

Số: 110/2026/CBTT-HHC
No: 110/2026/CBTT-HHC

Hà Nội, ngày 28 tháng 08 năm 2026
Hanoi, 28 August 2026

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS**

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội
To Hanoi Stock Exchange

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Bánh kẹo Hải Hà thực hiện công bố thông tin báo cáo tài chính (BCTC) bán niên năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding information disclosure on the securities market, Hai Ha Confectionery Joint Stock Company hereby discloses its 2026 Interim Financial Statements to the Hanoi Stock Exchange as follows:

1. Tên tổ chức: CÔNG TY CỔ PHẦN BÁNH KẸO HẢI HÀ

Organization information: HAI HA CONFECTIONERY JOINT STOCK COMPANY

- Mã chứng khoán: HHC
Stock code: HHC
- Địa chỉ trụ sở chính: 25-27 đường Trương Định, phường Tương Mai, TP Hà Nội.

Address: 25 – 27 Truong Dinh Street, Tuong Mai Ward, Hanoi City

- Điện thoại/Tel: 024 3863 2956 Fax: 024 3863 8730
- Email: Website: <http://www.haihaco.com.vn/>

2. Nội dung công bố/Content of information disclosure:

Báo cáo tài chính bán niên 2026:

2026 Interim Financial Statements

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc);

Separate financial statements (applicable to listed companies without subsidiaries and to superior accounting units with subordinate units);

☐ BCTC hợp nhất (TCNY có công ty con);

Consolidated financial statements (applicable to listed companies with subsidiaries);

☒ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng);

Combined financial statements (applicable to companies with affiliated accounting units maintaining separate accounting systems);



- Các trường hợp thuộc diện phải giải trình nguyên nhân:

Cases requiring explanation:

- + Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được soát xét/được kiểm toán):

The audit firm issues an opinion other than an unqualified opinion on the financial statements (for reviewed/audited financial statements)

☐ Có/Yes

☒ Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document (if any)

☐ Có/Yes

☐ Không/No

- + Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán trong năm 2026):

Profit after tax in the reporting period differs by 5% or more between the amounts before and after audit or review, or changes from profit to loss or vice versa:

☐ Có/Yes

☒ Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document (if any)

☐ Có/Yes

☐ Không/No

- + Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước:

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

☒ Có/Yes

☐ Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document (if any)

☒ Có/Yes

☐ Không/No

- + Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở kỳ báo cáo cùng kỳ năm trước sang lỗ ở kỳ này và ngược lại:

Profit after tax for the reporting period is a loss, changes from profit in the same period of the previous year to loss in the current period, or vice versa:

☐ Có/Yes

☒ Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document (if any)

☐ Có/Yes

☒ Không/No

Thông tin này được công bố trên trang thông tin điện tử của công ty vào ngày 28/08/2026 tại đường dẫn <https://www.haihaco.com.vn/vi/bao-cai-tai-chinh>

This information was published on the Company's website on 28 August 2026 at the following link <https://www.haihaco.com.vn/vi/bao-cai-tai-chinh>

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong năm 2026:

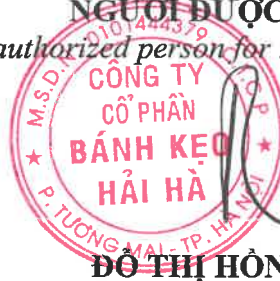
Report on transactions with a value of 35% or more of total assets in 2026:

- Nội dung giao dịch/ *Transaction details*: Không phát sinh / None
- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) căn cứ trên báo cáo tài chính năm gần nhất: Không phát sinh
The ratio of transaction value to total assets (%) based on the most recent financial statements: None
- Ngày hoàn thành giao dịch/ *Completion date of the transaction*: Không phát sinh / Not applicable

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

We hereby certify that the above disclosed information is true and accurate and take full legal responsibility for its content.

ĐẠI DIỆN TỔ CHỨC
NGƯỜI ĐƯỢC UQ CBTT
The authorized person for information disclosure



ĐỖ THỊ HỒNG THỦY



HAI HA CONFECTIONERY JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS
For the period from 01 January 2026 to 30 June 2026

Hanoi, August 2026



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STATEMENT OF THE DIRECTORS

The Board of Directors of Hai Ha Confectionery Joint Stock Company ("the Company") presents this report together with the Company's reviewed interim financial statements for the period from 01 January 2026 to 30 June 2026.

THE BOARD OF DIRECTORS

The members of the Board of Directors who held the Company during the period from 01 January 2026 to 30 June 2026 and to the date of this report are as follows:

The Board of Directors

Mr. Hoang Hung	Chairman - Legal representative
Mr. Tang Minh Vuong	Member
Ms. Do Thi Hong Thuy	Member
Ms. Nguyen Thi Phu Loc	Independent member

THE BOARD OF DIRECTORS'S RESPONSIBILITY

The Board of Directors of the Company is responsible for preparing the interim financial statements for the period from 01 January 2026 to 30 June 2026, which give a true and fair view of the financial position, business results, and cash flows of the Company for the period. In preparing these interim financial statements, the Board of Directors is required to:

- Comply with Vietnamese Accounting Standards, Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim financial statements;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the financial statements;
- Design and implement an effective internal control system for proper preparation and presentation of the financial statements to minimize errors and frauds; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the interim financial statements comply with Vietnamese accounting standards, corporate accounting system and the relevant statutory requirements applicable to the preparation and presentation of the interim financial statements. The Board of Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Directors confirms that the Company has complied with the above requirements in preparing these interim financial statements.

For and on behalf of the Company,



Hoang Hung
Chairman - Legal Representative

Hanoi, 27 August 2026

No: 189 /2026/BCSX-AVI-TC1

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: Shareholders
The Board of Directors of
Hai Ha Confectionery Joint Stock Company

We have reviewed the accompanying interim financial statements of Hai Ha Confectionery Joint Stock Company ("the Company"), prepared on 27 August 2026, as set out from page 05 to page 31, which comprise the interim statement of financial position as at 30 June 2026, the interim income statement, the interim cash flow statement for the period from 01 January 2026 to 30 June 2026 and the Notes to the interim financial statements.

The Board of Directors's Responsibility

The Board of Directors is responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese accounting standards, corporate accounting system and the statutory requirements relevant applicable to the preparation and presentation of interim financial statements and for such internal control as directors determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements 2410 - Review of interim financial information performed by 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.

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the financial position of Hai Ha Confectionery Joint Stock Company as at 30 June 2026, and its financial performance and cash flows for the period from 01 January 2026 to 30 June 2026, in accordance with Vietnamese accounting standards, the Vietnamese enterprise accounting system, and other relevant legal regulations relating to the preparation and presentation of interim financial statements.

Emphasis of Matters

- As disclosed in Note 34.2 of the Notes to the Interim Financial Statements: During the period, the Company engaged in business cooperation capital transactions with counterparties with whom it has frequent economic/trading relationships. The receivable balance relating to these cooperation contracts as at 30 June 2026 was VND 497.3 billion (as at 01 January 2026 was VND 495.5 billion), the profit arising from these business cooperation contracts during the period was VND 20.97 billion. These transactions involving business cooperation capital contributions were implemented in accordance with Resolutions of the Board of Directors. The Board of Directors have determined that these business cooperation contracts comply with legal regulations and are responsible for determining the fair value of the transactions, overseeing the implementation and use of contributed capital of the business cooperation activities, and implementing measures to mitigate potential losses (if any). Accordingly, the Board of Directors and the Company's Management have assessed that there were no impairment provision is required in respect of these business cooperation activities as at 30 June 2026.
- As disclosed in Note 1.8 to the interim financial statements: The Company is currently in the process of completing the organizational structure of the Board of Management to ensure compliance with the Company's Charter and applicable laws and regulations on corporate governance. Accordingly, during the period, the Board of Directors has been directly organizing, directing and supervising the Company's operations

Our conclusion is not related to the emphasis of matters mentioned above.



