ATS INVESTMENT GROUP JOINT STOCK COMPANY

Reviewed interim financial statements
for the accounting period from 01 January 2026 to 30 June 2026

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of ATS Investment Group Joint Stock Company has the pleasure in presenting this report and the reviewed financial statements for the accounting period from 01 January 2026 to 30 June 2026.

1. General information

ATS Investment Group Joint Stock Company (briefly called "the Company") is operating under the Enterprise Registration Certificate No. 0100830798 the first Certificate dated 01 December 1998 issued by the Ha Noi Department of Planning and Investment, the 22nd Amendment Certificate dated 03 July 2026 issued by the Department of Finance of Ho Chi Minh City.

Charter capital:	VND 35,000,000,000 (Thirty-five billion dong)
Par value of shares:	VND 10,000
Total number of shares:	3,500,000 shares
Stock code:	ATS
Stock exchange:	HNX

The Company's head office at No. 11.24, 11th Floor, Golden King Tower, No. 15 Nguyen Luong Bang, Tan My Ward, Ho Chi Minh City.

Subordinate units	Address	Operating status
Branch of Atesco Industrial Catering Joint Stock Company	Phu Long Ba Hamlet, Phuc Tho Commune, Hanoi City	Temporarily suspended operations to 31 December 2026
Transaction office business location of ATS Investment Group Joint Stock Company	4th Floor, SHG Building No. 8 Quang Trung Street, Ha Dong Ward, Hanoi City	Currently operating
Business location of ATS Investment Group Joint Stock Company	Lot XN 03, 04, 13, 14, 15, 16 Dai An Industrial Park, Tu Minh Ward, Hai Phong City	Currently operating

During the period, the Company's main business activities are providing catering services, trading all kinds of steel.

2. The Management

The members of the Board of Management, the Board of Supervisors, the Board of General Directors during the period and at the date of this report are:

The Board of Management

Full name	Position	Date of appointment
Mr. Tran Phuc Thien An	Chairman of the Board of Management	19/04/2024
Ms. Tran Thi Thuy Hang	Member	19/04/2024
Mr. Nguyen Truong Quoc Cuong	Independent member	19/04/2024

The Board of Supervisors

Full name	Position	Date of appointment
Ms. Lam Thi Thanh Hue	Chief Supervisor	19/04/2024
Ms. Dao Thi Ngoc Bich	Member	19/04/2024
Ms. Tran Thi Diep	Member	19/04/2024

The Board of General Directors

Full name	Position	Date of appointment
Mr. Tran Tu Luc	General Director	21/03/2025
Mr. Pham Anh Tuan	Deputy General Director	23/02/2022

Legal representative

The Company's legal representative during the period and at the date of this report is:

Full name	Position
Mr. Tran Phuc Thien An	Chairman of the Board of Management

3. The Company's financial position and operating results

The Company's financial position as at 30 June 2026 and its operating result for the accounting period then ended are reflected in the accompanying interim financial statements.

4. Important events incurred in the period and events subsequent after the accounting period

According to the Resolution of the Annual General Shareholders Meeting of the year 2025 No. 01/2025/NQ-DHDCD-ATS dated 08 April 2025, the General meeting of shareholders approved the plan to offer individual shares to increase the Company's charter capital, details as follows:

Issuer:	ATS Investment Group Joint Stock Company
Stock code:	ATS
Type of share to be issued:	Ordinary shares
Par value of shares:	VND 10,000 per share
The number of shares expected to be issued:	36,000,000 shares
Offering method:	Private offering of shares to professional securities investors
Offering price:	VND 10,000 per share
Plan for using capital raised from the offering:	Receive the transfer of shares of Hoang Quan Binh Thuan Consulting-Trading-Service Real Estate JSC
Total expected mobilized capital:	VND 360,000,000,000
Expected offering time:	Year 2025 – 2026

As at this report's date, the Company has not completed the issuance of shares to increase its charter capital as mentioned above.

Except for the foregoing, there have been no significant events occurring after the accounting period which would require adjustments or disclosures to be made in the interim financial statements.

5. Auditors

AFC Vietnam Auditing Company Limited has been appointed to perform the review for the accounting period from 01 January 2026 to 30 June 2026 of the Company.

6. Statement of the Board of Management's and the Board of General Directors' responsibility in respect of the interim financial statements

The Board of Management and the Board of General Directors are responsible for the preparation of these interim financial statements which give a true and fair view of the state of affairs of the Company and of its operations and cash flow for the period. In preparing those interim financial statements, the Board of Management and the Board of General Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- Prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design, implement and maintain the Company's internal control for prevention and detection of fraud and error.

Statement of the Board of Management's and the Board of General Directors' responsibility in respect of the interim financial statements (continued)

The Board of Management and the Board of General Directors are responsible for ensuring that the proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accounting records comply with the Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. The Board of Management and the Board of General Directors are also responsible for controlling the assets of the Company and therefore has taken the appropriate measures for the prevention and detection of fraud and other irregularities.

The Board of Management and the Board of General Directors confirm that they has complied with the above requirements in preparing the interim financial statements.

