**VISSAN JOINT STOCK COMPANY**

No.: 3878 /CV-VISSAN

**THE SOCIALIST REPUBLIC OF VIET NAM**
**Independence-Freedom-Happiness**

*Ho Chi Minh City, 28 August 2026*

Công Ty Cổ Phần Việt Nam Kỹ Nghệ Súc Sản

Digitally signed by Công Ty Cổ Phần Việt Nam Kỹ Nghệ Súc Sản
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To: State Securities Commission of Vietnam
Hanoi Stock Exchange

## I. BRIEF INFORMATION OF THE DISCLOSING ORGANIZATION

1. Organization's name: **VISSAN JOINT STOCK COMPANY**
2. Stock code: **VSN**
3. Address: 420 No Trang Long Street, Binh Loi Trung Ward, HCM City
4. Telephone: 08.35533999 Fax: 08.35533939
5. Website: www.vissan.com.vn

## II. CONTENTS OF DISCLOSURE:

Type of information disclosure: Periodic

Reviewed Interim Financial Statements for the six-month ended June 30, 2026 – General (attached), including:

- Statement of Financial Position
- Income Statement
- Cash Flows Statement
- Notes to the Financial Statements

**GENERAL DIRECTOR**

M.S.D.N: 0300105356 C.T.C.P
CÔNG TY CỔ PHẦN VIỆT NAM KỸ NGHỆ SÚC SẢN
THÀNH PHỐ HỒ CHÍ MINH

Lê Minh Cuấn

Member of MSI Global Alliance

# VISSAN JOINT STOCK COMPANY

**Reviewed Interim Financial Statements**
**For the accounting period ended June 30, 2026**

**Audited by:**

SOUTHERN AUDITING & ACCOUNTING FINANCIAL CONSULTING SERVICES CO., LTD. (AASCS)
MEMBER OF MSI GLOBAL ALLIANCE

29 Vo Thi Sau Street, Tan Dinh Ward, Ho Chi Minh City - Tel: (028) 3820 5944, Fax: (028) 3820 5942

# CONTENTS

# REPORT OF THE BOARD OF EXECUTIVE OFFICERS

The Board of Executive Officers Of Vissan Joint Stock Company (the "Company") presents our reports and the Company's Interim Financial Statements for the accounting period ended June 30, 2026.

## I. THE COMPANY

### 1. Form of ownership

Vissan Joint Stock Company operates under Enterprise Registration Certificate No. 0300105356, initially registered on October 11, 2016 and with the 44 amendment on August 25, 2025, issued by the Department of Finance of Ho Chi Minh City.

| | | |
|---|---|---|
| Legal capital: | : | 809,051,000,000 VND |
| Contributed capital as at June 30, 2026: | : | 809,051,000,000 VND |

The head office is located at 420 No Trang Long, Binh Loi Trung Ward, Ho Chi Minh City.

### 2. Business fields

Manufacturing, Trading, and Services.

### 3. Business lines

Wholesale of raw agricultural and forestry products (excluding wood, bamboo, and similar materials) and live animals; Fiber manufacturing (Details: manufacturing of various types of fibers); Manufacture of metal components (Details: manufacturing of metal hardware, electrical appliances, household and industrial machinery, and supplies); Manufacture of other food products not elsewhere classified (Details: processing of pork, beef/buffalo meat, poultry, seafood, processed meat, canned meat, and chicken/duck eggs; breeding and raising of pigs and cattle; animal feed production; production of various vegetables and fruits, processed produce, spices, and agricultural crops); Restaurants and mobile food service activities (Details: food and beverage business; contract food supply); Manufacture of fertilizers and nitrogen compounds (Details: fertilizer production without chemical storage); Wholesale of food; wholesale of beverages;

Wholesale of other machinery, equipment, and parts (Details: Trading in hardware, electrical appliances, household and industrial machinery, and supplies; Processing and preserving meat and meat products; Road freight transport; Processing and preserving seafood and seafood products; Processing and preserving fruits and vegetables; Wholesale of other household goods; Agents, brokers, and commodity auction services; Scientific research and technology development in the field of natural sciences (Details: Technical services for pig and cattle husbandry); Real estate business involving owned, leased, or rented property and land use rights (Details: Leasing and operation of real estate and land); Technical testing and analysis (Details: Testing and quality inspection services for food products); Scientific research and technology development in the field of engineering and technology; Pig farming and pig breeding;

Retail sale of beverages and food staples; other professional, scientific, and technical activities not elsewhere classified (Details: inspection, testing, conformity assessment, quality and technical condition monitoring of goods and food; consulting and training on quality control, quality declaration, and food quality management systems); retail sale of food; manufacture of knitted, crocheted, and non-woven fabrics (Details: manufacture of fabrics and textile/garment accessories); wholesale of fabrics, garments, and footwear; retail sale of household electrical appliances, furniture (beds, cabinets, tables, chairs, etc.), lighting equipment, and other household goods not elsewhere classified; retail sale of garments, footwear, and leather/imitation leather goods; other business support service activities not elsewhere classified (Details: import and export of goods traded by the company, and acting as an agent for the import and export of goods); scientific research and technology development in the field of agricultural sciences; retail sale of other new goods (excluding automobiles, motorcycles, and their parts/accessories); other support service activities related to transportation; retail sale of second-hand goods; other specialized wholesale trade not elsewhere classified.

**Main business line:**

Production and trading of pork, beef, poultry meat, seafood, processed meat, canned meat, and chicken and duck eggs; breeding, raising, and trading of breeding pigs, breeding cattle, and beef cattle.

Technical services for pig and cattle raising; manufacture and trading of animal feeds;

Trading of fruits and vegetables, staple foods (various cereal flours), processed foods (instant noodles); trading of various fruits and vegetables, processed fruits and vegetables, spices, agricultural products, and crop cultivation; trading of fruits;

Retail and wholesale of alcoholic beverages, beer, and carbonated soft drinks; trading of beverages, catering services/ contract food services (excluding food and beverage service activities at the headquarters);
Trading of manufactured goods, consumer goods, and other consumer products.

## II. OPERATING RESULTS

Profit after tax for the accounting period ended as at June 30, 2026 are VND 37,425,038,049 (Profit after tax in six-month period ended June 30, 2025 was VND 33,604,270,442).

Retained earnings as at June 30, 2026 are VND 213,597,860,559 (Retained earnings as at December 31, 2025 was VND 257,885,060,653).

## III. EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting date, which would require adjustments or disclosures to be made in the financial statements.

## IV. THE BOAD OF DIRECTORS, THE BOARD OF EXECUTIVE OFFICERS, THE BOARD OF SUPERVISERS AND LEGAL REPRESENTATIVE

**The Board of Directors**

| | | | |
|---|---|---|---|
| Mr | TRUONG HONG PHONG | Chairman | |
| Mr | LE MINH TUAN | Vice Chairman | |
| Mr | NGUYEN QUOC TRUNG | Vice Chairman | (Resigned on April 23, 2026) |
| Mr | NGUYEN HUY HUNG | Member | (Appointed on April 23, 2026) |
| Mr | TRUONG HAI HUNG | Member | |
| Mr | PHAN VAN PHUC | Member | |

**The Board of Executive Officers**

| | | |
|---|---|---|
| Mr | LE MINH TUAN | General Director |
| Mr | PHAN VAN DUNG | Deputy General Director |
| Mr | TRUONG HAI HUNG | Deputy General Director |

**The Board of Supervisers**

| | | |
|---|---|---|
| Mr | TRUONG VIET TIEN | Chief Superviser |
| Mrs | TRINH THI VAN ANH | Member |
| Mrs | DO THI THU NGA | Member |

**Legal representative**

Mr LE MINH TUAN General Director

**Chief Accountant**

Mrs DO THI THU THUY

According to the list, more of above listed people has not been allowed to use the right, which entrusted in administration and management to achieve any personal interest except the interest from holding these shares.

## V. AUDITOR

Southern Auditing and Accounting Financial Consultancy Services Company Limited (AASCS) was appointed to perform the review and audit of the Company's financial statements for the year 2026.

## VI. STATEMENT OF THE BOARD OF EXECUTIVE OFFICERS' RESPONSIBILITY IN RESPECT OF THE FINANCIAL STATEMENTS

The Board of General Directors of the Company is responsible for the preparation of the financial statements, which present fairly and reasonably the Company's financial position, results of operations, and cash flows for the interim accounting period ended 30 June 2026. In preparing the financial statements, the Board of General Directors of the Company has committed to comply with the following requirements:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Tate whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the basis of compliance with accounting standards and system and other related regulations;
- Prepare the financial statements on going concern basis.

The Board of Executive Officers is responsible for ensuring that proper accounting records are kept which disclosed, with reasonable accuracy at any time, the financial position of Company and to ensure that the accounting records comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We, the Board of Executive Officers, confirm that the financial statements for the accounting period ended June 30, 2026, its operation results and cash flows in the accounting period from January 01, 2026 to June 30, 2026 of Company accordance with the Vietnamese Accounting System and comply with relevant statutory requirements.

## VII. OTHER COMMITMENTS

The Board of Directors commits that the Company has not violated information disclosure obligations under Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market and its amending and supplementing circulars.

## VIII. APPROVAL OF FINANCIAL STATEMENTS

We, the Board of Executive Officers of Vissan Joint Stock Company approve our Interim Financial Statements for the accounting period ended June 30, 2026.

*Approval, August 28, 2026*
**On behalf of the Board of Executive Officers**

CÔNG TY CỔ PHẦN VIỆT NAM KỸ NGHỆ SÚC SẢN
THÀNH PHỐ HỒ CHÍ MINH

**LE MINH TUAN**
**General Director**

No. 766.. /BCKT-TC/2026/AASCS

# REPORT ON REVIEW OF FINANCIAL STATEMENTS

**To:** **Shareholders, the Board of Directors and the Board of Executive Officers**
**VISSAN JOINT STOCK COMPANY**

We have reviewed the accompanying interim financial statements of Vissan Joint Stock Company, prepared on August 28, 2026, set out on pages 06 to 45, which comprise the statement of financial position as at June 30, 2026, the statement of income, the statement of cash flows for the accounting period then ended, and the notes to the financial statements.

**The Board of Executive Officers' responsibility**

The Company's Executive Officers is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and statutory regulations relevant to the preparation and presentation of interim financial statements, and for such internal control as the Board of Executive Officers determines is necessary to enable the preparation and presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

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

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

**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 give a true and fair view, in all material respects, of the financial position of the Company as at June 30, 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and statutory regulations relevant to the preparation and presentation of interim financial statements.

**Other Matter**

The Company's financial statements as of December 31, 2025 were audited by a different auditing firm, with the independent auditor's report dated March 13, 2026 giving a fully unqualified audit opinion.

