

PERIODIC INFORMATION DISCLOSURE FINANCIAL STATEMENTS

To: Ha Noi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular 96/2020/TT-BTC dated November 16, 2020 of The Ministry of Finance providing guidelines on disclosure of information on securities market. Cho Lon Investment and Import Export Corporation (Cholimex) periodic information disclosure Reviewed Interim financial statements 2026 (fiscal year ended 31 December 2026) to Ha Noi Stock Exchange as follows.

1. Name of organization: Cho Lon Investment and Import Export Corporation (Cholimex).

- *Securities code: CLX*
- *Address: 631 - 633 Nguyen Trai, Cho Lon ward, Ho Chi Minh City, Viet Nam*
- *Telephone: 08.38547102 Fax: 08.38555682*
- *Email: info@cholimex.vn*

2. Content of disclosed information:

- Reviewed Interim Financial statement 2026 (fiscal year ended 31 December 2026)

- ☒ *Separated financial statements (the listed company without subsidiaries and superior accounting unit with affiliated units)*
- ☒ *Consolidated financial statement (the listed company with subsidiaries)*
- ☐ *Combined financial statements (the listed company has affiliated accounting units with separate ccounting organizations);*

- Cases requiring explanation

+ The audit organization gives an opinion that is not a full acceptance opinion for the financial statements (for the financial statements that have been reviewed/audited...)

- ☐ *Yes* ☒ *No*

Explanation document in case of ticked Yes

- ☐ *Yes* ☐ *No*

+ Profit after tax in the reporting period has a difference before and after the audit of 5% or more, changing from loss to profit or vice versa (for audited financial statements)

☐ Yes ☒ No

Explanation document in case of ticked Yes

☐ Yes ☐ No

+ Profit after corporate income tax in the consolidated income statement of the reporting period changes by 10% or more compared to the same period last year.

☒ Yes ☐ No

Explanation document in case of ticked Yes

☒ Yes ☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period last year to a loss in this period or vice versa.

☐ Yes ☒ No

Explanation document in case of ticked Yes

☐ Yes ☐ No

This information has been published on the company's website on August 29, 2025 at the link <https://www.cholimex.vn/en/financial-statements/>

Recipient:

- As above;
- Save VT.

Attached documents:

- Reviewed Interim Financial Statements 2026.

**Organization representative
Authorized Person for Information Disclosure**



Nguyễn Thi Thuy Tram

INTERIM FINANCIAL STATEMENTS

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

**CHO LON INVESTMENT
AND IMPORT EXPORT
CORPORATION (CHOLIMEX)**



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GENERAL INFORMATION

Corporate information

Cho Lon Investment and Import Export Corporation (CHOLIMEX) was equitized from a State-owned enterprise - Cho Lon Investment and Import Export Company Limited under the Decision No. 2286/QĐ-UBND dated 13 May 2014 of Ho Chi Minh City People's Committee. The Corporation has been operating in accordance with the Business Registration Certificate No. 0301307933, initially registered on 06 August 2010 and 16th amended on 13 September 2025, issued by Ho Chi Minh City Department of Finance.

On 01 March 2017, the Corporation's shares were officially traded on the Upcom with stock code of CLX.

The principal business activities of the Corporation are:

- Retailing food in specialized stores (in line with the Decisions No. 64/2009/QĐ-UBND dated 31 July 2009 and No. 79/2009/QĐ-UBND dated 17 October 2009 of Ho Chi Minh City People's Committee, approving the master plan on trading agricultural products and food in Ho Chi Minh City);
- Retailing beverages in specialized stores;
- Producing and processing aquatic products;
- Wholesaling food (not operating at the head office). Trading in aquatic products;
- Wholesaling beverages;
- Exporting and importing goods. Importing supplies, materials, equipment, machinery and goods for business operation;
- Trading in industrial park infrastructure. Leasing premises and stalls. Trading in properties. Trading in and leasing offices (only licensed projects are allowed). Investing and constructing eco-tourism areas, motels, hotels. Leasing workshops;
- Leasing warehouses and yards (except for trading in warehouses and yards);
- Producing and trading in bottled drinking water, juice, carbonated soft drinks (not producing soft drinks at concentrated residence area in Ho Chi Minh City);
- Providing office services.

Head office

- Address : No. 631 - 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City.
- Tel. : (84-28) 3854 7100
- Fax : (84-28) 3855 5682

The Corporation has the following affiliates:

Affiliates	Address
Branch of Cho Lon Investment and Import Export Corporation (CHOLIMEX) - Cholimex - Ninh Thuan Shrimp Hatchery Center	Lot B, Shrimp Hatchery Area, Phuoc Dinh Commune, Khanh Hoa Province
Business Location of Cho Lon Investment and Import Export Corporation (CHOLIMEX) - Cholimex Office Building	No. 1368 Vo Van Kiet Street, Cho Lon Ward, Ho Chi Minh City
Branch of Cho Lon Investment and Import Export Corporation (CHOLIMEX) - Cholimex Trade Center	No 631 – 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City



CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)**GENERAL INFORMATION (cont.)****Board of Directors**

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

Full name	Position	
Ms. Tran Thi Thanh Nhan	Chairwoman	Reappointed on 15 April 2026
Mr. Bui Tuan Ngoc	Non-executive Vice Chairman	Reappointed on 15 April 2026
Mr. Huynh An Trung	Member	Reappointed on 15 April 2026
Mr. Le Duy Hiep	Non-executive Member	Reappointed on 15 April 2026
Mr. Bui Minh Tuan	Non-executive Member	Reappointed on 15 April 2026
Mr. Vo Van Than	Member	Reappointed on 15 April 2026
Ms. Hoang Thi Hong Nhung	Non-executive Member	Appointed on 14 April 2023 Resigned on 15 April 2026
Ms. Phan Quynh Anh	Member	Appointed on 15 April 2026

Supervisory Board

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

Full name	Position	
Ms. Le Thi Nguyet Hang	Head of the Board	Reappointed on 15 April 2026
Mr. Le Van Hung	Member	Reappointed on 15 April 2026
Ms. Phan Quynh Anh	Member	Resigned on 15 April 2026
Ms. Trinh Minh Hoa	Member	Appointed on 15 April 2026

Management

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

Full name	Position	
Mr. Huynh An Trung	General Director	Reappointed on 15 April 2026
Mr. Luu Thanh Danh	Deputy General Director	Reappointed on 06 July 2026
Mr. Vo Van Than	Deputy General Director	Reappointed on 06 July 2026
Mr. Diep Nam Hai	Deputy General Director	Reappointed on 06 July 2026
Mr. Vo Van Day	Chief Accountant	Reappointed on 06 July 2026

Legal Representative

The Corporation's legal representative during the period and up to the date of this statement is Mr. Huynh An Trung - General Director (reappointed on 15 April 2026).

Auditors

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



STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Cho Lon Investment and Import Export Corporation (CHOLIMEX) (hereinafter referred to as “the Corporation”) presents this statement together with the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026.

Responsibilities of the Board of Management

The Board of Management of the Corporation is responsible for the preparation of the Interim Financial Statements that give a true and fair view of the financial position, the financial performance and the cash flows of the Corporation during the period. In order to prepare these Interim Financial Statements, the Board of Management 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 Interim Financial Statements;
- prepare the Interim Financial Statements of the Corporation on a going-concern basis unless it is inappropriate to presume that the Corporation 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 Interim Financial Statements.

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

The Board of Management confirms that it has complied with the above requirements in the preparation of these Interim Financial Statements.

Statement of the Board of Management

In the Board of Management’s opinion, the Interim Financial Statements give a true and fair view of the financial position of the Corporation as of 30 June 2026 and of its financial performance and 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 Interim Financial Statements.

For and on behalf of the Board of Management



Huỳnh An Trung
General Director

Date: 28 August 2026



No. 1.1380/26/TC-AC

REPORT ON THE INTERIM FINANCIAL INFORMATION REVIEW

**To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT
CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)**

We have reviewed the accompanying Interim Financial Statements of Cho Lon Investment and Import Export Corporation (CHOLIMEX) (hereinafter referred to as “the Corporation”), which were prepared on 28 August 2026 (from page 07 to page 52), comprising the Interim Statement of Financial Position as of 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Interim Financial Statements.

Responsibility of the Board of Management

The Corporation’s Board of Management is responsible for the preparation, true and fair presentation of the 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 Interim Financial Statements; and responsible for such internal control as the Corporation’s Board of Management determines necessary to enable preparation and presentation of the Interim Financial Statements to be free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express the conclusion on the 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 Interim Financial Statements have not given a true and fair view, in all material respects, of the financial position of Cho Lon Investment and Import Export Corporation (CHOLIMEX) as of 30 June 2026 and of its financial performance and 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 Interim Financial Statements.



Emphasis of Matter

Without qualifying our opinion above, we would like to draw attention to Note No. VII.7 in the Notes to the Interim Financial Statements regarding the fact that Cho Lon Investment and Import Export Corporation (CHOLIMEX) is currently awaiting the approval of official finalization for business transformation from Ho Chi Minh City People's Committee. The figures in the accompanying Interim Financial Statements might be subject to changes upon this approval for business transformation.

Our conclusion is not modified in respect of this matter.