Nguyễn Thương
Deputy General Director
Certificate of audit practice registration
No. 0308-2023-055-1

For and on behalf of
ANVIET AUDITING COMPANY LIMITED
Hanoi, 27 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

FORM B01a - DN
Unit: VND

ITEMS	Codes	Notes	30/06/2026	01/01/2026
A. CURRENT ASSETS	100		547,762,796,270	594,591,767,583
I. Cash and cash equivalents	110	5	3,506,010,093	57,544,668,509
1. Cash	111		3,506,010,093	57,544,668,509
II. Short-term financial investments	120		395,041,144,520	303,490,674,658
1. Short-term held-to-maturity investments	123	6	395,041,144,520	303,490,674,658
III. Short-term receivables	130		95,265,348,983	173,555,094,111
1. Short-term trade receivable	131	7	96,212,257,540	175,492,157,622
2. Short-term advances to suppliers	132		1,936,049,945	935,840,493
3. Other short-term receivables	135		347,936,433	355,136,380
4. Allowance for short-term doubtful debts	136	8	(3,231,048,925)	(3,231,048,925)
5. Shortage of assets awaiting resolution	137		153,990	3,008,541
IV. Inventories	140	9	49,575,722,590	52,187,467,906
1. Inventories	141		49,575,722,590	52,187,467,906
V. Other current assets	160		4,374,570,084	7,813,862,399
1. Short-term prepaid expenses	161	10	799,228,913	1,284,045,696
2. Value added tax deductibles	162		42,414,696	37,429,104
3. Taxes and other receivables from the State	163	16	3,532,926,475	6,492,387,599
B. NON-CURRENT ASSETS	200		289,074,537,033	389,628,273,764
I. Long-term receivables	210		340,226,976	340,226,976
1. Other long-term receivables	215		340,226,976	340,226,976
II. Fixed assets	220		117,312,909,740	126,432,930,952
1. Tangible fixed assets	221	12	116,535,733,490	125,381,723,962
- Cost	222		420,860,705,299	420,765,805,299
- Accumulated depreciation	223		(304,324,971,809)	(295,384,081,337)
2. Intangible fixed assets	227	11	777,176,250	1,051,206,990
- Cost	228		2,476,266,580	2,476,266,580
- Accumulated amortization	229		(1,699,090,330)	(1,425,059,590)
III. Long-term assets in progress	250		486,243,651	-
1. Construction in progress	252		486,243,651	-
IV. Long-term financial investments	260		121,000,000,000	211,000,000,000
1. Long-term held-to-maturity investments	265	6	121,000,000,000	211,000,000,000
V. Other long-term assets	270		49,935,156,666	51,855,115,836
1. Long-term prepaid expenses	271	10	49,935,156,666	51,855,115,836
TOTAL ASSETS	280		836,837,333,303	984,220,041,347

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)
As at 30 June 2026

FORM B01a - DN
Unit: VND

ITEMS	Codes	Notes	30/06/2026	01/01/2026
C. LIABILITIES	300		154,915,519,007	319,525,278,064
I. Current liabilities	310		152,946,406,142	317,583,165,199
1. Short-term trade payable	311	13	11,420,850,891	48,677,520,657
2. Short-term advance from customers	312	14	8,638,074,847	7,782,026,584
3. Dividends and profit payable	313	15	16,436,912,750	16,436,912,750
4. Short-term taxes and other payables to the State	314	16	4,939,070,791	11,042,261,795
5. Payables to employees	315		8,221,547,121	20,842,622,162
6. Short-term accrued expenses	316	17	4,035,389,895	38,360,155,762
7. Short-term unearned revenue	319	18	3,212,658,091	3,371,974,672
8. Other short-term payables	320	19	5,717,784,612	5,191,691,744
9. Short-term borrowings and finance lease liabilities	321	20	82,607,847,118	157,249,616,067
10. Bonus and welfare funds	323		7,716,270,026	8,628,383,006
II. Long-term Liabilities	330		1,969,112,865	1,942,112,865
1. Other long-term payables	338	19	1,969,112,865	1,942,112,865
D. EQUITY	400	21	681,921,814,296	664,694,763,283
1. Owners' contributed capital	411		164,250,000,000	164,250,000,000
- Ordinary shares with voting rights	411a		164,250,000,000	164,250,000,000
2. Share premium	412		33,502,910,000	33,502,910,000
3. Other legal capital	414		3,656,202,300	3,656,202,300
4. Investment and development fund	418		460,483,865,957	413,175,543,518
5. Retained earnings	420		20,028,836,039	50,110,107,465
- Accumulated to the prior period end	420a		2,801,785,026	2,801,785,026
- Retained earnings of the current period	420b		17,227,051,013	47,308,322,439
TOTAL RESOURCES	440		836,837,333,303	984,220,041,347

Approved, 27 August 2026

Preparer

Person in charge of
accounting

Legal Representative
Chairman

[Signature]

[Signature]



Truong Thi Ha Van

Truong Thi Ha Van

Hoang Hung

INTERIM INCOME STATEMENT
For the period from 01 January 2026 to 30 June 2026

FORM B02a - DN
Unit: VND

ITEMS	Codes	Notes	Current period	Prior period
1. Revenue from goods sold and services rendered	01	23	345,806,512,459	297,663,236,488
2. Deductions	02	24	91,011,015,491	15,684,292,952
3. Net revenue from goods sold and services rendered	10		254,795,496,968	281,978,943,536
4. Cost of sales	11	25	206,278,317,374	221,542,708,233
5. Gross profit from goods sold and services rendered	20		48,517,179,594	60,436,235,303
6. Gain/(loss) from disposal of investment property	21		-	-
7. Financial income	22	26	21,069,179,962	22,551,196,968
8. Financial expenses	23	27	6,511,395,399	6,004,345,395
- Of which: Borrowing costs	24		6,489,650,812	5,893,231,364
9. Selling expenses	25	28	21,332,875,607	42,441,828,358
10. General and administrative expenses	26	29	19,531,194,973	21,817,892,910
11. Operating profit	30		22,210,893,577	12,723,365,608
12. Other income	31		977,232	73,471
13. Other expenses	32		495,565,746	374,770,811
14. Profit from other activities	40		(494,588,514)	(374,697,340)
15. Profit before tax	50		21,716,305,063	12,348,668,268
16. Current corporate income tax expense	51	30	4,489,254,050	2,535,957,221
17. Deferred corporate income tax expense	52		-	-
18. Net profit after corporate income tax	60		17,227,051,013	9,812,711,047
19. Basic earnings per share	70	31	1,049	597

Approved, 27 August 2026

Preparer



Truong Thi Ha Van

Person in charge of accounting



Truong Thi Ha Van

Legal Representative
Chairman


Hoang Hung

INTERIM CASH FLOW STATEMENT
(Indirect Method)
For the period from 01 January 2026 to 30 June 2026

FORM B03a - DN
Unit: VND

ITEMS	Codes	Current period	Prior period
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	21,716,305,063	12,348,668,268
2. Adjustment for			
- Depreciation and amortization of fixed assets	02	9,214,921,212	8,832,136,801
- Provisions	03	-	317,543,600
- Unrealised foreign exchanges	04	(12,941,236)	(316,738,654)
- Gain/Loss from investing activities	05	(20,969,413,013)	(21,870,749,726)
- Interest expenses	06	6,489,650,812	5,893,231,364
3. Operating profit before movements in working capital	08	16,438,522,838	5,204,091,653
- Increase, decrease in receivables	09	81,256,203,168	19,263,089,569
- Increase, decrease in inventory	10	2,611,745,316	(8,205,512,533)
- Increase, decrease in payables (exclude interest expenses, CIT)	11	(85,877,770,261)	(37,521,842,693)
- Increase, decrease in prepaid expenses	12	2,404,775,953	(9,823,125,443)
- Interest paid	14	(6,613,728,785)	(5,853,751,547)
- Corporate income tax paid	15	(7,543,233,520)	(11,064,131,960)
- Other cash outflows	17	(912,112,980)	(1,381,412,296)
Net cash from operating activities	20	1,764,401,729	(49,382,595,250)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition of fixed assets and other long-term assets	21	(581,143,651)	(1,667,177,854)
2. Cash outflow for lending, buying debt instruments of other entities	23	(110,800,000,000)	-
3. Cash recovered from lending, selling debt instruments of other entities	24	109,000,000,000	-
4. Interest earned, dividend and profit received	27	21,218,943,151	17,107,624,111
Net cash from investing activities	30	18,837,799,500	15,440,446,257
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	188,257,411,379	269,526,974,486
2. Repayments of borrowings	34	(262,899,180,328)	(284,422,090,675)
Net cash from financing activities	40	(74,641,768,949)	(14,895,116,189)
Net decrease in cash during the period	50	(54,039,567,720)	(48,837,265,182)
Cash and cash equivalents at the beginning of period	60	57,544,668,509	64,834,713,056
Effect of changes in foreign exchange rates	61	909,304	79,822,024
Cash and cash equivalents at the end of period	70	3,506,010,093	16,077,269,898

Preparer



Truong Thi Ha Van

Person in charge of accounting



Truong Thi Ha Van

Approved, 27 August 2026

Legal Representative
Chairman

Hoang Hung

1. GENERAL INFORMATION

1.1. Structure of ownership

Hai Ha Confectionery Joint Stock Company (the "Company") operates under the Enterprise Registration Certificate for a joint stock company No. 0101444379, initially issued by the Department of Finance of Hanoi City on 20 January 2004 and most recently amended for the 9th time on 25 August 2025.