*Ho Chi Minh City, dated August 28, 2026*

**Southern Auditing and Accounting Financial Consulting Services Co., Ltd.**
**Deputy General Director**

M.S.D.N: 0305011729 CÔNG TY TNHH DỊCH VỤ TƯ VẤN TÀI CHÍNH KẾ TOÁN VÀ KIỂM TOÁN PHÍA NAM QUẬN 1 - T.P HỒ CHÍ MINH

**PHUNG VAN THANG**
Practicing Auditor Registration
Certificate No. 0650-2023-142-1



29 Vo Thi Sau Street, District 1, Ho Chi Minh City
Tel: (028) 3820 5944 - (028) 3820 5947 - Fax: (028) 3820 5942
Email: info@aascs.com.vn Website: www.aascs.com.vn

# INTERIM STATEMENT OF FINANCIAL POSITION

**As at June 30, 2026**

*Unit: VND*

| Item | Code | Note | Closing balance | Opening balance |
|---|---|---|---|---|
| **A. SHORT-TERM ASSETS** | **100** | | **1,450,518,013,075** | **1,453,496,236,618** |
| **I. Cash and cash equivalents** | **110** | V.1 | **295,843,651,573** | **380,872,436,489** |
| Cash | 111 | V.1 | 35,964,985,820 | 43,767,896,793 |
| Cash equivalents | 112 | V.1 | 259,878,665,753 | 337,104,539,696 |
| **II. Short-term investments** | **120** | V.4 | **511,648,249,744** | **467,441,317,030** |
| Held to maturity investments | 123 | V.4 | 511,648,249,744 | 467,441,317,030 |
| **III. Short-term receivables** | **130** | | **149,107,909,240** | **148,823,352,244** |
| Short-term trade receivables | 131 | V.2 | 133,838,634,271 | 131,002,292,237 |
| Short-term prepayments to suppliers | 132 | V.3 | 3,295,560,758 | 14,126,342,951 |
| Other short-term receivables | 135 | V.5 | 14,301,003,508 | 6,022,006,353 |
| Short-term provisions for doubtful debts | 136 | V.6 | (2,327,289,297) | (2,327,289,297) |
| **IV. Inventories** | **140** | V.7 | **409,351,216,012** | **433,583,131,998** |
| Inventories | 141 | | 411,110,867,255 | 434,797,317,152 |
| Provisions for decline in value of inventories | 142 | | (1,759,651,243) | (1,214,185,154) |
| **V. Short-term biological assets** | **150** | V.11 | **57,406,269,545** | **15,225,841,975** |
| Short-term consumable biological assets | 151 | V.11 | 57,406,269,545 | 15,225,841,975 |
| **VI. Other current assets** | **160** | | **27,160,716,961** | **7,550,156,882** |
| Short-term deferred expenses | 161 | V.12 | 25,321,667,218 | 5,837,760,231 |
| Deductible VAT | 162 | | | 111,447,513 |
| Taxes and other receivables from government | 163 | V.16 | 1,839,049,743 | 1,600,949,138 |
| **B. LONG-TERM ASSETS** | **200** | | **393,955,413,045** | **394,971,090,377** |
| **I. Long-term receivables** | **210** | | **7,244,750,000** | **5,025,750,000** |
| Long-term prepayments to suppliers | 212 | V.3 | 4,645,075,000 | 4,645,075,000 |
| Other long-term receivables | 215 | V.5 | 2,599,675,000 | 380,675,000 |
| **II. Fixed assets** | **220** | | **334,197,319,964** | **342,837,052,493** |
| Tangible fixed assets | 221 | V.9 | 137,517,436,533 | 142,082,974,644 |
| - Historical costs | 222 | | 565,285,317,151 | 559,459,824,734 |
| - Accumulated depreciation | 223 | | (427,767,880,618) | (417,376,850,090) |
| Intangible fixed assets | 227 | V.10 | 196,679,883,431 | 200,754,077,849 |
| - Historical costs | 228 | | 303,361,468,934 | 303,211,468,934 |
| - Accumulated depreciation | 229 | | (106,681,585,503) | (102,457,391,085) |
| **III. Long-term biological assets** | **230** | V.11 | **16,577,954,959** | **9,117,700,269** |
| Bearer biological assets | 231 | V.11 | 16,577,954,959 | 9,117,700,269 |
| + Immature bearer biological assets | 232 | | 2,655,794,855 | 7,976,502,582 |
| + Mature bearer biological assets | 233 | | 13,922,160,104 | 1,141,197,687 |
| - Historical costs | 234 | | 15,006,853,617 | 1,141,197,687 |
| - Accumulated depreciation | 235 | | (1,084,693,513) | - |
| **V. Long-term assets in progress** | **250** | V.8 | **17,981,855,555** | **15,054,212,963** |
| Construction in progress | 252 | V.8 | 17,981,855,555 | 15,054,212,963 |
| **VII. Other long-term assets** | **270** | | **17,953,532,567** | **22,936,374,652** |
| Long-term prepaid expenses | 271 | V.12 | 9,917,466,397 | 10,803,647,919 |
| Deferred income tax assets | 272 | V.20 | 8,036,066,170 | 12,132,726,733 |
| **TOTAL ASSETS (280=100+200)** | **280** | | **1,844,473,426,120** | **1,848,467,326,995** |

# INTERIM STATEMENT OF FINANCIAL POSITION

**As at June 30, 2026**

*Unit: VND*

| Item | Code | Note | Closing balance | Opening balance |
|---|---|---|---|---|
| **C. LIABILITIES** | **300** | | **599,561,847,794** | **571,577,013,725** |
| **I. Short-term liabilities** | **310** | | **582,346,742,784** | **567,348,662,985** |
| Short-term trade payables | 311 | V.14 | 180,951,385,277 | 289,253,667,618 |
| Short-term prepayments from customers | 312 | | 6,299,224,056 | 24,264,249,028 |
| Dividends and profits payable | 313 | V.15 | 16,226,035,500 | 47,280,000 |
| Short-term taxes and other payables to the State | 314 | V.16 | 12,855,501,449 | 11,114,231,725 |
| Payables to employees | 315 | | 21,987,101,118 | 25,941,584,182 |
| Short-term accrued expenses | 316 | V.17 | 55,034,468,786 | 44,186,680,677 |
| Other short-term payments | 320 | V.18 | 21,427,279,894 | 21,888,318,299 |
| Short-term borrowings and finance lease liabilities | 321 | V.13 | 251,319,733,083 | 119,567,771,585 |
| Short-term provisions | 322 | V.19 | 2,430,485,000 | 893,699,750 |
| Bonus and welfare fund | 323 | | 13,815,528,621 | 30,191,180,121 |
| **II. Long-term liabilities** | **330** | | **17,215,105,010** | **4,228,350,740** |
| Long-term trade payables | 331 | V.14 | 1,710,791,743 | - |
| Long-term borrowings and finance lease liabilities | 339 | V.13 | 15,504,313,267 | 4,228,350,740 |
| **D. OWNER'S EQUITY** | **400** | | **1,244,911,578,326** | **1,276,890,313,270** |
| **I. Owner's equity** | 411 | V.21 | 809,051,000,000 | 809,051,000,000 |
| Contributed capital | 411a | V.21 | 809,051,000,000 | 809,051,000,000 |
| - Preference shares | 412 | V.21 | (101,200,000) | (101,200,000) |
| Repurchased shares | 415 | V.21 | (22,200,000) | (22,200,000) |
| Development and investment funds | 418 | V.21 | 222,386,117,767 | 210,077,652,617 |
| Undistributed profit after tax | 420 | V.21 | 213,597,860,559 | 257,885,060,653 |
| - Undistributed profit after tax brought forward | 420a | | 176,172,822,510 | 175,828,626,322 |
| - Undistributed profit after tax for the current | 420b | | 37,425,038,049 | 82,056,434,331 |
| **TOTAL SOURCES (440=300+400)** | **440** | | **1,844,473,426,120** | **1,848,467,326,995** |

*Approval, August 28, 2026*

| Prepared by | Chief Accountant | Legal representative |
|---|---|---|
| **Huynh Thi Phuong Thao** | **Do Thi Thu Thuy** | **Le Minh Tuan** |

M.S.D.N: 0300105356 - C.T.C.P.
CÔNG TY CỔ PHẦN VIỆT NAM KỸ NGHỆ SÚC SẢN
THÀNH PHỐ HỒ CHÍ MINH

# INTERIM STATEMENT OF INCOME

**Accounting period from January 01, 2026 to June 30, 2026**

*Unit: VND*

| Item | Code | Note | Current period | Prior period |
|---|---|---|---|---|
| **Revenues from sales and services rendered** | **01** | VI.1 | **1,410,726,663,645** | **1,435,518,703,106** |
| Revenue deductions | 02 | VI.2 | 12,172,703,410 | 15,615,348,039 |
| **Net revenues from sales and services rendered (10=01-02)** | **10** | | **1,398,553,960,235** | **1,419,903,355,067** |
| Costs of goods sold | 11 | VI.3 | 1,070,161,396,025 | 1,114,855,570,830 |
| **Gross revenues from sales and services rendered** | **20** | | **328,392,564,210** | **305,047,784,237** |
| Financial income | 22 | VI.4 | 26,439,264,184 | 24,501,712,470 |
| Financial expenses | 23 | VI.5 | 8,506,709,621 | 9,462,077,102 |
| *- In which: Interest expenses* | *24* | | *8,135,301,190* | *4,399,060,675* |
| Selling expenses | 25 | VI.8 | 217,360,935,689 | 201,155,833,350 |
| General administration expenses | 26 | VI.8 | 80,963,251,673 | 77,741,044,771 |
| **Net profits from operating activities {30=20+21+22-(23+25+26)}** | **30** | | **48,000,931,411** | **41,190,541,484** |
| Other income | 31 | VI.6 | 1,339,307,425 | 1,779,039,037 |
| Other expenses | 32 | VI.7 | 1,296,545,169 | 55,283,586 |
| **Other profits (40=31-32)** | **40** | | **42,762,256** | **1,723,755,451** |
| **Total net profit before tax (50=30+40)** | **50** | | **48,043,693,667** | **42,914,296,935** |
| Current corporate income tax expenses | 51 | VI.10 | 6,521,995,055 | 5,090,470,066 |
| Deferred corporate income tax expenses | 52 | VI.10 | 4,096,660,563 | 4,219,556,427 |
| **Profits after enterprise income tax (60=50-51-** | **60** | | **37,425,038,049** | **33,604,270,442** |
| Basic earnings per share | 70 | VI.11 | 235 | 210 |
| Diluted earnings per share | 71 | VI.12 | 235 | 210 |

*Approval, August 28, 2026*

| Prepared by | Chief Accountant | Legal representative |
|---|---|---|
| Huynh Thi Phuong Thao | Do Thi Thu Thuy | Le Minh Tuan |

# INTERIM CASH FLOW STATEMENT

***(Direct method)***

**Accounting period from January 01, 2026 to June 30, 2026**

*Unit: VND*

| Item | Code | Note | Current period | Prior period |
|---|---|---|---|---|
| **I. Cash flows from operating activities** | | | | |
| Proceeds from sales and services rendered and other revenues | 01 | | 1,421,896,109,629 | 1,448,327,309,256 |
| Expenditures paid to suppliers | 02 | | (1,258,648,333,311) | (1,281,141,229,889) |
| Expenditures paid to employees | 03 | | (199,674,481,648) | (215,637,119,893) |
| Paid interests | 04 | | (7,612,982,326) | (4,417,920,730) |
| Paid enterprise income tax | 05 | | (12,140,607,328) | (11,335,982,335) |
| Other proceeds from operating activities | 06 | | 3,051,069,498 | 2,653,674,487 |
| Other expenditures on operating activities | 07 | | (148,304,566,811) | (131,414,973,443) |
| **Net cash flows from operating activities** | **20** | | **(201,433,792,297)** | **(192,966,242,547)** |
| **II. Cash flows from investing activities** | | | | |
| Expenditures on purchase and construction of fixed assets and long-term assets | 21 | | (19,259,229,753) | (9,432,401,930) |
| Proceeds from disposal or transfer of fixed assets and other long-term assets | 22 | | 354,971,200 | - |
| Expenditures on loans and purchase of debt | 23 | | (512,100,000,000) | (402,116,547,945) |
| Proceeds from lending or repurchase of debt instruments from other entities | 24 | | 472,500,000,000 | 308,516,547,945 |
| Proceeds from interests, dividends and distributed profits | 27 | | 33,384,119,132 | 23,071,193,390 |
| **Net cash flows from investing activities** | **30** | | **(25,120,139,421)** | **(79,961,208,540)** |
| **III. Cash flows from financial activities** | | | | |
| Proceeds from borrowings | 33 | | 282,045,109,089 | 540,093,493,645 |
| Repayment of principal | 34 | | (139,017,185,064) | (542,562,935,525) |
| Repayment of financial principal | 35 | | - | - |
| Dividends and profits paid to owners | 36 | | (2,144,500) | (855,000) |
| **Net cash flows from financial activities** | **40** | | **143,025,779,525** | **(2,470,296,880)** |
| **Net cash flows during the fiscal year (50 = 20+30+40)** | **50** | | **(83,528,152,193)** | **(275,397,747,967)** |
| **Cash and cash equivalents at the beginning of fiscal year** | **60** | V.1 | **379,367,896,793** | **869,310,775,392** |
| Effect of exchange rate fluctuations | 61 | | 3,906,973 | 119,492,504 |
| **Cash and cash equivalents at the end of fiscal year (70=50+60+61)** | **70** | V.1 | **295,843,651,573** | **594,032,519,929** |

*Approval, August 28, 2026*

| **Prepared by** | **Chief Accountant** | **Legal representative** |
|---|---|---|
| **Huynh Thi Phuong Thao** | **Do Thi Thu Thuy** | **Le Minh Tuan** |

CÔNG TY CỔ PHẦN VIỆT NAM KỸ NGHỆ SÚC SẢN
M.S.D.N:0300105356-C.T.C.P
THÀNH PHỐ HỒ CHÍ MINH

# NOTES TO FINANCIAL STATEMENTS

**Accounting period from January 01, 2026 to June 30, 2026**

## I. THE COMPANY'S INFORMATION

### 1. Form of ownership

Vissan Joint Stock Company operates under Enterprise Registration Certificate No. 0300105356, initially registered on October 11, 2016 and with the 44 amendment on August 25, 2025, issued by the Department of Finance of Ho Chi Minh City.

| | | |
|---|---|---|
| Legal capital: | : | 809,051,000,000 VND |
| Contributed capital as at June 30, 2026: | : | 809,051,000,000 VND |

The head office is located at 420 No Trang Long, Binh Loi Trung Ward, Ho Chi Minh City.

