rights are amortised using the straight-line basis over the terms of the land use right certificates.

Disposals

Gains or losses on disposals are determined by comparing net disposal proceeds with the carrying amount of the fixed assets and are recognised as income or expense in the income statement.

Construction in progress

Construction in progress represents the cost of assets in the course of installation or construction for production, rental or administrative purposes, or for purposes not yet determined, which are recorded at cost and are comprised of such necessary costs to construct, repair and maintain, upgrade, renew or equip the projects with technologies as construction costs and costs of tools and equipment and capitalised borrowing costs for qualifying assets in accordance with the Group's accounting policies. These costs will be transferred to the historical cost of the resulting fixed assets when such assets are completed and brought to the condition and are depreciated when they are capable of operating in the manner intended by the Group.

2.11 Operating leases

Leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the income statement on a straight-line basis over the term of the lease.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.12 Expenses to be allocated

Expenses to be allocated represent actual costs incurred that associated with the operating results of multiple accounting period, including short-term and long-term prepayments on the statement of financial position. Short-term expenses to be allocated represent the carrying amount of deferred expenses with an allocation period 12 months or less, or within one normal operating cycle from the date of initial recognition. Long-term expenses to be allocated present the carrying amount of expenses incurred with an expected allocation period exceeding 12 months or beyond one normal operating cycle from the date of initial recognition. Expenses to be allocated are recorded at historical cost and allocated on a straight-line basis over their estimated useful lives.

Prepayments for land rental contracts which are not recorded as intangible assets as described in Note 2.10 are recorded as prepaid expenses and allocated using the straight-line basis over the prepaid lease term.

2.13 Payables

Payables are initially recognised at cost. Classifications of payables are based on their nature as follows:

- Trade accounts payable are trade payables arising from purchases of goods and services; and
- Other payables are non-trade payables and payables not relating to purchases of goods and services.

Payables are classified into short-term and long-term payables on the statement of financial position based on its maturity remaining period as at the end of the reporting period. However, payables that the Group does not have the right to defer the settlement of at any time within 12 months from this date are classified as short-term liabilities.

2.14 Borrowings

Borrowings include borrowings from banks.

Borrowings and finance lease liabilities are classified into short-term and long-term borrowings and finance lease liabilities on the statement of financial position based on its maturity remaining period as at the end of the reporting period. However, borrowings and finance lease liabilities that the Group does not have the right to defer the settlement of at any time within 12 months from this date are classified as short-term liabilities.

Borrowing costs are recognised in the income statement when incurred.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.14 Borrowings (continued)

Borrowing costs that are directly attributable to the construction or production of any qualifying assets are capitalised during the period of time that is required to complete and prepare the asset for its intended use. In respect of general-purpose borrowings, a portion of which is used for the purpose of construction or production of any qualifying assets, the Group determines the amount of borrowing costs eligible for capitalisation by applying a capitalisation rate to the weighted average expenditure on the assets. The capitalisation rate is the weighted average of the interest rates applicable to the Group's borrowings that are outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying asset. Other borrowing costs are recognised in the income statement when incurred.

2.15 Accrued expenses

Accrued expenses include liabilities for goods and services received in the year but not yet paid for due to pending invoices or insufficient records and documents. Accrued expenses are recorded as expenses in the reporting year.

2.16 Provisions

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provision is not recognised for future operating losses.

Provisions are measured at the level of the expenditures expected to be required to settle the obligation. If the time value of money is material, provision will be measured at the present value using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a financial expense. Changes in the provision balance during the accounting period are recorded as an increase or decrease in operating expenses.

2.17 Provision for severance allowances

In accordance with Vietnamese labour laws, employees of the Group who have worked regularly for full 12 months or longer, are entitled to a severance allowance. The working period used for the calculation of severance allowance is the period during which the employee actually works for the Group less the period during which the employee participates in the unemployment insurance scheme in accordance with the labour regulations and the working period for which the employee has received severance allowance from the Group.

The severance allowance is accrued at the end of the reporting year on the basis that each employee is entitled to half of an average monthly salary for each working year. The average monthly salary used for calculating the severance allowance is the employee contract's average salary for the six-month period prior to the statement of financial position date.

This allowance will be paid as a lump sum when employees terminate their labour contracts in accordance with current regulations.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.18 Provision for dismantling and restoration costs

According to Circular 99/2025/TT-BTC dated 27 October 2025, the Group makes provision for dismantling and restoration costs of the Group's leased premises land following guidance presented in Note 2.16 and relevant regulations.

This provision is measured at the present value of expenditures estimated to settle the dismantling and restoration obligations at the end of the lease term. The increase in the provision due to passage of time is recognised as a financial expense in the fiscal year.

2.19 Fund for Science and Technology development

The fund for Science and Technology development is appropriated on the basis of maximum 20% of profit before tax, recognised as an operating expense in the financial year in accordance with Circular No. 99/2025/TT-BTC issued on 27 October 2025 by the Ministry of Finance and approved by the Board of Directors. This fund is presented as a liability on the statement of financial position. This fund is set aside for the purpose of investment in science and technology within the Group in Vietnam.

2.20 Capital and reserves

The contributed capital received from the shareholders of the Company is recorded according to the actual amount of contribution, not on the amount the owners have committed to contribute. In cases where capital is contributed in non-monetary assets, the Company recognise the contribution at the fair value of the non-monetary assets on the date the capital contribution is made.

Owners' capital is recorded according to the reflects the total par value of shares, including ordinary shares, that are classified as equity and recorded in the Enterprise Registration Certificate.

Owners' other capital represents other capital of the owners' at the reporting date.

Undistributed earnings record the Group's results after CIT at the reporting date.