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



Nguyen Minh Tri
Partner

Audit Practice Registration Certificate No. 0089-2023-008-1
Authorized Signatory

Ho Chi Minh City, 28 August 2026



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CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)

Address: No. 631 - 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

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

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		297,538,132,537	293,496,777,517
I. Cash and cash equivalents	110	V.1	58,239,332,996	51,603,201,046
1. Cash	111		14,841,790,565	1,703,201,046
2. Cash equivalents	112		43,397,542,431	49,900,000,000
II. Short-term financial investments	120		175,008,623,753	173,576,357,945
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Short-term held-to-maturity investments	123	V.2a	175,008,623,753	173,576,357,945
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		60,431,498,672	64,652,315,435
1. Short-term trade receivables	131	V.3	863,695,414	3,514,270,295
2. Short-term advances to suppliers	132	V.4	183,189,014	641,709,268
3. Short-term intra-company receivables	133		-	-
4. Receivables from construction contracts under percentage of completion method	134		-	-
5. Other short-term receivables	135	V.5a	59,384,614,244	60,496,335,872
6. Allowance for short-term doubtful debts	136		-	-
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140		3,616,748,393	3,610,721,274
1. Inventories	141	V.6	3,616,748,393	3,610,721,274
2. Allowance for devaluation of inventories	142		-	-
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		241,928,723	54,181,817
1. Short-term deferred expenses	161	V.7a	46,961,888	12,181,817
2. Deductible VAT	162		152,966,835	-
3. Taxes and other receivables from the State	163	V.16	42,000,000	42,000,000
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-

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



CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)

Address: No. 631 - 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

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

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B - NON-CURRENT ASSETS	200		1,098,133,715,710	1,100,141,232,441
I. Long-term receivables	210		67,271,167,524	67,271,167,524
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215	V.5b	67,271,167,524	67,271,167,524
6. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	220		5,325,788,518	5,814,445,738
1. Tangible fixed assets	221	V.8	4,940,199,038	5,397,802,070
- Historical cost	222		16,555,755,229	16,555,755,229
- Accumulated depreciation	223		(11,615,556,191)	(11,157,953,159)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.9	385,589,480	416,643,668
- Initial cost	228		649,600,000	649,600,000
- Accumulated amortization	229		(264,010,520)	(232,956,332)
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	V.10	49,592,262,227	50,677,552,381
- Historical cost	241		74,700,565,506	74,700,565,506
- Accumulated depreciation	242		(25,108,303,279)	(24,023,013,125)
V. Non-current assets in process	250		207,133,355,451	206,894,855,451
1. Long-term work in process	251		-	-
2. Construction in progress	252	V.11	207,133,355,451	206,894,855,451
VI. Long-term financial investments	260	V.2b	767,499,013,302	767,499,013,302
1. Investments in subsidiaries	261		225,209,443,667	225,209,443,667
2. Investments in joint ventures and associates	262		522,288,274,574	522,288,274,574
3. Equity investments in other entities	263		23,568,106,800	23,568,106,800
4. Provisions for impairment of long-term investments in other entities	264		(3,566,811,739)	(3,566,811,739)
5. Long-term held-to-maturity investments	265		-	-
6. Provisions for impairment of long-term held-to-maturity investments	266		-	-
VII. Other non-current assets	270		1,312,128,688	1,984,198,045
1. Long-term deferred expenses	271	V.7b	1,312,128,688	1,984,198,045
2. Deferred income tax assets	272	V.12	-	-
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS	280		1,395,671,848,247	1,393,638,009,958

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



CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)

Address: No. 631 - 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

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

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		78,230,240,433	76,264,396,283
I. Current liabilities	310		71,442,192,613	69,132,832,664
1. Short-term trade payables	311	V.13	618,265,239	986,361,595
2. Short-term advances from customers	312	V.14	53,147,328	4,105,000
3. Payables for dividends and profit distributions	313	V.15	65,007,845,036	57,845,036
4. Short-term taxes and amounts payable to the State budget	314	V.16	682,514,978	58,830,091,412
5. Payables to employees	315	V.17	1,637,708,540	5,451,027,363
6. Short-term accrued expenses	316	V.18	309,657,819	1,996,243,661
7. Short-term intra-company payables	317		-	-
8. Short-term payables relating to construction contracts under percentage of completion method	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	V.19a	78,965,261	960,092,508
11. Short-term borrowings and financial lease liabilities	321		-	-
12. Provisions for short-term payables	322		-	-
13. Bonus and welfare fund	323	V.20	3,054,088,412	847,066,089
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
II. Non-current liabilities	330		6,788,047,820	7,131,563,619
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. Intra-company payables for working capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338	V.19b	1,815,312,048	1,192,550,000
9. Long-term borrowings and financial lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liability	342		-	-
13. Provisions for long-term payables	343		-	-
14. Science and technology development fund	344	V.21	4,972,735,772	5,939,013,619

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



CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)

Address: No. 631 - 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

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

Interim Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		1,317,441,607,814	1,317,373,613,675
1. Owner's capital	411	V.22	866,000,000,000	866,000,000,000
- Ordinary shares with voting rights	411a		866,000,000,000	866,000,000,000
- Preferred shares	411b		-	-
2. Share premiums	412		-	-
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	V.22	303,890,701,175	272,547,594,378
9. Other equity funds	419		-	-
10. Retained profit	420	V.22	147,550,906,639	178,826,019,297
- Retained profit to the end of the previous period	420a		76,264,291,140	178,826,019,297
- Retained profit for the current period	420b		71,286,615,499	-
TOTAL LIABILITIES AND OWNER'S EQUITY	440		1,395,671,848,247	1,393,638,009,958

Approved on 28 August 2026


Ho Phuong Linh
Preparer

Vo Van Day
Chief AccountantHuynh An Trung
Legal Representative

CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)

Address: No. 631 - 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

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

INTERIM INCOME STATEMENT

(Full form)

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

Unit: VND

Accumulated from the beginning of the year

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
1. Revenue from sales of goods and provisions of services	01	VI.1	18,086,944,748	17,244,841,130
2. Revenue deductions	02	VI.2	43,884,784	193,663,769
3. Net revenue from sales of goods and provisions of services	10		18,043,059,964	17,051,177,361
4. Cost of sales	11	VI.3	11,402,890,055	10,540,871,831
5. Gross profit from sales of goods and provisions of services	20		6,640,169,909	6,510,305,530
6. Gain/loss on disposal, liquidation of investment properties	21		-	-
7. Financial income	22	VI.4	80,870,293,938	81,344,634,291
8. Financial expenses	23		-	-
In which: Interest expenses	24		-	-
9. Selling expenses	25	VI.5	1,539,019,142	1,673,581,082
10. General and administrative expenses	26	VI.6	14,684,829,490	13,428,400,072
11. Net operating profit	30		71,286,615,215	72,752,958,667
12. Other income	31		784	5,098
13. Other expenses	32		500	94
14. Other profit	40		284	5,004
15. Total accounting profit before tax	50		71,286,615,499	72,752,963,671
16. Current income tax	51	V.16	-	-
17. Deferred income tax	52		-	-
18. Profit after tax	60		<u>71,286,615,499</u>	<u>72,752,963,671</u>
19. Basic earning per share	70	VI.7		
20. Diluted earnings per share	71	VI.7		

Approved on 28 August 2026


Ho Phuong Linh
Preparer

Vo Van Day
Chief AccountantHuỳnh An Trung
Legal Representative

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



CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)

Address: No. 631 - 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

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

INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

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		71,286,615,499	72,752,963,671
2. Adjustments for:				
- Depreciation/Amortization of fixed assets and investment properties	02	V.8, V.9, V.10, V.21	1,440,976,948	1,432,644,240
- Provisions and allowances	03		-	-
- Exchange gain/loss due to revaluation of monetary items in foreign currencies	04		-	-
- Gain/loss from investing and financing activities	05	VI.4	(80,853,838,482)	(81,336,461,377)
- Borrowing costs	06		-	-
- Other adjustments	07		-	(291,098,843)
3. Operating profit/loss before movements in working capital	08		(8,126,246,035)	(7,441,952,309)
- Increase/decrease of receivables	09		2,866,735,881	(1,855,763,167)
- Increase/decrease of inventories	10		(6,027,119)	1,124,925,597
- Increase/decrease of payables	11		(64,224,900,326)	(2,425,363,456)
- Increase/decrease of deferred expenses	12		637,289,286	550,597,320
- Increase/decrease of trading securities	13		-	-
- Interest expenses paid	14		-	-
- Corporate income tax paid	15		-	-
- Other cash inflows	16		-	-
- Other cash outflows	17	V.20, V.21	(4,894,906,458)	(4,397,523,837)
Net cash flows used in operating activities	20		(73,748,054,771)	(14,445,079,852)
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21	V.11	(238,500,000)	(96,013,591)
2. Proceeds from disposals of fixed assets and other non-current assets	22		-	-
3. Cash outflow for lending, buying debt instruments of other entities	23	V.2a	(111,879,000,000)	(60,000,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	V.2a	111,480,000,000	40,000,000,000
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.1, V.2a V.5a, VI.4	81,021,686,721	80,294,600,412
Net cash flows generated from investing activities	30		80,384,186,721	60,198,586,821

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



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Interim Cash Flow Statement (cont.)

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current 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		-	-
4. Repayment for borrowing principal	34		-	-
5. Payment for financial lease principal	35		-	-
6. Dividends and profit paid to the owners	36	V.15, V.22	-	-
<i>Net cash flows generated from/(used in) financing activities</i>	<i>40</i>		<i>-</i>	<i>-</i>
Net cash flows during the period	50		6,636,131,950	45,753,506,969
Beginning cash and cash equivalents	60	V.1	51,603,201,046	5,056,084,458
Effects of fluctuations in foreign exchange rates	61		-	-
Ending cash and cash equivalents	70	V.1	58,239,332,996	50,809,591,427

Approved on 28 August 2026



Ho Phuong Linh
Preparer



Vo Van Day
Chief Accountant



Huynh An Trung
Legal Representative



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NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

I. GENERAL INFORMATION**1. Ownership form**

Cho Lon Investment and Import Export Corporation (CHOLIMEX) (hereinafter referred to as “the Corporation”) is a joint stock company.

2. Business field

The Corporation operates in the commercial trading and servicing sectors.

3. Principal business activities

The principal business activities of the Corporation are trading in industrial park infrastructure; leasing premises and stalls; trading in and leasing offices; leasing workshops; leasing warehouses and yards; exporting and importing goods; retailing food in specialized stores; wholesaling food.

4. Normal operating cycle

The Corporation’s normal operating cycle is within 12 months.

5. Structure of the Corporation***Subsidiaries***

Subsidiaries	Address	Principal business activities	Percentage of equity	Percentage of benefit	Percentage of voting right
Vinh Loc Industrial Park Co., Ltd.	Lot A59/I, Road No. 7, Vinh Loc Industrial Park, Binh Tan Ward, Ho Chi Minh City	Trading in real estate; trading in infrastructure of industrial parks and residence areas; leasing offices, workshops, warehouses and yards; trading in construction materials; producing and trading in electricity; exploiting and supplying clean water for daily life and production; acting as a gasoline and oil trading agency	100.00%	100.00%	100.00%
Cholimax Trading – Service Joint Stock Company (i)	Lot C71/II, Road No. 6, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh City	Providing landscape care and maintenance services, cleaning services for houses and other works	48.84%	75.03%	75.03%

- (i) Cholimax Trading – Service Joint Stock Company was renamed from Cholimax Garment Joint Stock Company (according to the amended Business Registration Certificate dated 20 May 2021). The Corporation indirectly contributed to Cholimax Trading – Service Joint Stock Company at the percentage of equity of 26.19% through Vinh Loc Industrial Park Co., Ltd.