The number of the Company's employees as at June 30, 2026 are 3.206 (as at June 30, 2025 was 3.576).

### 2. Business fields

Manufacturing, Trading, and Services.

### 3. Business lines

Wholesale of raw agricultural and forestry products (excluding wood, bamboo, and similar materials) and live animals; Fiber manufacturing (Details: manufacturing of various types of fibers); Manufacture of metal components (Details: manufacturing of metal hardware, electrical appliances, household and industrial machinery, and supplies); Manufacture of other food products not elsewhere classified (Details: processing of pork, beef/buffalo meat, poultry, seafood, processed meat, canned meat, and chicken/duck eggs; breeding and raising of pigs and cattle; animal feed production; production of various vegetables and fruits, processed produce, spices, and agricultural crops); Restaurants and mobile food service activities (Details: food and beverage business; contract food supply); Manufacture of fertilizers and nitrogen compounds (Details: fertilizer production without chemical storage); Wholesale of food; wholesale of beverages;

Wholesale of other machinery, equipment, and parts (Details: Trading in hardware, electrical appliances, household and industrial machinery, and supplies; Processing and preserving meat and meat products; Road freight transport; Processing and preserving seafood and seafood products; Processing and preserving fruits and vegetables; Wholesale of other household goods; Agents, brokers, and commodity auction services; Scientific research and technology development in the field of natural sciences (Details: Technical services for pig and cattle husbandry); Real estate business involving owned, leased, or rented property and land use rights (Details: Leasing and operation of real estate and land); Technical testing and analysis (Details: Testing and quality inspection services for food products); Scientific research and technology development in the field of engineering and technology; Pig farming and pig breeding;

Retail sale of beverages and food staples; other professional, scientific, and technical activities not elsewhere classified (Details: inspection, testing, conformity assessment, quality and technical condition monitoring of goods and food; consulting and training on quality control, quality declaration, and food quality management systems); retail sale of food; manufacture of knitted, crocheted, and non-woven fabrics (Details: manufacture of fabrics and textile/garment accessories); wholesale of fabrics, garments, and footwear; retail sale of household electrical appliances, furniture (beds, cabinets, tables, chairs, etc.), lighting equipment, and other household goods not elsewhere classified; retail sale of garments, footwear, and leather/imitation leather goods; other business support service activities not elsewhere classified (Details: import and export of goods traded by the company, and acting as an agent for the import and export of goods); scientific research and technology development in the field of agricultural sciences; retail sale of other new goods (excluding automobiles, motorcycles, and their parts/accessories); other support service activities related to transportation; retail sale of second-hand goods; other specialized wholesale trade not elsewhere classified.

**Main business line:**

Production and trading of pork, beef, poultry meat, seafood, processed meat, canned meat, and chicken and duck eggs; breeding, raising, and trading of breeding pigs, breeding cattle, and beef cattle.

Technical services for pig and cattle raising; manufacture and trading of animal feeds;

Trading of fruits and vegetables, staple foods (various cereal flours), processed foods (instant noodles); trading of various fruits and vegetables, processed fruits and vegetables, spices, agricultural products, and crop cultivation; trading of fruits;

Retail and wholesale of alcoholic beverages, beer, and carbonated soft drinks; trading of beverages, catering services/ contract food services (excluding food and beverage service activities at the headquarters);

Trading of manufactured goods, consumer goods, and other consumer products.

4. **Ordinary course of business:** 12 months

5. **Characteristics of the business activities in the fiscal year that affect the financial statements**

None.

6. **Enterprise structure**

| Name | Address | Ratio of benefit | | Ratio of voting power | |
|---|---|---|---|---|---|
| | | Closing balance | Opening balance | Closing balance | Opening balance |
| Subsidiaries company: | | | | | |
| | *None* | | | | |
| Associates company: | | | | | |
| | *None* | | | | |
| Joint ventures company: | | | | | |
| | *None* | | | | |

Dependent attached units without legal personality:

| Name | Address |
|---|---|
| - Branch No. 1: Vissan Food Business Center | 342 Nguyen Trai Street, An Dong Ward, Ho Chi Minh City |
| - Branch No. 2: Vissan Hanoi Branch | Lot A2CN7, Tu Liem Industrial Cluster, Xuan Phuong Ward, Hanoi City |
| - Branch No. 3: Vissan Bac Ninh Food Factory | 4 TS15 Street, Tien Son Industrial Park, Dai Dong Commune, Bac Ninh Province |
| - Branch No. 4: Vissan Da Nang Branch | 464 Nguyen Huu Tho Street, Cam Le Ward, Da Nang City |
| Branch No. 5: Vissan Breeding Enterprise in Binh Duong | Hamlet 5, Phuoc Thanh Commune, Ho Chi Minh City |
| Branch No. 6: Vissan Breeding Enterprise in Binh Thuan | Nam Ha Village, Tra Tan Commune, Lam Dong Province |
| Branch No. 7: Vissan Store Chain Center | 340-342-344 Bui Huu Nghia Street, Gia Dinh Ward, Ho Chi Minh City |

## II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. **Accounting period**

Annual accounting period of Company is from 01 January to 31 December.

2. **Accounting currency**

The financial statements are prepared and presented in Vietnam Dong (VND).

## III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. **Accounting system**

The Company applies the Vietnamese Accounting Regime for Enterprises promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance and the circulars providing guidance on the implementation of Vietnamese Accounting Standards issued by the Ministry of Finance in the preparation and presentation of its financial statements.

**2. Declaration of adherence to Accounting Standards and Accounting system**

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

The financial statements in the Vietnamese language are the official statutory financial statements of the Company. The financial statements in the English language have been translated from the Vietnamese language version.

## IV. ACCOUNTING POLICIES

### 1. Cash and cash equivalents

**a. Cash**

Cash and cash equivalents comprise all cash and cash balances held by the Company as at the reporting date, including cash on hand, demand deposits with banks, and cash in transit.

**b. Cash equivalents**

Cash equivalents comprise short-term investments with an original maturity of no more than three months from the date of acquisition, which are readily convertible into a known amount of cash and are subject to an insignificant risk of changes in value upon conversion into cash as of the date of acquisition.

**c. Other currencies convert**

Transactions in currencies other than Vietnam dong must be recorded in original currency and converted into Vietnam dong. Overdraft is recorded as a bank loan.

As at the date of preparation of the financial statements, in accordance with applicable regulations, the Company revalued its foreign currency and monetary gold balances based on the following principles:

- Foreign currency balances: Revalued using the average of the commercial bank's transfer buying and selling exchange rates applicable at the date of preparation of the financial statements, being the exchange rates of the commercial bank with which the Company regularly conducts transactions.

### 2. Financial investment

These represent investments made outside the Company for the purpose of effectively utilizing available funds and enhancing the Company's operating efficiency, including term deposits with maturities of more than three months.

For the preparation of financial statements, the financial investment must be classified as bellows:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Having maturity over than 12 months or 01 normal production period are recorded as long - term.

### 3. Trade and other receivables

All receivables must be recorded detail by aging, by each client and in original currency if any and others details depending on the management request of the company.

The classification of receivables must be managed as bellows:

- Trade receivables: any receivable having from trading activities between the company and its clients: selling goods, providing service, disposal of assets, exported receivable of consigner through the consignee;
- Intra-company receivables: receivables between the company with its dependent branches;
- Other receivables: are non trade receivables and do not related to trading activities.

For the preparation of financial statements, the receivables must be classified as bellows:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Having maturity over than 12 months or 01 normal production period are recorded as long - term.

At the reporting date, in accordance with applicable laws and regulations, the Company revalues its receivables denominated in foreign currencies (except for advances to suppliers; where, at the reporting date, there is sufficient evidence that the suppliers are unable to provide the goods or services and the Company will have to recover such advances in foreign currencies, these advances are treated as monetary items denominated in foreign currencies) at the average of the buying and selling exchange rates for telegraphic transfers quoted by the commercial bank with which the Company regularly conducts transactions at the reporting date.

***Provisions for bad debts:*** The bad debts are make provision at the balance sheet date. The provision or reversal is made at the reporting date and is recorded as management expense of the fiscal year. For the long-term bad debts in many years, the company tried to collect but cannot and there is evidence that the client has insolvency, the company may sell these long-term bad debts to debt collection company or write off (according to regulations and charter of the company).

### 4. Inventories

#### a. Recognition basis

Inventories are stated at original cost. Where the net realizable value is lower than cost, inventories should be measured at the net realizable value. The cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

Assets purchased by the Company for production, use or sale that are not presented as inventories in the statement of financial position but are instead presented as non-current assets include:

- Costs of work in progress beyond a normal operating cycle (over 12 months);

- Supplies, equipment's and spare parts for replacement which reserved period are more than 12 months or more than an ordinary cycle of business operation.

#### b. Method of determining inventory cost

Inventories at the end of the period are determined using the weighted average cost method.

#### c. Record method of inventories

Inventory issue value for each transaction.

#### d. Provisions for decline in value of inventories

A provision for decline in value of inventories is recognized based on the excess of the cost of inventories over their net realizable value. The Company assesses the net realizable value of inventories in accordance with the requirements of Vietnamese Accounting Standard No. 02 – Inventories. The provision for decline in value of inventories is determined based on the difference between the provision required to be recognized in the current period and the provision previously recognized that has not yet been utilized, resulting in an additional provision or reversal, as applicable.

### 5. Recognition and depreciation of fixed assets

Fixed assets are stated at the historical cost. During the using time, fixed assets are recorded at cost, accumulated depreciation and net book value.

During their use, the Company charges depreciation of fixed assets to operating expenses for fixed assets related to production and business activities. For intangible fixed assets, specifically land use rights, depreciation is recognized only for intangible fixed assets representing land use rights with a definite term.

Depreciation is provided on a straight-line basis. The useful life are estimated as follows:

| | |
|---|---|
| - Buildings, structures | 05 - 50 Years |
| - Machinery, equipment's | 05 - 30 Years |
| - Transportation equipment's, transmitters | 06 - 10 Years |
| - Administrative equipment | 03 - 10 Years |
| - Software | 03 - 06 Years |

### 6. Biological assets

Biological assets refer to living assets (animals) managed and controlled by the Company through the biological transformation process for production and business activities, or held for sale. These include livestock capable of growth, procreation, degeneration, or generating new biological assets.

The Company's biological assets comprise the following:

- Breeding livestock for periodic production (sows and boars): livestock held for the purpose of producing agricultural produce on a recurring or periodic basis.
- Animals raised for one-time production (pigs raised for meat): animals raised for the purpose of obtaining products after a single harvest or for sale.

Working animals are not within the scope of biological assets and are accounted for as property, plant and equipment (PPE).

Biological assets are classified into:

- Short-term biological assets: Consumable livestock with a harvest cycle of less than 12 months.
- Long-term biological assets: Consumable livestock with a harvest cycle exceeding 12 months, and bearer livestock once reaching maturity.

***Initial Recognition and Measurement***

Biological assets are initially recognized at cost when incurred. Cost comprises all actual costs directly attributable to the acquisition, care and raising of biological assets up to the date of recognition, including the purchase price of breeding stock, transportation costs, feed, veterinary expenses, animal care labor costs and other directly attributable costs. For animals held for periodic production of biological products, cost comprises all costs incurred from the time of initial development until the animals reach maturity. Upon reaching maturity, the accumulated cost is transferred to the cost of the biological assets, and depreciation commences.