2.21 Appropriation of profit

The Group's dividends are recognised as a liability in the Group's financial statements in the period based on the closing date of the list of shareholders in accordance with the Resolution of the Board of Directors after the dividend payment plan is approved at the Group's General Meeting of shareholders.

Net profit after CIT could be distributed to shareholders after approval at General Meeting of shareholders, and after appropriation to funds in accordance with the Group's charter and Vietnamese regulations.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.21 Appropriation of profit (continued)

The Group's funds are as below:

(a) Investment and development fund

The investment and development fund is appropriated from profit after CIT of the Group and approved by shareholders in the General Meeting of shareholders. This fund is used for investing, expand production and business to develop the Group.

(b) Bonus and welfare fund

The bonus and welfare fund is appropriated from the Group's profit after CIT and subject to shareholders' approval at the General Meeting of shareholders. This fund is presented as a liability on the statement of financial position. This fund is used for pay bonuses and benefits to employees according to the Group's policy and to reward the Board of Directors, Board of Supervision and Board of Management according to each member's work completion level.

2.22 Revenue recognition

(a) Revenue from sales of goods

Revenue from sale of goods is recognised in the income statement when all five (5) of the following conditions are satisfied:

- The Group has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Group; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods.

Revenue is recognised in accordance with the "substance over form" principle and allocated to each sale obligation. If the Group gives promotional goods to customers associated with their purchases, the Group allocates the total considerations received between goods sold and promotional goods. The cost of promotional goods is recognised as cost of goods sold in the income statement.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.22 Revenue recognition (continued)

(b) Revenue from rendering of services

Revenue from rendering of services is recognised in the income statement when the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided. Revenue from the rendering of services is only recognised when all four (4) of the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Group;
- The percentage of completion of the transaction at the statement of financial position date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

(c) Interest income

Interest income is recognised in the income statement on the basis of the actual time and interest rates for each period when both (2) of the following conditions are satisfied:

- It is probable that economic benefits associated with the transaction will flow to the Group; and
- Income can be measured reliably.

2.23 Sales deduction

Sales deductions include trade discounts and sales returns. Sales deductions incurred in the same period of the related revenue from sales of products and rendering services are recorded as a deduction from the revenue of that accounting period.

Sales deductions for sales of products or rendering of services which are sold in the period but are incurred after the statement of financial position date but before the issuance of the financial statements are recorded as a deduction from the revenue of the reporting period.

2.24 Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods and merchandises and materials sold during the accounting period and recorded on the basis of matching with revenue and on a prudent basis.

2.25 Financial expenses

Financial expenses are expenses incurred in the period for financial activities including expense of borrowing and losses from foreign exchange differences.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.26 Selling expenses

Selling expenses represent expenses that are incurred in the process of selling products, goods, and providing services.

2.27 General and administration expenses

General and administration expenses represent expenses that are incurred for administrative purposes.

2.28 Current and deferred income tax

Income tax includes all income tax which is based on taxable profits. Income tax expense comprises current income tax expense and deferred income tax expense.

Current income tax is the amount of income tax payable in respect of the current year taxable profits at the current year tax rates. Current and deferred income tax are recognised as an income or an expense and included in the profit or loss of the year, except to the extent that the income tax arises from a transaction or event which is recognised, in the same or a different year, directly in equity.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of occurrence affects neither the accounting nor the taxable profit or loss.

Deferred income tax is determined at the tax rates that are expected to apply to the year when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted by the statement of financial position date.

Deferred income tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

2.29 Related parties

Enterprises and individuals that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Group, including holding companies, subsidiaries and fellow subsidiaries are related parties of the Group. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Group that gives them significant influence over the Group, key management personnel, including the Board of Directors, the Board of Management of the Group and close members of the family of these individuals and companies associated with these individuals also constitute related parties.

In considering its relationships with each related party, the Group considers the substance of the relationships, not merely the legal form.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.30 Segment reporting

A segment is a component which can be separated by the Group engaged in sales of goods ("business segment"), or sales of goods within a particular economic environment ("geographical segment"). Each segment is subject to risks and returns that are different from those of other segments. The Board of Management of the Company has determined that the business's risk and profitability are primarily influenced the fact that the Group operates in various geographical areas. As a result, the primary segment reporting of the Group is presented in respect of the Group's geographical segments.

2.31 Critical accounting estimates

The preparation of financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the accounting period.

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

3 CASH

	Ending balance VND	Beginning balance VND
Cash on hand	138,155,546	283,303,972
Cash at bank		
Joint Stock Commercial Bank for Foreign Trade of Vietnam	*26,824,917,417*	*29,309,712,391*
Others	*675,015,782*	*1,078,084,029*
	27,638,088,745	30,671,100,392

4 SHORT-TERM TRADE ACCOUNTS RECEIVABLE

	Ending balance VND	Beginning balance VND
Third parties		
Mercadona S.A.	10,552,487,364	11,105,987,509
Others	47,400,245,460	74,925,202,739
Related parties (Note 37(b))	3,677,528,615	8,704,964,036
	61,630,261,439	94,736,154,284

As at 30 June 2026 and 31 December 2025, there are no balances of short-term trade accounts receivable which were past due or not past due but doubtful.

5 SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance VND	Beginning balance VND
Third parties		
Guangzhou Kennyway Food Processing Machinery Co., Ltd.	45,945,567,227	-
Tradeco Trading Construction Investment Corporation	38,529,112,314	-
Tuan Anh Mechanical Produce Company Limited	5,297,440,000	5,305,800,000
Ticco Concrete Ltd Company	-	6,941,971,512
Van Lang Industrial Waste Treatment and Environmental Consulting Company	-	2,721,600,000
Others	31,461,673,436	5,685,589,384
	121,233,792,977	20,654,960,896

As at 30 June 2026 and 31 December 2025, the balance of short-term prepayments to suppliers which was past due amounted to VND444,000,000 as presented in Note 6.

