



Member of MSI Global Alliance

**TRUNG AN HI-TECH FARMING JOINT STOCK
COMPANY**

REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS

6-month period ended June 30th, 2026

SOUTHERN AUDITING & ACCOUNTING FINANCIAL CONSULTING SERVICES CO., LTD.

MEMBER OF MSI GLOBAL ALLIANCE

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REPORT OF THE BOARD OF MANAGEMENT

Board of Management of Trung An Hi-Tech Farming Joint Stock Company (the "Company") presents their report and the Company's Interim Separate Financial Statements of the 6-month period ended June 30th, 2026.

I. THE COMPANY

1. Ownership structure

Trung An Hi-Tech Farming Joint Stock Company (formerly Trung An Company Limited) was established under Certificate of Enterprise Registration of Joint Stock Company No. 1800241736, first issue on August 16th, 1996 and 27th amendment as at July 14th, 2026 issued by Can Tho City Department of Finance.

Chartered capital (in the Certificate of Enterprise Registration) : 783.197.770.000 VND

Contributed capital as at June 30th, 2026 : 783.197.770.000 VND

Head quarter: 649A, National Route 91, Qui Thanh 1 Area, Thuan Hung Ward, Can Tho City.

2. Operating industry: Produce and Trade.

3. Principal activities

According to the Certificate of Enterprise Registration, the main business lines of the Company are as follows:

- Wholesale of food: Details: Trading in food, foodstuffs, aquatic products;
- Wholesale of rice. Details: Trading in rice production;
- Growing rice. Details: Growing rice seasonally.

4. Enterprise structure

Name	Address	Rate of benefit		Voting right ratio		
		Closing balance	Opening balance	Closing balance	Opening balance	
Subsidiaries:						
Trung An Kien Giang Hi-Tech Farming Joint Stock Company	Group 9, Duong Thec Hamlet, Binh Giang Commune, An Giang Province Main business activity: rice farming	67,14%	67,14%	67,14%	67,14%	
Associates:						
Novotech - Trung Hung Company Limited	648A, National Route 91, Thuan Hung Ward, Can Tho City	40,00%	40,00%	40,00%	40,00%	
Viet Duc Rice Production Processing And Export Business Company Limited	647A, National Route 91, Qui Thanh 1 Area, Thuan Hung Ward, Can Tho City	39,00%	39,00%	39,00%	39,00%	

Jointly ventures: none

Dependent units without legal status:

Name	Address
Branch of Trung An High-Tech Agriculture Joint Stock Company	532/21 Le Van Tho, An Hoi Dong Ward, Ho Chi Minh City
Export and Processing factory No. 4	Trang Tho 2 Area, Trung Nhat Ward, Can Tho City
Rice milling and export processing factory No. 3	Thanh Phuoc Area, Trung Nhat Ward, Can Tho City
Export and Processing Factory No. 5	Qui Thanh 1 Area, Thuan Hung Ward, Can Tho City
Rice milling factory No. 6	921 Street, Phuoc Loc Hamlet, Thanh Phu Commune, Can Tho City

II. EVENTS AFTER THE BALANCE SHEET DATE

Board of Management states: there have been no significant events occurring after the Balance sheet date, which would require adjustments or disclosures to be made in the Separate Financial Statements.

III. BOARD OF DIRECTORS, BOARD OF SUPERVISORS , BOARD OF MANAGEMENT AND LEGAL REPRESENTATIVE**Board of Directors**

Mr.	PHAM THAI BINH	Chairman
Ms	LE THI TUYET	Member
Ms	PHAM LE KHANH HAN	Member
Ms	NGUYEN LE BAO TRANG	Member
Ms	LU LE TRAN	Independent Board Member

Board of Supervisors

Mr.	PHAM TRAN THANH TAN	Head of BOS	
Mr.	NGUYEN VAN DUC	Member	
Ms	NGUYEN THI NGOC TRANG	Member	Dismissed on June 26th, 2026
Ms	LE THI MY DUyen	Member	Appointed on June 26th, 2026

Board of Management

Ms	NGUYEN THI NHAN	General Director	Appointed on July 08th, 2026
Ms	NGUYEN LE BAO TRANG	General Director	Dismissed on July 08th, 2026
Mr.	PHAM THAI BINH	Deputy General Director	
Ms	PHAM LE KHANH HAN	Deputy General Director	

Chief Accountant

Ms	PHAM LE KHANH HUYEN
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Legal representative

Ms	NGUYEN THI NHAN
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According to the above list, no one in the Board of Directors, Board of Supervisors and the Board of Management use their authorised power in management and operation of the Company to obtain any benefits other than the standard benefits from holding shares as other shareholders.

IV. AUDITORS

Southern Accounting and Auditing Financial Consulting Services Co., Ltd. (AASCS) was appointed to perform the review of the Separate Financial Statements of the Company.

V. DISCLOSURE RESPONSIBILITIES OF THE BOARD OF MANAGEMENT FOR INTERIM SEPARATE FINANCIAL STATEMENTS

The Company's Board of Management is responsible for preparing the Interim Separate Financial Statements which give a true and fair view of the financial position of the Company as at June 30th, 2026, and its operation results and its cash flows statement for the 6-month period ended. In preparing these Interim Separate Financial Statements, Board of Management commit to comply with the following requirements:

- Develop and maintain internal controls that the Board of Directors and the Board of Management determine as necessary to ensure that the preparation and presentation of Separate Financial Statements no longer contains material misstatements due to fraud or due mistake;
- Selecting suitable accounting policies and then applying them consistently;
- Making reasonable and prudent judgments and estimates;

- Prepare the financial statements on the basis of compliance with accounting standards and system and other related regulations;
- Prepare the Separate Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

Company's Board of Management is responsible for ensuring that proper accounting records are kept to disclose the financial position of the Company, with reasonable accuracy at any time, and ensuring that the Separate Financial Statements comply with the current regulations of the State. At the same time, Board of Management is also responsible for ensuring the safety the assets of the Company and hence for taking reasonable steps for the prevention and detection of any frauds and other violations.

We, the Board of Management, confirm that the Interim Separate Financial Statements give a true and fair view of financial position June 30th, 2026, its separate operation results and separate cash flows for for the 6-month period then ended of the Company in accordance with the Vietnamese Accounting Standard, Vietnamese Enterprise Accounting System and statutory requirements relevant to the preparation and presentation of the financial statements.

VI. APPROVAL OF INTERIM SEPARATE FINANCIAL STATEMENTS

We, Board of Management of Trung An Hi-Tech Farming Joint Stock Company approve the Interim Separate Financial Statement for the 6-month period ended June 30th, 2026.

Approved on August 25th 2026

For and on behalf of the Board of Management



NGUYEN THI NHAN

General Director

No.: ...770.../BCKT-TC/2026/AASCS

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

To : Shareholders, Board of Directors, and Board of Management
TRUNG AN HI-TECH FARMING JOINT STOCK COMPANY

We have reviewed the accompanying interim separate financial statements of Trung An Hi-Tech Farming Joint Stock Company, prepared on August 25th 2026, as set out on page 07 to 39, which comprise the Separate Statement financial position as at June 30th, 2026, Separate Income Statement, Separate Cash flows Statement for the 6-month period then ended and Notes to the Separate Financial Statements.

The Board of Management's responsibilities

The Board of Management is responsible for the preparation and fair presentation of these Interim Separate Financial Statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and statutory requirements relevant to the preparation and presentation of the financial statements, and for such internal controls that the Board of Management determines is necessary to enable the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our responsibility is to express a conclusion on the Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of Interim Separate Financial Statements 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.

Basis for Qualified Conclusion

Currently, the Company is awaiting the results of verification by competent authorities regarding the issues raised in the State Securities Commission's inspection conclusion dated September 13th, 2023, including: the beneficial owner of the 6 million TAR shares from the Company's private placement, and the preparation of the registration dossier for the 2021 private placement.

As of the issuance date of this Review Report, the aforementioned issues remain unresolved and continue to impact the Company's interim separate financial statements for the 6-month period then ended June 30th, 2026.

Qualified Conclusion

Based on our review, except for the matter described in the "Basis for Qualified Conclusion" section, nothing has come to our attention that causes us to believe that the accompanying separate interim financial statements do not present fairly, in all material respects, the financial position of Trung An Hi-Tech Farming Joint Stock Company as of June 30th, 2026, and its results of operations and cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations governing the preparation and presentation of interim financial statements.

Other matter

In the audit report on the Company's separate financial statements for 2025, dated March 30th, 2026, the auditor issued a "qualified opinion" due to the following matter:

Up to now, the Company is waiting for the verification results of the competent authorities on the issues stated in the Inspection Conclusion of the State Securities Commission dated September 13th, 2023, including: Owners of 15 million TAR shares in the Company's private share offering; Preparation of registration documents for private offering in 2021.

The Ho Chi Minh City Police issued Official Dispatch No. A5016/CV-VPCQCSĐT-Đ4 dated June 6th, 2026, regarding the handling of the petition submitted by Trung An Hi-Tech Farming Joint Stock Company. According to this dispatch, 6 million TAR shares remain subject to the unauthorized seizure of control and usage rights (down from 15 million shares as of December 31st, 2025).