***Subsequent Measurement***

For animals raised for one-time production, all costs incurred continue to be accumulated in their carrying amount up to the point of harvest, and no depreciation is charged. Upon harvest, the entire accumulated carrying amount is transferred to the cost of agricultural products (inventories) in the period in which the harvest occurs.

Bearer livestock are accounted for similarly to property, plant and equipment. During the immature stage, all tending and rearing costs continue to be accumulated into the historical cost, and no depreciation is charged. Upon reaching maturity, the Company commences depreciation on a straight-line basis over their estimated useful lives. Useful lives and depreciation methods are reviewed at least at each financial year-end and adjusted if necessary. Tending and rearing costs incurred after reaching maturity are recognized in the production cost of biological produce in the period using allocation bases appropriate to the characteristics of each type.

The depreciation period applicable to livestock held for periodic production is as follows: 3 years.

***Provision for impairment of biological assets***

At the end of the accounting period, a provision for impairment of biological assets is recognized when there is evidence that the biological assets are impaired or their net realizable value is lower than their carrying amount. Net realizable value is determined based on the estimated selling price less estimated costs of completion and estimated costs necessary to make the sale of such biological assets. The provision for impairment and its reversal are treated as follows:

- For animals raised for one-time production, the provision is recognized in cost of sales. If the impairment loss decreases or no longer exists in a subsequent period, the provision previously recognized is reversed, with the corresponding reversal credited against cost of sales.

- For animals held for the periodic production of biological products, the provision is recognized as an expense in the period, consistent with the nature of the loss. If the impairment loss decreases or no longer exists in a subsequent period, the provision previously recognized is reversed and recognized as income in the corresponding period.

***Disposal and Derecognition of Biological Assets***

Upon the disposal or sale of biological assets, the carrying amount (and accumulated depreciation in respect of bearer livestock) is derecognized. The difference between the net recoverable amount and the remaining carrying value is recognized in other income or other expenses in the period in which it arises. Normal losses within allowed norms are included in the production cost of products, whereas abnormal losses exceeding norms are recognized in other expenses for the period.

### 7. Construction in progress

Construction in progress represents directly attributable costs (including eligible borrowing costs in accordance with the Company's accounting policy) relating to assets under construction, machinery and equipment under installation for production, rental or administrative purposes, as well as costs associated with major repairs of fixed assets in progress. These assets are carried at cost and are not depreciated.

### 8. Recognition Principles for Deferred Tax

Deferred corporate income tax assets and deferred corporate income tax liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on tax rates that have been enacted or substantively enacted at the end of the financial year.

### 9. Prepaid expenses

Prepaid expenses comprise actual costs incurred that relate to the operating results of several accounting periods. Prepaid expenses are amortized to expenses on a straight-line basis over the period corresponding to the period in which the related economic benefits are generated. Long-term prepaid expenses are not reclassified as short-term prepaid expenses when preparing the financial statements.

Deferred expenses are monitored by the respective periods in which they arise, the amounts allocated to the relevant cost objects in each accounting period, and the remaining unallocated balances.

Prepaid expense is classified as follows:

- Prepaid expense related to purchase or service less than 12 months or 01 normal production period, from incurred date, are recorded as short - term.
- Prepaid expense related to purchase or service over than 12 months or 01 normal production period, from incurred date, are recorded as long - term.

### 10. Trade and other payables

All payables must be recorded detail by aging, by each client and in original currency if any and others details depending on the management request of the company.

The classification of payables must be managed as bellows:

- Trade payables: any payable having from trading activities from purchase, using service, import though consigner;
- Intra-company payables: payables between the company with its dependent branches;
- Other payables: are non trade payables and do not related to trading activities.

For the preparation of financial statements, the payables must be classified as bellows:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Having maturity over than 12 months or 01 normal production period are recorded as long - term.

At the reporting date, the Company revaluates the payables which have balance in foreign currency (except for advance from clients; if we have evidence that the supplier will not supply the good or provide the service and the company will receive back this advance in foreign currency, this advance will be treated as monetary item having foreign currency)using the average of the commercial bank's transfer buying and selling exchange rates at which the Company regularly conducts transactions at the date of preparation of the financial statements.

### 11. Loans and finance lease liabilities

Borrowings and liabilities are separately tracked by counterparty, loan agreement and type of underlying asset. For the preparation of financial statements, the loans and finance lease liabilities must be classified as bellows:

- Having maturity less than 12 months or 01 normal production period are recorded as short - term.
- Having maturity over than 12 months or 01 normal production period are recorded as long - term.

### 12. Borrowings and capitalization of borrowing costs

Borrowing costs are recognized into financial expenses, except in case where the borrowings cost directly attribute to the acquisition or work in progress is calculated to value of assets (capitalized), when all the conditions are in accordance with VAS no. 16 "Borrowing costs".

### 13. Accrued expenses

Payables for goods and services received from suppliers or provided to customers during the period, which have not yet been actually paid due to the absence of invoices or sufficient accounting records and supporting documents, are recognized as production and business expenses in the period to ensure that the actual recognition of such expenses does not result in significant fluctuations in production and business expenses, in accordance with the matching principle between revenue and expenses. The accrual of payable expenses must be calculated carefully and supported by reasonable and reliable evidence. When the relevant expenses are subsequently incurred, any difference between the actual amount incurred and the amount accrued is recognized as an adjustment to increase or decrease the corresponding expense.

## 14. Provision for payables

Provisions are recognized when the following conditions are met:
- The Company has a present obligation (legal or constructive) as a result of a past event;
- It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation;
- A reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best reasonable estimate of the expenditure required to settle the present obligation at the end of the reporting period.

Provisions are recognized or reversed at the date of preparation of the financial statements in accordance with applicable regulations.

Provisions are recognized or reversed at the financial reporting date in accordance with applicable laws and regulations.

A provision shall be used only for expenditures for which the provision was originally recognized.

## 15. Bonus and welfare fund

The bonus and welfare fund is appropriated from profit after corporate income tax upon approval by the General Meeting of Shareholders. The fund is presented as a payable in the statement of financial position and is used to provide bonuses and welfare benefits to employees in accordance with the Company's bonus and welfare policies, as well as to provide bonuses to the Board of Directors, the Board of Management, the Supervisory Board and the Chief Accountant based on the level of performance of each management personnel.

## 16. Capital

### a. Contributed capital, capital surplus

Capital contribution is stated at actually contributed capital of owners and recorded by each individual, organization.

For joint-stock company, contributed capital of the shareholders is recorded according to actual price of stock issuance, but it is reflected in two separate items:
- Contributions from owners are recorded at par value of the shares;
- Capital surplus is recognized by the greater than or less than difference between the actual price of issue of shares and par value.

Additionally, share premium is recognized as the difference between the actual issue price and the par value of shares upon the re-issuance of the Company's treasury shares, whether the difference is positive or negative.

### b. Development investment fund

The development investment fund is appropriated from profit after corporate income tax upon approval by the Company's general meeting of shareholders. The fund is used to finance development investment projects or increase the Company's charter capital, as determined by the Company's general meeting of shareholders.

### c. Foreign exchange rate difference

Foreign exchange differences are differences arising from the actual exchange or translation of the same amount of foreign currency into the accounting currency at different exchange rates at the time foreign currency transactions arise and at the time foreign currency-denominated monetary items are revalued for the preparation of the financial statements.

Exchange rate difference is recorded to financial income (if gain) or financial expense (if loss) at the incurred time.

**d. Undistributed post-tax profits**

Retained earnings represent the profit from the Company's activities after adding or deducting adjustments arising from the retrospective application of changes in accounting policies and the retrospective restatement of material errors relating to prior years.

Profit distribution must be complied with the current financial policies.

Profit distribution should take account of non-monetary items in undistributed post-tax profits that may affect cash flows and the dividend payment ability of the Company.

**17. Revenues**

**a. Revenue from sale of goods**

Revenue from sale of goods should be recognized when all the following conditions have been satisfied:
- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- The economic benefits associated with the transaction of goods sold have flown or will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction of goods sold can be measured reliably.

**b. Revenue from rendering of services**

Revenue from rendering of services should be recognized when all the following conditions have been satisfied:
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

**c. Financial income**

Financial income comprises interest income from bank deposits, foreign exchange gains, dividends, profit distributions, and other financial income. Interest income from loans and sales under deferred payment or instalment arrangements is recognized when it is probable that the income will be collected and the related loan principal or receivable balance is not classified as overdue and subject to provision. Dividend income is recognized when the right to receive the dividends is established.

**d. Other income**

Other income comprises income arising from activities other than the Company's production and business operations, including proceeds from the disposal or derecognition of property, plant and equipment; penalties received from customers for breaches of contractual terms; compensation received from third parties for losses incurred in respect of assets; recoveries of bad debts previously written off; liabilities for which the creditors cannot be identified; and income from monetary or in-kind gifts and donations, among others.

**18. Revenue deductions**

The decrease adjustment of revenue shall be as follows:
- The decrease adjustment of revenue in the incurring period if revenue deductions incurred in the same period of consumption of products, goods and services;
- The decrease adjustment of revenue as follows if revenue deductions incurred in the next period of consumption of products, goods and services:
  + Record a decrease in revenue on the current financial statements if the revenue deductions incur before reporting date;
  + Record a decrease in revenue on the next financial statements if the revenue deductions incur after reporting date;

Trade discount is the discount for customers whom bought large quantity of goods.

Sales rebate is the deduction to the buyer because products, goods are bad, degraded or improper as prescribed in contract.

Sales returns represent the value of products and goods returned by customers due to reasons including failure to meet contractual commitments, breaches of contractual terms, deterioration or loss of quality, and non-conformity with the agreed type, specifications or standards.

## 19. Costs of goods sold

Cost of good sold includes cost of finished goods, trade goods, services.

Damaged or lost value is allowed to record to cost of goods sold after deduction of compensation (if any).

For the used material over the normal production capacity, labor and general production cost is not allowed to record to production cost but allowed to record to cost of good sold after deduction of compensation (if any), even these finished goods are not sold.

## 20. Financial expenses

Financial expenses include expenses or losses arising from financial investment activities, borrowing costs (except for those capitalized in accordance with applicable regulations), foreign exchange losses arising and from revaluation, and cash discounts granted to customers.

## 21. Selling and general administration expenses

Selling expense is recorded in the period of selling finished goods, trade goods anf providing service.

General and administrative expenses reflect the Company's general operating expenses, including salaries, social insurance, health insurance, unemployment insurance and trade union contributions of management personnel; office supplies and tools; depreciation of fixed assets used for the Company's management activities; land rental expenses; allowance for doubtful accounts; outsourced services; and other cash expenses.

## 22. Current and deferred income tax expense

Current corporate income tax expense, as prescribed by the Law on Corporate Income Tax, is the amount of corporate income tax payable calculated based on taxable income for the period and the prevailing corporate

Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences, and the applicable corporate income tax rate. Current corporate income tax expense is not offset against deferred corporate income tax expense.

## 23. Relevant parties

The party is considered as related party if one party has capacity to control or has significant impact to other party in the decision of financial and operation activities. All parties are recognized as related parties if having the same control or significant impact.

In the review of related parties, nature of the relationship is considered more than legal form.