6 DOUBTFUL DEBTS

	Ending and Beginning balance			
	Cost VND	Recoverable amount VND	Provision VND	Overdue period
Receivables that were past due				
Dang Khoa Food Import Export Joint Stock Company	444,000,000	-	(444,000,000)	Over 3 years

7 INVENTORIES

	Ending balance		Beginning balance	
	Cost VND	Provision VND	Cost VND	Provision VND
Raw materials	75,380,476,360	-	42,283,903,010	
Finished goods	53,200,778,056	(4,203,000,000)	33,972,232,773	(2,379,000,000)
Goods on consignment	12,017,226,513	-	9,165,688,477	-
Tools and supplies	7,084,175,363	-	5,727,284,418	-
Work in progress	1,738,760,052	-	1,496,432,068	
Merchandises	171,817,525	-	126,220,556	
Goods in transit	-	-	20,177,803	-
	149,593,233,869	(4,203,000,000)	92,791,939,105	(2,379,000,000)

Raw materials are consumed based on the actual usage during the production process.

Movements in the provision for decline in value of inventories during the accounting period/financial year were as follows:

	Current period VND	Previous year VND
Beginning of period	2,379,000,000	1,039,000,000
Increase (Note 28)	1,824,000,000	1,340,000,000
Reversal (Note 28)	-	-
End of period	4,203,000,000	2,379,000,000

8 EXPENSES TO BE ALLOCATED

(a) Short-term

	Ending balance VND	Beginning balance VND
Land rental and Infrastructure usage fee	1,684,485,675	-
Tools and supplies	1,588,280,673	157,929,167
Others	1,263,572,620	2,452,696,533
	4,536,338,968	2,610,625,700

(b) Long-term

	Ending balance VND	Beginning balance VND
Tools and supplies	5,559,676,009	4,771,969,482
Land use rights	4,793,498,868	4,870,342,032
Renovation expenses	4,746,136,734	7,014,663,915
	15,099,311,611	16,656,975,429

Movements in long-term prepaid expenses during the accounting period/financial year were as follows:

	Current period VND	Previous year VND
Beginning of period	16,656,975,429	10,727,071,090
Increase	3,839,482,060	13,432,277,983
Allocation	(5,397,145,878)	(7,502,373,644)
End of period	15,099,311,611	16,656,975,429

9 OTHER CURRENT ASSETS

	Ending balance VND	Beginning balance VND
Pledged deposit contract	21,028,800,000	-

As at 30 June 2026, the balance of other current assets included a fixed-term deposit with Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Dong Thap Branch, amounting to USD 800,000, equivalent to VND 21,028,800,000. The deposit had an original term of three months and bore interest at a rate of 0% per annum. This deposit was temporarily restricted at the bank and pledged as collateral for borrowings (Note 18).

10 FIXED ASSETS

(a) Tangible fixed assets

	Plant and buildings VND	Machinery VND	Motor vehicles VND	Office equipment VND	Total VND
Historical cost					
Beginning of period	145,370,447,810	178,419,250,806	8,426,137,152	38,509,091	**332,254,344,859**
New purchases	131,415,881	4,431,045,444	-	62,962,963	**4,625,424,288**
Transfers from construction in progress (Note 11)	3,013,009,659	9,317,926,090	1,151,827,907	-	**13,482,763,656**
Disposals	-	(1,722,942,294)	-	-	**(1,722,942,294)**
End of period	148,514,873,350	190,445,280,046	9,577,965,059	101,472,054	**348,639,590,509**
Accumulated depreciation					
Beginning of period	76,000,990,282	88,802,547,626	4,682,031,018	38,509,091	**169,524,078,017**
Charge for the period	3,974,989,361	7,699,708,359	396,093,644	6,995,885	**12,077,787,249**
Disposals	-	(1,657,902,288)	-	-	**(1,657,902,288)**
End of period	79,975,979,643	94,844,353,697	5,078,124,662	45,504,976	**179,943,962,978**
Net book value					
Beginning balance	69,369,457,528	89,616,703,180	3,744,106,134	-	**162,730,266,842**
Ending balance	68,538,893,707	95,600,926,349	4,499,840,397	55,967,078	**168,695,627,531**

10 FIXED ASSETS (continued)

(a) Tangible fixed assets (continued)

The historical cost of tangible fixed assets that were fully depreciated but still in use as at 30 June 2026 was VND94,164,766,631 (as at 31 December 2025: VND61,233,483,095).

As at 30 June 2026, none of tangible fixed assets were pledged as collateral for borrowings. As at 31 December 2025: VND1,515,085,540 were pledged as collateral assets for borrowings granted to the Company.

Details of tangible fixed assets currently in use that individually accounted for 10% or more of the total carrying value of tangible fixed assets as follows:

Property Name	**Asset Type**	**Historical cost VND**	**Net book value VND**
Sa Giang 2 Warehouse Expansion	Plants and buildings	25,564,965,250	21,225,469,743
Instant Pho Line	Machinery	26,704,863,386	21,012,197,197

10 FIXED ASSETS (continued)

(b) Intangible fixed assets

	Land use right VND	Software VND	Total VND
Historical cost			
Beginning of period	149,132,841,398	532,700,000	149,665,541,398
End of period	149,132,841,398	532,700,000	149,665,541,398
Accumulated amortisation			
Beginning of period	1,683,362,399	229,512,425	1,912,874,824
Charge for the period	2,047,176,441	53,564,272	2,100,740,713
End of period	3,730,538,840	283,076,697	4,013,615,537
Net book value			
Beginning balance	147,449,478,999	303,187,575	147,752,666,574
Ending balance	145,402,302,558	249,623,303	145,651,925,861

There were no fixed assets that were fully depreciated but still in use as at 30 June 2026 and as at 31 December 2025.