According to the Enterprise Registration Certificate, the Company's charter capital is VND 164,250,000,000, divided into 16,425,000 shares with a par value of VND 10,000 per share. The Company's shares are currently listed and traded on the Hanoi Stock Exchange under the stock code HHC.

1.2. Principal business activities: Manufacturing.

1.3. Operating and principal activities

- Manufacturing and Trading various types of food and beverages such as cakes, candies, sugar, milk, coffee, non-alcoholic drinks, mineral water,...;
- Wholesale of machinery, equipment, and other machine parts;
- Investment in construction, leasing offices, residential buildings, and shopping centers.

1.4. Normal business cycle

The Company's normal operating cycle is 12 months.

1.5. Corporate structure

The Company has no subsidiaries, joint ventures, or associates. The Company's headquarters is located at 25 - 27 Truong Dinh Street, Tuong Mai Ward, Hanoi City.

The dependent units of the Company include:

Unit Name	Address	Main Business Activity
A. Units with Common Accounting (Determining Business Results with the Company's Office)		
1. Hai Ha Confectionery Joint Stock Company - Hai Ha Confectionery Factory 1	Lac Long Quan Street, Thanh Mieu Ward, Phu Tho Province.	
2. Hai Ha Confectionery Joint Stock Company - Hai Ha Confectionery Factory 2	No. 3 Thanh Binh Street, Nam Dinh Ward, Ninh Binh Province.	
3. Hai Ha Confectionery Joint Stock Company - Hai Ha Confectionery Factory	VSIP Bac Ninh Industrial Park - No. 3, Street 8, Tu Son Ward, Bac Ninh Province.	
B. Units with Organizational Accounting (Determining the Business Results of the Unit)		
1. Ho Chi Minh City Branch - Hai Ha Confectionery Joint Stock Company	No. 202 Ly Chinh Thang Street, Nhieu Loc Ward, Ho Chi Minh City.	Supporting the general contractor in distributing the Company's products.
2. Da Nang Branch - Hai Ha Confectionery Joint Stock Company	No. 134 Phan Thanh Street, Thanh Khe Ward, Da Nang City.	Distributing the Company's products and supporting the general contractor in distributing the Company's products.

1.6. The number of employees of the Company: As at 30 June 2026 was 535 people (as at 01 January 2026 was 975 people).

1.7. Comparability of financial information: The financial information presented in these financial statements is comparable.

1.8. Significant events and transactions affecting the Company's operations during the period

On 15 May 2026, the Company's Annual General Meeting of Shareholders for 2026 approved the policy to restructure the factory system towards a leaner and more centralized structure, in line with the Company's long-term development strategy, and to invest in the modernization of the Company's production operations. The General Meeting of Shareholders assigned the Board of Directors to organize and implement the restructuring in accordance with the resolutions of the General Meeting of Shareholders. On 9 July 2026, the Company's Board of Directors issued Resolution No. 80/2026/HHC/NQ-HĐQT approving the policy to implement the Project on relocation and consolidation of Hai Ha Nam Dinh Factory and Hai Ha Viet Tri Factory into Hai Ha VSIP Bac Ninh Factory, with an estimated investment of approximately VND 226.45 billion.

Currently, the Company is in the process of completing the organizational structure of the Board of Management. Accordingly, during the period, the Board of Directors has been directly organizing, directing and supervising the Company's operations within its authority. The Chairman of the Board of Directors performs his functions and duties in accordance with the Company's Charter and organizes the implementation of resolutions and decisions of the Board of Directors. The Board of Directors is committed to completing the organizational structure of the Board of Management in the near future to ensure compliance with the Company's Charter and applicable laws and regulations on corporate governance.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The Company's annual accounting period begins on 1 January and ends on 31 December of the calendar year.

Accounting currency: Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

The financial statements are performed in Vietnamese Dong (VND) and prepared under the accounting principles in conformity with the Corporate Accounting System issued in pursuance of Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, Vietnamese Accounting Standards, and relevant statutory requirements applicable to the preparation and presentation of interim financial statements.

The financial statements for the period from 01 January 2026 to 30 June 2026 is prepared in accordance with Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance providing guidance on information disclosure in the securities market.

4. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES

The following are the main accounting policies applied by the Company in the preparation of financial statements:

4.1. Basis of preparation of financial statements

The financial statements are prepared on an accrual basis (except for certain information related to cash flows).

4.2. Estimates

The preparation of financial statements complies with the Vietnamese Accounting Standards, Corporate Accounting System, and relevant legal regulations regarding the preparation and presentation of financial statements. This requires the Executive Board to make estimates and assumptions affecting the reported figures for liabilities, assets, and the presentation of liabilities and contingent assets as of the financial statement date, as well as the reported figures for revenue and expenses during the reporting period. Actual results may differ from the estimates and assumptions made.

4.3. Foreign currency conversion

The Company applies the treatment of exchange rate differences according to the guidance of Vietnamese Accounting Standard No. 10 - "Effects of Changes in Exchange Rates" and the current Accounting Regime for enterprises.

During the period, economic transactions conducted in foreign currencies are converted to VND at the actual transaction exchange rate on the date of occurrence or at the accounting book rate. Any resulting exchange rate differences are reflected in financial revenue (if a gain) and financial expenses (if a loss). The balances of monetary items in foreign currency are revalued at the actual transaction exchange rate at the end of the accounting period, and any revaluation exchange rate differences are reflected in exchange rate differences. The balances are then transferred to financial revenue (if a gain) or financial expenses (if a loss) at the end of the accounting period.

4.4. Cash and cash equivalents

Cash reflects the full existing amount of the Company at the end of the accounting period, comprising cash on hand, demand deposits and cash in transit.

Cash equivalents comprises short-term investments with terms less than 03 months since the date of investment that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value at the reporting date and recorded in accordance with Vietnamese Accounting Standard No. 24 - Cash flow statement.

4.5. Investment held to maturity

The Company's investments that it has the intention and ability to hold to maturity with a remaining maturity of no more than 12 months (short-term) and more than 12 months (long-term) from the reporting date (other than trading securities) are classified as held-to-maturity investments. These include term deposits with banks, valuable papers (including treasury bills and promissory notes), bonds, preference shares classified as liabilities, loans held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments or investments of a similar nature. Held-to-maturity investments exclude derivative instruments and amounts already presented under "Cash equivalents".

Interest on deposits arising after the acquisition date of held-to-maturity investments and gains on the disposal or transfer of held-to-maturity investments are recognized as finance income. Interest receivable before the Company acquires the investments is deducted from the cost of the investments at the acquisition date.

The Company classifies held-to-maturity investments as long-term or short-term based on their remaining maturity from the reporting date.

When there is reliable evidence that part or all of an investment may not be recoverable and the amount of the loss can be reliably determined, the loss is recognized in finance costs for the year and deducted directly from the carrying amount of the investment. Provision for held-to-maturity investments that are similar in nature to doubtful receivables is made in accordance with the provision requirements applicable to doubtful receivables as disclosed in Note 4.7.

4.6. Business Cooperation Contract (BCC)

BCC is a contractual arrangement between two or more parties to jointly carry out an economic activity without establishing an independent legal entity. Such activity may be jointly controlled by the contributing parties, not jointly controlled by the contributing parties, or controlled by one of the parties to the contractual arrangement.

BCC may be carried out in the form of jointly constructing assets or cooperating in certain business activities. The parties participating in a BCC may agree to share revenue, products or profit after tax arising from the results of the BCC, or to share fixed benefits regardless of the operating results of the BCC.

For BCC in which the Company does not have joint control:

- Where the benefits received by the participating parties depend on the business results: Capital contributions to BCCs and benefits received by the Company from the BCCs are accounted for as investments in other entities.
- Where the benefits received by the participating parties are fixed: The participating parties in the BCCs recognize rental income from leasing assets or interest income from lending capital in respect of the amounts allocated from the BCCs. Where the substance of the arrangement is a lease of assets (i.e. the Company contributes non-monetary assets to the BCC), the Company accounts for the arrangement as a lease transaction. Where the substance of the arrangement is a lending transaction (i.e. the Company contributes cash to the BCC), the Company accounts for the arrangement as a lending transaction.