HCMC, dated August 28th , 2026

**Southern Auditing and Accounting Financial
Consulting Services Co., Ltd. (AASCS)**

Deputy General Director



Vo Thi My Huong

Practicing Auditor Registration
Certificate No.: 0858-2023-142-1

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at June 30th, 2026

Unit: VND

Item	Code	Note	Closing balance	Opening balance
A. SHORT-TERM ASSETS	100		1.704.917.451.159	1.811.569.365.304
I. Cash and cash equivalents	110	V.1	341.982.175	1.546.409.803
Cash	111		341.982.175	1.546.409.803
II. Short-term investments	120			
III. Short-term receivables	130		1.658.015.925.063	1.593.990.397.276
Short-term trade receivables	131	V.3	487.618.369.469	327.375.824.150
Short-term advances to suppliers	132	V.4	637.749.743.638	733.966.762.805
Other short-term receivables	135	V.5	542.740.211.956	542.740.210.321
Short-term provisions for doubtful debts (*)	136	V.6	(10.092.400.000)	(10.092.400.000)
IV. Inventories	140	V.7	44.008.521.396	213.247.056.833
Inventories	141		44.008.521.396	213.247.056.833
V. Short-term biological assets	150			
VI. Other current assets	160		2.551.022.525	2.785.501.392
Short-term deferred expenses	161	V.11	228.832.580	301.328.101
Deductible VAT	162		2.299.584.070	2.459.805.535
Taxes and other receivables from State budget	163	V.15	22.605.875	24.367.756
B. LONG-TERM ASSETS	200		403.026.211.576	413.565.592.651
I. Long-term receivables	210			
II. Fixed assets	220		179.505.011.501	189.486.558.275
Tangible fixed assets	221	V.9	102.379.765.894	111.637.242.202
- Historical costs	222		353.985.674.546	353.985.674.546
- Accumulated depreciation (*)	223		(251.605.908.652)	(242.348.432.344)
Intangible fixed assets	227	V.10	77.125.245.607	77.849.316.073
- Historical costs	228		89.913.489.381	89.913.489.381
- Accumulated depreciation (*)	229		(12.788.243.774)	(12.064.173.308)
III. Long-term biological assets	230			
IV. Investment properties	240			
V. Long-term assets in progress	250	V.8	352.008.036	352.008.036
Construction in progress	252		352.008.036	352.008.036
VI. Long-term financial investments	260	V.2	222.075.416.897	222.075.416.897
Investments in subsidiaries	261		208.460.000.000	208.460.000.000
Investments in joint ventures and associates	262		14.217.679.000	14.217.679.000
Provisions for long-term investments (*)	264		(602.262.103)	(602.262.103)
VII. Other long-term assets	270		1.093.775.142	1.651.609.443
Long-term deferred expenses	271	V.11	1.093.775.142	1.651.609.443
TOTAL ASSETS (280=100+200)	280		2.107.943.662.735	2.225.134.957.955

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at June 30th, 2026

Unit: VND

Item	Code	Note	Closing balance	Opening balance
C. LIABILITIES	300		1.069.224.302.403	1.161.899.014.529
I. Short-term liabilities	310		1.069.224.302.403	1.161.899.014.529
Short-term trade payables	311	V.13	2.397.629.292	24.006.536.061
Short-term advances from customers	312	V.14	345.072.312	98.201.274.477
Short-term taxes and other payables to State	314	V.15	7.474.234.710	7.009.145.643
Payables to employees	315		980.074.147	324.021.973
Short-term accrued expenses	316	V.16	36.350.141.647	9.167.006.944
Other short-term payables	320	V.17	328.860.114	425.452.026
Short-term borrowings and finance lease liabilities	321	V.12	1.021.348.290.181	1.022.765.577.405
II. Long-term liabilities	330			
D. OWNER'S EQUITY	400	V.18	1.038.719.360.332	1.063.235.943.426
Contributed capital	411		783.197.770.000	783.197.770.000
- Ordinary shares with voting rights	411a		783.197.770.000	783.197.770.000
- Preference shares	411b			
Capital surplus	412		200.000.000.000	200.000.000.000
Undistributed profit after tax	420		55.521.590.332	80.038.173.426
- Undistributed profit after tax brought forward	420a		80.038.173.426	108.248.824.290
- Undistributed profit after tax for the current period	420b		(24.516.583.094)	(28.210.650.864)
TOTAL RESOURCES (440=300+400)	440		2.107.943.662.735	2.225.134.957.955

Prepared by

Chief Accountant

Approved on August 25th 2026

Legal representative



PHAM TRAN THUY AN



PHAM LE KHANH HUYEN



NGUYEN THI NHAN



INTERIM SEPARATE INCOME STATEMENT

For accounting period from January 01st, 2026 to June 30th, 2026

Unit: VND

Item	Code	Note	Current period	Previous period
Revenues from sales and services rendered	01	VI.1	584.162.752.049	1.019.503.724.163
Revenue deductions	02	VI.2	960.000	51.042.500
Net revenues from sales and services rendered (10=01-02)	10		584.161.792.049	1.019.452.681.663
Costs of goods sold	11	VI.3	559.136.442.462	986.702.135.378
Gross revenues from sales and services rendered (20=10-11)	20		25.025.349.587	32.750.546.285
Profit/loss from the sale and liquidation of investment properties	21			
Financial income	22	VI.4	850.890.497	2.395.694.275
Financial expenses	23	VI.5	35.556.715.499	43.764.427.738
- In which: Borrowing costs	24		34.756.622.620	43.417.783.107
Selling expenses	25	VI.8	7.135.379.080	10.665.884.287
General administration expenses	26	VI.8	7.876.433.370	7.691.836.759
Net profits from operating activities {30=20+21+22-(23+25+26)}	30		(24.692.287.865)	(26.975.908.224)
Other income	31	VI.6	1.446.810.795	3.515.782.007
Other expenses	32	VI.7	106.016.957	961.110.879
Other profits (40=31-32)	40		1.340.793.838	2.554.671.128
Total net profit before tax (50=30+40)	50		(23.351.494.027)	(24.421.237.096)
Current corporate income tax expenses	51	VI.10	1.165.089.067	2.064.489.371
Deferred corporate income tax expenses	52			
Profits after corporate income tax (60=50-51-52)	60		(24.516.583.094)	(26.485.726.467)

Prepared by

Chief Accountant

Approved on August 25th 2026

Legal representative



PHAM TRAN THUY AN



PHAM LE KHANH HUYEN



NGUYEN THI NHAN

INTERIM SEPARATE CASH FLOWS STATEMENT*(Under indirect method)*

For accounting period from January 01st, 2026 to June 30th, 2026

Unit: VND

Items	Code	Note	Current period	Previous period
I. Cash flows from operating activities				
Profit before tax	01		(23.351.494.027)	(24.421.237.096)
Adjustments for				
- Depreciation of fixed assets and investment properties	02		9.981.546.774	10.846.202.071
- Provisions	03			(63.732.300)
- (Gains) / losses of unrealized exchange rate difference due to revaluation of monetary items	04		328.614.329	(1.284.139.631)
- (Profits) / losses from investing activities	05		(785.833)	63.855.305
- Borrowing costs	06		34.756.622.620	43.417.783.107
Operating profit before movements in working capital	08		21.714.503.863	28.558.731.456
- (Increase) / decrease in receivables	09		(64.192.158.770)	216.977.210.538
- (Increase) / decrease in inventories	10		169.238.535.437	21.031.635.440
- Increase / (decrease) payables (exclusive of interest payables, enterprise income tax payables)	11		(118.704.524.398)	(16.775.521.925)
- (Increase) / decrease in deferred expenses	12		630.329.822	(26.422.916)
- Borrowing costs paid	14		(7.774.612.191)	(45.811.458.223)
- Corporate income tax paid	15		(700.000.000)	(6.898.512.498)
Net cash flows from operating activities	20		212.073.763	197.055.661.872
II. Cash flows from investing activities				
Purchase or construction of fixed assets and other long-term assets	21			(36.893.544)
Interest and dividend received	27		785.833	2.276.995
Net cash flows from investing activities	30		785.833	(34.616.549)
III. Cash flows from financing activities				
Proceeds from borrowings	33		226.303.425.806	1.026.221.788.333
Repayment of principal	34		(227.720.713.030)	(1.209.896.317.865)
Repayment of financial leases principal	35			(2.087.087.160)
Net cash flows from financing activities	40		(1.417.287.224)	(185.761.616.692)
Net cash flows during the period (50=20+30+40)	50		(1.204.427.628)	11.259.428.631
Cash and cash equivalents at the beginning of the year	60	V.1	1.546.409.803	1.454.520.717
Effect of changing foreign exchange rate	61			3.224.558
Cash and cash equivalents at the end of the period (70=50+60+61)	70	V.1	341.982.175	12.717.173.906

Prepared by



PHAM TRAN THUY AN

Chief Accountant



PHAM LE KHANH HUYEN

Approved on August 25th 2026

Legal representative



NGUYEN THI NHAN

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For accounting period from January 01st, 2026 to June 30th, 2026

I. GENERAL OPERATION

1. Form of ownership

Trung An Hi-Tech Farming Joint Stock Company (formerly Trung An Company Limited) was established under Certificate of Enterprise Registration of Joint Stock Company No. 1800241736, first issue on August 16th, 1996 and 27th amendment as at July 14th, 2026 issued by Can Tho City Department of Finance.