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INTERIM FINANCIAL STATEMENTS

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Notes to the Interim Financial Statements (cont.)**Associates**

Associates	Address	Principal business activities	Percentage of equity	Percentage of ownership	Percentage of voting right
Cholimex Food Joint Stock Company	Lots C40-43/I, C51-55/II, Road No. 7, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh City	Producing, processing and trading in food, industrial meals, frozen food, aquatic products of all kinds, growing aquatic animals	40.72%	40.72%	40.72%
Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation ⁽ⁱ⁾	National Highway 1, Voi La Hamlet, My Yen Commune, Tay Ninh Province.	Constructing and trading in industrial park infrastructure	10.00%	24.00%	24.00%
Tan Binh Import - Export Joint Stock Corporation	No. 325 Ly Thuong Kiet Street, Tan Hoa Ward, Ho Chi Minh City	Constructing and trading in residential houses, industrial park infrastructure, trading in goods	20.05%	20.05%	20.05%
Vinh Loc - Ben Thanh Services Joint Stock Company ⁽ⁱⁱ⁾	Lot II.11, Road No. 5, Vinh Loc Industrial Park, Binh Tan Ward, Ho Chi Minh City	Operating restaurants and providing mobile catering services	29.04%	40.21%	40.21%
Vinh Loc Logistics Corporation	Part of Lot I.9, Road No. 5, Vinh Loc Industrial Park, Binh Tan Ward, Ho Chi Minh City	Providing other transport-related support services	35.50%	35.50%	35.50%

(i) The Corporation indirectly contributed to Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation at the percentage of equity of 14.00% through Vinh Loc Industrial Park Co., Ltd.

(ii) The Corporation indirectly contributed to Vinh Loc - Ben Thanh Services Joint Stock Company at the percentage of equity of 11.17% through Vinh Loc Industrial Park Co., Ltd.

Affiliates which are not legal entities and do accounting works dependently

Affiliates	Address
Branch of Cho Lon Investment and Import Export Corporation (CHOLIMEX) - Cholimex - Ninh Thuan Shrimp Hatchery Center	Lot B, Shrimp Hatchery Area, Phuoc Dinh Commune, Khanh Hoa Province.
Business Location of Cho Lon Investment and Import Export Corporation (CHOLIMEX) - Cholimex Office Building	No. 1368 Vo Van Kiet Street, Cho Lon Ward, Ho Chi Minh City
Branch of Cho Lon Investment and Import Export Corporation (CHOLIMEX) - Cholimex Trade Center	No 631 - 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City

6. Headcount

As of the reporting date, the Corporation's headcount is 36 (headcount at the beginning of the year: 39).



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INTERIM FINANCIAL STATEMENTS

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Notes to the Interim Financial Statements (cont.)

7. Statement of information comparability on the Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period. During the period, the Corporation 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"). Accordingly, certain items in the 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 Interim Financial Statements have been restated in accordance with the new classifications and names specified in Circular 99 to ensure comparability. These changes do not affect the Corporation's total assets, total liabilities, owner's equity and after-tax profit.

8. Other information

The Corporation's shares have been listed for trading on the UPCoM (Unlisted Public Company Market) of the Hanoi Stock Exchange under the stock code "CLX" pursuant to Decision No. 132/QĐ-SGDHN dated 22 February 2017 of the Hanoi Stock Exchange. The first trading date was 01 March 2017.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY UNIT

1. Accounting period

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

2. Accounting currency unit

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

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Corporation 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") and other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Interim Financial Statements.

Adoption of the new Enterprise Accounting System

The fiscal year ending 31 December 2026 is the first year when the Corporation applies the Vietnamese Enterprise Accounting System under Circular 99 in replacement to the Circular No. 200/2014/TT-BTC dated 22 December 2014.

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

- For changes in accounting policies where Circular 99 provides specific transition guidance, the Corporation follows that guidance.
- For changes in accounting policies where Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Corporation applies the non-retroactive method.



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INTERIM FINANCIAL STATEMENTS

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Notes to the Interim Financial Statements (cont.)

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

The Corporation's Board of Management has complied with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with Circular 99 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Interim Financial Statements.

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

1. Accounting convention

The 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. 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 Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Binh Tay Branch (where the Corporation 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).

3. 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.

4. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Corporation has the intention and ability to hold it to maturity. The Corporation's held-to-maturity investments only include time deposits 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

Held-to-maturity investments are initially recognized at cost. Interest income is recognized in financial income using accrual basis.



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Notes to the Interim Financial Statements (cont.)

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 subsidiaries and associates

Subsidiary

A subsidiary is an entity controlled by the Corporation. Control is achieved when the Corporation has the ability to control the financial and operating policies of the investee in order to obtain economic benefits from the activities of that enterprise.

Associates

An associate is an entity over which the Corporation 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.

Initial recognition

Investments in subsidiaries and associates are initially recognized at cost, comprising acquisition cost or capital contributions plus any directly attributable transaction costs (such as transaction costs and fees for brokerage, consultancy, audit, other charges, taxes and bank charges among others). In case the Corporation borrows funds to invest in subsidiaries and associates, the interest expenses are recognized in the financial expenses and are not capitalized. Where an investment is acquired through the transfer of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, these investments are subsequently measured at cost.

Dividends and profits incurred prior to the acquisition of investments are deducted from the investment costs. Dividends and profits incurred after the acquisition of investments are recorded into the Corporation's financial income. Dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

Provisions for impairment of investments in subsidiaries and associates

A provision for impairment of investments in subsidiaries and associates is recognized when the subsidiaries and associates incur losses, or the investment is impaired and the Corporation might incur a loss of capital. The provision amount is determined by multiplying the Corporation's actual paid-in ownership interest (%) in the subsidiaries and associates as at the end of the accounting period by the difference between the actual capital contributed by all owners and the equity of subsidiaries and associates as at the same date. If the subsidiaries and associates are consolidated into the Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Any increase or decrease in the provisions for impairment of investments in subsidiaries and associates required to be recognized as of the reporting date is recorded into financial expenses.

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise investments in equity instruments over which the Corporation does not have control, joint control or significant influence over the investees.



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INTERIM FINANCIAL STATEMENTS

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Notes to the Interim Financial Statements (cont.)

Investments in equity instruments of other entities are initially recognized at cost, comprising acquisition cost or capital contributions plus any directly attributable transaction cost (such as transaction costs and fees for brokerage, consultancy, audit, other charges, taxes and bank charges among others). In case the Corporation borrows funds to invest in equity instruments of other entities, the interest expenses are recognized in the financial expenses and are not capitalized. Where an investment is acquired through the transfer of non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the acquisition date. Following initial recognition, these investments are subsequently measured at cost.

Dividends incurred prior to the acquisition of investments are deducted from the investment costs. Dividends incurred after the acquisition of investments are recorded into the Corporation's financial income. Dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

Provisions for impairment of investments in equity instruments of other entities are made as follows:

- For investments in listed shares or investments whose fair value can be reliably determined, the provision is based on the market value of the shares.
- For investments for which fair value cannot be reliably determined at the reporting date, an impairment provision is recognized based on the losses incurred by the investee, with the provision amount determined by multiplying the Corporation's actual paid-in ownership interest (%) in the investee as at the end of the accounting period by the difference between the actual capital contributed by all owners and the equity of investee as at the same date.

Any increase or decrease in the impairment provision for investments in equity instruments of other entities required to be recognized as of the reporting date is recorded into financial expenses.

5. 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 Corporation and customers who are independent to the Corporation.
- 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 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 the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- For overdue debts:
 - 30% of the value of debts overdue between 6 months and less than 1 year.
 - 50% of the value of debts overdue between 1 year and less than 2 years.
 - 70% of the value of debts overdue between 2 years and less than 3 years.
 - 100% of the value of debts overdue for 3 years or more.
- For doubtful debts: Allowance is made on the basis of the estimated loss.



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Notes to the Interim Financial Statements (cont.)

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

6. 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.
- 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.

7. 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 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 Interim Financial Statements.

The Corporation 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).



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Notes to the Interim Financial Statements (cont.)

Business advantage

The business advantage formed from the equitization of State-owned company is recorded according to the amounts stated in Business Valuation Minutes as of 31 December 2014 of Southern Information and Valuation Corporation. The business advantage is allocated into general and administrative expenses on a straight-line basis over 10 years.

8. 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.

9. 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 Corporation 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 Corporation. 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:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	40
Machinery and equipment	05-20
Vehicles	08-10
Office equipment	03-08

10. 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 Corporation 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.



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Notes to the Interim Financial Statements (cont.)

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

The Corporation'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 Corporation up to the date the software is available to use. The computer software is amortized on a straight-line basis over 3 years.

11. Investment properties

Investment property comprises land use rights, buildings, parts of buildings, or infrastructure that are owned by the Corporation or held under a finance lease and are used to earn rentals or for capital appreciation. Investment property for lease is stated at cost less accumulated depreciation. Investment property held for capital appreciation is stated at cost less any impairment losses.

When there is reliable evidence that investment property held for capital appreciation has declined in value compared with its market value, and the amount of the decline can be reliably measured, a provision for impairment is recognized as an expense during the period. At the reporting date of subsequent periods, if the impairment loss required to be recognized is lower than the provision previously made, the difference is reversed and recognized as income during the period. The reversal amount shall not exceed the amount of the provision previously recognized.

The cost of investment property includes all expenditures incurred by the Corporation or the fair value of considerations given in exchange to acquire the investment property up to the date of purchase or completion of construction.

Subsequent expenditure relating to investment property incurred after initial recognition is recognized as an expense, unless it is probable that such expenditure will result in future economic benefits from the investment property in excess of the performance assessed at initial recognition, in which case the expenditure is capitalized and added to the costs of the investment property.