4.7. Receivables and provision for doubtful debt

Receivables are monitored in detail of the original terms, remaining terms at the reporting date, the receivable objects, original currencies and other factors for the Company's managerial purpose. The classification of receivables is trade receivables; other receivables shall comply with the principles:

- Trade receivables include commercial receivables arising from buy-sell transactions, including receivables for export sales consigned to other entities;
- Other receivables include non-commercial receivables not related to buy-sell transactions.

Receivables are classified as current or non-current based on their remaining maturities as at the reporting date. Monetary items denominated in foreign currencies are retranslated in accordance with the accounting policy set out in Note 4.3.

Receivables are recognised at amounts not exceeding their recoverable amounts. An allowance for doubtful debts is recognised for the portion of receivables that the Company assesses as not being recoverable as at the end of the reporting period.

4.8. Inventories

Inventories are recognized at cost. Where the cost of inventories is higher than their net realisable value, inventories are stated at their net realisable value. The cost of inventories comprises purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition. Net realisable value is determined as the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories are determined using the monthly weighted average cost method, with the quantities and costs of inventories issued being determined upon each occurrence.

Allowance for decline in value of inventories represents the difference between the cost of inventories and their net realisable value at the end of the accounting period, where the former is higher than the latter.

4.9. Tangible fixed assets and depreciation

Tangible fixed assets are presented at cost less accumulated depreciation. The cost of tangible fixed assets is determined based on their historical cost.

The cost of tangible fixed assets acquired through purchase and construction and transfer comprises all costs incurred by the Company to acquire the assets up to the time when the assets are ready for use.

Subsequent expenditures are capitalised as part of the cost of the assets when they result in an improvement to the assets' existing condition compared with their originally assessed standard condition.

Expenditures incurred for repairs and maintenance to restore or maintain the assets' economic benefits at their originally assessed standard operating condition, which do not meet the above conditions, are recognized in production and business expenses in the period in which they are incurred.

These notes are an integral part and should be read in conjunction with the accompanying interim financial statements.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives in accordance with applicable regulations. The specific depreciation periods for each category of tangible fixed assets are as follows:

	Years
Buildings and structures	05 - 30
Machinery and equipment	03 - 12
Transport and transmission vehicles	03 - 10
Office equipment	03 - 07

4.10. Intangible assets and amortisation

Intangible fixed assets are computer softwares, which are presented at cost less accumulated depreciation. Computer softwares are initially recognized at their purchase cost and amortized using the straight-line method over its estimated useful life of 3 years.

4.11. Prepaid expenses

Prepaid expenses are recorded as actually incurred. These expenses are amortized to the statement of profit or loss based on the period over which they contribute to the Company's production and business activities in each accounting period, in accordance with prevailing regulations.

The Company classifies prepaid expenses as current or non-current based on the amortization period of each type of expense and does not reclassify them at the reporting date.

4.12. Accounts Payable

Accounts payable are monitored in detail based on the original maturity, remaining maturity at the reporting date, payee, currency type, and other factors as required by the Company's management. The classification of payables is as follows:

- Trade payables comprise liabilities of a commercial nature arising from purchase and sale transactions.
- Other payables comprise liabilities that are non-commercial in nature and are not related to transactions involving the purchase or sale of goods or the rendering of services.

The Company classifies the accounts payable based on the remaining maturity at the reporting date as either long-term or short-term and reassesses foreign currency-denominated monetary items according to the principles outlined in Note 4.3.

Accounts payable are recorded at no less than the obligation to pay. If there is evidence indicating that a loss may occur, the Company immediately recognizes a payable in accordance with the prudence principle.

4.13. Payable for profits, dividends

Payable for profits, dividends are payments made to organizations and individuals who invest capital in the business.

The timing of recognizing dividends and profits payable is when the Company has no discretion to refuse the dividend payout, as determined in accordance with securities law regulations. Dividends and profits payable are recognized immediately upon approval by Resolution of the General Meeting of Shareholders.

4.14. Accrued expenses

Accrued expenses comprise payables for goods and services received for which invoices have not yet been received, or for expenses relating to the reporting period that are not yet supported by sufficient documentation but are certain to be incurred and therefore need to be accrued to production and operating expenses.

4.15. Loans and financial leases

Loans and financial leases include borrowings from commercial banks and individuals.

Loans are tracked in detail by lender, loan agreement, loan drawdown, and repayment term. Loans with a remaining repayment period of more than 12 months from the reporting date are presented as long-term loans and financial leases. Loans due within the next 12 months from the reporting date are presented as short-term loans and financial leases.

4.16. Borrowing Cost

Borrowing costs include interest and other expenses directly related to loans.

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except for borrowing costs directly related to the investment, construction, or production of work-in-progress assets that require a sufficiently long period (over 12 months) to be put into use for their intended purpose or sold. These are included in the value of the asset (capitalized) when all the conditions stipulated in Vietnamese Accounting Standard No. 16 - Borrowing Costs are met.

4.17. Owner's Equity

Owner's equity at the end of the accounting period reflects the capital contributed by shareholders, and is recorded based on the actual capital contributed by shareholders, calculated at the par value of the issued shares.

Share premium is recognized as the difference between the actual issue price and the par value of shares upon initial issuance, additional issuance, or re-issuance of treasury shares.

Funds and after-tax profits are established and distributed according to the Resolution of the General Meeting of Shareholders or provisionally appropriated in accordance with the Company's Charter, and are subject to additional appropriation/adjustment upon the Resolution of the General Meeting of Shareholders.

4.18. Revenue and other income recognition

Revenue is recognized when the outcome of the transaction can be reliably measured and it is probable that the Company will receive the economic benefits associated with the transaction.

Sales revenue is recognized when all the following conditions are met:

- The Company has transferred most of the risks and rewards associated with ownership of the products or goods to the buyer;
- The Company no longer retains control over the goods as a seller or manager;
- The revenue can be reliably measured; When the contract stipulates that the buyer has the right to return the purchased products or goods under specific conditions, the Company only recognizes revenue when those specific conditions no longer exist and the buyer is no longer entitled to return the products or goods (except in cases where the customer has the right to return goods in exchange for other goods or services);
- The Company is expected to receive economic benefits from the sales transaction; and
- The costs related to the sales transaction can be determined.

Service revenue is recognized when all of the following conditions are met:

- The revenue can be reliably measured. If the contract stipulates that the buyer has the right to return the purchased service under specific conditions, the Company can only recognize revenue when these specific conditions no longer exist, and the buyer cannot return the provided service;
- There is a reasonable expectation of receiving economic benefits from the service transaction;
- The portion of work completed as of the balance sheet date can be determined; and
- The costs incurred for the transaction and the costs needed to complete the service transaction can be identified.

These notes are an integral part and should be read in conjunction with the accompanying interim financial statements.

Financial income includes: interest from deposits, interest from investments; foreign exchange gains,...

Other income reflects earnings from events or transactions that are separate from the Company's regular business activities, aside from the revenues mentioned above.

4.19. Revenue deductions

Revenue deductions include:

- Trade discounts reflect price reductions off the listed price granted to buyers for purchasing in large volumes, which have not been reflected on invoices upon sale of products, goods, or provision of services.
- Sales returns reflect the value of products and goods returned by customers due to reasons such as: breach of commitment, breach of economic contract, damaged or degraded quality, near expiration date, or incorrect specifications and types

4.20. Cost of Sales

Cost of sales is recognized based on actual costs incurred matching revenue, including: cost of products, goods, and services sold during the period.

Direct raw material costs in excess of normal capacity levels, direct labor, and unallocated fixed overhead costs not allocated to the cost of inventory produced (after deducting compensations, if any), even when products and goods have not been identified as sold.

Allowances for inventory write-down and provisions for onerous contracts relating to the sale of inventories are recognised as cost of sales in the period.

4.21. Tax

Corporate income tax consists of current tax and deferred tax.

Current tax expense reflects the corporate income tax payable for the year and any additional tax payable due to the discovery of non-material errors from previous years. Current income tax income reflects the corporate income tax payable that is reduced by non-material errors identified from previous years.

Deferred tax expense reflects the difference between the deferred tax assets recognized in the year being larger than the deferred tax assets arising in the year, or deferred tax liabilities incurred in the year being larger than deferred tax liabilities recognized in the year. Deferred tax income reflects the difference between the deferred tax assets arising in the year being larger than the deferred tax assets recognized in the year, or deferred tax liabilities being recognized in the year being larger than deferred tax liabilities incurred in the year.