Chartered capital (in the Certificate of Enterprise Registration) : 783.197.770.000 VND

Contributed capital as at June 30th, 2026 : 783.197.770.000 VND

Head quarter: 649A, National Route 91, Qui Thanh 1 Area, Thuan Hung Ward, Can Tho City.

The total number of employees as at June 30th 2026: 54 full-time employees.

2. Business fields

Produce and Trade.

3. Business lines

According to the Certificate of Enterprise Registration, the main business lines of the Company are as follows:

- Wholesale of food: Details: Trading in food, foodstuffs, aquatic products;
- Wholesale of rice. Details: Trading in rice production;
- Growing rice. Details: Growing rice seasonally.

4. Normal production and business cycle: 12 months

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

None.

6. Business structure

Name	Address	Rate of benefit		Voting right ratio	
		Closing balance	Opening balance	Closing balance	Opening balance
Subsidiaries:					
Trung An Kien Giang Hi-Tech Farming Joint Stock Company	Group 9, Duong Thec Hamlet, Binh Giang Commune, An Giang Province Main business activity: rice farming	67,14%	67,14%	67,14%	67,14%
Associates:					
Novotech - Trung Hung Company Limited	648A, National Route 91, Thuan Hung Ward, Can Tho City	40,00%	40,00%	40,00%	40,00%
Viet Duc Rice Production Processing And Export Business Company Limited	647A, National Route 91, Qui Thanh 1 Area, Thuan Hung Ward, Can Tho City	39,00%	39,00%	39,00%	39,00%

Jointly ventures: none

Dependent units without legal status:

Name	Address
Branch of Trung An High-Tech Agriculture Joint Stock Company	532/21 Le Van Tho, An Hoi Dong Ward, Ho Chi Minh City
Export and Processing factory No. 4	Trang Tho 2 Area, Trung Nhat Ward, Can Tho City

*Rice milling and export processing Thanh Phuoc Area, Trung Nhat Ward, Can Tho City
factory No. 3*

Export and Processing Factory No. 5 Qui Thanh 1 Area, Thuan Hung Ward, Can Tho City

Rice milling factory No. 6 921 Street, Phuoc Loc Hamlet, Thanh Phu Commune, Can Tho City

II. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

1. Accounting period

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

2. Currency unit

The accounting currency unit is Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27th, 2025, of the Ministry of Finance, as well as the Ministry of Finance's circulars guiding the implementation of accounting standards, in the preparation and presentation of its financial statements.

2. Declaration on compliance with Accounting Standards and Accounting System

The Company has applied Vietnamese Accounting Standards and the official guidance issued by the State. The financial statements have been prepared and presented in accordance with these standards, the circulars guiding their implementation, and the currently applicable accounting regulations.

IV. ACCOUNTING POLICIES

1. Basis of preparation financial statements

Cash

Cash comprises cash on hand, demand and time bank deposits, cash in transit, and monetary gold. Cash equivalents are short-term investments with a recovery or maturity period of no more than three months from the date of purchase; they are readily convertible into known amounts of cash and are subject to insignificant risk of changes in value.

Cash equivalents

Cash equivalents are investments with a remaining maturity of no more than three months from the date of investment that are readily convertible into a known amount of cash and are subject to an insignificant risk of changes in value from the date of acquisition to the date of the financial statements.

2. Financial investment

Financial investment is the outside investments with purpose to use capital reasonably and improve efficiency of business operations such as investments in subsidiaries, joint ventures, associates, investment in securities and other financial investments ...

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

- Having maturity not exceeding 12 months or 01 normal production period are classified as short - term.
- Having maturity exceeding 12 months or 01 normal production period are classified as long - term.

Investments in subsidiaries, associates

Subsidiaries are enterprises controlled by the Company. Control is achieved when the Company has the ability to control the financial and operating policies of the investee enterprise in order to obtain economic benefits from that enterprise's activities.

Investments in subsidiaries are recognized at cost. Dividends and profits of periods before the investment is purchased are accounted for as a decrease in the value of that investment itself. Dividends and profits of periods after the investment is purchased are recorded as revenue. Dividends received in shares are only tracked by the number of additional shares, the value of shares received is not recorded.

Provision for investments losses in subsidiaries are made when the subsidiary incurs a loss at a level equal to the difference between the actual capital contributions of the parties in the subsidiary and the actual equity multiplied by the capital contribution ratio of the Corporation/Enterprise compared to the total actual capital contribution of the parties at the subsidiary. If the subsidiary is the subject of preparation of the Consolidated Financial Statements, the basis for determining loss provisions is the Consolidated Financial Statements.

Investments in other entities' equity instruments

Investments in other entities' equity instruments reflect equity instrument investments but the Company does not have control, co-control or significant influence over the investments.

Investments in equity instruments of other entities are initially recognized at cost, which includes the purchase price or capital contribution plus direct costs related to investment activities. Dividends and profits of periods before the investment is purchased are accounted for as a decrease in the value of that investment itself. Dividends and profits of periods after the investment is purchased are recorded as revenue. Dividends received in shares are only tracked by the number of additional shares, the value of shares received is not recorded/recorded at par value.

3. 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 relate to trading activities.

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

- Having maturity not exceeding 12 months or 01 normal production period are classified as short - term.
- Having maturity exceeding 12 months or 01 normal production period are classified as long - term.

At the time of preparing the separate financial statements in accordance with the law, the Company revalues the balances of foreign currency-denominated receivables (excluding prepayments to suppliers; however, if at the reporting date there is conclusive evidence that a supplier is unable to provide goods or services and the Company will receive a refund of the prepayment in foreign currency, such prepayments are treated as foreign currency monetary items) based on the average transfer buying and selling exchange rates of the commercial bank where the Company conducts transactions at the time of preparing the separate financial statements.

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

Principles for inventory recognition

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 original cost of inventory is determined as follows:

- Raw materials and goods: includes purchasing costs and other directly related costs incurred to bring inventory to its current location and condition.
- Finished products: includes raw material costs, direct labor and related manufacturing overhead costs that are further allocated based on normal operating levels/land use rights costs, direct costs and Related general costs incurred during the investment and construction process of real estate products.
- Cost of production and business in progress: only includes the cost of main raw materials (or other appropriate cost elements).

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

The assets are purchased for the production, use or sale are not presented in this item on the balance sheet but are presented in item Long-term assets, including:

- Unfinished products have a production and rotation period exceeding one regular business cycle (over 12 months);
- Supplies, equipment, spare parts with a reserve time of over 12 months or more than a normal production and business cycle.

Inventory valuation method

Cost of inventories are determined in accordance with method: weighted average.

Inventory accounting method

Inventories are recorded in line with perpetual method.

Method for making provisions for inventory devaluation

Provision for devaluation of inventories: Provision for devaluation of inventories is made at the end of the period as the difference between the original cost of inventories greater than their net realizable value. For services provided in progress, the provision for discounts is calculated according to each type of service with a separate price. Increases and decreases in provision for devaluation of inventories that need to be appropriated at the end of the accounting period are recorded in cost of goods sold.

5. Tangible and Intangible fixed assets

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Cost of a tangible fixed asset is the amount of all expenses paid by the Company to acquire an asset at the time the asset is put into operation for its intended use. The costs incurred after the initial recognition is only recorded an increase in the price of the fixed asset if these cost are sure to increase the economic benefits in the due to the use of that property. These costs do not satisfy the above conditions are recognized as an expense in the year.

When a fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain/(loss) arisen are posted into the income or the expenses during the year.

Depreciation method of tangible fixed assets: Tangible fixed assets are depreciated according to the straight line method based on the estimated useful time as follows:

- Buildings, structures	50	years
- Machines and equipment	03 - 15	years
- Means of transportations	06 - 12	years

Intangible fixed assets

Intangible fixed assets are recorded at cost less accumulated depreciation.

The historical cost of intangible fixed assets includes all costs that the Company must spend to acquire the fixed asset up to the time the asset is put into a ready-to-use state. Costs related to intangible fixed assets that arise after initial recognition are recorded as production and business costs in the period unless these costs are associated with a specific intangible fixed asset, and increase economic benefits from these assets.

When intangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain/(loss) arisen are posted into the income or the expenses during the period.

The Company's intangible fixed assets include:

Land use rights

Land use rights are all actual expenses spent by the Company directly related to the land to be used, including: money spent to acquire land use rights, expenses for compensation and site clearance, ground leveling, registration fees... Land use rights with indefinite are not depreciated.