Detailed of intangible fixed assets currently in use that individually accounted for 10% or more of the total carrying value of intangible fixed assets as follows:

Property Name	Asset Type	Historical cost VND	Net book value VND
Land use rights in My Hiep Industrial Cluster, Dong Thap Province.	Land use right	149,132,841,398	145,402,302,558

11 CONSTRUCTION IN PROGRESS

	Ending balance VND	Beginning balance VND
Hoan Ngoc Agricultural Products and Food Processing Factory	79,613,802,227	30,209,037,965
Machinery and equipment	1,674,430,017	9,195,356,933
Factory renovations	396,235,028	4,082,137,721
Others	634,557,896	199,372,711
	82,319,025,168	43,685,905,330

Movements in the construction in progress during the accounting period/financial year were as follows:

	Current period VND	Previous year VND
Beginning of period	43,685,905,330	3,967,289,330
Increase	52,115,883,494	22,690,103,733
Increase from acquisition of subsidiary	-	28,912,113,813
Transfers to tangible fixed assets (Note 10(a))	(13,482,763,656)	(11,883,601,546)
End of period	82,319,025,168	43,685,905,330

Borrowing costs which were capitalised during the six-month period ended 30 June 2026] was 1,148,086,000 (six-month period ended 30 June 2025: Nil). The capitalisation rates used to calculate the borrowing costs for capitalisation for the six-month period ended 30 June 2026 and 2025 was 100%.

12 SHORT-TERM TRADE ACCOUNTS PAYABLE

	Ending balance		Beginning balance	
	Value VND	Able-to-pay amount VND	Value VND	Able-to-pay amount VND
Third parties	20,920,701,256	20,920,701,256	25,249,083,047	25,249,083,047
TICCO Concrete Ltd. Company	4,177,655,482	4,177,655,482	-	-
Others	16,743,045,774	16,743,045,774	25,249,083,047	25,249,083,047
Related parties (Note 37(b))	337,433,908	337,433,908	699,734,833	699,734,833
	21,258,135,164	21,258,135,164	25,948,817,880	25,948,817,880

As at 30 June 2026 and 31 December 2025, there was no balance of short-term trade payables that was past due.

13 SHORT-TERM ADVANCES FROM CUSTOMERS

	Ending balance VND	Beginning balance VND
Third parties		
Kk Food Trading Co. Ltd	4,111,920,108	1,418,454,999
Others	3,537,584,432	4,778,116,161
	7,649,504,540	6,196,571,160

14 TAX AND OTHER RECEIVABLES/PAYABLES TO THE STATE

Movements in tax and other receivables/payables to the State during the period were as follows:

	Beginning balance VND	Receivable/ payable during the period VND	Payment during the period VND	Net-off during the period VND	Ending balance VND
(a) Tax receivables					
VAT to be claimed	14,436,005,960	22,006,246,508	(9,141,029,580)	(8,639,835,488)	18,661,387,400
(b) Tax payables					
CIT	27,411,154,908	15,150,321,379	(27,411,154,907)	-	15,150,321,380
Personal income tax	254,247,223	1,673,258,421	(1,572,840,946)	-	354,664,698
VAT output	-	8,639,835,488	-	(8,639,835,488)	-
VAT on imported goods	-	279,072	(279,072)	-	-
Others	-	155,530,507	(163,950,026)	-	(8,419,519)
	27,665,402,131	25,619,224,867	(29,148,224,951)	(8,639,835,488)	15,496,566,559

15 PAYABLES TO EMPLOYEES

As at 30 June 2026 and as at 31 December 2025, the balance of payable to employees respectively represents the salary, bonus for the six-month period ended 30 June 2026; and the salary, bonus for the year ended 31 December 2025 payable to Group's employees.

16 SHORT-TERM ACCRUED EXPENSES

	Ending balance VND	Beginning balance VND
Electric expenses	535,683,892	632,772,811
Others	1,373,287,605	1,081,073,196
	1,908,971,497	1,713,846,007

17 OTHER SHORT-TERM PAYABLES

	Ending balance VND	Beginning balance VND
Deposits	1,699,211,810	1,464,376,200
Union fees	239,140,029	223,336,110
Others	504,422,820	389,304,184
Related parties (Note 37(b))	1,151,086,000	4,500,000
	3,593,860,659	2,081,516,494

18 BORROWINGS

	Beginning balance VND	Increase VND	Decrease VND	Ending balance VND
(a) Short-term borrowings				
Joint Stock Commercial Bank for Foreign Trade of Vietnam	13,066,698,070	175,363,653,327	(125,676,426,682)	62,753,924,715
Related parties (Note 37(a))	-	77,000,000,000	(77,000,000,000)	-
(b) Long-term borrowings				
HSBC Bank (Vietnam) Ltd.	-	94,415,929,130	-	94,415,929,130
	13,066,698,070	346,779,582,457	(202,676,426,682)	157,169,853,845

18 BORROWINGS (continued)

The details of borrowings as the end of the period were as follows:

Bank	Contract no.	Credit facility	Maturity date	Purpose	Interest rate/annum (%)	Collateral assets
Joint Stock Commercial Bank for Foreign Trade of Vietnam	85/2025/VCB. DT-CRC	VND150 billion and/or equivalent to USD	4 months from disbursement date	Financing working capital for food production	In accordance with each disbursement note	A term deposit with Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Dong Thap Branch, equivalent to USD 800,000, with an original maturity of three months and bearing interest at 0% per annum (Note 9).
HSBC Bank (Vietnam) Limited Company	VNM 1438538M	VND350 billion	60 months from disbursement date	Financing working capital for settlement of machinery and equipment purchases	In accordance with each disbursement note	A guarantee from the Vinh Hoan Corporation with a maximum value of VND350 billion according to loan guarantee document dated 1 June 2026.