Deferred tax is calculated on the differences between the carrying amount and the tax basis of items in the financial statements, tax losses, and unused tax incentives. Deferred tax liabilities must be recognized for all temporary differences, while deferred tax assets can only be recognized when there is sufficient taxable profit expected in the future to offset the temporary differences.

Deferred tax is determined based on the tax rate expected to be applied in the year the asset is recovered or the liability is settled. Deferred tax is recognized in the profit and loss statement unless it relates to items recognized directly in equity; in this case, deferred tax is also recognized directly in equity.

Deferred tax assets and deferred tax liabilities are offset when the Company has the legal right to offset current tax assets against current tax liabilities and when the deferred tax assets and deferred tax liabilities relate to corporate income tax administered by the same tax authority, and the Company intends to settle current income tax on a net basis.

Taxable income may differ from the total accounting profit before tax presented in the income statement because taxable income does not include taxable income or deductible expenses in other

These notes are an integral part and should be read in conjunction with the accompanying interim financial statements.

years (including carry-forward losses, if any) and also excludes non-taxable or non-deductible items. The Company has not recognized deferred income tax assets arising from tax losses due to the uncertainty of future taxable profits.

The determination of the Company's tax obligations is based on current tax regulations. However, these regulations change over time, and the determination of tax obligations depends on the results of audits by the competent tax authority.

4.22. Related Parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or common significant influence. Related parties may be individuals or entities, including close family members of any individual considered to be a related party.

Information on related party disclosures is presented in Note 33.

5. CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	13,801,495	35,498,895
Cash in bank	3,492,208,598	57,509,169,614
- Cash in Sacombank	32,418,060	52,786,833,046
- Cash in Vietcombank	758,216,978	653,742,319
- Cash in BIDV	1,189,735,997	3,169,714,251
- Cash in MBBank	1,318,048,887	424,946,879
- Cash in other banks	193,788,676	473,933,119
Total	3,506,010,093	57,544,668,509

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These notes are an integral part and should be read in conjunction with the accompanying interim financial statements.

6. HELD-TO-MATURITY INVESTMENTS

The Company's held-to-maturity investments comprise investments in business cooperation contracts ("BCCs") that earn fixed returns and are presented as loans in accordance with the accounting policy set out in Note 4.6, with details as follows:

	30/06/2026			01/01/2026		
	Historical cost	Recoverable value	Allowance for impairment	Historical cost	Recoverable value	Allowance for impairment
	VND	VND	VND	VND	VND	VND
Short-term	395,041,144,520	395,041,144,520	-	303,490,674,658	303,490,674,658	-
Mesa Asia Pacific Trading Services Co., Ltd	203,167,315,068	203,167,315,068	-	195,000,000,000	195,000,000,000	-
- Capital contribution amount	195,000,000,000	195,000,000,000	-	195,000,000,000	195,000,000,000	-
- Investment cooperation interest	8,167,315,068	8,167,315,068	-	-	-	-
Quang Anh Quang Tri Joint Stock Company	95,114,347,260	95,114,347,260	-	98,030,085,616	98,030,085,616	-
- Capital contribution amount	89,500,000,000	89,500,000,000	-	89,500,000,000	89,500,000,000	-
- Investment cooperation interest	5,614,347,260	5,614,347,260	-	8,530,085,616	8,530,085,616	-
Phuong Mai Joint Stock Company	96,759,482,192	96,759,482,192	-	4,613,054,795	4,613,054,795	-
- Capital contribution amount	91,800,000,000	91,800,000,000	-	-	-	-
- Investment cooperation interest	4,959,482,192	4,959,482,192	-	4,613,054,795	4,613,054,795	-
Amber Finance Company Limited	-	-	-	5,847,534,247	5,847,534,247	-
- Investment cooperation interest	-	-	-	5,847,534,247	5,847,534,247	-
Long-term	121,000,000,000	121,000,000,000	-	211,000,000,000	211,000,000,000	-
Mesa Asia Pacific Trading Services Co., Ltd	50,000,000,000	50,000,000,000	-	50,000,000,000	50,000,000,000	-
Amber Finance Company Limited	-	-	-	90,000,000,000	90,000,000,000	-
Phuong Mai Joint Stock Company	71,000,000,000	71,000,000,000	-	71,000,000,000	71,000,000,000	-
Total	516,041,144,520	516,041,144,520	-	514,490,674,658	514,490,674,658	-

Detailed information relating to these business cooperation contracts (BCCs) is presented in Note No. 34.2.

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7. SHORT TERM TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND	VND	VND	VND
ACI Vietnam Joint Stock Company (*)	10,000,000,000	-	10,000,000,000	-
Branch of Mesa Asia Pacific Trading Services Company Limited	69,976,344,859	-	84,062,027,419	-
Hai Ha Trading and Development Joint Stock Company	-	-	60,770,879,435	-
Wincommerce General Commercial Services JSC	5,608,554,724		5,460,106,989	
Others	10,627,357,957	(2,913,505,325)	15,199,143,779	(2,913,505,325)
Total	96,212,257,540	(2,913,505,325)	175,492,157,622	(2,913,505,325)
Of which, Trade receivables from related parties	-	-	497,177,715	-

Details are set out in Note 33

(*) The receivable is input VAT that has been declared but has not yet been credited against relating to Investment Cooperation Agreement No. 09/HHC-ACI VietNam - Dong A dated 17 March 2026 for the Investment Project for the Construction of an office complex, product showroom, commercial services and residential development at No. 25-27 Truong Dinh Street, Hai Ba Trung District, Hanoi (now No. 25-27 Truong Dinh Street, Tuong Mai Ward, Hanoi), and its accompanying appendices. The Company has discussed with ACI Vietnam Joint Stock Company and agreed that the above receivable will be settled by ACI Vietnam Joint Stock Company when the project is implemented. As at the date of this report, the project has not yet commenced implementation.

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8. ALLOWANCE FOR SHORT-TERM DOUBTFUL DEBTS

	<u>Current period</u>	<u>Prior period</u>
	<u>VND</u>	<u>VND</u>
Opening balance	(3,231,048,925)	(1,270,933,405)
Recognise an allowance	-	(317,543,600)
Closing balance	<u>(3,231,048,925)</u>	<u>(1,588,477,005)</u>

Details of allowance for doubtful debts:

<u>30/06/2026</u>				<u>01/01/2026</u>			
<u>Overdue time</u>	<u>Historical cost</u>	<u>Recoverable amount</u>	<u>Allowance for doubtful debts</u>	<u>Overdue time</u>	<u>Historical cost</u>	<u>Recoverable amount</u>	<u>Allowance for doubtful debts</u>
	<u>VND</u>	<u>VND</u>	<u>VND</u>		<u>VND</u>	<u>VND</u>	<u>VND</u>
Trade accounts receivable	2,913,505,325	-	(2,913,505,325)		2,913,505,325	-	(2,913,505,325)
Viettel Group	> 3 year 803,014,780	-	(803,014,780)	> 3 year	803,014,780	-	(803,014,780)
Chiccoco life, Inc	> 3 year 360,160,036	-	(360,160,036)	> 3 year	360,160,036	-	(360,160,036)
Others	1,750,330,509	-	(1,750,330,509)		1,750,330,509	-	(1,750,330,509)
Advances to suppliers	317,543,600	-	(317,543,600)		317,543,600	-	(317,543,600)
AFA Research & Education Consulting Co., Ltd	> 3 year 264,000,000	-	(264,000,000)	> 3 year	264,000,000	-	(264,000,000)
Others	> 3 year 53,543,600	-	(53,543,600)	> 3 year	53,543,600	-	(53,543,600)
Total	<u>3,231,048,925</u>	<u>-</u>	<u>(3,231,048,925)</u>		<u>3,231,048,925</u>	<u>-</u>	<u>(3,231,048,925)</u>

These notes are an integral part and should be read in conjunction with the accompanying interim financial statements.