When the investment property is sold or disposed, its cost and accumulated depreciation are derecognized, then any gain or loss arising from such disposals is presented on a net basis under the item "Gain/loss on disposal, liquidation of investment properties" on the Interim Income Statement.

Investment property that is used to earn rental income is depreciated using the straight-line method over its estimated useful life. The depreciation years of the investment property are as follows:

<u>Fixed assets</u>	<u>Years</u>
Land use right	50
Buildings	20–50
Infrastructure	10–20

A transfer from owner-occupied property to investment property is made only when the owner ceases to use the property and commences leasing it to another party under an operating lease. A transfer from inventories to investment property is made only when the owner commences leasing the property to another party under an operating lease. Property under construction is recognised as investment property upon completion and handover, when it is available for lease or held for capital appreciation



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Notes to the Interim Financial Statements (cont.)

A transfer from investment property to owner-occupied property is made only when the owner begins to occupy the asset. A transfer from investment property to inventories is made only when the owner commences development with a view to sale. If an investment property is sold without being subject to development, repair, renovation or upgrade, it continues to be recognised as investment property until disposal and is not transferred to inventories.

A change in the intended use between investment property and owner-occupied property or inventories neither alters the cost of the asset being reclassified nor affects its cost for the purposes of value measurement or for preparing the Financial Statements.

12. 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.

13. 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 Corporation.
- 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 Interim Statement of Financial Position based on their remaining maturities as at the reporting date.



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Notes to the Interim Financial Statements (cont.)

14. Payables for dividends and profit distributions

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

15. Science and technology development fund

Science and technology development fund was established for the purpose of providing financial resources to invest in science, technology and innovation activities of the Corporation.

The maximum appropriation for the science and technology development fund ("the Fund") is 10% of assessable income for the year and is recognized as part of general and administrative expenses.

Fixed assets formed from the Fund are recorded as a corresponding reduction in the Fund. Periodic depreciation is deduction from the Fund, from which the fixed assets were formed and is not recognized in operating costs. When fixed assets formed from the Fund are transferred for use in the Company's production and business operations, the remaining un-depreciated carrying amount is deducted from the Science and technology development fund used to form fixed assets and recognized as other income. From the date of such transfer, depreciation is included in operating costs in accordance with the applicable regulations.

Upon the liquidation and disposal of fixed assets formed from the Fund, the carrying amount and expenses on liquidation of such assets are deducted from the Science and technology development fund used to form fixed assets; proceeds from the liquidation are recognized as other income while related expenses are recognized as other expenses.

If expenditure on the acquisition of fixed assets from the Fund during the period exceeds the current balance of the Fund, the excess is recognized immediately in general and administrative expenses in that period. For recurrent expenditure on research and development activities that do not result in the creation of fixed assets but exceed the Fund's balance, the excess is recognized in general and administrative expenses in the period, in which it is incurred.

Where, within five years of the appropriation for funds, the total amount utilized does not reach 70% of the amount appropriated to the Fund, the Corporation is required to pay to the State Budget the corporate income tax attributable to the income appropriated for the Fund but not utilized, or not sufficiently utilized to meet the 70% threshold, together with any related interest. This additional corporate income tax payable is recognized as current income tax in the period in which the tax liability is determined.

16. Owner's capital

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

17. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Corporation 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.



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Notes to the Interim Financial Statements (cont.)

18. Recognition of revenue and income

Revenue from sales of merchandise and finished goods

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

- The Corporation transfers most of risks and benefits incident to the ownership of merchandise, products to customers.
- The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise, products sold.
- The amount of revenue can be measured reliably.
- The Corporation 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 Corporation 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 Corporation 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.

Revenue from operating leases

Revenue from operating leases is recognized on a straight-line basis over the lease term. Rentals received in advance for several periods are recognized as revenue on a straight-line basis over the lease term.

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 Corporation 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 Corporation, 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.



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19. Revenue deductions

Revenue deductions include trade discounts and sales returns. These items are tracked separately and included in 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 or 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 Interim Financial Statements: this constitutes a post-balance-sheet event and is recognized as a revenue deduction in the Interim Financial Statements for the reporting period.
- If the revenue deductions arise after the issuance date of the Interim Financial Statements: they are recognized as revenue deductions for the period in which they arise.

20. Expenses

Expenses are those that result in outflows of the Corporation'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 Corporation 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.

21. Corporate income tax

The Corporation'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 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.



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

- The Corporation 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 Corporation 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.

22. Related party

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

Related parties of the Corporation include:

- The Parent Company, subsidiaries, associates and other fellow subsidiaries within the Group.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Corporation, 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 Corporation's operations, including the Board of Management, 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 Corporation and entities that share the key management personnel with the Corporation.

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

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



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

23. Segment reporting

A business segment is a distinguishable component of the Corporation 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 Corporation 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 Corporation'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 Interim Financial Statements of the Corporation.

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

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	549,803,370	264,260,360
Cash in bank	14,291,987,195	1,438,940,686
Vietcombank	10,358,895,555	524,268,164
Other banks	3,933,091,640	914,672,522
Cash equivalents (deposits of which the principal maturity is from 3 months or less)	43,397,542,431	49,900,000,000
Nam A Bank – Ly Thuong Kiet Branch	-	14,900,000,000
ACB – Cho Lon Branch	37,355,000,000	-
VietinBank – Branch 6 Ho Chi Minh City	6,000,000,000	-
Vietcombank – Saigon North Branch	-	35,000,000,000
Accrued interest	42,542,431	-
Total	58,239,332,996	51,603,201,046

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



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Notes to the Interim Financial Statements (cont.)**2. Financial investments**

The Corporation's financial investments comprise short-term held-to-maturity investments and equity investments in other entities. The Corporation's financial investments are as follows:

2a. Short-term held-to-maturity investments

	Ending balance			Beginning balance		
	Costs	Recoverable amount	Provisions	Costs	Recoverable amount	Provisions
Term deposits	170,699,000,000	170,699,000,000	-	170,300,000,000	170,300,000,000	-
ACB – Cho Lon Branch	40,000,000,000	40,000,000,000	-	-	-	-
Nam A Bank – Ly Thuong Kiet Branch	6,699,000,000	6,699,000,000	-	36,600,000,000	36,600,000,000	-
PVcomBank – Saigon Branch	114,000,000,000	114,000,000,000	-	114,000,000,000	114,000,000,000	-
TPBank – Hoc Mon Branch	10,000,000,000	10,000,000,000	-	19,700,000,000	19,700,000,000	-
Accrued interest on term deposits	4,309,623,753	4,309,623,753	-	3,276,357,945	3,276,357,945	-
Total	175,008,623,753	175,008,623,753	-	173,576,357,945	173,576,357,945	-

2b. Equity investments in other entities

	Ending balance			Beginning balance		
	Costs	Provisions	Recoverable amount	Costs	Provisions	Recoverable amount
Investments in subsidiaries	225,209,443,667	-	-	225,209,443,667	-	-
Vinh Loc Industrial Park Co., Ltd. ⁽ⁱ⁾	225,209,443,667	-	-	225,209,443,667	-	-
Cholimex Trading – Service Joint Stock Company ⁽ⁱⁱ⁾	-	-	-	-	-	-
Investments in joint ventures and associates	522,288,274,574	(3,566,811,739)	-	522,288,274,574	(3,566,811,739)	-
Cholimex Food Joint Stock Company ⁽ⁱⁱⁱ⁾	296,820,000,000	-	-1,312,274,200,000	296,820,000,000	-	-1,226,856,000,000
Tan Binh Import - Export Joint Stock Corporation ^(iv)	174,066,016,200	-	230,971,699,200	174,066,016,200	-	246,610,408,000
Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation ^(v)	3,477,258,374	-	-	3,477,258,374	-	-
Vinh Loc – Ben Thanh Services Joint Stock Company ^(vi)	22,360,000,000	(3,228,124,032)	19,131,875,968	22,360,000,000	(3,228,124,032)	19,131,875,968
Vinh Loc Logistics Corporation ^(vii)	25,565,000,000	(338,687,707)	25,226,312,293	25,565,000,000	(338,687,707)	25,226,312,293
Equity investments in other entities	23,568,106,800	-	-	23,568,106,800	-	-
Cholimex Investment and Construction Joint Stock Company ^(viii)	2,382,866,800	-	-	2,382,866,800	-	-
Thang Long Logistics Services Corporation ^(ix)	21,185,240,000	-	-	21,185,240,000	-	-
Cho Lon Aquatic Product Investment Development Corporation ^(x)	-	-	-	-	-	-
Total	771,065,825,041	(3,566,811,739)	-	771,065,825,041	(3,566,811,739)	-