19 BONUS AND WELFARE FUND

Movements in bonus and welfare fund during the accounting period/financial year were as follows:

	Current period VND	Previous year VND
Beginning of period	4,147,203,497	1,711,564,757
Increases (Note 24)	3,800,000,000	3,800,000,000
Utilisation	(3,275,003,892)	(1,364,361,260)
End of period	4,672,199,605	4,147,203,497

20 PROVISION FOR LONG-TERM LIABILITIES

	Ending balance VND	Beginning balance VND
Provision for dismantling and restoration costs	18,100,000,000	18,100,000,000
Severance allowances	1,446,575,117	1,503,810,620
	19,546,575,117	19,603,810,620

21 FUND FOR SCIENTIFIC AND TECHNOLOGICAL DEVELOPMENT

	Current period VND	Previous year VND
Beginning of period	5,323,244,726	10,963,592,599
Increases	-	5,000,000,000
Utilisation	(17,298,111)	(10,640,347,873)
End of year	5,305,946,615	5,323,244,726

22 DEFERRED INCOME TAX ASSETS

	Ending balance VND	Beginning balance VND
Deferred tax assets:		
Deferred tax assets to be recovered after more than 12 months	3,909,315,023	3,920,762,124

Movements in the deferred income tax, without offsetting balances within the same tax jurisdiction, during the year as follows:

	Current period VND	Previous period VND
Beginning of period	3,920,762,124	3,371,840,944
Income statement credit (Note 33)	(11,447,101)	548,921,180
End of period	3,909,315,023	3,920,762,124

Deferred tax assets mainly come from provision for severance allowances and provision for dismantling and restoration costs and other temporary differences.

The Group used a tax rate of 20% to determine its deferred income tax assets.

Deferred income tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

The Group's tax losses can be carried forward to offset against future taxable profits for a maximum period of no more than five consecutive years from the year right after the year in which the loss was incurred. The actual amount of tax losses that can be carried forward is subject to review and approval of the tax authorities and may be different from the figures presented in financial statements. The estimated amount of tax losses available for offset against the Subsidiary's future taxable profits are:

Hoan Ngoc Food Agriculture Corporation

Year of tax loss	Status of tax authorities' review	Loss incurred VND	Loss utilised VND	Loss carried forward VND
2025	Outstanding	948,374,032	-	948,374,032
30.6.2026	Outstanding	3,531,344,391	-	4,479,718,423

The Group did not recognise deferred income tax assets relating to the above tax losses carried forward, as the realisation of the related tax benefits through future taxable profits currently cannot be assessed as probable.

23 OWNERS' CAPITAL

(a) Number of ordinary shares

	Ending balance	Beginning balance
Number of shares registered to be issued, number of shares issued and number of existing shares in circulation	7,147,580	7,147,580

(b) Details of owners' shareholding

	Ending balance		Beginning balance	
	Ordinary shares	%	Ordinary shares	%
Vinh Hoan Corporation	54,833,270,000	76.72	54,833,270,000	76.72
Ms. Tran Thi Thanh Thuy	2,868,000,000	4.01	2,868,000,000	4.01
Mr. Pham Hong Thinh	2,338,390,000	3.27	2,338,390,000	3.27
Mr. Pham Thanh Hung	2,281,580,000	3.19	2,380,580,000	3.33
Others	9,154,560,000	12.81	9,055,560,000	12.67
	71,475,800,000	100.00	71,475,800,000	100.00

(c) Movement of owners' capital

	Number of shares	Ordinary shares VND
As at the beginning of the previous period, As at the beginning of the current period, As at the end of the current period	7,147,580	71,475,800,000

Par value per share: VND10,000

24 MOVEMENTS IN OWNERS' EQUITY

	Owners' capital VND	Investment and development fund VND	Other funds VND	Post-tax accumulated losses VND	Non-controlling interest VND	Total VND
Beginning balance of previous year	71,475,800,000	15,962,558,817	291,290	258,719,905,900	-	**346,158,556,007**
Asset acquisitions during the year	-	-	-	-	29,601,339,936	**29,601,339,936**
Profit for the period	-	-	-	128,604,113,843	(192,704,024)	**128,411,409,819**
Dividends paid	-	-	-	(7,147,580,000)	-	**(7,147,580,000)**
Appropriation to bonus and welfare fund	-	-	-	(3,800,000,000)	-	**(3,800,000,000)**
Beginning balance of current period	71,475,800,000	15,962,558,817	291,290	376,376,439,743	29,408,635,912	**493,223,725,762**
Profit for the period	-	-	-	64,621,545,499	(715,366,138)	**63,906,179,361**
Appropriation to bonus and welfare fund (*)	-	-	-	(3,800,000,000)	-	**(3,800,000,000)**
Ending balance of current period	71,475,800,000	15,962,558,817	291,290	437,197,985,242	28,693,269,774	**553,329,905,123**

(*) In accordance with the Resolution No. 01/2026/NQ.ĐHCD dated 18 April 2026, the shareholders approved the bonus and welfare fund in the amount of VND3,800,000,000 from the year 2025's post-tax profit. The fund is designated for rewarding the executive management (Note 19).