9. INVENTORIES

	30/06/2026		01/01/2026	
	Historical cost	Allowance	Historical cost	Allowance
	VND	VND	VND	VND
Goods in transit	-	-	1,250,684,270	-
Raw materials	39,300,512,767	-	41,503,670,489	-
Tools and supplies	146,056,280	-	88,798,259	-
Finished goods	9,800,052,859	-	9,252,736,495	-
Merchandises	329,100,684	-	91,578,393	-
Total	49,575,722,590	-	52,187,467,906	-

10. PREPAID EXPENSES

	30/06/2026	01/01/2026
	VND	VND
Short-term	799,228,913	1,284,045,696
Insurance expenses	124,577,614	311,444,044
Tools and supplies	312,160,488	662,484,889
Others	362,490,811	310,116,763
Long-term	49,935,156,666	51,855,115,836
Land rent at VSIP Bac Ninh Industrial Park	38,299,647,487	38,930,011,057
Land rent at Tan Tao Industrial Park (Ho Chi Minh City)	1,938,238,602	1,978,863,072
Cost of repairing machinery and tools and supplies	9,697,270,577	10,877,841,797
Others	-	68,399,910
Total	50,734,385,579	53,139,161,532

11. INTANGIBLE FIXED ASSETS

	Computer softwares	Total
	VND	VND
COST		
As at 01/01/2026	2,476,266,580	2,476,266,580
As at 30/06/2026	2,476,266,580	2,476,266,580
ACCUMULATED AMORTISATION		
As at 01/01/2026	1,425,059,590	1,425,059,590
Amortisation	274,030,740	274,030,740
As at 30/06/2026	1,699,090,330	1,699,090,330
NET BOOK VALUE		
As at 01/01/2026	1,051,206,990	1,051,206,990
As at 30/06/2026	777,176,250	777,176,250
Cost of tangible fixed assets fully depreciated but still in use	1,460,741,580	1,460,741,580

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These notes are an integral part and should be read in conjunction with the accompanying interim financial statements.

12. TANGIBLE FIXED ASSETS

	Buildings and Structures	Machinery and Equipments	Transportation Vehicles	Management device	Total
	VND	VND	VND	VND	VND
COST					
As at 01/01/2026	153,774,308,578	242,864,451,188	22,413,392,873	1,713,652,660	420,765,805,299
Purchasing	-	94,900,000	-	-	94,900,000
As at 30/06/2026	153,774,308,578	242,959,351,188	22,413,392,873	1,713,652,660	420,860,705,299
ACCUMULATED DEPRECIATION					
As at 01/01/2026	87,651,682,825	188,686,261,413	18,187,097,944	859,039,155	295,384,081,337
Depreciation	2,453,578,827	5,646,860,884	575,906,641	264,544,120	8,940,890,472
As at 30/06/2026	90,105,261,652	194,333,122,297	18,763,004,585	1,123,583,275	304,324,971,809
NET BOOK VALUE					
As at 01/01/2026	66,122,625,753	54,178,189,775	4,226,294,929	854,613,505	125,381,723,962
As at 30/06/2026	63,669,046,926	48,626,228,891	3,650,388,288	590,069,385	116,535,733,490
<i>Cost of tangible fixed assets fully depreciated but still in use</i>	48,009,652,325	109,378,650,714	12,818,208,901	97,416,364	170,303,928,304

Some tangible fixed assets of the Company are being used as collateral for loans at commercial banks, details are provided in Note 22.

These notes are an integral part and should be read in conjunction with the accompanying interim financial statements.

13. SHORT-TERM TRADE PAYABLE

	<u>30/06/2026</u>	<u>01/01/2026</u>
	VND	VND
Branch of Mesa Asia Pacific Trading Services Co., Ltd	4,540,387,195	39,073,285,990
Mesa Asia Pacific Trading Services Co., Ltd	2,113,440,677	2,098,696,323
Petrolimex Gas Corporation - JSC	955,956,546	-
Others	3,811,066,473	7,505,538,344
Total	11,420,850,891	48,677,520,657
Of which, Trade payables to related parties	-	259,534,500
Details are set out in Note 33		

14. SHORT-TERM ADVANCE FROM CUSTOMERS

	<u>30/06/2026</u>	<u>01/01/2026</u>
	VND	VND
Universal Cosmetics Co., LTD	-	1,557,523,771
Manh Ha General Trading Company Limited	-	906,290,128
Hai Ha Trading and Development Joint Stock Company	5,124,068,265	-
Others	3,514,006,582	5,318,212,685
Total	8,638,074,847	7,782,026,584

15. DIVIDENDS AND PROFIT PAYABLE

	<u>30/06/2026</u>	<u>01/01/2026</u>
	VND	VND
Dividends payable to shareholders from the 2020 profit (*)	16,425,000,000	16,425,000,000
Others dividend payable	11,912,750	11,912,750
Total	16,436,912,750	16,436,912,750

(*) Pursuant to Resolution No. 139/2021/NQ-DHĐCĐ dated 23 April 2021, the Company's General Meeting of Shareholders approved the plan for payment of dividends for 2020 at the rate of 10%, amounting to VND 16,425,000,000, and proposed not to pay dividends for 2020.

These notes are an integral part and should be read in conjunction with the accompanying interim financial statements.

16. TAXES AND OTHER PAYABLES TO THE STATE

	01/01/2026	Payable amount	Paid amount	30/06/2026
	VND	VND	VND	VND
Payables to the State				
Value added tax	3,538,296,060	3,733,571,484	6,714,505,502	557,362,042
Corporate income tax	7,385,837,277	4,489,254,050	7,543,233,520	4,331,857,807
Personal income tax	115,928,498	405,684,613	473,962,129	47,650,982
Fees, charges and other payments	2,199,960	1,095,300	1,095,300	2,199,960
Total	11,042,261,795	8,629,605,447	14,732,796,451	4,939,070,791
Receivables from the State				
Import and export taxes	7,560,322	-	-	7,560,322
Land and housing tax, land lease fees	6,484,827,277	3,556,409,670	596,948,546	3,525,366,153
Total	6,492,387,599	3,556,409,670	596,948,546	3,532,926,475

17. ACCRUED EXPENSE

	30/06/2026	01/01/2026
	VND	VND
Accrued interest	375,565,103	499,643,076
Accrued transportation expenses	24,902,040	599,881,198
Accrued selling expenses	2,500,316,044	5,442,955,836
Accrued sales discount	47,638,722	30,276,902,818
Others	1,086,967,986	1,540,772,834
Total	4,035,389,895	38,360,155,762

18. SHORT TERM UNEARNED REVENUE

As at 30 June 2026, the Company's unearned revenue comprises VND 2,799,677,200 of unearned revenue corresponding to amounts prepaid by customers for asset lease periods, and VND 412,980,891 unearned revenue corresponding to the estimated value of promotional goods that the Company is obligated to provide to customers under sales programs.

19. OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Short-term	5,717,784,612	5,191,691,744
Trade union fees	5,502,201,449	4,905,448,507
Short-term collaterals and deposits received	106,000,000	106,000,000
Others	109,583,163	180,243,237
Long-term	1,969,112,865	1,942,112,865
Long-term collaterals and deposits received	1,969,112,865	1,942,112,865
Total	7,686,897,477	7,133,804,609

HAI HA CONFECTIONERY JOINT STOCK COMPANY
NOTES TO THE INTERIM FINANCIAL STATEMENTS

These notes are an integral part and should be read in conjunction with the accompanying interim financial statements.

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20. SHORT-TERM BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026	Increase during the period	Decrease during the period	30/06/2026
	VND	VND	VND	VND
Saigon Thuong Tin Commercial Joint Stock Bank - Thang Long Branch (1)	157,247,616,067	168,257,411,379	262,899,180,328	62,605,847,118
Vietnam Prosperity Joint Stock Commercial Bank - Hanoi Branch (2)	-	20,000,000,000	-	20,000,000,000
Personal loan	2,000,000	-	-	2,000,000
Total	157,249,616,067	188,257,411,379	262,899,180,328	82,607,847,118

Information on the Company's loan agreements is as follows:

Bank	Contract	Credit Limit	Purpose	Term	Collateral assets
(1) Saigon Thuong Tin Commercial Joint Stock Bank - Thang Long Branch	No. 2020225055597/2024 dated 20 November 2024. Amendment and supplement agreement to the credit contract dated 23 September 2025	VND 300 billion	Working capital supplementation	Credit limit term is until 23 September 2026. The maximum loan term is 6 months from the disbursement date.	- The Company's land use rights and structures attached to the land at VSIP Bac Ninh Industrial Park, Tu Son Ward, Bac Ninh Province. - Property rights and constructions, as well as the proceeds derived from the business and exploitation of the land use rights value of the Company at VSIP Bac Ninh Industrial Park, Tu Son Ward, Bac Ninh Province.
(2) Vietnam Prosperity Joint Stock Commercial Bank - Hanoi Branch	Credit Facility Agreement No. CLC-81331-01 dated 22 April 2026	VND 250 billion	Working capital supplementation, Issuance of bank guarantees, Issuance of letters of credit (L/Cs)	Credit limit term is until 24 April 2027. The maximum loan term is 6 months from the disbursement date.	The loan is unsecured. However, for each application for the issuance of a bank guarantee or a letter of credit (L/C), the Company is required to place a cash deposit in an amount as required by VPBank.