Land use rights are the land rent that the Company pays once for many years and are granted a Land Use Right Certificate. The leased land use rights are depreciated over the land lease term (from 44 to 46 years).

Software

Costs associated with computer software programs that are not an integral part of the related hardware are capitalized. The cost of computer software comprises all expenditures incurred by the Company up to the time the software is put into use. Computer software is amortized using the straight-line method over a period of 5 to 8 years.

6. Construction in progress

Construction-in-progress represents costs directly attributable to assets under construction and machinery and equipment being installed for production, leasing, or administrative purposes—including relevant borrowing costs in accordance with the Company's accounting policy—as well as costs associated with fixed asset repairs currently in progress. These assets are recorded at cost and are not subject to depreciation.

7. Deferred expenses

Deferred expenses comprise actual costs incurred that relate to the production and business results of multiple accounting periods. These expenses are allocated to costs using the straight-line method over a period corresponding to the generation of the associated economic benefits. Long-term deferred expenses are not reclassified as short-term deferred expenses when preparing financial statements.

The calculation and allocation of deferred expenses to production and business costs for each accounting period are based on the nature and magnitude of each type of expense, in order to select a reasonable and consistent method and allocation basis.

Deferred expenses are tracked according to each incurred prepayment period, the amounts allocated to cost objects for each accounting period, and the remaining unallocated balances.

The classification of deferred expenses when preparing financial statements follows these principles:

- Costs awaiting allocation for the provision of goods or services within a period of no more than 12 months or one normal operating cycle from the time of prepayment are classified as short-term.
- Costs awaiting allocation for the provision of goods or services over a period exceeding 12 months or longer than a normal operating cycle from the time of prepayment are classified as long-term.

8. Trade payables

- Amounts payable to suppliers: trade payables arising from transactions involving the purchase of goods, services, or assets, and payables related to imports via an entrusted party;

The classification of payables when preparing financial statements follows these principles:

- Payables with a remaining payment period of no more than 12 months or within one production and business cycle are classified as short-term.
- Payables with a remaining payment period of 12 months or more, or exceeding one production and business cycle, are classified as long-term.

At the time of preparing the financial statements in accordance with the law, the Company revalues the balances of foreign currency-denominated liabilities (excluding advances from customers; however, if there is conclusive evidence at the reporting date that the Company cannot supply the goods or services and will be required to refund the foreign currency advances, such advances are treated as foreign currency monetary items) based on the average transfer buying and selling exchange rates of the commercial bank where the Company regularly conducts transactions at the time of preparing the financial statements.

10. Accrued expenses

Accrued liabilities covering goods or services received from sellers or provided to buyers during the period but not yet paid for due to the absence of invoices or insufficient accounting documentation, as well as amounts payable to employees are recognized as production or business expenses for the period. This practice ensures that the actual incurrence of these costs does not cause sudden fluctuations in production and business expenses, thereby upholding the matching principle between revenue and expenses. The accrual of such expenses must be calculated rigorously and supported by reasonable, reliable evidence. When these expenses are actually incurred, any discrepancy between the actual amount and the accrued amount is adjusted by recording an additional expense or a reduction in expense corresponding to the difference.

11. Loans and finance lease liabilities

Loans in the form of issuance of bond or preference share with preferential terms required the issuer to repurchase at a certain time in the future shall not be reflected on this item.

Loans, debts should be monitored in detail for each entity, each contract and each type of loan assets. The financial lease liabilities are stated at present value of minimum lease payment or the fair value of the lease assets.

For the preparation of separate financial statements, the loans and finance lease liabilities must be classified as follows:

- Having maturity not exceeding 12 months or 01 normal production period are classified as short - term.
- Having maturity exceeding 12 months or 01 normal production period are classified as long - term.

12. Borrowing costs

Borrowing costs include loan interest and other costs incurred directly related to the loans.

Borrowing costs are recognized as an expense during the period. Where borrowing costs are directly related to the investment in construction or production of unfinished assets that require a sufficiently long period (more than 12 months), before they can be put into use for the predetermined purpose or sold. This borrowing cost is capitalized. For specific loans for the construction of fixed assets and investment real estate, interest is capitalized even if the construction period is less than 12 months. Income arising from temporary investment of loans is recorded as a reduction in the historical cost of related fixed assets.

For general loans which are used for investment in construction or production of unfinished assets, the capitalized borrowing cost is determined to the capitalization rate to weighted average accumulated cost for the investment in capital construction or production of that asset. The capitalization rate is calculated using the weighted average interest rate on outstanding loans for the period, excluding separate loans for the purpose of forming a specific asset.

13. Capital

Contributed capital

Owners' equity is recorded based on the capital actually contributed by the owners and is tracked in detail for each organization or individual participating in the capital contribution.

For joint-stock companies, shareholders' contributed capital is recorded based on the actual share issuance price but is reflected across two separate line items:

- Owner's contributed capital is recorded at the par value of the shares;
- Share premium is recorded as the difference (whether positive or negative) between the actual share issuance price and the par value.

In addition, share premium is also recognized based on the difference whether positive or negative between the actual issuance price and the par value of the shares upon the re-issuance of treasury shares.

Share capital surplus

Share capital surplus is recorded according to the difference between the issue price and the par value of shares when initially issued, additional issues, the difference between the reissue price and the book value of treasury shares and the structure of shares capital portion of the convertible bond upon maturity. Direct costs related to the issuance of additional shares and re-issuance of treasury shares are recorded as a decrease in share capital surplus.

Undistributed profit

Undistributed profit after tax is the profit derived from the company's operations after adding (+) or subtracting (-) adjustments resulting from the retrospective application of changes in accounting policies and the retrospective correction of material errors from prior years.

The distribution of the company's operating profits must be carried out in accordance with current financial policies. When distributing profits, it is necessary to consider non-monetary items included in undistributed profit after tax that could affect cash flow and the company's capacity to pay dividends or distribute profits.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders.

14. Revenue and income recognition***Revenue from sale of goods***

Revenue from sale of goods should be recognised 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. When the contract prescribes that the buyer is entitled to return the service purchased under specific conditions, the enterprise may record revenue only when those specific conditions no longer exist and the buyer is not entitled to return the service provided (except where the customer has the right to return the goods in exchange for other goods or services);
- 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.

Revenue from rendering of services

Revenue from rendering of services is recognized when the following conditions are simultaneously met:

- The revenue can be determined with reasonable certainty;
- It is probable that economic benefits associated with the service transaction will flow to the entity;
- The stage of completion of the transaction at the reporting date can be determined;
- The costs incurred for the transaction and the costs to complete the service transaction can be determined.

Financial income

Financial income comprises revenue from interest, royalties, dividends, profit distributions, and other financial activities. Regarding interest income from loans and sales with deferred or installment payments, revenue is recognized when collection is virtually certain and the loan principal or outstanding receivable is not classified as overdue requiring a provision. Dividend income is recognized when the right to receive the dividend is established.

Other income

Other income comprises income generated outside the company's production and business operations, such as: proceeds from the sale or liquidation of fixed assets; penalties received from customers for contract breaches; compensation from third parties for asset losses; recoveries from previously written-off bad debts; unclaimed payables; and income from monetary or in-kind gifts or donations.

15. Revenue deductions

The revenue reduction adjustment is made as follows:

- Adjust the revenue reduction of the period if the revenue deductions arise in the same period as the consumption of products, goods and services;
- Adjust the revenue reduction as follows if the revenue deductions arise after the consumption period of products, goods and services:
 - + Adjust the revenue reduction on the Financial Statement of the reporting period if the revenue deductions arise before the issuance of the Financial Statement;
 - + Adjust the revenue reduction on the Financial Statement of the period after the reporting period if the revenue deductions arise after the issuance of the Financial Statement.

Trade discounts payable are discounts given by a company to customers who purchase goods in large quantities.

Sales discount is a deduction for the buyer due to poor quality, degraded products or goods that do not meet the specifications specified in the economic contract.

Returned goods reflect the value of products and goods returned by customers due to reasons such as breach of commitment, breach of economic contract, poor quality, loss of quality, incorrect type or specification.

16. Costs of goods sold

Cost of goods sold includes the cost value of products, goods, and services sold during the period.

The value of inventory shortages or losses is recognized in the cost of goods sold after deducting any compensation (if applicable).

Direct material costs consumed in excess of normal levels, labor costs, and fixed manufacturing overheads not allocated to the value of finished goods are charged to the cost of goods sold net of any compensation received (if applicable) even if the products or goods have not yet been recognized as sold.

17. Financial expenses

Financial expenses comprise costs associated with financial activities, including: expenses or losses related to financial investment activities; borrowing and lending costs; costs associated with capital contributions to joint ventures and associates; losses on the transfer of securities; provisions for the decline in value of trading securities; provisions for losses on investments in other entities; losses incurred from the sale of foreign currency; foreign exchange losses, etc.

18. Selling and general administration expenses

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

Administrative expense reflects the general expense of the company, including: labor cost; social and health insurance, unemployment fund, union cost of management employee; office material expense, tools, depreciation of assets using for management; land rental, business licence tax; bad debt provision; outsourcing expense and other cash expenses...