Pursuant to the Resolution, the General Meeting of Shareholders approved a dividend distribution plan at a rate of 10% of the Company's charter capital, equivalent to VND 7,147,580,000 and authorized the Board of Directors to determine the record date and implement the dividend payment. As of the date of these financial statements, the Board of Directors had not yet resolved on the dividend payment date.

25 BASIC EARNINGS PER SHARE

(a) Basic earnings per share

Basic earnings per share is calculated by dividing the net profit attributable to shareholders after deducting the bonus and welfare funds and preferred share dividend by the weighted average number of ordinary shares outstanding during the year, adjusted for bonus shares issued during the year and excluding treasury shares. The details were as follows:

	Current period	Previous period (**)
Net profit attributable to shareholders (VND)	64,621,545,499	61,657,056,796
Less amount allocated to bonus and welfare funds (VND) (*)	-	(1,900,000,000)
	64,621,545,499	59,757,056,796
Weighted average number of ordinary shares in issue (shares)	7,147,580	7,147,580
Basic earnings per share (VND)	9,041	8,360

(*) The appropriation to bonus and welfare fund represents the estimated appropriation made during the reporting period. If, in the subsequent period, the approved appropriation of bonus and welfare fund differs from the estimated amount recognised in the reporting period, the difference is adjusted retrospectively and reflected in the basic earnings per share of the prior period. For the 6-month period ended 30 June 2026, the Group estimated that the Bonus and Welfare Fund would be nil, as the revenue and profit targets for 2026 had not yet been achieved.

(**) Basic earnings per share of the 6-month period end 30 June 2025 were recalculated to take into account adjustments for bonus and welfare expenses as follows:

	As previously reported	Adjustments	As restatement
Net profit attributable to shareholder (VND)	61,657,056,796	(1,900,000,000)	59,757,056,796
Weighted average number of ordinary shares in issue (shares)	7,147,580		7,147,580
Basic earnings per share (VND)	8,626		8,360

25 BASIC EARNINGS PER SHARE (continued)

(b) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- the after-income tax effect of interest and other financing costs associated with dilutive potential ordinary shares, and
- the weighted average number of additional ordinary shares that would have been outstanding assuming the conversion of all dilutive potential ordinary shares.

The Group did not have any ordinary shares potentially diluted during the year and up to the date of the financial statements. Therefore, the diluted earnings per share is equal to the basic earnings per share.

26 OFF STATEMENT OF FINANCIAL POSITION ITEMS

(a) Foreign currencies

	Ending balance	Beginning balance
United States Dollar ("USD")	831,381.73	858,972.48
Euro ("EUR")	88.11	2,988.11
Australian Dollar ("AUD")	100	100

(b) Bad debts written off

	Ending and Beginning balance	
	Cost VND	Written off year
Hoo Hing LTD	709,417,440	2023
Mr. Tran Van Hung	147,011,700	2023
Other	87,954,678	2023
	944,383,818	

27 NET REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Current period VND	Previous period VND
Revenue		
Revenue from sales of finished goods	414,349,784,306	353,641,156,967
Revenue from sales of merchandises, supplies and raw materials	289,616,787	31,309,541
Revenue from sales of by-products, scraps	-	1,276,386,250
Revenue from redering of services	-	221,588
	414,639,401,093	354,949,074,346
Sales deductions		
Trade discounts	242,381,007	148,679,330
Sales allowances	10,919,584	-
Sales returns	354,268,924	2,430,374
	607,569,515	151,109,704
Net revenue from sales of goods		
Net revenue from sales of finished goods	413,742,214,791	353,490,047,263
Net revenue from sales of merchandises, supplies and raw materials	289,616,787	31,309,541
Net revenue from sales of by-products, scraps	-	1,276,386,250
Net revenue from rendering of services	-	221,588
	414,031,831,578	354,797,964,642

28 COST OF GOODS SOLD AND SERVICES RENDERED

	Current period VND	Previous period VND
Cost of finished goods, by-products, scraps sold	290,602,570,804	253,661,677,242
Cost of merchandises, supplies and raw materials sold	2,335,667,499	106,802,205
Provision for decline in value of inventories (Note 7)	1,824,000,000	978,000,000
	294,762,238,303	254,746,479,447

29 FINANCIAL INCOME

	Current period VND	Previous period VND
Realised foreign exchange gains	1,520,402,534	4,120,236,447
Interest income from term deposits	7,988,302	1,156,259,033
Unrealised foreign exchange gains	203,367,562	224,167,221
	1,731,758,398	5,500,662,701

30 FINANCIAL EXPENSES

	Current period VND	Previous period VND
Interest expense	1,043,647,620	709,841,832
Realised foreign exchange losses	421,349,172	375,091,045
	1,464,996,792	1,084,932,877

31 SELLING EXPENSES

	Current period VND	Previous period VND
Transportation, storage and other outsourced service expenses	10,147,714,652	9,211,262,097
Marketing, exhibition expenses	5,178,503,829	2,530,993,756
Staff costs	2,696,541,763	3,095,912,822
Sample testing, certificate expenses	2,474,893,699	2,060,825,655
Depreciation and amortisation	67,455,906	42,015,912
Commission fees	-	27,814,518
Others	2,756,240,752	1,777,134,881
	23,321,350,601	18,745,959,641

32 GENERAL AND ADMINISTRATION EXPENSES

	Current period VND	Previous period VND
Staff costs	7,766,695,438	5,444,992,012
Outside service expenses	2,642,216,974	1,827,645,011
Depreciation and amortisation	2,208,251,142	59,892,444
Others	5,202,064,461	3,987,457,451
	17,819,228,015	11,319,986,918

33 CORPORATE INCOME TAX ("CIT")

The expansion project named Sa Giang 3 is exempt from CIT for 2 years and entitled to 50% reduction for 4 years from the year the project completed and put into production with taxable income (from year 2022 for period 1,2 and from year 2024 for period 3).