HAI HA CONFECTIONERY JOINT STOCK COMPANY
NOTES TO THE INTERIM FINANCIAL STATEMENTS

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These notes are an integral part and should be read in conjunction with the accompanying interim financial statements.

21. OWNER'S EQUITY

Statement of Changes in Equity

	Owners' contributed capital	Share premium	Other legal capital	Investment and development fund	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
As at 01/01/2025	164,250,000,000	33,502,910,000	3,656,202,300	392,785,590,599	47,053,441,726	641,248,144,625
Profit for the previous year	-	-	-	-	47,308,322,439	47,308,322,439
Profit distribution	-	-	-	44,251,656,700	(44,251,656,700)	-
Decrease	-	-	-	(23,861,703,781)	-	(23,861,703,781)
As at 01/01/2026	164,250,000,000	33,502,910,000	3,656,202,300	413,175,543,518	50,110,107,465	664,694,763,283
Profit for the period	-	-	-	-	17,227,051,013	17,227,051,013
Profit distribution (*)	-	-	-	47,308,322,439	(47,308,322,439)	-
As at 30/06/2026	164,250,000,000	33,502,910,000	3,656,202,300	460,483,865,957	20,028,836,039	681,921,814,296

(*) The Company appropriated VND 47,308,322,439 to the Development Investment Fund pursuant to Resolution No. 01/2026/NQ-ĐHĐCĐ-HHC of the 2026 Annual General Meeting of Shareholders dated 15 May 2026.

Details of shareholders of the Company

	30/06/2026		01/01/2026	
	Shares	Proportion	Shares	Proportion
Mr Luu Van Vu	3,942,000	24.00%	3,942,000	24.00%
Ms Truong Thi Buu	3,942,000	24.00%	3,942,000	24.00%
VietinBank Fund Management Company Limited	3,000,000	18.26%	3,000,000	18.26%
Other shareholders	5,541,000	33.74%	5,541,000	33.74%
Total	16,425,000	100.00%	16,425,000	100.00%

Transactions Regarding Capital with Owners and Distribution of Dividends, Profit Sharing

	<u>Current period</u>	<u>Prior period</u>
	<u>VND</u>	<u>VND</u>
Owner's equity		
- Opening balance	164,250,000,000	164,250,000,000
- Increase during the period	-	-
- Decrease during the period	-	-
- Closing balance	164,250,000,000	164,250,000,000
Declared dividend, earning	-	-
Shares		
	<u>30/06/2026</u>	<u>01/01/2026</u>
Authorised shares	16,425,000	16,425,000
Issued shares	16,425,000	16,425,000
- Ordinary shares	16,425,000	16,425,000
Repurchased shares (Treasury shares)	-	-
Outstanding shares	16,425,000	16,425,000
- Ordinary shares	16,425,000	16,425,000
Par value of an outstanding share 10,000 VND/share		

22. ITEMS PRESENTED OUT OF STATEMENT OF FINANCIAL POSITION

Foreign currencies

	<u>30/06/2026</u>	<u>01/01/2026</u>
- US Dollar (USD)	85,370.42	111,597.82

Assets pledged as collateral, mortgaged:

Land use rights and structures attached to the land in Phu Chan commune, Tu Son town, Bac Ninh province (now Tu Son ward, Bac Ninh province), under the Certificate of Land Use Rights, Ownership of Houses and Other Land-attached Assets No. CM979940 issued by the Department of Natural Resources and Environment of Bac Ninh province on 12 April 2019, which are mortgaged as security for the Company's loans at Saigon Thuong Tin Commercial Joint Stock Bank – Thang Long Branch pursuant to Mortgage Agreement No. LD1810900132-HĐTC/2019 dated 28 August 2019 and the attached amendments and supplements.

Property rights and construction works, proceeds derived from the business operation and exploitation of land use rights value of the Company at VSIP Bac Ninh Industrial Park in Tu Son Ward, Bac Ninh Province, mortgaged for loans of the Company at Saigon Thuong Tin Commercial Joint Stock Bank - Thang Long Branch pursuant to Mortgage Agreement No. LD1810900132-HĐTC/2019a dated 28 August 2019 and the attached amendments and supplements.

Advances settled in accordance with financial regulations

	<u>30/06/2026</u>	<u>01/01/2026</u>
	<u>VND</u>	<u>VND</u>
Advance for employees	23,861,703,781	23,861,703,781
Total	23,861,703,781	23,861,703,781

These notes are an integral part and should be read in conjunction with the accompanying interim financial statements.

23. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	<u>Current period</u>	<u>Prior period</u>
	<u>VND</u>	<u>VND</u>
Revenue from finished goods	332,249,954,835	286,605,428,892
Revenue from merchandise sold	3,998,880,100	1,702,134,671
Revenue from services, others	9,557,677,524	9,355,672,925
Total	<u>345,806,512,459</u>	<u>297,663,236,488</u>

24. DEDUCTIONS

	<u>Current period</u>	<u>Prior period</u>
	<u>VND</u>	<u>VND</u>
Sales discount	80,091,175,212	13,546,011,983
Sales return	10,919,840,279	2,138,280,969
Total	<u>91,011,015,491</u>	<u>15,684,292,952</u>

25. COST OF SALES

	<u>Current period</u>	<u>Prior period</u>
	<u>VND</u>	<u>VND</u>
Cost of finished goods sold	204,164,476,046	220,208,749,746
Cost of merchandise sold	2,113,841,328	1,333,958,487
Total	<u>206,278,317,374</u>	<u>221,542,708,233</u>

26. FINANCIAL INCOME

	<u>Current period</u>	<u>Prior period</u>
	<u>VND</u>	<u>VND</u>
Interest on deposits	5,419,962	532,480,548
Income from investment cooperation	20,969,413,013	21,338,269,178
Gain on foreign exchange difference	94,346,987	680,447,242
Total	<u>21,069,179,962</u>	<u>22,551,196,968</u>

27. FINANCIAL EXPENSES

	<u>Current period</u>	<u>Prior period</u>
	<u>VND</u>	<u>VND</u>
Interest expense	6,489,650,812	5,893,231,364
Loss on foreign exchange difference	21,744,587	111,114,031
Total	<u>6,511,395,399</u>	<u>6,004,345,395</u>

These notes are an integral part and should be read in conjunction with the accompanying interim financial statements.

28. SELLING EXPENSES

	<u>Current period</u>	<u>Prior period</u>
	VND	VND
Staff expenses	14,403,303,267	28,708,941,618
Material, package expense	840,243,824	463,830,632
Depreciation expense	542,186,268	303,393,530
Outsourced expense	4,917,096,740	12,315,224,708
Other expenses	630,045,508	650,437,870
Total	21,332,875,607	42,441,828,358

29. ADMINISTRATIVE EXPENSES

	<u>Current period</u>	<u>Prior period</u>
	VND	VND
Staff expenses	6,739,778,834	5,858,521,833
Material expense for administration	334,476,938	489,764,310
Depreciation expense	565,627,944	476,592,386
Tax, fee	3,556,409,670	3,396,637,564
Provision for doubtful debt	-	317,543,600
Outsourced expense	8,004,901,587	11,274,328,293
Other expenses	330,000,000	4,504,924
Total	19,531,194,973	21,817,892,910

30. CURRENT CORPORATE INCOME TAX EXPENSE

	<u>Current period</u>	<u>Prior period</u>
	VND	VND
Accounting Profit before tax	21,716,305,063	12,348,668,268
Adjustment for taxable income		
- Add: Undeductible expense	729,965,188	331,117,840
Taxable income	22,446,270,251	12,679,786,108
- Tax rate	20%	20%
Current corporate income tax expenses	4,489,254,050	2,535,957,221

Corporate income tax expense for the period is estimated based on taxable income and may be subject to adjustments upon examination by the tax authorities.

31. BASIC EARNINGS PER SHARE

	<u>Current period</u>	<u>Prior period</u>
	VND	VND
Net profit after corporate income tax	17,227,051,013	9,812,711,047
Profit allocated to ordinary shareholders	17,227,051,013	9,812,711,047
Welfare and bonus fund	-	-
Profit to calculate basic earnings per share	17,227,051,013	9,812,711,047
Weighted average number of ordinary shares during the period	16,425,000	16,425,000
Basic earnings per share	1,049	597

These notes are an integral part and should be read in conjunction with the accompanying interim financial statements.