## V . NOTES TO THE INTERIM STATEMENT OF FINANCIAL POSITION

*Unit: VND*

### 1 . CASH AND CASH EQUIVALENTS

| | Closing balance | Opening balance |
|---|---|---|
| **- Cash on hand** | **2,103,156,300** | **1,979,421,700** |
| *+ Cash on hand (VND)* | *2,103,156,300* | *1,979,421,700* |
| **- Demand deposits** | **32,803,221,688** | **41,758,983,692** |
| *+ Cash in bank (VND)* | 30,543,556,597 | 38,981,562,029 |
| *Vietinbank* | *16,656,776,174* | *30,779,145,223* |
| *Vietcombank* | *2,717,343,844* | *6,707,374,100* |
| *BIDV bank* | *9,260,238,467* | *57,635,787* |
| *Others bank* | *1,909,198,112* | *1,437,406,919* |
| *+ Cash in bank (USD)* | 2,259,665,091 | 2,777,421,663 |
| *Vietcombank* | *587,351,207* | *582,853,285* |
| *BIDV bank* | *1,635,653,447* | *2,158,331,153* |
| *Others bank* | *36,660,437* | *36,237,225* |
| **- Cash in transit** | **1,058,607,832** | **29,491,401** |
| **- Cash equivalents** | **259,878,665,753** | **337,104,539,696** |
| + Short-term bank deposits (within 3 months) (*) | 258,300,000,000 | 335,600,000,000 |
| + Accrued interest receivable from term deposits | 1,578,665,753 | 1,504,539,696 |
| **Total** | **295,843,651,573** | **380,872,436,489** |

Note: (*)
*Representing 1 to 3-month term deposits earning interest at 4.75% per annum.*

### 2 . TRADE RECEIVABLES

| | Closing balance | | Opening balance | |
|---|---|---|---|---|
| | Value | Provision | Value | Provision |
| **Short-term** | | | | |
| ***Trade receivables from third parties:*** | | | | |
| Saigon Co.op | 34,940,166,937 | - | 28,318,656,814 | - |
| EB Service Co., Ltd. | 14,647,603,101 | - | 15,399,936,085 | - |
| WinCommerce General Commercial Services JSC | 21,959,787,208 | - | 17,786,061,516 | - |
| Others | 57,305,216,536 | (2,327,289,297) | 63,240,548,275 | (2,327,289,297) |
| ***Relevant parties:*** | | | | |
| Satrafoods Management Center | 4,441,815,995 | - | 5,288,572,469 | - |
| Satra Centre Mall Pham Hung | 205,963,869 | - | 376,446,051 | - |
| Saigon Supermarket | 120,969,697 | - | 248,099,789 | - |
| Binh Dien Market Management and Trading Company | 9,292,320 | - | 12,966,129 | - |
| Satra Centre Mall Cu Chi | 145,151,650 | - | 216,640,505 | - |
| Satra Centre Mall Vo Van Kiet | 62,666,958 | - | 114,364,604 | - |
| **Total** | **133,838,634,271** | **(2,327,289,297)** | **131,002,292,237** | **(2,327,289,297)** |

## 3 . PREPAYMENTS TO SUPPLIERS

| | Closing balance | Opening balance |
|---|---|---|
| **3.1. Short-term** | | |
| Vietnam Electric Cable Joint Stock Company | - | 12,056,945,472 |
| Hutech Technology Engineering Construction Investment Joint Stock Company | 1,067,500,000 | - |
| Amafarm Livestock Breeding One-Member Limited Liability Company | 935,000,000 | - |
| Others | 1,293,060,758 | 2,069,397,479 |
| **Total** | **3,295,560,758** | **14,126,342,951** |

| | Closing balance | Opening balance |
|---|---|---|
| **3.2. Long-term** | | |
| Sagen Constructive Design Consultancy Joint Stock Company | 1,591,975,000 | 1,591,975,000 |
| General Construction Consulting Joint Stock Compan) | 2,804,700,000 | 2,804,700,000 |
| Others | 248,400,000 | 248,400,000 |
| **Total** | **4,645,075,000** | **4,645,075,000** |

**4 . Held to maturity investments**

| | Closing balance | | | Opening balance | | |
|---|---|---|---|---|---|---|
| | **Historical cost** | **Recoverable amount** | **Provision amount** | **Historical cost** | **Recoverable amount** | **Provision amount** |
| ***Short-term*** | | | | | | |
| - Term deposits (*) | 501,500,000,000 | 501,500,000,000 | - | 461,900,000,000 | 461,900,000,000 | - |
| - Accrued interest on term deposits | 10,148,249,744 | 10,148,249,744 | | 5,541,317,030 | 5,541,317,030 | |
| **Total** | **511,648,249,744** | **511,648,249,744** | **-** | **467,441,317,030** | **467,441,317,030** | **-** |

**Note:**

*- Representing 6-month term deposits earning interest at rates from 7.2% to 8.7% per annum.*

## 5 . OTHER RECEIVABLES

| | Closing balance | | Opening balance | |
|---|---|---|---|---|
| | Value | Provision | Value | Provision |
| **5.1. Short-term** | | | | |
| - Employee Receivables | 224,694,133 | - | 307,777,285 | - |
| - Deposits | 6,664,374,183 | - | 1,638,442,805 | - |
| *+ Guarantees related to product supply contracts* | *6,664,374,183* | - | *1,638,442,805* | - |
| - Other receivables | 7,411,935,192 | - | 4,075,786,263 | - |
| *+ Relevant parties:* | *1,018,276,863* | | *1,018,276,863* | - |
| *Saigon Trading Group (Satra)* | *1,018,276,863* | | *1,018,276,863* | - |
| *+ Others* | *6,393,658,329* | - | *3,057,509,400* | - |
| **Total** | **14,301,003,508** | **-** | **6,022,006,353** | **-** |
| **5.2. Long-Term** | | | | |
| - Deposits | 2,599,675,000 | - | 380,675,000 | - |
| *+ Guarantees related to product supply contracts* | *2,599,675,000* | - | *380,675,000* | - |
| **Total** | **2,599,675,000** | **-** | **380,675,000** | **-** |

## 6 . BAD DEBTS

| | Closing balance | | Opening balance | |
|---|---|---|---|---|
| | Historical cost | Recoverable amount | Historical cost | Recoverable amount |
| - Total value of overdue or non-overdue but irrecoverable receivables and loans | 2,663,305,240 | 336,015,943 | 2,663,305,240 | 336,015,943 |
| <u>*Details:*</u> | | | | |
| + TPS Trading & Investment Co., Ltd | 1,887,428,004 | 146,000,000 | 1,887,428,004 | 146,000,000 |
| + Walk-in customer (Thach Hanh Dung- CoopMart GoVap) | 380,031,887 | 190,015,943 | 380,031,887 | 190,015,943 |
| + Others | 395,845,349 | - | 395,845,349 | - |
| **Total** | **2,663,305,240** | **336,015,943** | **2,663,305,240** | **336,015,943** |

## 7 . INVENTORIES

| | Closing balance | | Opening balance | |
|---|---|---|---|---|
| | Historical cost | Provision | Historical cost | Provision |
| - Inventories in transit | 3,926,869,175 | - | 4,702,436,801 | - |
| - Raw materials and supplies | 116,713,993,128 | (25,740,908) | 128,361,032,023 | (105,689,669) |
| - Tools and supplies | 69,641,299,145 | (1,654,350,733) | 65,314,791,705 | (1,104,755,019) |
| - Finished goods | 212,845,791,001 | (79,559,602) | 230,024,368,419 | (3,740,466) |
| - Goods for resale | 5,568,777,384 | - | 6,162,629,232 | - |
| - Goods on consignment | 2,414,137,422 | - | 232,058,972 | - |
| **Total** | **411,110,867,255** | **(1,759,651,243)** | **434,797,317,152** | **(1,214,185,154)** |

**<u>Notes:</u>**

*- Value of unused or degraded inventories which are unsold at the end of fiscal year: VND 1,759,651,243.*

*- Value of inventories put up as collateral to ensure liabilities at the end of fiscal year: VND 0.*

## 8 . SHORT-TERM BIOLOGICAL ASSETS

### Construction in progress

| | Closing balance | Opening balance |
|---|---|---|
| - Purchasing | 737,550,000 | - |
| - Construction work | 17,244,305,555 | 15,054,212,963 |
| *+ Relocate and Technological innovation of Vissan's food processing factory Project* | *15,865,435,384* | *13,675,342,792* |
| *+ Others* | *1,378,870,171* | *1,378,870,171* |
| **Total** | **17,981,855,555** | **15,054,212,963** |

## 9 . INCREASE OR DECREASE IN TANGIBLE FIXED ASSETS

| Item | Buildings, structures | Machinery, equipment | Transportation equipments, transmitters | Office equipment and furniture | Total |
|---|---|---|---|---|---|
| **Historical cost** | | | | | |
| **Opening balance** | **132,483,834,327** | **316,069,340,795** | **74,438,439,425** | **36,468,210,187** | **559,459,824,734** |
| **Increase** | **1,882,074,132** | **5,474,926,296** | **-** | **1,457,357,081** | **8,814,357,509** |
| - Additions | 1,882,074,132 | 5,474,926,296 | - | 1,457,357,081 | 8,814,357,509 |
| - Finished capital investment | - | - | - | - | - |
| - Other increases | - | - | - | - | - |
| **Decrease** | **-** | **280,645,364** | **2,621,750,000** | **86,469,728** | **2,988,865,092** |
| - Conversion into investment properties | - | - | - | - | - |
| - Disposals | - | 280,645,364 | 2,621,750,000 | 86,469,728 | 2,988,865,092 |
| - Other decreases | - | - | - | - | - |
| **Closing balance** | **134,365,908,459** | **321,263,621,727** | **71,816,689,425** | **37,839,097,540** | **565,285,317,151** |
| **Accumulated depreciation** | | | | | |
| **Opening balance** | **70,654,439,530** | **253,213,016,260** | **60,710,983,097** | **32,798,411,203** | **417,376,850,090** |
| **Increase** | **3,497,308,615** | **7,485,147,729** | **1,609,189,716** | **788,249,560** | **13,379,895,620** |
| - Depreciation | 3,497,308,615 | 7,485,147,729 | 1,609,189,716 | 788,249,560 | 13,379,895,620 |
| - Other increases | - | - | - | - | - |
| **Decrease** | **-** | **280,645,364** | **2,621,750,000** | **86,469,728** | **2,988,865,092** |
| - Conversion into investment properties | - | - | - | - | - |
| - Disposals | - | 280,645,364 | 2,621,750,000 | 86,469,728 | 2,988,865,092 |
| - Other decreases | - | - | - | - | - |
| **Closing balance** | **74,151,748,145** | **260,417,518,625** | **59,698,422,813** | **33,500,191,035** | **427,767,880,618** |
| **Net book value** | | | | | |
| **Opening balance** | **61,829,394,797** | **62,856,324,535** | **13,727,456,328** | **3,669,798,984** | **142,082,974,644** |
| **Closing balance** | **60,214,160,314** | **60,846,103,102** | **12,118,266,612** | **4,338,906,505** | **137,517,436,533** |

**Notes:**

- *Ending net book value of tangible fixed assets put up as collateral for loans:* *VND* *30,480,747,827*
- *Historical cost of fully depreciated tangible fixed assets at the end of the fiscal year:* *VND* *268,384,843,576*

## 10 . INCREASE OR DECREASE IN INTANGIBLE FIXED ASSETS

| Item | Land use rights | Computer software | Other intangible fixed assets | Total |
|---|---|---|---|---|
| **Historical cost** | | | | |
| **Opening balance** | **286,990,468,923** | **16,221,000,011** | **-** | **303,211,468,934** |
| **Increase** | **-** | **150,000,000** | **-** | **150,000,000** |
| - Additions | - | 150,000,000 | - | 150,000,000 |
| - Other increases | - | - | - | - |
| **Decrease** | **-** | **-** | **-** | **-** |
| - Disposals | - | - | - | - |
| - Other decreases | - | - | - | - |
| **Closing balance** | **286,990,468,923** | **16,371,000,011** | **-** | **303,361,468,934** |
| **Accumulated depreciation** | | | | |
| **Opening balance** | **87,258,358,057** | **15,199,033,028** | **-** | **102,457,391,085** |
| **Increase** | **3,765,847,002** | **458,347,416** | **-** | **4,224,194,418** |
| - Depreciation | 3,765,847,002 | 458,347,416 | - | 4,224,194,418 |
| - Other increases | - | - | - | - |
| **Decrease** | **-** | **-** | **-** | **-** |
| - Disposals | - | - | - | - |
| - Other decreases | - | - | - | - |
| **Closing balance** | **91,024,205,059** | **15,657,380,444** | **-** | **106,681,585,503** |
| **Net book value** | | | | |
| **Opening balance** | **199,732,110,866** | **1,021,966,983** | **-** | **200,754,077,849** |
| **Closing balance** | **195,966,263,864** | **713,619,567** | **-** | **196,679,883,431** |

**Notes:**

| | | |
|---|---|---|
| *- Ending net book value of intangible fixed assets put up as collateral for loans:* | *VND* | - |
| *- Historical cost of fully depreciated intangible fixed assets at the* | *VND* | 13,666,522,738 |