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



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- (i) According to Business Registration Certificate No. 0305073316, initially registered on 03 July 2007 and 12th amended on 31 December 2025, issued by Ho Chi Minh City Department of Finance, the Corporation has invested VND 36,433,071,993 in Vinh Loc Industrial Park Co., Ltd., equivalent to 100% of the charter capital. According the Business Valuation Minutes as of 31 December 2014, this investment was re-evaluated, increasing the investment amount to VND 325,325,237,466. In 2017, the Corporation transferred the investment capital for land compensation and other expenses related to the two projects, i.e. Vinh Loc Industrial Park Expansion and Vinh Loc A Resettlement Area from Vinh Loc Industrial Park Co., Ltd. to the Corporation with total value of VND 100,115,793,799 (see Note No. V.11) according to Resolution No. 57/NQ-CHOLIMEX-HĐQT dated 19 July 2017 of the Board of Directors. At the end of the accounting period, the value of the Corporation's investment in Vinh Loc Industrial Park Co., Ltd. was VND 225,209,443,667, equivalent to 100% of the charter capital.
- (ii) According to Business Registration Certificate No. 0304424152, initially registered on 21 June 2006 and 10th amended on 17 January 2023, issued by Ho Chi Minh City Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the Corporation has invested VND 7,472,000,000 in Cholimex Trading – Service Joint Stock Company (formerly known as Cholimex Garment Joint Stock Company), equivalent to 48.84% of the charter capital. In addition, Vinh Loc Industrial Park Co., Ltd. has invested VND 4,007,070,000 in Cholimex Trading – Service Joint Stock Company, equivalent to 26.19% of the charter capital. Because the direct and indirect ownership rates accounted for 75.03% of the charter capital of Cholimex Trading – Service Joint Stock Company, this investment is presented in item “Investments in subsidiaries”. This investment was re-evaluated at VND 0 as of the date of transformation into a joint stock company.
- (iii) According to Business Registration Certificate No. 0304475742, initially registered on 19 July 2006 and 6th amended on 26 November 2024, issued by Ho Chi Minh City Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the Corporation has invested VND 41,820,000,000 in Cholimex Food Joint Stock Company, holding 3,298,000 shares, equivalent to 40.72% of the charter capital. According the Business Valuation Minutes as of 31 December 2014, this investment was re-evaluated, increasing the investment amount to VND 296,820,000,000.
- (iv) According to Business Registration Certificate No. 0301464904, initially registered on 18 July 2006 and 17th amended on 25 January 2019, issued by Ho Chi Minh City Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the Corporation has invested VND 23,110,010,000 in Tan Binh Import – Export Joint Stock Corporation, holding 4,622,002 shares, equivalent to 19.26% of the charter capital. According the Business Valuation Minutes as of 31 December 2014, this investment was re-evaluated, increasing the investment amount to VND 101,684,044,000. However, this investment was re-evaluated at VND 139,122,260,200 as of the date of transformation into a joint stock company according to the State Auditor's Report dated 01 June 2020. In 2017, the Corporation additionally acquired 671,100 shares at the acquisition price of VND 17,640,956,000 (net of dividends paid). In 2019, the Corporation additionally acquired 721,786 shares at the acquisition price of VND 17,302,800,000 (net of dividends paid). At the end of the accounting period, the Corporation held 6,014,888 shares of Tan Binh Import - Export Joint Stock Corporation at the investment value of VND 174,066,016,200, equivalent to 20.05% of charter capital.



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- (v) According to Business Registration Certificate No. 1100839263, initially registered on 04 April 2008 and 6th amended on 10 October 2023, issued by Long An Province Department of Planning and Investment (Tay Ninh Province Department of Finance now), the Corporation has invested VND 12,000,000,000 in Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation, holding 1,200,000 shares, equivalent to 10% of the charter capital. In addition, Vinh Loc Industrial Park Co., Ltd. has invested VND 16,800,000,000 in Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation, equivalent to 14% of the charter capital. Because the direct and indirect ownership rates accounted for 24% of the charter capital of Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation, this investment is presented in item "Investments in joint ventures, associates". This investment was re-evaluated at VND 3,477,258,374 as of the date of transformation into a joint stock company.
- (vi) According to Business Registration Certificate No. 0315958861, initially registered on 14 October 2019 and 5th amended on 22 August 2024, issued by Ho Chi Minh City Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the charter capital of Vinh Loc - Ben Thanh Services Joint Stock Company is VND 76,991,220,000. As at the end of the accounting period, the Corporation invested VND 22,360,000,000 in Vinh Loc - Ben Thanh Services Joint Stock Company, equivalent to 29.04% of the charter capital.
- (vii) According to Business Registration Certificate No. 0316114557, initially registered on 16 January 2010 and 2nd amended on 12 January 2022, issued by Ho Chi Minh City Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the Corporation has invested VND 95,140,000,000 in Vinh Loc Logistics Corporation, equivalent to 35.5% of the charter capital. As at the end of the accounting period, the Corporation invested VND 25,565,000,000 in Vinh Loc Logistics Corporation, holding 2,556,500 shares, equivalent to 9.54% of the charter capital. The charter capital to be invested in Vinh Loc Logistics Corporation is VND 69,575,000,000.
- (viii) According to Business Registration Certificate No. 0305412784, initially registered on 20 December 2007 and 4th amended on 23 April 2020, issued by Ho Chi Minh City Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the Corporation has invested VND 5,502,000,000 in Cholimex Investment and Construction Joint Stock Company, holding 550,200 shares, equivalent to 18.34% of the charter capital. This investment was re-evaluated at VND 2,382,866,800 as of the date of transformation into a joint stock company.
- (ix) According to Business Registration Certificate No. 0900989442, initially registered on 12 April 2016 and 13th amended on 24 May 2023, issued by Hung Yen Province Department of Planning and Investment (Hung Yen Province Department of Finance now), the Corporation has invested VND 21,185,240,000 in Thang Long Logistics Services Corporation, holding 2,004,246 shares, equivalent to 9.18% of the charter capital.
- (x) According to Business Registration Certificate No. 0311461726 dated 03 January 2012, issued by Ho Chi Minh City Department of Planning and Investment (Ho Chi Minh City Department of Finance now), the Corporation has invested VND 2,000,000,000 in Cho Lon Aquatic Product Investment Development Corporation, holding 200,000 shares, equivalent to 15.38% of the charter capital. This investment was re-evaluated at VND 0 as of the date of transformation into a joint stock company.

Recoverable amount

For investments in listed shares or investments for which fair value can be reliably measured, the recoverable amount is determined based on the market value at the end of the accounting period.



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For investments for which fair value cannot be measured reliably, the recoverable amount is determined by reference to the Corporation's share of the investee's equity, based on the investee's Consolidated Financial Statements where the investee is a parent company, or its Separate Financial Statements where the investee is an independent entity and has no subsidiaries, as at the reporting date.

Operations of the subsidiaries and associates

- Cholimex Trading – Service Joint Stock Company liquidated its workshops and changed its business lines to service provisions.
- Vinh Loc – Ben Thanh Services Joint Stock Company has been in the progress of restaurant construction.
- Vinh Loc Logistics Corporation has been applying for operation license and has not yet come into operation.
- Other subsidiaries, associates have been in effective operations.

Provisions for impairment of equity investments in other entities

Changes in provisions for impairment of equity investments in other entities are as follows:

	Current period	Previous period
Beginning balance	3,566,811,739	2,552,263,949
Ending balance	3,566,811,739	2,552,263,949

Transactions with subsidiaries and associates

Transactions between the Corporation and its subsidiaries and associates are presented in Note No. VII.2b.

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
<i>Receivables from related parties</i>	-	-	635,633,000	-
Vinh Loc Industrial Park Co., Ltd.	-	-	186,160,000	-
Special Aquatic Products Joint Stock Company	-	-	449,473,000	-
<i>Receivables from other customers</i>	863,695,414	-	2,878,637,295	-
T&A Investment Corporation	245,170,707	-	208,104,673	-
Hang Sinh Consultant Company Limited	126,698,163	-	123,046,334	-
Trade Union of Ho Chi Minh City Urban Drainage Company Limited	-	-	1,129,312,800	-
Other customers	491,826,544	-	1,418,173,488	-
Total	863,695,414	-	3,514,270,295	-

4. Short-term advances to suppliers

	Ending balance	Beginning balance
A An Food Joint Stock Company	11,591,670	272,422,994
Sinh Tin Limited Company	-	169,193,750
Other suppliers	171,597,344	200,092,524
Total	183,189,014	641,709,268



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Notes to the Interim Financial Statements (cont.)**5. Other receivables****5a. Other short-term receivables**

	Ending balance		Beginning balance	
	Carrying amount	Allowances	Carrying amount	Allowances
<i>Receivables from related party</i>	59,060,067,021	-	60,261,181,068	-
Vinh Loc Industrial Park Co., Ltd. - Profit received	59,060,067,021	-	60,261,181,068	-
<i>Receivables from other organizations and individuals</i>	324,547,223	-	235,154,804	-
Short-term deposits	13,000,000	-	8,000,000	-
Advances ⁽ⁱ⁾	15,840,000	-	31,000,000	-
Other short-term receivables	295,707,223	-	196,154,804	-
Total	59,384,614,244	-	60,496,335,872	-

(ii) Advances for business travel expenses in support of the Corporation's operations.

5b. Other long-term receivables

This item represents the receivables for equitization from Vinh Loc Industrial Park Co., Ltd. (a related party).

6. Inventories

	Ending balance		Beginning balance	
	Costs	Allowances	Costs	Allowances
Goods in transit	45,392,000	-	71,054,874	-
Tools	1,323,911	-	48,044,270	-
Finished goods	-	-	164,760,354	-
Merchandise	3,570,032,482	-	3,326,861,776	-
Total	3,616,748,393	-	3,610,721,274	-

7. Deferred expenses**7a. Short-term deferred expenses**

Deferred expenses relating to tools and supplies.

7b. Long-term deferred expenses

	Ending balance	Beginning balance
Tools	-	7,984,238
Repair expenses	604,648,270	630,682,472
Business advantage	707,480,418	1,345,531,335
Total	1,312,128,688	1,984,198,045



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	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Historical cost					
Beginning balance	7,319,990,892	3,547,646,480	4,979,787,634	708,330,223	16,555,755,229
Ending balance	7,319,990,892	3,547,646,480	4,979,787,634	708,330,223	16,555,755,229
<i>In which:</i>					
Assets fully depreciated but still in use	-	1,094,135,817	3,299,961,571	470,992,355	4,865,089,743
Assets waiting for liquidation	-	-	-	-	-
Depreciation					
Beginning balance	4,337,464,060	2,314,509,477	3,978,076,924	527,902,698	11,157,953,159
Depreciation during the period	91,579,932	128,844,658	214,467,932	22,710,510	457,603,032
Ending balance	4,429,043,992	2,443,354,135	4,192,544,856	550,613,208	11,615,556,191
Carrying value					
Beginning balance	2,982,526,832	1,233,137,003	1,001,710,710	180,427,525	5,397,802,070
Ending balance	2,890,946,900	1,104,292,345	787,242,778	157,717,015	4,940,199,038
<i>In which:</i>					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

The list of tangible fixed assets at the end of the accounting period is as follows:

	Historical cost	Accumulated depreciation	Carrying value
Buildings and structures	7,319,990,892	4,429,043,992	2,890,946,900
House at No. 629B Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City	2,794,787,500	1,607,472,936	1,187,314,564
House at No. 631-633 Nguyen Trai Street_CBC	4,525,203,392	2,821,571,056	1,703,632,336
Machinery and equipment	3,547,646,480	2,443,354,135	1,104,292,345
Vehicles	4,979,787,634	4,192,544,856	787,242,778
Mercedes-Benz GLC 300 4Matic, 5-seater – Black	2,246,060,000	2,246,060,000	-
Other vehicles	2,733,727,634	1,946,484,856	787,242,778
Office equipment	708,330,223	550,613,208	157,717,015
Total	16,555,755,229	11,615,556,191	4,940,199,038

9. Intangible fixed assets

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

	Initial cost	Amortization	Carrying value
Beginning balance	649,600,000	232,956,332	416,643,668
Amortization during the period		31,054,188	
Ending balance	649,600,000	264,010,520	385,589,480



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Notes to the Interim Financial Statements (cont.)**10. Investment property***Investment property for lease*

	Land use right	Buildings	Infrastructure	Total
Historical/(initial) cost				
Beginning balance	26,706,606,000	47,775,479,081	218,480,425	74,700,565,506
Ending balance	26,706,606,000	47,775,479,081	218,480,425	74,700,565,506
<i>In which:</i>				
Assets fully depreciated/(amortized) but still leasing	-	-	218,480,425	218,480,425
Depreciation/(amortization)				
Beginning balance	6,125,740,409	17,678,792,291	218,480,425	24,023,013,125
Depreciation/(amortization) during the period	289,241,220	796,048,934	-	1,085,290,154
Ending balance	6,414,981,629	18,474,841,225	218,480,425	25,108,303,279
Carrying value				
Beginning balance	20,580,865,591	30,096,686,790	-	50,677,552,381
Ending balance	20,291,624,371	29,300,637,856	-	49,592,262,227

According to Vietnamese Accounting Standard No. 05 "Investment property", it is required to present the fair value of investment property as of the reporting date. However, the Corporation has not had conditions to measure the fair value of investment property.