The CIT on the Group's profit before tax differs from the theoretical amount that would arise using the applicable tax rate of 20% normally under current tax law as follows:

	Current period VND	Previous period VND
Accounting profit before tax	79,067,947,841	74,322,262,761
Tax calculated at a rate of 20%	15,813,589,568	14,864,452,552
Effect of:		
Expenses not deductible for tax purposes	208,008,146	193,511,195
Temporary differences for which no deferred income tax asset was recognised	370,669,708	75,005,932
Tax losses for which no deferred income tax asset was recognised	706,268,878	-
Tax deduction/exemption	(1,936,767,820)	(2,651,566,820)
Under-provision in previous years	-	183,803,106
CIT charge (*)	15,161,768,480	12,665,205,965
Charged to consolidated income statement:		
CIT – current	15,150,321,379	12,327,050,726
CIT – deferred (Note 22)	11,447,101	338,155,239
CIT charge	15,161,768,480	12,665,205,965

(*) The CIT charge for the the six-month period ended 30 June 2026 is based on estimated taxable income and is subject to review and possible adjustments by the tax authorities.

34 COSTS OF OPERATION BY FACTOR

Costs of operation by factor represent all costs incurred during the period from the Group's operating activities. The details are as follows:

	Current period VND	Previous period VND
Raw materials	197,934,048,189	159,949,398,728
Staff costs	77,268,221,768	69,689,036,468
Outside services	36,622,817,480	20,138,921,210
Depreciation and amortisation	14,110,648,814	10,934,539,654
Provision for decline in value of inventories (Note 7)	1,824,000,000	978,000,000
Others	30,465,491,971	23,137,464,131
	358,225,228,222	284,827,360,191

35 SEGMENT REPORTING

The Group's activities are mainly segmented by export and domestic activities. As a result, the primary segment reporting of the Group is presented in respect of the Group's geographical segment.

Geographical segments:

	Current period VND	Previous period VND
Export sales	308,752,748,649	262,144,780,487
Domestic sales	105,279,082,929	92,653,184,155
Net sales	414,031,831,578	354,797,964,642

The segment report is prepared for corporate management purposes. The Group does not monitor its operation results, fixed assets, other non-current assets or non-cash major expenses by the geographical areas of customers.

Business activity segments:

The main activities of the Group are the production of various types of shrimp chips and rice-based products, while the other revenue streams only account for a small portion of the Group's total revenue; therefore, the Board of Management of the Company has determined that the Group operates in only one business segment.

36 ADDITIONAL INFORMATION ON CERTAIN ITEMS OF THE CASH FLOW STATEMENT

Non-cash transactions affecting the cash flow statement

	Current period VND	Previous period VND
Purchases of fixed assets and other long-term assets that have not yet been settled	5,205,378,489	1,444,233,871

37 RELATED PARTY DISCLOSURES

The Group is controlled by Vinh Hoan Corporation, which was incorporated in Vietnam and owns 76.72% of the Company's charter capital.

The details of of related parties and relationship are as follows:

Related parties	Relationship
Vinh Hoan Corporation	Parent company
Feed One Joint Stock Company (Formerly known as Feed One Company Limited)	Fellow group subsidiary
Vinh Phuoc Food Company Limited	Fellow group subsidiary
Thanh Binh Dong Thap One Member Company Limited	Fellow group subsidiary
Vinh Hoan Collagen One Member Limited Company	Fellow group subsidiary
Thanh Ngoc Agriculture Food Corporation	Fellow group subsidiary
Vinh Hoan Fish Hatchery Company Limited	Fellow group subsidiary
Vinh Technology Pte Ltd	Fellow group subsidiary
Van Duc Food Company Limited	Related company of a BOD's member
Van Duc Tien Giang Food Export Company Limited	Related company of a BOD's member
Thien Minh Phuc Company Limited	Related company of a BOD's member
Phu Si Packaging Co., Ltd	Related company of a BOD's member
Mai Thien Thanh Joint Stock Company (Formerly known as Mai Thien Thanh Co., Ltd)	Related company of a BOD's member (to 31 December 2025)
Truong Sanh Production, Trading and Service Company Limited	Related company of a BOD's member

37 RELATED PARTY DISCLOSURES (continued)

(a) Related party transactions

The primary transactions with related parties in the period are:

	Current period VND	Previous period VND
i) Sales of goods and services		
Vinh Technology Pte Ltd	23,463,884,211	22,513,363,033
Vinh Hoan Corporation	789,259,608	1,299,896,409
Van Duc Food Company Limited	71,237,000	78,703,704
Thanh Binh Dong Thap One Member Limited Company	57,478,157	252,719,817
Vinh Phuoc Food Company Limited	39,447,456	230,657,509
Thanh Ngoc Agriculture Food Corporation	36,483,851	36,997,872
Van Duc Tien Giang Food Export Company	20,405,653	83,849,721
Vinh Hoan Collagen One Member Limited	12,238,602	29,320,673
Feed One Joint Stock Company	6,026,528	29,731,793
Vinh Hoan Fish Hatchery Co., Ltd	5,713,825	3,541,355
Mai Thien Thanh Joint Stock Company	-	3,783,796
	24,502,174,891	24,562,565,682
ii) Purchases of goods and services		
Thien Minh Phuc Company Limited	1,659,875,100	1,552,140,100
Vinh Phuoc Food Company Limited	1,573,771,218	986,411,910
Truong Sanh Production, Trading and Service Company Limited	696,114,000	-
Vinh Hoan Collagen One Member Limited	438,604,573	369,401,500
Vinh Hoan Corporation	247,081,649	40,865,463
Thanh Ngoc Agriculture Food Corporation	43,310,000	96,364,090
Van Duc Food Company Limited	18,008,000	-
Phu Si Packaging Co., Ltd	4,262,800	921,500
Van Duc Tien Giang Food Export Company	462,963	45,980,000
	4,681,490,303	3,092,084,563