## 11 . Biological assets

### 11.1. Other biological assets, other than productive livestock that have reached maturity

| Item | Closing balance: Historical cost | Closing balance: Recoverable amount | Opening balance: Historical cost | Opening balance: Recoverable amount |
|---|---|---|---|---|
| **a. Consumable biological assets** | **57,406,269,545** | **57,406,269,545** | **15,225,841,975** | **15,225,841,975** |
| - Short-term consumable biological assets | 57,406,269,545 | 57,406,269,545 | 15,225,841,975 | 15,225,841,975 |
| *Pigs* | *57,406,269,545* | *57,406,269,545* | *15,225,841,975* | *15,225,841,975* |
| **b. Immature bearer biological assets** | **2,655,794,855** | **2,655,794,855** | **7,976,502,582** | **7,976,502,582** |
| *Pigs* | *2,655,794,855* | *2,655,794,855* | *7,976,502,582* | *7,976,502,582* |

### 11.2. Mature bearer biological assets

| Item | Breeding sows and boars | Total |
|---|---|---|
| **Historical cost** | | |
| Opening balance | 1,141,197,687 | 1,141,197,687 |
| Additions | 935,000,000 | 935,000,000 |
| Reclassification | 13,174,189,937 | 13,174,189,937 |
| Disposals | 114,024,428 | 114,024,428 |
| Other decreases | 129,509,579 | 129,509,579 |
| Closing balance | **15,006,853,617** | **15,006,853,617** |
| **Accumulated depreciation** | | |
| Opening balance | - | - |
| Depreciation | 1,106,051,150 | 1,106,051,150 |
| Disposals | 9,350,414 | 9,350,414 |
| Other decreases | 12,007,223 | 12,007,223 |
| Closing balance | **1,084,693,513** | **1,084,693,513** |
| **Net book value** | | |
| Opening balance | **1,141,197,687** | **1,141,197,687** |
| Closing balance | **13,922,160,104** | **13,922,160,104** |

## 12 . PREPAID EXPENSES

| | Closing balance | Opening balance |
|---|---|---|
| **12.1. Short-term** | | |
| - Prepaid operating lease payments | 19,344,620,845 | 890,623,504 |
| - Consumables and small tools in use | 2,640,815,610 | 2,530,882,222 |
| - Other expenses | 3,336,230,763 | 2,416,254,505 |
| **Total** | **25,321,667,218** | **5,837,760,231** |
| **12.2. Long-term** | | |
| - Repairs and maintenance expenses | 5,240,687,042 | 6,451,522,677 |
| - Consumables and small tools in use | 1,299,756,196 | 1,665,243,963 |
| - Prepaid operating lease payments | 2,414,014,942 | 1,305,099,252 |
| - Other expenses | 963,008,217 | 1,381,782,027 |
| **Total** | **9,917,466,397** | **10,803,647,919** |

## 13 . BORROWINGS AND FINANCE LEASE LIABILITIES

### 13.1. Short-term

#### a. Borrowings and Finance Lease Liabilities

| | Closing balance | During the period | | Opening balance |
|---|---|---|---|---|
| | Amount | Increase | Decrease | Amount |
| **Short-term borrowings:** | | | | |
| Vietcombank | - | 18,525,501,641 | 136,490,781,630 | 117,965,279,989 |
| BIDV | 143,844,970,721 | 143,844,970,721 | - | - |
| Shinhan Bank Vietnam Ltd. | 97,677,495,778 | 97,677,495,778 | - | - |
| **Current portion of long-term debt:** | | | | |
| Vietcombank | 1,368,459,996 | 684,229,998 | 684,229,998 | 1,368,459,996 |
| BIDV | 7,134,662,144 | 8,742,803,980 | 1,842,173,436 | 234,031,600 |
| Shinhan Bank Vietnam Ltd. | 1,294,144,444 | 1,294,144,444 | - | - |
| **Total** | **251,319,733,083** | **270,769,146,562** | **139,017,185,064** | **119,567,771,585** |

***Details of loans as at the end of the fiscal year as follows:***

| No./Date of loan contract | Lender | Maturity | Closing balance | Loan guarantee method |
|---|---|---|---|---|
| Credit facility agreement No. 01/2026/93357/HĐTD dated May 14, 2026 | BIDV | 6 months from the disbursement date | 143,844,970,721 | Unsecured loan |
| Credit facility agreement No. SHBVN/CMC/302022/HDTD/VISSAN dated February 27, 2023, along with extension agreements No. SHBVN/CMC/302022/HDTD/VISSAN/ANNEX01 dated March 18, 2024, No. SHBVN/CMC/302022/HDTD/VISSAN/ANNEX02 dated February 6, 2025, and No. SHBVN/CMC/302022/HDTD/VISSAN/ANNEX03 dated June 15, 2026 | Shinhan Bank Vietnam Ltd. | 6 months from the disbursement date | 97,677,495,778 | Unsecured loan |

| | | | |
|---|---|---|---|
| **Current portion of long-term debt:** | | | |
| Medium and long-term loan agreement No. 32/98330/24-DN2/T-TL/01 dated May 17, 2024 | Vietcombank | 60 months (maturing on October 15, 2029) | 1,368,459,996 |
| Credit facility agreement No. 01/2023/93357/HĐTD dated April 10, 2023 | BIDV | 60 months (maturing on June 29, 2028) | 7,134,662,144 |
| Credit facility agreement No. SHBVN/CMC/222026/HDTD/VISSAN dated June 19, 2026 | Shinhan Bank Vietnam Ltd. | 60 months (maturing on June 19, 2031) | 1,294,144,444 |
| **Total** | | | **251,319,733,083** |

**13.2. Long- term**

**a. Borrowings and Finance Lease Liabilities**

| | Closing balance | During the period | | Opening balance |
|---|---|---|---|---|
| | Amount | Increase | Decrease | Amount |
| Vietcombank | 3,193,073,342 | - | 684,229,998 | 3,877,303,340 |
| BIDV | 7,134,662,147 | 15,526,418,727 | 8,742,803,980 | 351,047,400 |
| Shinhan Bank Vietnam Ltd. | 5,176,577,778 | 6,470,722,222 | 1,294,144,444 | - |
| **Total** | **15,504,313,267** | **21,997,140,949** | **10,721,178,422** | **4,228,350,740** |

***Details of loans as at the end of the fiscal year as follows:***

| No./Date of loan contract | Lender | Maturity | Closing balance | Loan guarantee method |
|---|---|---|---|---|
| Medium and long-term loan agreement No. 32/98330/24-DN2/T-TL/01 dated May 17, 2024 | Vietcombank | 60 months (maturing on October 15, 2029) | 3,193,073,342 | 7 refrigerated trucks, 1 truck, 2 8-seat passenger cars and 1 7-seat passenger car. Collateral value: VND 8,226,456,000 |
| Credit facility agreement No. 01/2023/93357/HĐTD dated April 10, 2023 | BIDV | 60 months (maturing on June 29, 2028) | 7,134,662,147 | Bowl cutters, smoking ovens, automatic sterilizers, spectrometer systems, conveyor-type vacuum packaging machines, refrigeration units for Rooms 2 and 12, transformers, a pre-freezing storage facility, and PU scanning machines. Value of collateral: VND 27,286,175,820. |

| | | | | |
|---|---|---|---|---|
| Credit facility agreement No. SHBVN/CMC/222026/HDTD/VISSAN dated June 19, 2026 | Shinhan Bank Vietnam Ltd. | 60 months (maturing on June 19, 2031) | 5,176,577,778 | Virtual server system, protein distillation apparatus, thermoforming and date printing packaging system, automatic sausage feeding system for Family sausage packaging machine, and meat stuffing machine. Collateral value: VND 9,243,888,888 |
| **Total** | | | **15,504,313,267** | |

**Note:**
*- Short-term and long-term borrowings bear interest rates ranging from 6.3% to 8.7% per annum.*

## 14 . TRADE PAYABLES

| | Closing balance | Opening balance |
|---|---|---|
| **14.1. Short-term** | | |
| **Payables to related parties** | **14,090,688,406** | **14,884,095,878** |
| Saigon Trading Group (Satra) | 13,357,874,947 | 11,796,621,037 |
| Satra Cold Storage | 717,109,423 | 3,069,844,873 |
| Other parties | 15,704,036 | 17,629,968 |
| **Trade payables to third parties** | **166,860,696,871** | **274,369,571,740** |
| Nhat Lam Trading and Import Export Co., Ltd. | 20,483,773,905 | 38,290,775,171 |
| Ha Long Food Import - Export One Member Co., Ltd | 10,829,706,008 | 60,245,521,698 |
| Other parties | 135,547,216,958 | 175,833,274,871 |
| **Total** | **180,951,385,277** | **289,253,667,618** |
| **14.2. Long-term** | | |
| Tan Tao Investment and Industry Corporation | 1,710,791,743 | - |
| **Total** | **1,710,791,743** | **-** |

## 15 . DIVIDENDS AND PROFITS PAYABLE

| | Closing balance | Opening balance |
|---|---|---|
| Dividends payable (*) | 16,226,035,500 | 47,280,000 |
| **Total** | **16,226,035,500** | **47,280,000** |

**Note: (*)**
*In accordance with the General meeting of shareholders' Resolution No. 01/NQĐHCĐ-VISSAN dated April 23, 2026. The dividend payment period is within 6 months from the date of the General meeting of shareholders.*

## 16 . TAXES AND OTHER PAYABLES TO THE STATE

| | Opening balance | Payables in year | Paid in year | Closing balance |
|---|---|---|---|---|
| **16.1. Taxes and other payables to government budget** | | | | |
| Value added tax | 1,779,823,640 | 42,334,274,562 | 38,520,771,430 | 5,593,326,772 |
| Import Value added tax | - | 2,319,903,218 | 2,319,903,218 | - |
| Import and export tax | - | 2,243,838 | 2,243,838 | - |
| Corporate income tax | 9,334,408,085 | 6,521,995,055 | 12,140,607,328 | 3,715,795,812 |
| Personal income tax | - | 646,526,494 | 646,526,494 | - |
| Land taxes and land rental fees | - | 38,397,464,640 | 34,851,085,775 | 3,546,378,865 |
| Fees, charges and other compulsory payables | - | 683,661,011 | 683,661,011 | - |
| **Total** | **11,114,231,725** | **90,906,068,818** | **89,164,799,094** | **12,855,501,449** |
| **16.2. Taxes and other receivables from government budget** | | | | |
| Personal income tax | 1,345,416,702 | 879,209,337 | 641,108,732 | 1,583,517,307 |
| Other fees, charges and other receivables | 255,532,436 | - | - | 255,532,436 |
| **Total** | **1,600,949,138** | **879,209,337** | **641,108,732** | **1,839,049,743** |

**Note:**

*- The amount actually paid during the period in respect of Personal Income Tax ("PIT") was VND 646,526,494, comprising the actual tax payment of VND 5,417,762 and an adjustment for the overpayment of Personal Income Tax from prior years of VND 641,108,732.*

*- The Company's tax settlements are subject to examination by the Tax Authority. Because the application of tax laws and regulation to many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the Tax Authority.*

## 17 . ACCRUED EXPENSES

| | Closing balance | Opening balance |
|---|---|---|
| **Short-term** | | |
| - Office and premise rental costs: | 32,169,532,197 | 29,772,340,083 |
| + Land Fund Development Center | 31,429,415,600 | 29,072,209,430 |
| + Others | 740,116,597 | 700,130,653 |
| - Accrued sales support expenses | 18,783,626,899 | 9,039,223,864 |
| - Other expenses | 4,081,309,690 | 5,375,116,730 |
| **Total** | **55,034,468,786** | **44,186,680,677** |

## 18 . OTHER PAYABLES

| | Closing balance | Opening balance |
|---|---|---|
| **Short-term** | | |
| - Trade union fund, Insurance (social, heath, unemployment) | 1,047,419,190 | 1,392,471,175 |
| - Short-term security deposits received | 1,194,324,240 | 1,194,059,367 |
| - Other payables | 19,185,536,464 | 19,301,787,757 |
| + Commercial discounts | 10,465,582,198 | 9,864,337,297 |
| + Others | 8,719,954,266 | 9,437,450,460 |
| **Total** | **21,427,279,894** | **21,888,318,299** |