32. PRODUCTION AND BUSINESS COST BY NATURE

	Current period	Prior period
	VND	VND
Material and consumables cost	159,110,131,260	197,022,415,883
Staff expenses	51,473,334,668	64,210,186,360
Depreciation	9,214,921,212	8,832,136,801
Outsourced expense	21,583,984,789	32,897,646,754
Other expenses	6,386,428,372	4,051,580,358
Provision for doubtful debt	-	317,543,600
Total	247,768,800,301	307,331,509,756

33. INFORMATION WITH RELATED PARTIES

List of The Company's related parties:

Related parties	Relationship
Tamba Production and Service Company Limited	Related to a major shareholder of the Company (Ms. Truong Thi Buu)
Vinh Ha Food Processing and Construction Joint Stock Company	Ms. Do Thi Hong Thuy is a member of the Board of Directors, and Mr. Hoang Hung is a member of the Supervisory Board of this entity.

During the period, the Company had balances and transactions with the related parties as follows:

Balances with related parties

	30/06/2026	01/01/2026
	VND	VND
Short-term trade receivable	-	497,177,715
Tamba Production and Service Company Limited	-	419,785,008
Vinh Ha Food Processing and Construction Joint Stock Company	-	77,392,707
Short-term trade payable	-	259,534,500
Tamba Production and Service Company Limited	-	259,534,500

Transactions with related parties: the Company did not incur any transactions with related parties.

The remuneration/income of the Board of Directors and Board of Management is as follows:

Name	Position	Current period	Prior period
		VND	VND
Mr. Hoang Hung	Chairman	60,000,000	-
Mr. Tang Minh Vuong	Member	60,000,000	-
Ms. Nguyen Thi Phuc Loc	Member	89,000,000	-
Ms. Do Thi Hong Thuy	Member	139,166,666	-
Ms. Nam Thi Thu Huong	Deputy General Director (Dismissed)	-	379,107,487
Total		348,166,666	379,107,487

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34. OTHER INFORMATION

34.1. The remuneration of the Company's Supervisory Board paid during the period:

Name	Position	Current period	Prior period
		VND	VND
Ms. Nguyen Ngo Thi Truc My	Head of Supervisory Board	30,000,000	-
Ms. Doan Thi Thu Linh	Head of Supervisory Board (Dismissed)	-	53,766,000
Mr. Dinh Nho Liem	Member Supervisory Board	30,000,000	-
Ms. Dinh Thi Thanh Tam	Member Supervisory Board	30,000,000	-
Total		90,000,000	53,766,000

34.2. Other supplementary information

The Company engaged in lending transactions with counterparties with whom it has frequent economic/trading relations in order to maximize the utilization of its working capital. These lending transactions were carried out in accordance with Resolutions of the Board of Directors. The Board of Directors determined that these loans under cooperation contracts comply with legal regulations and are responsible for determining the fair value of the transactions, committed to supervising their execution of contents and purpose of contributed capital of the business cooperation activities and implementing solutions to prevent any arising losses (if any). The Board of Directors of the Company assessed that there were no losses that required provision for contingencies related to business cooperation activities as at 30 June 2026. Details are as follows:

Partner	As at 01/01/2026 VND	Capital contribution VND	Recovered capital contribution VND	As at 30/06/2026 VND
Contributing capital in business cooperation contracts				
Mesa Asia Pacific Trading Services Co., Ltd (1)	245,000,000,000	19,000,000,000	19,000,000,000	245,000,000,000
Quang Anh Quang Tri Joint Stock Company (2)	89,500,000,000	-	-	89,500,000,000
Phuong Mai Joint Stock Company (3)	71,000,000,000	91,800,000,000	-	162,800,000,000
Amber Finance Company Limited	90,000,000,000	-	90,000,000,000	-
Total	495,500,000,000	110,800,000,000	109,000,000,000	497,300,000,000

Partner	As at 01/01/2026 VND	Profit recognized VND	Profit collected VND	As at 30/06/2026 VND
Profit from cooperation contracts				
Mesa Asia Pacific Trading Services Co., Ltd (1)	-	8,530,241,095	362,926,027	8,167,315,068
Quang Anh Quang Tri Joint Stock Company (2)	8,530,085,616	5,614,347,260	8,530,085,616	5,614,347,260
Phuong Mai Joint Stock Company (3)	4,613,054,795	4,959,482,192	4,613,054,795	4,959,482,192
Amber Finance Company Limited	5,847,534,247	1,865,342,466	7,712,876,713	-
Total	18,990,674,658	20,969,413,013	21,218,943,151	18,741,144,520

- (1) This represents a capital contribution under business cooperation arrangements with Mesa Asia Pacific Trading Services Company Limited pursuant to business cooperation contracts in the consumer goods distribution and restaurant chain development sectors. The profit share attributable to Hai Ha is specified in each contract based on the amount of capital contributed by Hai Ha.
- (2) This represents a capital contribution under an investment cooperation arrangement with Quang Anh Quang Tri Joint Stock Company for the joint operation and exploitation of the Tay Bac Ho Xa Industrial Park infrastructure development and business project in Vinh Linh Commune, Quang Tri Province, pursuant to Contract No. 1303/2023/HDHTDT/QAQT-HHC dated 13 March 2023 and the related appendices. The profit from the cooperation arrangement is calculated at 12.65% per annum on the amount of capital contributed by the Company.
- (3) This represents a capital contribution under an investment cooperation arrangement with Phuong Mai Joint Stock Company for investment in the "Doc Let - Phuong Mai Tourism Area" in Dong Ninh Hoa Ward, Khanh Hoa Province, pursuant to Investment Cooperation Contract No. 2803/2025/HDHTDT/HAIHA-PM dated 28 March 2025 and the related appendices. The Company is entitled to a return of 8.5% on the capital contributed.

HAI HA CONFECTIONERY JOINT STOCK COMPANY
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During the period, the Company engaged in the following transactions with Mesa Asia Pacific Trading Services Company Limited:

	Current period VND	Prior period VND
- Goods and service purchasing	147,343,735,134	166,511,345,700
- Revenue from goods sold and services rendered	221,104,739,750	30,520,847,692
- Trade discount	80,037,782,520	8,780,567,125

35. SEGMENT INFORMATION

The Company's business operations are conducted solely within the territory of Vietnam. The Company's principal line of business is manufacturing and trading food products and beverages, while other business activities account for an insignificant proportion of the Company's overall operations. Accordingly, the Company does not present segment information by business segment or geographical area

36. SUBSEQUENT EVENTS

No significant events occurring after balance sheet date affecting the financial position and operations of the Company that requires adjustments or disclosures on the financial statements of the accounting period.

37. COMPARATIVE FIGURES

The comparative figures on Interim Statement of the interim financial position are the figures on the audited financial statements for the year ended 31 December 2025. The comparative figures on the Interim Income Statement and the Interim Cash Flow Statement are the figures on the reviewed interim financial statements for the period from 01 January 2025 to 30 June 2025.

Certain line items in the Interim statement of financial position as at 01 January 2026 have been reclassified to conform with the presentation adopted for the current period in accordance with the guidance in Circular No. 99/2025/TT-BTC dated 27 October 2025, details are as follows:

STATEMENT OF FINANCIAL POSITION	Codes	01/01/2026 before reclassification VND	01/01/2026 after reclassification VND	Effect VND
Short-term financial investments	120	-	303,490,674,658	303,490,674,658
Short-term held-to-maturity investments	123	-	303,490,674,658	303,490,674,658
Short-term receivables	130	477,045,768,769	173,555,094,111	(303,490,674,658)
Other short-term receivables	135	303,845,811,038	355,136,380	(303,490,674,658)
Long-term receivables	210	211,340,226,976	340,226,976	(211,000,000,000)
Other long-term receivables	215	211,340,226,976	340,226,976	(211,000,000,000)
Long-term financial investments	260	-	211,000,000,000	211,000,000,000
Long-term held-to-maturity investments	265	-	211,000,000,000	211,000,000,000
Current liabilities	310	317,583,165,199	317,583,165,199	-
Dividends and profit payable	313	-	16,436,912,750	16,436,912,750
Other short-term payables	320	21,628,604,494	5,191,691,744	(16,436,912,750)

Approved, 27 August 2026

Preparer

Person in charge of
accounting

Legal Representative
Chairman



Truong Thi Ha Van

Truong Thi Ha Van

Hoàng Hưng