19. Current corporate income tax

Current corporate income tax

Current income tax is calculated based on taxable income and tax rate for the year. Taxable income is different from accounting profit presented on the Income Statement due to adjustments to non-taxable income or non-deductible expenses and losses carried forward.

The company is responsible to pay corporate income tax at the rate of 20% on taxable income.

20. Related 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.

21. Segment reporting

Business field department: A distinguishable part of an enterprise that is participated in the production process or provision of an individual product or service, a group of related products or services in which this department is subject to risks and benefit of economic different from other business departments.

Geographical area department: A distinguishable part of an enterprise that is participated in the production process or provision of products or services within a particular economic environment in which this department may be subject to risks and benefit of economic different from business departments in other economic environments.

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

Unit: VND

1. CASH AND CASH EQUIVALENTS

Cash and cash equivalents held by the Company that are not subject to restrictions on use	Closing Balance	Opening balance
- Cash on hand	249.351.138	1.252.226.921
- Cash in banks	92.631.037	294.182.882
+ Cash in banks (VND)	19.385.000	225.009.364
Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Branch	4.599.057	158.548.208
Vietnam Joint Stock Commercial Bank for Investment and Development (BIDV) - Quang Trung Branch	7.464.114	7.460.352
Vietnam Bank for Agriculture and Rural Development - Ho Chi Minh City Branch	5.874.078	53.172.133
Other Bank	1.447.751	5.828.671
+ Cash in banks (USD)	35.291.374	37.148.913
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Can Tho Branch	13.521.854	13.608.134
Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Branch	5.379.679	5.675.447
Vietnam Joint Stock Commercial Bank for Investment and Development (BIDV) - Mekong Delta Branch	5.566.965	5.739.422
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank) - Can Tho Branch	4.893.824	5.154.537
Other Bank	5.929.052	6.971.373
+ Cash in banks (EUR)	31.073.051	29.141.878
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Can Tho Branch	10.619.836	10.768.933
Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Branch	5.864.817	2.711
Vietnam Joint Stock Commercial Bank for Investment and Development (BIDV) - Mekong Delta Branch	6.548.214	6.861.967
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank) - Can Tho Branch	4.817.280	6.645.355
Vietnam Bank for Agriculture and Rural Development - Ho Chi Minh City Branch	3.222.904	4.862.912
+ Cash in banks (AUD)	6.881.612	2.882.727
Vietnam Bank for Agriculture and Rural Development - Ho Chi Minh City Branch	2.882.727	2.882.727
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank) - Can Tho Branch	3.998.885	
- Cash in transit		
- Cash equivalents		
Total	341.982.175	1.546.409.803

2 . FINANCIAL INVESTMENTS

Equity investments in other entities

Items	Closing Balance			Opening balance		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
<i>a. Investments in subsidiaries</i>	<i>208.460.000.000</i>	<i>208.460.000.000</i>		<i>208.460.000.000</i>	<i>208.460.000.000</i>	
Trung An Kien Giang Hi-Tech Farming Joint Stock Company	208.460.000.000	208.460.000.000		208.460.000.000	208.460.000.000	
<i>b. Investments in associates</i>	<i>14.217.679.000</i>	<i>13.615.416.897</i>	<i>602.262.103</i>	<i>14.217.679.000</i>	<i>13.615.416.897</i>	<i>602.262.103</i>
Novotech - Trung Hung Company Limited	9.352.000.000	9.335.749.403	16.250.597	9.352.000.000	9.335.749.403	16.250.597
Viet Duc Rice Production Processing And Export Business Company Limited	4.865.679.000	4.279.667.494	586.011.506	4.865.679.000	4.279.667.494	586.011.506
Total	222.677.679.000	222.075.416.897	602.262.103	222.677.679.000	222.075.416.897	602.262.103

Notes:

- According to Enterprise Registration Certificate No. 1702050412 initially registered on June 7th, 2016, and with the 11th amendment registered on August 11th, 2025, by the An Giang Department of Finance—the Company has invested VND 208.400.000.000 in Trung An Kien Giang High-Tech Agriculture Joint Stock Company, representing 20.846.000 shares and accounting for 67,14% of the charter capital.

- Pursuant to Investment Certificate No. 571022000040, initially registered on July 2nd, 2012, and issued by the People's Committee of Can Tho City, the Company invested VND 9.352.000.000 in Novotech - Trung Hung Co., Ltd., representing 17.13% of its charter capital.

- According to Investment Certificate No. 571022000022, initially registered on August 7th, 2009, and issued by the Can Tho City Department of Planning and Investment, Viet Duc Rice Production, Processing, Trading, and Export Co., Ltd. holds VND 4.865.679.000, accounting for 2,28% of the charter capital.

- Operational status of joint ventures and associates: the companies are currently in a state of "suspended operations."

- Principal transactions between the Company and its subsidiaries, joint ventures, and associates: See Notes VIII.4

3. TRADE RECEIVABLES

Items	Closing Balance		Opening balance	
	Book value	Provision	Book value	Provision
3.1. Short-term	481.148.684.977	10.092.400.000	327.375.824.150	10.092.400.000
An Dien Food Processing JSC	197.149.960.820		128.361.100.000	
Mivi Foods	9.482.265.739		7.188.209.438	
Dai Thanh Phu Trading- Construction Corporation	10.092.400.000	10.092.400.000	10.092.400.000	10.092.400.000
AT (Korea Agro - Fisher and Food Trade Corporation)	12.460.861.213		12.525.686.503	
An Tho Trading Production Co., Ltd.	248.642.598.000		154.123.570.000	
Other entities	3.320.599.205		15.084.858.209	
3.2. Trade receivables from related parties	6.469.684.492			
Trung An Kien Giang Hi-Tech Farming Joint Stock Company	6.469.684.492			
Total	487.618.369.469	10.092.400.000	327.375.824.150	10.092.400.000

4. ADVANCES TO SUPPLIERS

Items	Closing Balance		Opening balance	
	Book value	Provision	Book value	Provision
4.1. Short-term	315.765.673.638		411.982.692.805	
Golden Rice Food Joint Stock Company	129.280.567.828		189.850.091.578	
Huynh Loan Agricultural Processing Trading One Member	186.139.070.999		222.018.503.899	
Other entities	346.034.811		114.097.328	
4.2. Advances to related parties	321.984.070.000		321.984.070.000	
Mr. Pham Thai Binh (*)	321.984.070.000		321.984.070.000	
Total	637.749.743.638		733.966.762.805	

(*) Notes :

Prepayment for asset transactions according to Board of Directors Resolution No. 09/2024/TAR/NQ-HDQT dated June 4th, 2024 and 2 contracts in principle of Land Use Rights Transfer Contract dated June 10th, 2024. By June 30th, 2026, the Company has paid the entire transfer amount to Mr. Pham Thai Binh according to the above 2 contracts (VND 321.984.070.000) and is currently in the process of completing legal procedures.

5. OTHER RECEIVABLES

Items	Closing Balance		Opening balance	
	Book value	Provision	Book value	Provision
Short-term				
- Short-term deposit (*)	1.651.809		1.650.174	
- Other short-term receivables (**)	542.738.560.147		542.738.560.147	
Total	542.740.211.956		542.740.210.321	

Notes

	Closing Balance	Opening balance
(*) Short-term deposit as at June 30th, 2026 includes :		
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) - Can Tho Branch	1.650.174	1.650.174
Total	1.650.174	1.650.174

() Other short-term receivables as at June 30th, 2026 includes :**

Mr. Nguyen Gia Phat (i)	26.864.803.931	26.864.803.931
Mr. Phan Thien Trang (i)	494.362.050.000	494.362.050.000
Ms Nguyen Le Hai Yen (i)	21.511.706.216	21.511.706.216
Total	542.738.560.147	542.738.560.147

(i) The payment for the share transfer contracts at Tay Do Hospital JSC is currently in the process of completing legal procedures.

6 . DOUBTFUL DEBTS

Items	Closing Balance		Opening balance	
	Book value	Recoverable value	Book value	Recoverable value
- Total value of receivables, overdue debts or no overdue doubtful debts	10.092.400.000		10.092.400.000	
<i>Details:</i>				
+ Trade receivables	10.092.400.000		10.092.400.000	
- Collectibility of overdue receivables				
Total	10.092.400.000	-	10.092.400.000	-

7 . INVENTORIES

Items	Closing Balance		Opening balance	
	Historical cost	Provision	Historical cost	Provision
- Raw materials	44.008.521.396		203.307.080.841	
- Tools and supplies			1.874.953.472	
- Goods in process			1.693.597.788	
- Finished goods			6.371.424.732	
Total	44.008.521.396		213.247.056.833	

Notes

- Material allocation basis: direct allocation to the product.

- Value of stagnant, poor-quality, degraded, or technologically obsolete inventory... that cannot be sold at the end of the period: None.

- Value of inventory pledged or mortgaged as security for liabilities at the end of the period: 44.008.521.396 VND.