37 RELATED PARTY DISCLOSURES (continued)

(a) Related party transactions (continued)

	Current period VND	Previous period VND
iii) Deposit receipt		
Feed One Joint Stock Company	-	1,500,000
iv) Short-term borrowing drawdowns (Note 18(a))		
Vinh Hoan Joint Stock Company	77,000,000,000	-
v) Short-term borrowing payments (Note 18(a))		
Vinh Hoan Joint Stock Company	77,000,000,000	-
vi) Interest expenses		
Vinh Hoan Joint Stock Company	1,148,086,000	-
vii) Compensation of key management		
Gross salaries of Board of Management	3,049,209,343	1,472,399,225
Remuneration and bonuses of Board of Directors and Supervisors		
Mr. Nguyen Van Kiem	258,000,000	301,000,000
Ms. Truong Thi Le Khanh	60,000,000	70,000,000
Ms. Le Thi Dieu Thi	60,000,000	70,000,000
Ms. Tang Thi Mong Tien	60,000,000	70,000,000
Ms. Tran Thi Thanh Thuy	60,000,000	70,000,000
Ms. Lam Mau Diep	60,000,000	70,000,000
Ms. Dang Thi Thuong	24,000,000	-
Ms. Ha Thi Phuong Thuy Hong Nhung	60,000,000	70,000,000
Mr. Nguyen Van Sang	60,000,000	70,000,000
Mr. Pham Thanh Tung	60,000,000	59,400,000
Mr. Nguyen Trong Liem	22,800,000	21,000,000
	3,834,009,343	2,343,799,225

37 RELATED PARTY DISCLOSURES (continued)

(b) Period-end balances with related parties

	Ending balance VND	Beginning balance VND
Short-term trade accounts receivable (Note 4)		
Vinh Technology Pte Ltd	3,642,637,125	7,878,357,685
Vinh Hoan Corporation	34,891,490	825,346,089
Vinh Hoan Collagen One Member Limited	-	1,070,182
Thanh Ngoc Agriculture Food Corporation	-	190,080
	3,677,528,615	8,704,964,036
Other short-term receivables		
Vinh Hoan Collagen One Member Limited	130,815,000	130,815,000
Short-term trade accounts payable (Note 12)		
Vinh Phuoc Food Company Limited	220,964,820	223,665,027
Thien Minh Phuc Company Limited	106,711,464	295,823,292
Vinh Hoan Collagen One member Limited	9,757,624	15,232,654
Vinh Hoan Corporation	-	151,513,860
Truong Sanh Production, Trading and Service Company Limited	-	13,500,000
	337,433,908	699,734,833
Other short-term payables (Note 17)		
Vinh Hoan Joint Stock Company	1,148,086,000	-
Thanh Ngoc Agriculture Food Joint stock Company	3,000,000	3,000,000
Feed One Joint Stock Company	-	1,500,000
	1,151,086,000	4,500,000

38 COMMITMENTS

(a) Commitments under operating leases

The future minimum lease payments under non-cancellable operating leases are as follows:

	Ending balance		Beginning balance	
	Land use rights VND	Office VND	Land use rights VND	Office VND
Within one year	3,938,874,846	629,750,000	3,926,523,410	693,000,000
Between one and five years	15,766,008,548	-	15,716,602,804	182,875,000
Over five years	84,296,437,963	-	85,987,545,376	-
	104,001,321,357	629,750,000	105,630,671,590	875,875,000

As at 30 June 2026, the Group's operating lease assets comprised office premises and land use rights utilised for its manufacturing and business operations, details of which are as follows:

- Office: The Group leased one office location for management and administrative purposes. Lease payments are made on monthly basis, and the lease term may be extended upon mutual agreement between the parties upon expiry of the lease contract; and

- Land use rights: The Group leases several land plots located in industrial parks for use as manufacturing facilities, warehouses for raw materials and finished goods, as well as ancillary facilities supporting the Group's operations. As at 30 June 2026, the remaining lease terms of these agreements ranged from 25 to 30 years. Land rental fees and infrastructure usage charges are settled either as a lump-sum payment at the commencement of the lease term or on an annual basis, in accordance with the respective lease agreements.

38 COMMITMENTS (continued)

(b) Capital commitments

Capital expenditure contracted for at the statement of financial position date but not recognised in the financial statements was as follows:

	Endingbalance VND	Beginning balance VND
Factory	110,369,122,220	46,301,326,308
Machine	134,556,906,282	-
Others	447,193,992	-
	245,373,222,494	46,301,326,308

(c) Other commentments

At 30 June 2026, Hoan Ngoc Food Agriculture Corporation – a subsidiary within the Group – had a commitment with the People's Committee of Dong Thap Province to implement and put into operation the Hoan Ngoc Agricultural Food Processing Plant Project within 22 months from 20 March 2025. As at the financial statements' date, Hoan Ngoc had entered into construction contracts and was in the process of implementing this project.

The financial statements were approved by the Board of Management on 27 August 2026.

M.S.D.N: 1400469817
CÔNG TY
CP
XUẤT NHẬP KHẨU
SA GIANG
TỈNH ĐỒNG THÁP

Pham Thi Yen Em
Chief Accountant and Preparer

Le Thi Dieu Thi
General Director