The list of investment properties for lease at the end of the accounting period is as follows:

	Historical/Initial cost	Accumulated depreciation/amortization	Carrying value
Land use right at No. 1368 Vo Van Kiet Street, Cho Lon Ward, Ho Chi Minh City	26,706,606,000	6,414,981,627	20,291,624,373
Office building	31,769,897,504	8,927,440,161	22,842,457,343
Ninh Thuan Shrimp Hatchery	6,529,855,017	2,815,714,613	3,714,140,404
Warehouse at Vinh Loc Industrial Park	9,475,726,560	6,731,686,453	2,744,040,107
Infrastructure	218,480,425	218,480,425	-
Total	74,700,565,506	25,108,303,279	49,592,262,227

11. Construction in progress

	Beginning balance	Costs incurred during the period	Ending balance
Construction in progress			
• Vinh Loc Industrial Park Expansion ⁽ⁱ⁾	139,527,622,465		139,527,622,465
• Vinh Loc A Resettlement Area ⁽ⁱⁱ⁾	64,057,148,723		64,057,148,723
• Cholimex Mixed-use Building, Nguyen Trai Street, District 5, Ho Chi Minh City ⁽ⁱⁱⁱ⁾	3,310,084,263	238,500,000	3,548,584,263
Total	206,894,855,451	238,500,000	207,133,355,451



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- (i) This project has been implemented by Vinh Loc Industrial Park Co., Ltd. (a subsidiary) since 2003. To date, compensation for an area of 24.44 ha of land has been made, reaching 43.6% of total area. These project expenses have been revaluated according to the Business Valuation Minutes as of 31 December 2014 (see Note No. V.2b). The Corporation is working with the relevant municipal departments and agencies to explore options for converting the project land into land for social housing development.
- (ii) This project has been implemented by Vinh Loc Industrial Park Co., Ltd. (a subsidiary) since 2003. To date, compensation for an area of 10.58 ha of land has been made, reaching 23.7% of total area. These project expenses have been revaluated according to the Business Valuation Minutes as of 31 December 2014 (see Note No. V.2b). The Corporation is working with the relevant municipal departments and agencies to explore options for converting the project land into land for social housing development.
- (iii) Cholimex Building project at No. 631 Nguyen Trai Street, Ward 11, District 5 (currently known as Cho Lon Ward) has not been approved yet, so the Corporation is awaiting the approval from Ho Chi Minh City People's Committee for the project's functional conversion. The project is undergoing the detailed zoning plan, with a construction period of 3 years. Currently, only demolition work has been carried out. The Corporation is applying documents to convert the project's function from a commercial center to an office-for-lease building. Once the function conversion is approved, the land lease contract for this project will be re-signed. The lease contract currently is still under the name of Cho Lon Investment and Import Export Company Limited, instead of Cho Lon Investment and Import Export Corporation (CHOLIMEX).

12. Deferred income tax assets

Unrecognized deferred income tax assets

The Corporation has not recognized deferred income tax assets for unused taxable losses carried forward to be offset against taxable income of the following years, amounting to VND 65,599,857,050, as it is not probable that sufficient future taxable profits will be available to utilize them. Details of unused taxable losses carried forward to the following years are as follows:

	Ending balance	Beginning balance
2021	7,391,946,338	7,391,946,338
2022	11,696,924,496	11,696,924,496
2023	14,467,871,567	14,467,871,567
2024	12,122,924,392	12,122,924,392
2025	17,481,799,661	17,481,799,661
First 6 months of 2026	2,438,390,596	-
Total	65,599,857,050	63,161,466,454

- (i) The taxable losses of 2021 and 2022 were adjusted according to the Inspection Minutes dated 17 October 2024 of Ho Chi Minh City Tax Department.

According to the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025 and Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government detailing certain provisions of the Corporate Income Tax Law, losses incurred in any tax year may be carried forward and offset against income for a maximum of five (5) years, commencing from the year following the year in which the loss arises, and the temporary differences can be deducted without any limit on time. No deferred income tax asset has been recognized in respect of these carried-forward losses, as it is not probable that sufficient future taxable profits will be available to utilize them.



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Notes to the Interim Financial Statements (cont.)**13. Short-term trade payables**

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	441,933,935	594,599,047
Cholimex Food Joint Stock Company	371,673,387	235,129,910
Cholimex Trading – Service Joint Stock Company	61,732,816	106,558,916
Special Aquatic Products Joint Stock Company	8,527,732	252,910,221
<i>Payables to other suppliers</i>	176,331,304	391,762,548
Hoang Gia Import Export and Trading Service Development Company Limited	33,600,000	256,599,400
Other suppliers	142,731,304	135,163,148
Total	618,265,239	986,361,595

The Corporation has no overdue trade payables.

14. Short-term advances from customers

	<u>Ending balance</u>	<u>Beginning balance</u>
Premium Terra France Pharmaceutical Joint Stock Company	17,999,984	-
Anh Duy Food Company Limited	30,247,391	-
Other customers	4,899,953	4,105,000
Total	53,147,328	4,105,000

15. Payables for dividends and profit distributions

According to Resolution No. 01/NQ-CHOLIMEX-DHĐCĐ dated 15 April 2026 of the General Meeting of Shareholders, the payment of the 2025 dividends in cash to shareholders at a rate of 7.5% of their capital contribution, equivalent to VND 64,950,000,000, was approved.

According to Resolution No. 09/2026/NQ-CLX-HĐQT dated 06 July 2026 of the Board of Directors, the record date for shareholders eligible to receive the 2025 dividends is 20 July 2026 and the dividend payment date is expected on 20 August 2026.

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

	<u>Beginning balance</u>		<u>Movements during the period</u>		<u>Ending balance</u>	
	<u>Payables</u>	<u>Receivables</u>	<u>Amount payable</u>	<u>Amount paid</u>	<u>Payables</u>	<u>Receivables</u>
VAT on local sales	48,157,632	-	557,915,023	(561,815,935)	44,256,720	-
Corporate income tax	-	42,000,000	-	-	-	42,000,000
Personal income tax	480,245,907	-	1,799,140,744	(1,641,128,393)	638,258,258	-
Land rental	58,301,687,873	-	2,814,121,016	(61,115,808,889)	-	-
Other taxes	-	-	143,019,300	(143,019,300)	-	-
Total	58,830,091,412	42,000,000	5,314,196,083	(63,461,772,517)	682,514,978	42,000,000

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



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Notes to the Interim Financial Statements (cont.)

Value added tax (VAT)

The Corporation has to pay VAT using the deduction method. The VAT rates applied are as follows:

- Exports 0%
- Local sales 5% or 10%

Since 01 January 2026, the Corporation has 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 stipulating the VAT reduction policy in accordance with Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly

Export-import duties

The Corporation has declared and paid these duties in line with the Customs' notices.

Corporate income tax

The Corporation has to pay corporate income tax on its assessable income at the rate of 20%.

The estimated corporate income tax payable is as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Total accounting profit before tax	71,286,615,499	72,752,963,671
Increases/(decreases) of accounting profit to determine taxable income:		
• Increases	1,791,844,558	934,634,581
• Decreases	-	-
Taxable income	73,078,460,057	73,687,598,252
Income exempted from tax	(75,516,850,653)	(76,879,216,159)
Assessable income	(2,438,390,596)	(3,191,617,907)
Corporate income tax rate	20%	20%
Corporate income tax payable	-	-

Determination of corporate income tax liability of the Corporation 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 Interim Financial Statements can be changed upon the inspection of tax authorities.

Natural resource tax

The Corporation has to pay natural resource tax on its groundwater extraction activities.

Land rental

The Corporation has paid the land rental for 2,990.9 m² of land currently in use at No. 631-633 Nguyen Trai Street, Cho Lon Ward, at a rate of VND 2,298,000/m²/year according to Notice No. 17596/TB-TPHCM dated 29 April 2026 of Ho Chi Minh City Tax Authority.

Other taxes

The Corporation has declared and paid these taxes in line with the prevailing regulations.



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Notes to the Interim Financial Statements (cont.)**17. Payables to employees**

This item represents salaries and bonuses to be paid to employees.

18. Short-term accrued expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
Expenses for the Corporation's anniversary celebration	241,151,693	1,877,071,112
Other short-term accrued expenses	68,506,126	119,172,549
Total	309,657,819	1,996,243,661

19. Other payables**19a. Other short-term payables**

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	-	300,000,000
Compensation to the Board of Directors and the Supervisory Board	-	300,000,000
<i>Payables to other organizations and individuals</i>	78,965,261	660,092,508
Receipt of short-term deposits	25,140,000	629,611,112
Other short-term payables	53,825,261	30,481,396
Total	78,965,261	960,092,508

19b. Other long-term payables

This item represents receipt of long-term deposits.