- Reasons for additional provision or reversal of provision for inventory devaluation: None.

8 . LONG-TERM ASSETS IN PROGRESS**Construction in progress**

Items	Closing Balance	Opening balance
Fixed Asset Purchase		
Construction in progress (Waste Treatment Plant Project)	352.008.036	352.008.036
Major repairs of fixed assets		
Total	352.008.036	352.008.036

9 . INCREASE OR DECREASE IN TANGIBLE FIXED ASSETS

Items	Buildings, structures	Machinery, equipment	Means of transportation	Office equipment	Other fixed assets	Total
Historical cost						
Opening balance	147.473.125.108	200.714.336.895	5.798.212.543			353.985.674.546
Increase						
- Purchasing						
- Finished capital investment						
- Other increases						
Decrease						
- Disposals						
- Other decreases						
Closing balance	147.473.125.108	200.714.336.895	5.798.212.543			353.985.674.546
Accumulated depreciation						
Opening balance	86.457.117.382	150.860.343.906	5.030.971.056			242.348.432.344
Increase	4.983.616.272	4.042.286.597	231.573.439			9.257.476.308
- Depreciation	4.983.616.272	4.042.286.597	231.573.439			9.257.476.308
- Other increases						
Decrease						
- Disposals						
- Other decreases						
Closing balance	91.440.733.654	154.902.630.503	5.262.544.495			251.605.908.652
Net book value						
Opening balance	61.016.007.726	49.853.992.989	767.241.487			111.637.242.202
Closing balance	56.032.391.454	45.811.706.392	535.668.048			102.379.765.894

Notes :

- Net book value of tangible fixed assets that have been mortgaged or pledged to secure for loans: 63.613.554.514 VND
- The historical cost of tangible fixed assets which have been fully depreciated 115.745.427.530 VND
- The historical cost of tangible fixed assets awaiting for disposals at the end of fiscal year: VND
- Commitments regarding the future purchase or sale of tangible fixed assets of significant value: None.
- Detailed disclosure of the list of tangible fixed assets that are currently held and those liquidated, sold, or transferred during the period, with a value equal to or exceeding 10% of the total value of tangible fixed assets;

Asset	Closing Balance			Opening balance		
	Historical cost	Accumulated depreciation	Net book value	Historical cost	Accumulated depreciation	Net book value
Co Do Drying Plant - Warehouse 6	42.488.731.956	12.746.619.576	29.742.112.380	42.488.731.956	13.808.837.874	28.679.894.082
Paddy Silo System - Warehouse 5	45.676.053.757	27.394.903.704	18.281.150.053	45.676.053.757	29.680.047.462	15.996.006.295
- Other changes regarding tangible fixed assets: none.						



10 . INCREASE AND DECREASE IN INTANGIBLE FIXED ASSETS

Items	Land use rights	Copyright, patents	Industrial property rights	Computer software	License and franchise license	Other intangible fixed assets	Total
Historical cost							
Opening balance	89.913.489.381						89.913.489.381
Increase							
- Purchasing							
- Acquisitions from internal enterprise							
- Other increases							
Decrease							
- Disposals							
- Other decreases							
Closing balance	89.913.489.381						89.913.489.381
Accumulated ammortisation							
Opening balance	12.064.173.308						12.064.173.308
Increase	724.070.466						724.070.466
- Depreciation	724.070.466						724.070.466
- Other increases							
Decrease							
- Disposals							
- Other decreases							
Closing balance	12.788.243.774						12.788.243.774
Net book value							
Opening balance	77.849.316.073						77.849.316.073
Closing balance	77.125.245.607						77.125.245.607



Notes:

- Detailed disclosure of the list of existing intangible fixed assets and those liquidated, sold, or transferred during the period with a value equal to or exceeding 10% of the total value of intangible fixed assets :

Asset	Closing Balance			Opening balance		
	Historical cost	Accumulated depreciation	Net book value	Historical cost	Accumulated depreciation	Net book value
Land use rights (CT02710)	28.000.000.000	4.598.708.825	23.401.291.175	28.000.000.000	4.598.708.825	23.401.291.175
Land use rights (AP574908)	23.988.710.206	4.497.716.408	19.490.993.798	23.988.710.206	4.767.799.460	19.220.910.746
Land use rights (CI843020)	42.523.488.000	7.566.456.900	34.957.031.100	42.523.488.000	8.020.444.314	34.503.043.686

- Net book value of intangible fixed assets that have been mortgaged or pledged to secure for loans: 77.125.245.607 VND
- The historical cost of intangible fixed assets which have been fully depreciated but are still in use at the end of fiscal year: - VND
- Changes to depreciation methods: None
- Explanatory notes on data and other explanations: None.

11 . DEFERRED EXPENSES**Items****11.1. Short-term**

- Tools

- Insurance cost

- Others

Total**Closing Balance****Opening balance**

3.679.392

46.372.850

83.885.989

93.662.237

141.267.199

161.293.014

228.832.580**301.328.101****11.2. Long-term**

- Tools

- Insurance cost

- Repair costs

- Others

Total**Closing Balance****Opening balance**

324.052.353

477.076.896

175.609.158

294.384.810

415.899.913

753.675.955

178.213.718

126.471.782

1.093.775.142**1.651.609.443**

12 . BORROWINGS AND FINANCE LEASE LIABILITIES

12.1. Short-term

Items	Closing Balance	Rising		Opening balance
		Increase	Decrease	
Vietnam Bank for Agriculture and Rural Development - Ho Chi Minh City Branch	434.999.886.000	225.642.575.000	225.637.125.500	434.994.436.500
Vietnam Joint Stock Commercial Bank for Investment and Development (BIDV) - Mekong Delta Branch	585.795.028.084		1.976.112.821	587.771.140.905
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank) - Can Tho Branch	553.376.097	660.850.806	107.474.709	
Total	1.021.348.290.181	226.303.425.806	227.720.713.030	1.022.765.577.405

Notes

- (1) Borrowing from the Vietnam Bank for Agriculture and Rural Development (Agribank) – Ho Chi Minh City Branch under Credit Limit Loan Agreement No. 1700-LAV-202500154 dated April 1st, 2025, and the contract addendum dated April 22nd, 2026, with a loan limit of VND 435 billion. The loan is secured by the Company's land use rights and circulating inventory.
- (2) Borrowing from the Bank for Investment and Development of Vietnam (BIDV) – Mekong Delta Branch pursuant to Credit Limit Agreement No. 001/2024/7613578/HĐTD dated December 10th, 2024, and the amendment/supplement thereto No. 001-01/2024/7613578/HĐTD dated January 23rd, 2025; as well as the request for debt repayment schedule restructuring cum amendment/supplement to the credit agreement dated February 12th, 2026. The loan is secured by the Company's machinery and equipment; the Company's land use rights and assets attached to the land; and land use rights belonging to a third party.
- (3) Credit card facility with Saigon Thuong Tin Commercial Joint Stock Bank – Can Tho Branch; credit limit of VND 600.000.000.

13 . TRADE PAYABLES

Items	Closing Balance	Opening balance
13.1. Short-term	2.397.629.292	4.063.678.366
Phuoc Tao Logistic Corporation	345.277.580	307.742.340
Huong Tay Production and Trading Co., Ltd.	382.360.000	
Hung Thanh Agricultural Supplies Co., Ltd.	902.345.000	1.142.700.000
Other entities	767.646.712	2.613.236.026
13.2. Trade payable are related parties		19.942.857.695
Trung An Kien Giang Hi-Tech Farming Joint Stock Company		19.942.857.695
Total	2.397.629.292	24.006.536.061

14 . ADVANCES FROM CUSTOMERS

Items	Closing Balance	Opening balance
14.1. Short-term	345.072.312	48.754.474.477
Golden Rice Food Joint Stock Company		47.708.947.500
Portal Steels Inc	345.072.312	
Other entities		1.045.526.977
14.2. Advances from customers are related parties		49.446.800.000
Trung An Kien Giang Hi-Tech Farming Joint Stock Company		49.446.800.000
Total	345.072.312	98.201.274.477

15 . TAXES AND OTHER RECEIVABLES, PAYABLES TO STATE BUDGET

Items	Opening balance	Payable	Paid	Closing Balance
15.1. Taxes and other payables to the State budget				
Short-term				
Corporate income tax	7.009.145.643	1.165.089.067	700.000.000	7.474.234.710
Total	7.009.145.643	1.165.089.067	700.000.000	7.474.234.710
15.2. Taxes and other receivable from the State budget				
Personal income tax	24.367.756	1.761.881		22.605.875
Total	24.367.756	1.761.881		22.605.875

Note: 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.