## 19 . PROVISIONS

| | Closing balance | Increase | Decrease | Opening balance |
|---|---|---|---|---|
| **Short-term** | | | | |
| - Provision for severance pay | - | - | 607,107,750 | 607,107,750 |
| - Provision for restructuring | - | - | 286,592,000 | 286,592,000 |
| - Other provisions | 2,430,485,000 | 2,430,485,000 | - | - |
| **Total** | **2,430,485,000** | **2,430,485,000** | **893,699,750** | **893,699,750** |

## 20 . DEFERRED TAX ASSETS AND DEFERRED TAX LIABILITIES

| | Closing balance | Opening balance |
|---|---|---|
| **Deferred tax assets** | | |
| - Tax rate applicable to deferred tax assets | 20% | 20% |
| - Deferred tax assets related to deductible temporary differences | 40,180,330,852 | 60,663,633,667 |
| - Deferred tax assets related to unused tax losses | - | - |
| - Deferred tax assets related to unused tax credits | - | - |
| - Offset against deferred tax liabilities | - | - |
| **Deferred tax assets** | **8,036,066,170** | **12,132,726,733** |

## 21 . OWNER'S EQUITY

### 21.1. Change in owner's equity

| | Contributed capital | Preference shares | Repurchased shares | Development and investment funds | Undistributed profit after tax | Total |
|---|---|---|---|---|---|---|
| **Previous opening balance** | **809,051,000,000** | **(101,200,000)** | **(22,200,000)** | **199,527,438,130** | **286,494,716,895** | **1,294,949,755,025** |
| - Increase in capital | - | | | | - | - |
| - Profit of the previous year | - | | | | 82,056,434,331 | 82,056,434,331 |
| - Other increase | - | | | 10,550,214,487 | 54,165,400 | 10,604,379,887 |
| - Decrease in capital | - | | | | - | - |
| - Loss of the previous year | - | | | | | - |
| - Other decrease | - | - | | | (110,720,255,973) | (110,720,255,973) |
| **Current opening balance** | **809,051,000,000** | **(101,200,000)** | **(22,200,000)** | **210,077,652,617** | **257,885,060,653** | **1,276,890,313,270** |
| - Increase in capital | - | - | | | - | - |
| - Profit of the current period | - | - | | | 37,425,038,049 | 37,425,038,049 |
| - Other increase | - | - | | 12,308,465,150 | 50,783,600 | 12,359,248,750 |
| - Decrease in capital | - | - | | | | - |
| - Loss of the current period | - | - | | | | - |
| - Other decrease (*) | - | - | | | (81,763,021,743) | (81,763,021,743) |
| **Current closing balance** | **809,051,000,000** | **(101,200,000)** | **(22,200,000)** | **222,386,117,767** | **213,597,860,559** | **1,244,911,578,326** |

**Note:** (*)

*Pursuant to Resolution No. 01/NQĐHĐCĐ-VISSAN of the Annual General Meeting of Shareholders dated April 23, 2026, the General Meeting of Shareholders approved the plan for the distribution of the Company's profit after corporate income tax for 2025 as follows:*
*- Appropriation to the Development Investment Fund: VND 12,308,465,150;*
*- Appropriation to the Bonus and Welfare Fund: VND 52,824,560,784;*
*- Appropriation to the Fund for Rewards to the Company's Management: VND 449,095,809; and*
*- Dividend payment for 2025 (2% of par value): VND 16,180,900,000.*

### 21.2. Details of contributed capital

| | Closing balance | Opening balance |
|---|---|---|
| - Contributed capital of Parent Company | 548,298,780,000 | 548,298,780,000 |
| - Contributed capital of others | 260,752,220,000 | 260,752,220,000 |
| **Total** | **809,051,000,000** | **809,051,000,000** |

### 21.3. Capital transactions with owners and distribution of dividends and profits

| | Current period | Prior period |
|---|---|---|
| - Owner's invested equity | | |
| + Opening capital | 809,051,000,000 | 809,051,000,000 |
| + Increase in capital during the fiscal year | - | - |
| + Decrease in capital during the fiscal year | - | - |
| + Closing capital | 809,051,000,000 | 809,051,000,000 |
| - Dividends or distributed profits | 2,144,500 | 855,000 |

### 21.4. Shares

| | Closing balance | Opening balance |
|---|---|---|
| - Number of shares registered issuance | 80,905,100 | 80,905,100 |
| - Number of shares sold to public market | 80,905,100 | 80,905,100 |
| + Common shares | 80,905,100 | 80,905,100 |
| + Preference shares | - | - |
| - Number of shares repurchased (treasury shares) | (600) | (600) |
| + Common shares | (600) | (600) |
| + Preference shares | - | - |
| - Number of shares outstanding | 80,904,500 | 80,904,500 |
| + Common shares | 80,904,500 | 80,904,500 |
| + Preference shares | - | - |

** Par value of shares outstanding: 10.000 VND/ share.*

### 21.5. Dividends and profits distributed

| | Current period | Prior period |
|---|---|---|
| - Dividends declared after the reporting period | | |
| + Dividends declared on ordinary shares and charter capital | | 2% |
| + Dividends declared on preference shares | - | - |
| + Dividends paid in shares | - | - |
| + Profit appropriated to increase charter capital | - | - |
| - Cumulative preference dividends not recognized | - | - |

## 22 . OFF-BALANCE SHEET ITERMS IN THE INTERIM FINANCIAL STATEMENT

### 22.1. Off-balance sheet leased assets

| | Closing balance | Opening balance |
|---|---|---|
| - Up to 1 year | 21,061,113,023 | 10,867,854,049 |
| - From over 1 year to 5 years | 26,676,407,988 | 8,978,692,420 |
| - Over 5 years | 8,897,354,463 | 3,828,178,080 |
| **Total** | **56,634,875,474** | **23,674,724,549** |

### 22.2. Foreign currency

| | Closing balance | Opening balance |
|---|---|---|
| - USD | 85,968.04 | 106,118.99 |
| - EUR | - | - |

### 22.3. Doubtful debts written-offs

Bad debts written off represent balances of short-term trade receivables from domestic customers that have been overdue for a prolonged period and are considered irrecoverable. Details of bad debts written off during the ten-year period from the respective write-off dates are as follows:

| Entity | Amount (VND) | At time | Reason |
|---|---|---|---|
| Bad debts written off | 574,374,034 | December 2020 | Bad debt handling |

## VI . NOTES TO INCOME STATEMENT

*Unit: VND*

### 1 . REVENUES FROM SALES AND SERVICES RENDERED

| | Current period | Prior period |
|---|---|---|
| **1.1. Revenues** | | |
| - Revenue from sale of goods | 1,409,482,452,870 | 1,435,015,606,457 |
| - Revenue from services rendered | 1,244,210,775 | 503,096,649 |
| **Total** | **1,410,726,663,645** | **1,435,518,703,106** |

### 2 . REVENUE DEDUCTIONS

| | Current period | Prior period |
|---|---|---|
| - Commercial discounts | 11,334,331,925 | 8,007,517,021 |
| - Sales rebates | - | - |
| - Sales returns | 838,371,485 | 7,607,831,018 |
| **Total** | **12,172,703,410** | **15,615,348,039** |

### 3 . COST OF GOODS SOLD

| | Current period | Prior period |
|---|---|---|
| - Cost from sale of goods | 1,068,587,083,437 | 1,114,515,766,005 |
| - Cost from services rendered | 897,619,479 | 372,187,563 |
| - Provision for diminution in value of inventories | 676,693,109 | (32,382,738) |
| **Total** | **1,070,161,396,025** | **1,114,855,570,830** |

### 4 . FINANCIAL INCOME

| | Current period | Prior period |
|---|---|---|
| - Interest income | 26,338,267,692 | 24,263,790,601 |
| -Foreign exchange gains | 83,797,530 | 220,944,807 |
| - Purchase cash discount received | 17,198,962 | 16,977,062 |
| - Other financial income | - | - |
| **Total** | **26,439,264,184** | **24,501,712,470** |

### 5 . FINANCIAL EXPENSES

| | Current period | Prior period |
|---|---|---|
| - Interest expenses | 8,135,301,190 | 4,399,060,675 |
| - Realized foreign exchange loss | 371,408,431 | 618,947,010 |
| - Sales cash discount granted | - | 4,444,069,417 |
| - Other financial expenses | - | - |
| **Total** | **8,506,709,621** | **9,462,077,102** |

### 6 . OTHER INCOME

| | Current period | Prior period |
|---|---|---|
| - Disposal | 343,943,283 | - |
| - Subsidies, promotional allowances, trade discounts received | 746,291,300 | 991,964,683 |
| - Others | 249,072,842 | 787,074,354 |
| **Total** | **1,339,307,425** | **1,779,039,037** |

## 7 . OTHER EXPENSES

| | Current period | Prior period |
|---|---|---|
| - Penalty | - | - |
| - Others | 1,296,545,169 | 55,283,586 |
| **Total** | **1,296,545,169** | **55,283,586** |

## 8 . SELLING EXPENSES AND GENERAL ADMINISTRATION EXPENSES

| | Current period | Prior period |
|---|---|---|
| **8.1. Selling expenses** | | |
| - Labour costs and staff costs | 108,074,871,476 | 100,836,252,539 |
| - Transportation cost | 25,758,120,409 | 23,587,979,098 |
| - Other selling expenses | 83,527,943,804 | 76,731,601,713 |
| **Total** | **217,360,935,689** | **201,155,833,350** |
| **8.2. General administration expenses** | | |
| - Labour costs and staff costs | 33,888,117,149 | 28,973,290,352 |
| - Tax, duties, fees | 15,810,621,129 | 19,395,024,475 |
| - Other expenses in cash | 31,264,513,395 | 29,372,729,944 |
| **Total** | **80,963,251,673** | **77,741,044,771** |

## 9 . PRODUCTION AND BUSINESS COSTS BY ELEMENT

| | Current period | Prior period |
|---|---|---|
| - Costs of materials, package | 826,168,947,509 | 824,684,636,273 |
| - Labour costs and staff costs | 185,660,210,399 | 167,966,658,711 |
| - Depreciation | 18,710,141,189 | 17,647,376,037 |
| - Costs of outsourcing services | 92,117,925,489 | 81,981,582,880 |
| - Other expenses in cash | 100,664,925,351 | 99,932,714,187 |
| **Total** | **1,223,322,149,937** | **1,192,212,968,088** |

## 10 . CURRENT CORPORATR INCOME TAX EXPENSES

| **Item** | Current period | Prior period |
|---|---|---|
| - Total net accounting profit before tax | 48,043,693,667 | 42,914,296,935 |
| *+ Net accounting profit is subjected to the tax rate of 20%* | *47,543,552,892* | *42,914,296,935* |
| *+ Net accounting profit is subjected to the tax rate of 15%* | *500,140,775* | - |
| - Upward adjustments | 5,174,619,619 | 3,635,835,530 |
| *+ Expenses not deductible for tax purposes 20%* | *5,174,619,619* | *3,635,835,530* |
| *+ Expenses not deductible for tax purposes 15%* | - | - |
| - Downward adjustments | - | - |
| *+ Non-taxable items subject for tax purposes 20%* | - | - |
| *+ Non-taxable items subject for tax purposes 15%* | - | - |
| - Total taxable income | 53,218,313,286 | 46,550,132,465 |
| *+ Tax income is subjected to the tax rate of 20%* | *52,718,172,511* | *46,550,132,465* |
| *+ Tax income is subjected to the tax rate of 15%* | *500,140,775* | - |
| - Total corporate income tax expense for the current year | 10,618,655,618 | 9,310,026,493 |
| *+ Corporate income tax expense subject to 20% tax rate* | *10,543,634,502* | *9,310,026,493* |
| *+ Corporate income tax expense subject to 15% tax rate* | *75,021,116* | - |
| **- Current corporate income tax expenses (*)** | **10,618,655,618** | **9,310,026,493** |

In which: (*)

| | | |
|---|---|---|
| + Current corporate income tax expense | 6,521,995,055 | 5,090,470,066 |
| + Deferred corporate income tax expense | 4,096,660,563 | 4,219,556,427 |
| **Total** | **10,618,655,618** | **9,310,026,493** |

**Note:**
*Corporate income tax expense for the accounting period is estimated based on taxable income and may be subject to adjustments following examination by the tax authorities.*