19c. Overdue debts

The Corporation has no other overdue payables.

20. Bonus and welfare fund

	<u>Beginning balance</u>	<u>Increase due to appropriation from profit</u>	<u>Disbursement during the period</u>	<u>Ending balance</u>
Bonus and welfare fund	847,066,089	4,701,466,020	(2,494,443,697)	3,054,088,412
Bonus fund to the Management	-	1,567,155,340	(1,567,155,340)	-
Total	847,066,089	6,268,621,360	(4,061,599,037)	3,054,088,412

21. Science and technology development fund

	<u>Science and technology development fund</u>	<u>Science and technology development fund forming fixed assets</u>	<u>Total</u>
Beginning balance	4,253,467,171	1,685,546,448	5,939,013,619
Disbursement during the period	(833,307,421)	-	(833,307,421)
Depreciation/(amortization) of fixed assets	-	(132,970,426)	(132,970,426)
Ending balance	3,420,159,750	1,552,576,022	4,972,735,772



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Notes to the Interim Financial Statements (cont.)**22. Owner's equity****22a. Statement of changes in owner's equity**

	Owner's capital	Investment and development fund	Retained profit	Total
Beginning balance of the previous year	866,000,000,000	241,803,045,516	222,308,544,299	1,330,111,589,815
Retroactive adjustments	-	-	(50,446,089,023)	(50,446,089,023)
Beginning balance of the previous year after retroactive adjustments	866,000,000,000	241,803,045,516	171,862,455,276	1,279,665,500,792
Profit in the previous period	-	-	72,752,963,671	72,752,963,671
Appropriation for funds in the previous period	-	30,744,548,862	(36,893,458,634)	(6,148,909,772)
Dividend distribution in the previous period	-	-	(60,620,000,000)	(60,620,000,000)
Ending balance of the previous period	866,000,000,000	272,547,594,378	147,101,960,313	1,285,649,554,691
Beginning balance of the current year	866,000,000,000	272,547,594,378	178,826,019,297	1,317,373,613,675
Profit in the current period	-	-	71,286,615,499	71,286,615,499
Appropriation for funds in the current period	-	31,343,106,797	(37,611,728,157)	(6,268,621,360)
Dividend distribution in the current period	-	-	(64,950,000,000)	(64,950,000,000)
Ending balance of the current period	866,000,000,000	303,890,701,175	147,550,906,639	1,317,441,607,814

22b. Details of owner's capital

	Ending balance	Beginning balance
Ho Chi Minh City Finance and Investment State owned Company	424,340,000,000	424,340,000,000
Transimex Corporation	243,467,000,000	243,467,000,000
Other shareholders	198,193,000,000	198,193,000,000
Total	866,000,000,000	866,000,000,000

22c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	86,600,000	86,600,000
Number of shares sold to the public	86,600,000	86,600,000
- Common shares	86,600,000	86,600,000
- Preferred shares	-	-
Number of shares repurchased	-	-
- Common shares	-	-
- Preferred shares	-	-
Number of outstanding shares	86,600,000	86,600,000
- Common shares	86,600,000	86,600,000
- Preferred shares	-	-

Par value per outstanding share: VND 10,000.



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Notes to the Interim Financial Statements (cont.)**22d. Profit distribution**

During the period, the Corporation distributed profits and paid dividends for 2025 in accordance with Resolution No. 01/NQ-CHOLIMEX-ĐHĐCĐ dated 15 April 2026 of the 2026 Annual General Meeting of Shareholders, as follows:

• Appropriation for investment and development fund	31,343,106,797
• Appropriation for bonus and welfare fund	4,701,466,020
• Appropriation for bonus fund to the Management	1,567,155,340
• Dividend distribution at the rate of 7% of par value	64,950,000,000
Total	<u>102,561,728,157</u>

23. Off-interim statement of financial position items**23a. Assets under operating lease**

The total minimum lease payments in the future for non-cancellable leasing contracts are classified by terms as follows:

	<u>Ending balance</u>	<u>Beginning balance</u>
1 year or less	6,873,088,200	7,855,598,850
More than 1 year to 5 years	27,492,352,800	31,422,395,400
More than 5 years	99,659,778,900	117,833,982,750
Total	<u>134,025,219,900</u>	<u>157,111,977,000</u>

The above operating lease payments represent the rental for 2,990.9 m² of land at No. 629B – 631 – 633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City, at the leasing rate of VND 2,298,000/m²/year for 2026. The lease agreement was signed for a term of 50 years commencing on 01 January 1996.

23b. Foreign currencies

At the end of the accounting period, the Corporation's cash includes USD 1.70 (beginning balance: USD 1.70).

23c. Treated doubtful debts

	<u>Ending balance</u>	<u>Beginning balance</u>	<u>Reasons for writing off</u>
Mr. Nguyen Van Chin	87,126,749	87,126,749	Irrecoverable
Mr. Tran Minh Hieu	43,000,000	43,000,000	Irrecoverable
Thien An Company Limited	8,732,498,580	8,732,498,580	Irrecoverable
Toan Thanh Company Limited	2,437,717,222	2,437,717,222	Irrecoverable
Tan Sanh Wood Industry Company Limited	1,244,354,847	1,244,354,847	Irrecoverable
Minh Viet Long Company Limited	1,166,839,840	1,166,839,840	Irrecoverable
Other customers	4,827,434,849	4,827,434,849	Irrecoverable
Total	<u>18,538,972,087</u>	<u>18,538,972,087</u>	



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Notes to the Interim Financial Statements (cont.)**VI. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE 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 merchandise	10,092,910,480	9,322,125,391
Revenue from sales of finished goods	1,609,614,819	1,866,083,791
Revenue from investment property trading ⁽ⁱ⁾	5,306,863,314	5,210,509,579
Other revenues	1,077,556,135	846,122,369
Total	18,086,944,748	17,244,841,130

⁽ⁱ⁾ Income and expenses related to investment property for lease are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Income from leasing investment property	5,306,863,314	5,210,509,579
Direct expenses related to generation of leasing income	(1,393,186,744)	(1,319,990,503)
Income from investment properties	3,913,676,570	3,890,519,076

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.2b.

2. Revenue deductions

	Accumulated from the beginning of the year	
	Current year	Previous year
Trade discounts	9,730,726	193,115,325
Sales returns	34,154,058	548,444
Total	43,884,784	193,663,769

3. Cost of sales

	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of merchandise sold	8,773,460,645	7,750,161,079
Costs of finished goods sold	1,236,242,666	1,470,720,249
Costs of investment property trading	1,393,186,744	1,319,990,503
Total	11,402,890,055	10,540,871,831



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Notes to the Interim Financial Statements (cont.)**4. Financial income**

	Accumulated from the beginning of the year	
	Current year	Previous year
Term deposit interest	5,336,987,829	4,457,245,218
Demand deposit interest	16,455,456	8,172,914
Dividends and profits received	75,516,850,653	76,879,216,159
Total	80,870,293,938	81,344,634,291

5. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	285,134,043	247,439,903
Cost of tools and supplies	59,524	20,234,977
Depreciation/(amortization) of fixed assets	58,805,760	90,105,343
Expenses for external services	921,565,624	1,033,489,965
Other cash expenses	273,454,191	282,310,894
Total	1,539,019,142	1,673,581,082

6. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	5,020,220,007	8,163,136,330
Office supplies	928,854,524	948,865,530
Depreciation/(amortization) of fixed assets	296,881,034	376,608,306
Taxes, fees and legal fees	180,428,360	5,690,767
Expenses for external services	7,136,978,958	2,762,947,895
Other expenses	1,121,466,607	1,171,151,244
Total	14,684,829,490	13,428,400,072

7. Earnings per share

Information on earnings per share is presented in the Consolidated Interim Financial Statements.

8. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of merchandise sold	8,773,460,645	7,750,161,079
Cost of materials and supplies	2,165,156,714	2,439,820,756
Labor costs	5,305,354,050	8,410,576,233
Depreciation/(amortization) of fixed assets	1,440,976,948	1,432,644,240
Expenses for external services	8,058,544,582	3,796,437,860
Other expenses	1,883,245,748	1,813,212,817
Total	27,626,738,687	25,642,852,985



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Notes to the Interim Financial Statements (cont.)**VII. OTHER DISCLOSURES****1. Operating leased assets**

As of the reporting date, the total minimum rental to be collected in the future from non-cancellable operating leases is classified by terms as follows:

	Ending balance	Beginning balance
1 year or less	6,109,816,398	9,591,327,934
More than 1 year to 5 years	6,788,835,473	7,655,614,188
Total	12,898,651,871	17,246,942,122

2. Transactions and balances with related parties

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

2a. 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 Management (the Board of Management and the Chief Accountant). The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Corporation has no sales of goods or provisions of services and no other transactions with the key management personnel and their related individuals.

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

The receivables from and payables to the key management personnel and their related individuals are presented in Note No. V.19a.