16 . ACCRUED EXPENSES

Items	Closing Balance	Opening balance
Short-term		
- Accrued interest expense	36.124.449.345	9.167.006.944
- Other	225.692.302	
Total	36.350.141.647	9.167.006.944

17 . OTHER PAYABLES

Items	Closing Balance	Opening balance
Short-term		
- Surplus assets pending resolution		
- Trade union fund	328.388.752	253.903.124
- Insurance (social, health, unemployment)	471.362	171.548.902
Total	328.860.114	425.452.026

TRUNG AN HI-TECH FARMING JOINT STOCK COMPANY

649A, National Route 91, Qui Thanh 1 Area, Thuan Hung Ward, Can Tho City

Interim Separate Financial Statements

6-month period ended June 30th, 2026

18 . OWNERS' EQUITY**18.1. Change in owners' equity**

Items	Owners' contributed capital	Capital surplus	Undistributed profit after tax	Total
Previous opening balance	783.197.770.000	200.000.000.000	108.248.824.290	1.091.446.594.290
- Increase in capital				
- Profit of the previous period				
- Other increase				
- Profit distribution				
- Loss of the previous period			(26.485.726.467)	(26.485.726.467)
- Other decrease				
Previous period closing balance	783.197.770.000	200.000.000.000	81.763.097.823	1.064.960.867.823
Current opening balance	783.197.770.000	200.000.000.000	80.038.173.426	1.063.235.943.426
- Increase in capital				
- Profit of the current period				
- Other increase				
- Profit distribution				
- Loss of the current period			(24.516.583.094)	(24.516.583.094)
- Other decrease				
Current period closing balance	783.197.770.000	200.000.000.000	55.521.590.332	1.038.719.360.332

18.2. Details of the owners' capital contribution	Rate	Closing Balance	Rate	Opening balance
Contributed capital of Parent Company				
Contributed capital of others (*)	100%	783.197.770.000	100%	783.197.770.000
Cộng		783.197.770.000		783.197.770.000
(*) Notes :				
- Mr. Pham Thai Binh	14,04%	110.000.000.000	14,04%	110.000.000.000
- Contributed capital of others	85,96%	673.197.770.000	85,96%	673.197.770.000
Total		783.197.770.000		783.197.770.000

- Value of bonds converted into stocks during the period: none

- Number of treasury shares: none

18.3. Capital transactions with owners and distribution of dividends and profits

	Current period	Previous period
- Owners' invested capital		
+ Opening capital	783.197.770.000	783.197.770.000
+ Increase in capital during the period		
+ Decrease in capital during the period		
+ Closing capital	783.197.770.000	783.197.770.000
- Dividends or distributed profits		

18.4. Shares

	Closing Balance	Opening balance
- Number of shares registered for issuance		
- Number of shares sold to the public	78.319.777	78.319.777
+ Ordinary shares	78.319.777	78.319.777
+ Preference shares (classified as equity)		
- Number of shares repurchased (treasury shares)		
+ Ordinary shares		
+ Preference shares (classified as equity)		
- Number of shares outstanding	78.319.777	78.319.777
+ Ordinary shares	78.319.777	78.319.777
+ Preference shares (classified as equity)		

* Par value of shares outstanding: VND 10.000 / share

19 . OFF-BALANCE SHEET ITEMS

19.1. Enterprise assets used for pledging or mortgaging

Asset	Term	History cost	Mortgagee
Warehouse 5 - Zone B	10 months	5.096.798.081	BIDV
Operator	10 months	31.815.183.091	BIDV
Co Do Drying Plant - Warehouse 6	10 months	42.488.731.956	BIDV
Paddy Silo System - Warehouse 5	10 months	45.676.053.757	BIDV
Warehouse 3 Transformer Station	10 months	179.680.000	BIDV
Polishing rack, warehouse 3	10 months	755.207.500	BIDV
Warehouse color sorter 5	10 months	2.534.507.082	BIDV
FUSENG VA-100 Air Compressor, Warehouse 5, Zone B	10 months	38.025.000	BIDV
Renner air compressor - Warehouse 5, Zone C	10 months	253.500.000	BIDV
Air compressor (SATAKE) Warehouse 5, Zone B	10 months	342.000.000	BIDV
Fire Protection System for Warehouse 3	10 months	70.225.455	BIDV

Fire Protection System for Warehouse 5	10 months	240.597.600	BIDV
Milling, Polishing, and Color-Sorting System – Warehouse 5, Zone C (BVN)	10 months	11.584.081.701	BIDV
ATEK rice dryer, Warehouse 5, Zone C	10 months	5.797.113.049	BIDV
Fire Protection System for Warehouse 5	10 months	229.524.000	BIDV
Control cabinet of Warehouse 5, Zone C	10 months	114.500.000	BIDV
Rice weighing station, Warehouse 5 - Zone C	10 months	200.000.000	BIDV
TC Warehouse 3 Net Weighing Station	10 months	140.000.000	BIDV
Warehouse 5 Transformer Station	10 months	1.870.179.404	BIDV
Warehouse humidity meter for 5 zone C	10 months	176.160.000	BIDV
Amecs (ATEK) color sorter, warehouse 5, area B	10 months	2.302.128.009	BIDV
Weighing fresh rice at Warehouse 5, Zone C	10 months	100.000.000	BIDV
Auxiliary system for color sorter in warehouse 5, area B	10 months	73.680.000	BIDV
Amecs (ATEK) color sorter, Warehouse 5, Zone C	10 months	2.308.482.000	BIDV
Rice drying system in warehouse 5, area C	10 months	15.454.545.455	BIDV
Automatic weighing scale for warehouse 5, Zone C	10 months	90.000.000	BIDV
Generator (Office)	10 months	285.000.000	BIDV
Warehouse 5 3-Phase Electrical System	10 months	355.944.408	BIDV
A series of storage containers for warehouses	10 months	3.912.154.194	BIDV
Thuan Cuong Weighing Scales, Warehouse 5, Zone B	10 months	115.000.000	BIDV
Warehouse conveyor system 5	10 months	405.517.100	BIDV
Warehouse 5 Screening and Sorting	10 months	104.734.000	BIDV
Inventory weighing station, Warehouse 5, Zone C	10 months	150.000.000	BIDV
Fire Protection System for Warehouse 5	10 months	328.225.000	BIDV
Warehouse Elevator 5	10 months	580.000.000	BIDV
Kubaku tractor (Kien Giang model field)	10 months	829.090.909	BIDV
Water Pumping System (Kien Giang model field)	10 months	334.720.800	BIDV
Kubota Tractor (Kien Giang model field)	10 months	384.545.455	BIDV
Hitachi Excavator (Wheeled)	10 months	1.039.090.909	BIDV
Thuan Cuong Bagging Scales, Warehouse 5, Zone B	10 months	220.000.000	BIDV
Rice storage account 5, area C	10 months	846.714.000	BIDV
Transformer Substation (Office)	10 months	470.000.000	BIDV
560 kVA Transformer Station (Kien Giang model field)	10 months	277.600.000	BIDV
YAMAHA Rice Transplanter (Kien Giang model field)	10 months	800.000.000	BIDV
Three-phase transformer substation (Kien Giang model field)	10 months	168.000.000	BIDV
Kobelco SG75A Screw Air Compressor – Warehouse 3	10 months	535.761.814	BIDV

Warehouse 5 Generator	10 months	450.000.000	BIDV
Rice transplanter (Kien Giang model field)	10 months	840.000.000	BIDV
Combined floor scrubber, warehouse 5, area B	10 months	35.454.545	BIDV
Metal detector (Warehouse 5, Zone B)	10 months	250.000.000	BIDV
TC40 automatic scale, warehouse 5, area C	10 months	330.000.000	BIDV
TC60 electronic scale, warehouse 5, area C	10 months	150.000.000	BIDV
TC-40 automatic scale, warehouse 5, area C	10 months	110.000.000	BIDV
Yamaha rice transplanter (Kien Giang model field)	10 months	69.000.000	BIDV
Fini dust filter (Warehouse 5 - Zone B)	10 months	130.000.000	BIDV
Island drum set	10 months	340.000.000	BIDV
Indirect exhaust fan	10 months	63.000.000	BIDV
Conveyor System - 2018	10 months	98.118.790	BIDV
Rice bucket elevator	10 months	43.000.000	BIDV
Project: Medium-voltage line – 3-phase 22/0.4kV-1x750kVA transformer station (Warehouse 5)	10 months	1.198.380.909	BIDV
Land use rights (CT02710)	12 months	28.000.000.000	AGR
Land use rights (AP574908)	10 months	23.988.710.206	BIDV
Land use rights (CI843020)	10 months	42.523.488.000	BIDV

19.2. Foreign currencies

	Closing Balance	Opening balance
- USD	1.356,64	1.425,84
- EUR	1.032,18	960,33
- AUD	378,65	166,42



VI . ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE SEPARATE INCOME STATEMENT

Unit: VND

1 . REVENUES FROM SALES AND SERVICES RENDERED

Items	Current period	Previous period
1.1. Revenues		
- Revenues from selling goods, finished products	578.796.799.308	1.013.877.169.514
- Revenues from services rendered	5.365.952.741	5.626.554.649
Total	584.162.752.049	1.019.503.724.163

1.2. Revenue from related parties: see Note VIII.4

2 . REVENUE DEDUCTIONS

Items	Current period	Previous period
- Commercial discounts		
- Sales rebates		51.042.500
- Sales returns	960.000	
Total	960.000	51.042.500