## 11 . BASIC EARNINGS PER SHARE

| | Current period | Prior period |
|---|---|---|
| Profits after enterprise income tax | **37,425,038,049** | **33,604,270,442** |
| Profit or loss allocated to shareholders holding common shares | 37,425,038,049 | 33,604,270,442 |
| Bonus and welfare funds deducted from profits after enterprise | 18,383,423,341 | 16,643,308,162 |
| The number of common shares outstanding on average during the period | 80,904,500 | 80,904,500 |
| **Basic earnings per share** | **235** | **210** |

**Note:**
*Bonus and welfare fund appropriated from current year's profit after tax is provisionally calculated based on the previous year's appropriation rate.*

## 12 . DILUTED EARNINGS PER SHARE

| | Current period | Prior period |
|---|---|---|
| Profit or loss allocated to shareholders holding common shares | 37,425,038,049 | 33,604,270,442 |
| Bonus and welfare funds deducted from profits after enterprise | 18,383,423,341 | 16,643,308,162 |
| Common shares expected to release | - | - |
| The number of common shares outstanding on average during the period | 80,904,500 | 80,904,500 |
| **Diluted earnings per share** | **235** | **210** |

## VII . ADDITIONAL INFORMATION FOR ITEMS IN THE INTERIM STATEMENT OF CASH FLOWS

### 1 . Non-cash transactions affecting future cash flows

| | Current period | Prior period |
|---|---|---|
| - Acquisition and construction of fixed assets settled through | 2,773,618,985 | 3,230,784,425 |
| - Advances for non-current assets | 6,598,961,000 | 4,663,075,000 |
| - Othes | - | - |

### 2 . Restricted cash and cash equivalents

None.

| 3 . Proceeds from borrowings during the fiscal | Current period | Prior period |
|---|---|---|
| - Proceeds from ordinary contracts | 282,045,109,089 | 540,093,493,645 |
| - Proceeds from issuance of common bonds | - | - |
| - Proceeds from issuance of convertible bonds | - | - |
| - Proceeds from issuance of preference shares classified as | - | - |
| - Proceeds from government bonds purchased for resale and security REPO; | - | - |
| - Proceeds from other borrowings | - | - |

| 4 . Actual loan principal repayments made during the period | Current period | Prior period |
|---|---|---|
| - Payments from ordinary contracts | 139,017,185,064 | 542,562,935,525 |
| - Payments from issuance of common bonds | - | - |
| - Payments from issuance of convertible bonds | - | - |
| - Payments from issuance of preference shares classified as | - | - |
| - Payments from government bonds purchased for resale and security REPO; | - | - |
| - Payments from other borrowings | - | - |

## VIII . OTHER INFORMATION

### 1 . Related party information

#### 1.1. Transactions with key management members

The key management members and individuals related including: the Board of Directors, the Board of Executive Officers and the Board of Supervisors.

Transactions during the year between the Company and members of key management:

**Income of the Board of Directors, the Board of Executive Officers and the Board of Supervisors:**

| | Current period | Prior period |
|---|---|---|
| + Salary, bonus | 2,099,400,000 | 1,469,107,692 |
| + Remuneration | 216,000,000 | 216,584,616 |

*Including:*

**Six-month of year 2026**

| Name | Position | Salary | Remuneration |
|---|---|---|---|
| Truong Hong Phong | Chairman | 388,200,000 | - |
| Le Minh Tuan | Vice Chairman - General Director | 388,200,000 | 39,000,000 |
| Nguyen Huy Hung | Member (Appointed effective April 23, 2026) | - | 14,690,000 |
| Nguyen Quoc Trung | Vice Chairman (Resigned effective April 23, 2026) | - | 24,310,000 |
| Truong Hai Hung | Member - Deputy General Director | 333,000,000 | 39,000,000 |
| Phan Van Phuc | Member | - | 39,000,000 |
| Phan Van Dung | Deputy General Director | 333,000,000 | - |
| Truong Viet Tien | Chief Superviser | 333,000,000 | - |
| Trinh Thi Van Anh | Member | - | 30,000,000 |
| Do Thi Thu Nga | Member | - | 30,000,000 |
| Do Thi Thu Thuy | Chief Accountant | 324,000,000 | - |
| **TOTAL** | | **2,099,400,000** | **216,000,000** |

**Six-month of year 2025**

| Name | Position | Salary | Remuneration |
|---|---|---|---|
| Truong Hong Phong | Chairman (Appointed effective April 24, 2025) | 123,038,461 | - |
| Nguyen Phuc Khoa | Chairman(Resigned effective April 24, 2025) | 155,669,231 | - |
| Le Minh Tuan | Vice Chairman (Appointed effective April 24, 2025) - General Director | 270,600,000 | 49,200,000 |
| Nguyen Quoc Trung | Vice Chairman | - | 49,200,000 |
| Truong Hai Hung | Member (Appointed effective April 24, 2025) - Deputy General Director | 246,000,000 | 18,292,308 |
| Phan Van Phuc | Member (Appointed effective April 24, 2025) | - | 18,292,308 |
| Phan Van Dung | Deputy General Director | 246,000,000 | - |
| Truong Viet Tien | Chief Superviser | 206,400,000 | |
| Trinh Thi Van Anh | Member | | 40,800,000 |
| Do Thi Thu Nga | Member | | 40,800,000 |
| Do Thi Thu Thuy | Chief Accountant | 221,400,000 | - |
| **TOTAL** | | **1,469,107,692** | **216,584,616** |

| **Other transactions** | **Current period** | **Prior period** |
|---|---|---|
| None. | | |

As at the end of the accounting period, balances with key management personnel were as follows:

| | Closing balance | Opening balance |
|---|---|---|
| - Receivables | - | - |
| - Payables | - | - |

### 1.2. Transactions with related parties are organizations

| Related Parties | Relationship | Ownership |
|---|---|---|
| Saigon Trading Group (SATRA) | Parent Company | 67.77% |
| Satra Service Center | Parent Company's Branch | |
| Satrafoods Management Center | Parent Company's Branch | |
| Satra Pham Hung Shopping Mall | Parent Company's Branch | |
| Saigon Supermarket | Parent Company's Branch | |
| Satra Can Tho Retail Operation Center | Parent Company's Branch | |
| Satra Cu Chi Shopping Mall | Parent Company's Branch | |
| Satra Vo Van Kiet Shopping Mall | Parent Company's Branch | |
| Binh Dien Market Management and Trading Co., Ltd | Parent Company's Branch | |
| Tax Trading Centre | Parent Company's Branch | |
| Satra Distribution Center | Parent Company's Branch | |
| Satra Cold Storage | Parent Company's Branch | |
| Coastal Fisheries Development Corporation (Cofidec) | Parent Company's Branch | |

Transactions with related parties during  year as follows:

| Related Parties | Transaction | Amount (VND) |
|---|---|---|
| **Sales of goods and services:** | | |
| Saigon Trading Group (SATRA) | Sales | 202,074,733 |
| Satrafoods Management Center | Sales | 28,623,382,013 |
| Satra Pham Hung Shopping Mall | Sales | 1,578,621,051 |
| Satra Distribution Center | Sales | (15,125,070) |
| Saigon Supermarket | Sales | 2,862,032,531 |
| Binh Dien Market Management & Trading Co., Ltd | Sales | 143,039,560 |
| Satra Cu Chi Shopping Mall | Sales | 1,326,404,666 |
| Coastal Economic Development Company | Sales | 149,679,502 |
| Satra Vo Van Kiet Shopping Mall | Sales | 642,513,859 |
| **Purchases of goods and services:** | | |
| Saigon Trading Group (SATRA) | Purchases of goods and services | 165,466,737,654 |
| Satra Service Centre | Purchases of goods and services | 231,990,000 |
| Satrafoods Management Center | Sales Network Support | 241,236,472 |
| Satra Cold Storage | Purchases of goods and services | 5,118,684,665 |
| Satra Distribution Center | Purchases of goods and services | 980,413,613 |
| Satra Commercial Centre Pham Hung Street | Sales Network Support | 28,014,709 |
| Saigon Supermarket | Purchases of goods and services | 104,126,308 |
| Binh Dien Market Management & Trading Co., | Purchases of goods and services | 178,778,464 |
| Satra Centre Mall Cu Chi | Sales Network Support | 23,667,202 |
| Satra Centre Mall Vo Van Kiet | Sales Network Support | 12,809,982 |

At the end of the fiscal year, the debts must be paid and receivable to related parties as follows:

| Receivables | Transaction | Closing balance | Opening balance |
|---|---|---|---|
| Satrafoods Management Center | Trade Receivables | 4,441,815,995 | 5,288,572,469 |
| Satra Pham Hung Shopping Mall | Trade Receivables | 205,963,869 | 376,446,051 |
| Saigon Supermarket | Trade Receivables | 120,969,697 | 248,099,789 |
| Binh Dien Market Management and Trading Co., Ltd | Trade Receivables | 9,292,320 | 12,966,129 |
| Satra Cu Chi Shopping Mall | Trade Receivables | 145,151,650 | 216,640,505 |
| Satra Vo Van Kiet Shopping Mall | Trade Receivables | 62,666,958 | 114,364,604 |
| Saigon Trading Group (SATRA) | Other Receivables | 1,018,276,863 | 1,018,276,863 |

| | | | |
|---|---|---|---|
| Saigon Trading Group (SATRA) | Trade Payables | 13,357,874,947 | 11,796,621,037 |
| Satra Cold Storage | Trade Payables | 717,109,423 | 3,069,844,873 |
| Saigon Supermarket | Trade Payables | 9,172,352 | 11,216,004 |
| Binh Dien Market Management and Trading Co., Ltd | Trade Payables | 6,531,684 | 6,413,964 |

## 2 . Segment Reporting

*Business Segment Reporting*

Currently, the Company's production and business activities are primarily focused on the food sector and it is not a multi-industry enterprise providing multiple groups of products and services; therefore, the Board of Directors has decided not to apply segment reporting by business sector at this time.

*Geographical Segment Reporting*

The Company's products are primarily sold within the same geographical area, with no significant differences in economic benefits or risks, therefore the Board of Directors has also decided not to apply segment reporting by geographical area.

**3. Information about ongoing activities**

There are no events that raise significant doubt about the Company's ability to continue as a going concern, and the Company has neither the intention nor the obligation to cease operations or significantly curtail the scale of its operations.

**4. Comparative Figures**

The comparative figures comprise the figures presented in the Statement of Financial Position as at December 31, 2025, and the Statement of Income and the Statement of Cash Flows for the interim accounting period ended June 30, 2025, which were audited/ reviewed. These figures have been reclassified in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance for comparative purposes.

In accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance, the Company has reclassified certain opening balances in the Statement of Financial Position for the accounting period ended June 30, 2026 as follows:

| Line item | Code TT 99 | Circular 99/2025/TT-BTC | Circular 200/2014/TT-BTC | Difference |
|---|---|---|---|---|
| **Statement of Financial Position** | | | | |
| Cash equivalents | 112 | 337,104,539,696 | 335,600,000,000 | 1,504,539,696 |
| Held to maturity investments | 123 | 467,441,317,030 | 461,900,000,000 | 5,541,317,030 |
| Other short-term receivables | 135 | 6,022,006,353 | 13,067,863,079 | (7,045,856,726) |
| Inventories | 141 | 434,797,317,152 | 459,140,859,396 | (24,343,542,244) |
| Short-term consumable biological | 151 | 15,225,841,975 | - | 15,225,841,975 |
| Bearer biological assets | 231 | 9,117,700,269 | - | 9,117,700,269 |
| + Immature bearer biological assets | 232 | 7,976,502,582 | - | 7,976,502,582 |
| + Mature bearer biological assets | 233 | 1,141,197,687 | - | 1,141,197,687 |
| - Historical costs | 234 | 1,141,197,687 | - | 1,141,197,687 |
| Dividends and profits payable | 313 | 47,280,000 | - | 47,280,000 |
| Other short-term payments | 320 | 21,888,318,299 | 21,935,598,299 | (47,280,000) |

*Approval, August 28, 2026*

**Prepared by** **Chief Accountant** **Legal representative**

CÔNG TY CỔ PHẦN VIỆT NAM KỸ NGHỆ SÚC SẢN
M.S.D.N: 0300105356-C.T.C.P
THÀNH PHỐ HỒ CHÍ MINH

**Huynh Thi Phuong Thao** **Do Thi Thu Thuy** **Le Minh Tuan**