Remuneration of the key management personnel

	Salaries	Compensation	Total remuneration
Current period			
Board of Directors	510,904,800	498,000,000	1,008,904,800
Board of Management	1,408,503,600	96,000,000	1,504,503,600
Supervisory Board	255,452,400	120,000,000	375,452,400
Total	2,174,860,800	714,000,000	2,888,860,800
Previous issue			
Board of Directors	510,904,800	422,033,894	932,938,694
Board of Management	1,408,503,600	76,271,186	1,484,774,786
Supervisory Board	383,178,600	101,694,920	484,873,520
Total	2,302,587,000	600,000,000	2,902,587,000



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Notes to the Interim Financial Statements (cont.)**2b. Transactions and balances with other related parties**

Other related parties of the Corporation include:

Other related parties	Relationship
Ho Chi Minh City Finance and Investment State owned Company	State-owned shareholders' representative holding 49% of charter capital
Transimex Corporation	Major shareholder holding 28.11% of charter capital
Vinh Loc Industrial Park Co., Ltd.	Subsidiary
Cholimex Trading – Service Joint Stock Company	Subsidiary
Cholimex Food Joint Stock Company	Associate
Tan Binh Import - Export Joint Stock Corporation	Associate
Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation	Associate
Vinh Loc – Ben Thanh Services Joint Stock Company	Associate
Vinh Loc Logistics Corporation	Associate
Cholimex Investment and Construction Joint Stock Company	Company with the same key management personnel
Special Aquatic Products Joint Stock Company	Company with the same key management personnel
Phu Nhuan Trading Joint Stock Company	Company with the same key management personnel
Transimex Hi Tech Park Logistics Co., Ltd.	Subsidiary of Transimex Corporation
Trade Union of Cho Lon Investment and Import Export Corporation (Cholimex)	Related organization
Thang Long Logistics Services Corporation	Shareholder

Transactions with other related parties

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

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Vinh Loc Industrial Park Co., Ltd.</i>		
Leasing warehouses	2,187,230,400	1,835,913,600
Sales of merchandise	299,022,093	200,096,683
Trademark management fees	10,185,185	10,185,185
Profit received	47,598,885,953	46,863,162,159
Purchase of merchandise	1,203,704	454,545
<i>Cholimex Food Joint Stock Company</i>		
Purchase of merchandise	1,078,391,976	790,807,643
Sales of merchandise	386,245,600	-
Leasing warehouses	301,800,000	301,800,000
Provision of services	20,139,100	30,865,700
Trademark management fees	80,000,000	80,000,000
Dividends received	16,490,000,000	16,490,000,000
Display support and bonus for reaching sales target	4,000,000	32,320,250



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	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Tan Binh Import - Export Joint Stock Corporation</i>		
Dividends received	10,526,054,000	10,526,054,000
<i>Cholimex Trading – Service Joint Stock Company</i>		
Sales of merchandise	17,551,407	36,858,468
Trademark usage fees	10,000,000	10,185,185
Receipt of service provisions	342,960,090	344,184,924
<i>Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation</i>		
Dividends received	-	3,000,000,000
<i>Vinh Loc – Ben Thanh Services Joint Stock Company</i>		
Sales of merchandise	5,478,703	9,837,963
<i>Thang Long Logistics Services Corporation</i>		
Dividends received	901,910,700	-
<i>Cholimex Investment and Construction Joint Stock Company</i>		
Trademark management fees	20,000,000	20,000,000
Sales of merchandise	32,661,027	38,845,600
<i>Special Aquatic Products Joint Stock Company</i>		
Sales of merchandise	34,632,474	612,847,148
Purchase of merchandise	181,575,819	172,872,200
<i>Ho Chi Minh City Finance and Investment State owned Company</i>		
Sales of merchandise	451,530,418	497,163,111
<i>Phu Nhuan Trading Joint Stock Company</i>		
Sales of merchandise	14,285,455	19,746,000
Purchase of services	63,263,588	69,772,240
<i>Trade Union of Cho Lon Investment and Import Export Corporation (Cholimex)</i>		
Sales of merchandise	-	2,648,148

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.5 and V.13.

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



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Notes to the Interim Financial Statements (cont.)

3. Segment information

The primary reporting format is business segment since the Corporation's operations are organized and managed based on the nature of products and services provided and each department is a separate division providing different products and services to different markets.

3a. Information on business segment

The Corporation has following major business segments:

- Sales of merchandise, finished goods;
- Trading in investment properties.

Segment information on business segments of the Corporation is presented in the attached Appendix.

3b. Information on geographical segment

All operations of the Corporation take place in Vietnamese territory only.

4. Comparative figures

4a. Adoption of new Accounting System

The fiscal year ending 31 December 2026 is the first year when the Corporation applies the Vietnamese Enterprise Accounting System under Circular 99 in replacement to Circular 200.

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

- For changes in accounting policies where Circular 99 provides specific transition guidance, the Corporation follows that guidance.
- For changes in accounting policies where Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Corporation applies the non-retroactive method.

4b. Impact of adopting the new Accounting System

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

	Code	Unadjusted figures	Adjustments	Adjusted figures	Remarks
Interim Statement of Financial Position (beginning balance)					
Short-term held-to-maturity investments	123	170,300,000,000	3,276,357,945	173,576,357,945	(i)
Other short-term receivables	135	63,772,693,817	(3,276,357,945)	60,496,335,872	(i)
Payables for dividends and profit distributions	313	-	57,845,036	57,845,036	(ii)
Other short-term payables	320	1,017,937,544	(57,845,036)	960,092,508	(ii)

(i) Adjust accrued deposit interest from 'Other short-term receivables' to 'Short-term held-to-maturity investments'.

(ii) Adjust the dividends payable from 'Other short-term payables' to 'Payables for dividends and profit distributions'.



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Notes to the Interim Financial Statements (cont.)

5. Significant accounting judgements, estimates and assumptions

In preparing these Interim Financial Statements, the Board of Management 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 Board of Management on an ongoing basis based on historical experience and other relevant factors.

Allowance for doubtful debts

The Corporation 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 at 30 June 2026, total short-term receivables amounted to VND 863,695,414, against which the Group had recognized an allowance of VND 0.

To mitigate credit risk, the Board of Management 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 Corporation 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.

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

To minimize risks, the Board of Management has implemented the following measures:

- Conducting physical inventory counts and quality assessments every six months;
- Adjusting production plans in line with market demand;
- Implementing promotional programs to accelerate the sale of slow-moving inventories; and
- Diversifying distribution channels to expand market coverage.

Estimated useful lives and residual values of fixed assets and investment properties

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



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Notes to the Interim Financial Statements (cont.)

The Board of Management 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 and deferred tax

The determination of income tax expense and deferred tax assets/tax liabilities requires the Board of Management to exercise judgement regarding the application of prevailing tax regulations, the probability of generating sufficient future taxable profits against which deferred tax assets can be utilized, and the potential outcomes of tax audits and assessments by the tax authorities.

As of 30 June 2026, unrecognized deferred tax assets amounted to VND 13,119,971,410, relating to carried-forward taxable losses due to uncertainty regarding the availability of sufficient future taxable profits.

The Board of Management assesses that it is probable that actual taxable profits will be significantly lower than planned profit, based on recent years' business performance and the approved business plan.

The Board of Management has implemented the following measures:

- Reviewing the recoverability of deferred tax assets on an annual basis;
- 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 policies and updating tax estimates, where necessary, on a timely basis.

6. Subsequent events

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

7. Other disclosures

According to the Auditor's Report dated 01 June 2020, the State Auditor requested the Corporation to report on the finalization of State-owned share capital as of the date of official transformation into a joint stock company to the Equitization Steering Committee (based on the State Auditor's results) and then submit it to Ho Chi Minh City People's Committee for approval. This shall be a basis for the Corporation to fulfill its official obligations to the State Budget and adjust the equitization finalization report. Currently, the Corporation has fulfilled its obligations to the State Budget on the basis of the State Auditor's results.

Ho Phuong Linh
Preparer

Vo Van Day
Chief Accountant



Approved on 28 August 2026

Huynh An Trung
Legal Representative



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Appendix: Segment information according to the business segments

Unit: VND

Information on the Corporation's financial performance, fixed assets, other non-current assets and values of remarkable non-cash expenses according to the business segments is as follows:

Current period	Investment property trading	Sales of merchandise, finished goods, others	Deductions	Total
Net external revenue from sales of goods and provisions of services	5,306,863,314	12,736,196,650	-	18,043,059,964
Net inter-segment revenue from sales of goods and provisions of services	-	-	-	-
Total net revenue from sales of goods and provisions of services	5,306,863,314	12,736,196,650	-	18,043,059,964
Segment financial performance	3,913,676,570	2,726,493,339	-	6,640,169,909
Expenses not attributable to segments				(16,223,848,632)
Operating profit/(loss)				(9,583,678,723)
Gain/loss on disposal and liquidation of investment properties				
Financial income				80,870,293,938
Financial expenses				-
Other income				784
Other expenses				(500)
Current income tax				-
Deferred income tax				-
Profit after tax				71,286,615,499
Total expenses on acquisition of fixed assets and other non-current assets	582,595,038	-	-	582,595,038
Total depreciation/(amortization) and allocation of long-term deferred expenses	1,406,644,588	1,014,849,825	-	2,421,494,413
Total remarkable non-cash expenses (except for depreciation/(amortization) and allocation of long-term deferred expenses)	-	-	-	-



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Appendix: Segment information according to the business segments (cont.)

Previous period	Investment property trading	Sales of merchandise, finished goods, others	Deductions	Total
Net external revenue from sales of goods and provisions of services	5,210,509,579	11,840,667,782	-	17,051,177,361
Net inter-segment revenue from sales of goods and provisions of services	-	-	-	-
Total net revenue from sales of goods and provisions of services	5,210,509,579	11,840,667,782	-	17,051,177,361
Segment financial performance				
Expenses not attributable to segments	3,890,519,076	2,619,786,454	-	6,510,305,530
Operating profit/(loss)				(15,101,981,154)
Gain/loss on disposal and liquidation of investment properties				(8,591,675,624)
Financial income				81,344,634,291
Financial expenses				-
Other income				5,098
Other expenses				(94)
Current income tax				-
Deferred income tax				-
Profit after tax				72,752,963,671
Total expenses on acquisition of fixed assets and other non-current assets	-	-	-	-
Total depreciation/(amortization) and allocation of long-term deferred expenses	965,930,591	466,713,649	-	1,432,644,240
Total remarkable non-cash expenses (except for depreciation/(amortization) and allocation of long-term deferred expenses)	-	-	-	-



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Appendix: Segment information according to the business segments (cont.)

The Corporation's assets and liabilities according to the business segments are as follows:

	Investment property trading	Sales of merchandise, finished goods, others	Deductions	Total
Ending balance				
Direct assets of segment	50,173,362,190	9,408,321,375	-	59,581,683,565
Unallocated assets				1,336,090,164,682
Total assets				1,395,671,848,247
Direct liabilities of segment	1,840,452,048	497,968,623	-	2,338,420,671
Unallocated liabilities				75,891,819,762
Total liabilities				78,230,240,433
Beginning balance				
Direct assets of segment	51,320,151,656	12,938,547,300	-	64,258,698,956
Unallocated assets				1,329,379,311,002
Total assets				1,393,638,009,958
Direct liabilities of segment	1,822,161,112	817,377,240	-	2,639,538,352
Unallocated liabilities				73,624,857,931
Total liabilities				76,264,396,283

Approved on 28 August 2026



Vo Van Day
Chief Accountant

Huỳnh An Trung
Legal Representative

Ho Phuong Linh
Preparer