3 . COST OF GOODS SOLD

Items	Current period	Previous period
- Cost of goods and finished goods sold	549.427.579.888	979.434.673.998
- Cost of services rendered	9.708.862.574	7.267.461.380
Total	559.136.442.462	986.702.135.378

4 . FINANCIAL INCOME

Items	Current period	Previous period
- Interest from term deposits and loan receivables	785.833	2.276.995
- Gains of realized exchange rate difference	850.104.664	1.109.277.649
- Gains of unrealized exchange rate difference		1.284.139.631
Total	850.890.497	2.395.694.275

5 . FINANCIAL EXPENSES

Items	Current period	Previous period
- Loan interest expense	34.756.622.620	43.417.783.107
- Losses of realized exchange rate difference	471.478.550	344.244.631
- Losses of unrealized exchange rate difference	328.614.329	
- Provision for devaluation of trading securities and investment losses		2.400.000
Total	35.556.715.499	43.764.427.738

6 . OTHER INCOME

Items	Current period	Previous period
- Receive testing support, rewards	107.296.947	
- Receipt from shipping and packaging support	1.325.206.616	3.461.976.407
- Others	14.307.232	53.805.600
Total	1.446.810.795	3.515.782.007

7 . OTHER EXPENSES

Items	Current period	Previous period
- Transportation support for sellers		92.278.070
- Fines including administrative violations	96.944.982	258.749.691
- Depreciation cost - failure to achieve productivity		446.029.599
- Others	9.071.975	164.053.519
Total	106.016.957	961.110.879

8 . SELLING EXPENSES AND GENERAL ADMINISTRATION EXPENSES

Items	Current period	Previous period
8.1. General administration expenses		
- Tools, supplies cost	494.045.935	222.525.478
- Labour costs	4.649.295.279	4.289.794.682
- Depreciation	1.220.387.106	1.291.678.770
- Tax, duties, fees	193.032.926	8.062.300
- Costs of external services	1.230.644.254	1.878.775.529
- Others	89.027.870	1.000.000
Total	7.876.433.370	7.691.836.759

8.2. Selling expenses

- Tools, supplies cost	1.725.478.596	3.580.308.168
- Labour costs	444.423.600	375.328.998
- Depreciation	158.691.841	196.978.410
- Costs of external services	4.665.203.407	6.513.268.711
- Others	141.581.636	
Total	7.135.379.080	10.665.884.287

9 . PRODUCTION AND BUSINESS COSTS BY ELEMENT

Items	Current period	Previous period
- Material cost	549.425.352.111	1.458.797.505.111
- Tools, supplies cost	2.232.891.193	4.782.220.793
- Labour costs	5.093.718.879	5.599.788.704
- Depreciation	1.853.416.939	10.846.202.071
- Costs of external services	15.119.233.358	14.443.184.395
- Other	423.642.432	8.062.300
Total	574.148.254.912	1.494.476.963.374

10 . CURRENT INCOME TAX EXPENSES

Items	Current period	Previous period
- Total net profit before tax	(23.351.494.027)	(24.421.237.096)
- Tax calculated based on the current corporate income tax rate	20%	20%
Adjustment		
- Non-taxable income		(1.284.139.631)
- Non-deductible expenses	29.176.939.364	36.027.823.584
- Provision for shortfall/(surplus) from prior years		
Taxable profit	5.825.445.337	10.322.446.857
Corporate income tax expense	1.165.089.067	2.064.489.371
Current corporate income tax expense	1.165.089.067	2.064.489.371
- CIT expenses in respect of the current year taxable profit	1.165.089.067	2.064.489.371
- Adjustment of CIT expenses in the previous period to the current year		
Deferred corporate income tax expense		
Corporate income tax expense (*)	1.165.089.067	2.064.489.371

The corporate income tax expense for the accounting period is estimated based on taxable income and is subject to potential adjustments following review by tax authorities.

VII . ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE SEPARATE CASH FLOWS**1 . Non-monetary transactions affecting Separate cash flows statement in the future**

In 6-month period ended June 30th, 2026, the Company did not incur any non-monetary transactions affecting the separate cash flows statement.

2 . Cash and cash equivalents held by the Company without usage

In 6-month period ended June 30th, 2026, the Company did not incur any Cash and cash equivalents held by the Company without use.

3 . Proceeds from borrowings during the period

	Current period
Proceeds from ordinary contracts	226.303.425.806
Proceeds from other borrowings	

4 . Payments on principal during the period

	Current period
Payments from ordinary contracts	227.720.713.030
Payments from other borrowings	

VIII . OTHER INFORMATION

1 . Segment reporting

Segment reporting follows service units and business lines

Item	Goods, Finished goods	Service and other	Total
Current period			
Net revenue	578.795.839.308	5.365.952.741	584.161.792.049
Net revenue from external sales	578.795.839.308	5.365.952.741	584.161.792.049
Direct costs	549.427.579.888	9.708.862.574	559.136.442.462
Cost of goods sold and services to external	549.427.579.888	9.708.862.574	559.136.442.462
Profit from business activities before tax	29.368.259.420	(4.342.909.833)	25.025.349.587
Financial income			850.890.497
Financial expenses			35.556.715.499
Selling expenses			7.135.379.080
General administration expenses			7.876.433.370
Other income			1.446.810.795
Other expenses			106.016.957
Current corporate income tax expenses			1.165.089.067
Profits after corporate income tax			(24.516.583.094)
Previous period			
Net revenue	1.013.826.127.014	5.626.554.649	1.019.452.681.663
Net revenue from external sales	1.013.826.127.014	5.626.554.649	1.019.452.681.663
Direct costs	979.434.673.998	7.267.461.380	986.702.135.378
Cost of goods sold and services to external	979.434.673.998	7.267.461.380	986.702.135.378
Profit from business activities before tax	34.391.453.016	(1.640.906.731)	32.750.546.285
Financial income			2.395.694.275
Financial expenses			43.764.427.738
Selling expenses			10.665.884.287
General administration expenses			7.691.836.759
Other income			3.515.782.007
Other expenses			961.110.879
Current corporate income tax expenses			2.064.489.371
Profits after corporate income tax			(26.485.726.467)

2 . Contingent liabilities, commitments, and other financial information: none.

3 . Events after the Balance Sheet date: none

4 . Information with related parties

4.1. Transactions with key management members

Key management members and related individuals include: Board of Directors, Board of Supervisors and Board of Management.

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

The expense of Board of Directors, Board of Supervisors and Board of Management

Wage and Salaries	Current period	Previous period
Ms Nguyen Le Bao Trang	120.000.000	90.000.000
Mr. Pham Thai Binh	120.000.000	
Ms Pham Le Khanh Han	96.000.000	96.000.000
Ms Pham Le Khanh Huyen	108.000.000	66.000.000
Mr. Pham Tran Thanh Tan	78.000.000	
Ms Nguyen Thi Ngoc Trang	60.000.000	
Mr. Nguyen Van Duc	60.000.000	48.000.000
Total	642.000.000	300.000.000

Other transactions : none

At the end of the period, balances with key management members is :

Related Parties	Item	Balance
Mr. Pham Thai Binh	Advance to suppliers	321.984.070.000

4.2. Transactions with other individual related parties: none

4.3. Transactions with related parties are organizations

Related Parties	Relationship	Capital ownership
Trung An Kien Giang Hi-Tech Farming Joint Stock Company	Subsidiaries	67,14%
Novotech - Trung Hung Company Limited	Associates	40,00%
Viet Duc Rice Production Processing And Export Business Company Limited	Associates	39,00%

Transactions during the period between the Company and related parties as follow :

Related parties	Transaction	Amount (VND)
Trung An Kien Giang Hi-Tech Farming Joint Stock Company	Selling goods, materials	56.218.784.830
	Services rendered	423.480.654
	Collect sales proceeds	901.254.686
	Buying goods, materials	15.474.763.000
	Payment for goods, materials	35.417.620.695

At the end of the period, balances with key management members is :

Related Parties	Item	Balance
Trung An Kien Giang Hi-Tech Farming Joint Stock Company	Trade receivable	6.469.684.492

5 . Going-concern assumption

No events had been caused to make serious doubts about the operating continuously and the Company does not intend and are forced to stop working, or significantly narrowed scale of operation.

6 . Comparative figures

The comparative figures are those taken on the Balance Sheet from the separate financial statement for the fiscal year as at December 31st, 2025, the Income Statement and Cash Flow Statement from the Separate Financial statements for the 6-month period ended June 30th, 2025 which were audited by Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS).

In accordance with Circular 99/2025/TT-BTC dated October 27, 2025—which replaces Circular 200/2014/TT-BTC dated December 20, 2014, issued by the Ministry of Finance—the Company is adjusting certain line item codes in the Balance Sheet and figures in the Income Statement. This adjustment does not result in the reclassification of the corresponding line items.

Prepared by

Chief Accountant

Approved on August 25th 2026
Legal representative



PHAM TRAN THUY AN



PHAM LE KHANH HUYEN



NGUYEN THI NHAN