7. Approval of the interim financial statements

The Board of Management approved the accompanying interim financial statements which give a true fair view of the financial position of the Company as at 30 June 2026 and of the results of its operations and its cash flow for the accounting period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of the interim financial statements.

M.S.D.N: 0106630798 - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ ATS
THÀNH PHỐ HỒ CHÍ MINH

TRAN PHUC THIEN AN
Chairman of the Board of Management

Ho Chi Minh City, 11 August 2026

No: 193/2026/BCSX-HCM.01518

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: The shareholders, the Board of Management and the Board of General Directors ATS Investment Group Joint Stock Company

We have reviewed the accompanying interim financial statements of ATS Investment Group Joint Stock Company ("the Company"), prepared on 11 August 2026 as set out from page 05 to page 29, which comprise the interim financial position statement as at 30 June 2026, and the interim income statement, interim cash flow statement for the accounting period then ended, and notes to the interim financial statements.

Management's Responsibility

Management is responsible for the preparation of these interim financial statements in accordance with the Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting and for such internal control as management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with the 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.

Auditors' conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information does not give a true and fair view of, in all material respects, the financial position of ATS Investment Group Joint Stock Company as at 30 June 2026, and its financial performance and its cash flow for the the accounting period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of the interim financial statements.

M.S.D.N: 0304489 95 - C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN AFC VIỆT NAM
THÀNH PHỐ HỒ CHÍ MINH

NGUYEN NGOC THUY DUNG	**NGUYEN THI THUY TRANG**
Deputy General Director	**Auditor**
Audit Practising Registration Certificate No. 2782-2024-009-1	Audit Practising Registration Certificate No. 4128-2022-009-1
Authorized representative	

AFC VIETNAM AUDITING COMPANY LIMITED

Ho Chi Minh City, 11 August 2026

ATS INVESTMENT GROUP JOINT STOCK COMPANY
No. 11.24, 11th Floor, Golden King Tower, No. 15 Nguyen Luong Bang, Tan My Ward, Ho Chi Minh City

INTERIM FINANCIAL POSITION STATEMENT

As at 30 June 2026

ITEMS	Code	Note	30/06/2026 VND	01/01/2026 VND
ASSETS				
CURRENT ASSETS	**100**		**30,420,034,574**	**16,811,694,927**
Cash and cash equivalents	**110**	5.1	**1,614,801,120**	**55,378,627**
Cash	111		1,614,801,120	55,378,627
Cash equivalents	112		-	-
Short-term investments	**120**		-	-
Short-term receivables	**130**		**15,729,678,476**	**5,004,451,500**
Short-term trade receivables	131	5.2	5,379,238,100	4,991,588,500
Short-term advances to supplies	132	5.3	10,337,577,376	-
Other receivables	135	5.4	12,863,000	12,863,000
Inventories	**140**	5.5	**357,389,978**	**28,208,529**
Inventories	141		357,389,978	28,208,529
Provision for decline inventories	142		-	-
Short-term biological assets	**150**		-	-
Other current assets	**160**		**12,718,165,000**	**11,723,656,271**
Short-term prepaid expenses	161	5.6.1	38,335,500	2,520,000
Value added tax deductibles	162	5.11	12,679,829,500	11,721,136,271
NON-CURRENT ASSETS	**200**		**33,103,744,279**	**33,106,920,137**
Long-term receivables	**210**		-	-
Fixed assets	**220**		**65,217,204**	**76,394,898**
Tangible fixed assets	221	5.7	65,217,204	76,394,898
Cost	222		213,124,969	213,124,969
Accumulated depreciation	223		(147,907,765)	(136,730,071)
Finance leasehold assets	224		-	-
Intangible fixed assets	227		-	-
Long-term biological assets	**230**		-	-
Investment Property	**240**		-	-
Long-term assets in progress	**250**		-	-
Long-term financial investments	**260**	5.8	**33,000,000,000**	**33,000,000,000**
Other long-term investments	263		33,000,000,000	33,000,000,000
Other long-term assets	**270**		**38,527,075**	**30,525,239**
Long-term prepaid expenses	271	5.6.2	38,527,075	30,525,239
TOTAL ASSETS	**280**		**63,523,778,853**	**49,918,615,064**

INTERIM FINANCIAL POSITION STATEMENT

As at 30 June 2026

ITEMS	Code	Note	30/06/2026 VND	01/01/2026 VND
RESOURCES				
LIABILITIES	**300**		**19,045,220,121**	**5,736,248,189**
Current liabilities	**310**		**19,045,220,121**	**5,736,248,189**
Short-term trade payables	311	5.9	6,359,668,858	5,080,073,090
Short-term advance from customers	312	5.10	11,944,517,348	-
Short-term tax and payable to the State	314	5.11	61,059,465	142,885,299
Payable to employees	315		624,974,448	472,289,800
Short-term accrued expenses payable	316		55,000,002	41,000,000
Long-term liabilities	**330**		-	-
OWNER'S EQUITY	**400**	5.12	**44,478,558,732**	**44,182,366,875**
Owners' invested equity	**411**		**35,000,000,000**	**35,000,000,000**
Ordinary shares with voting rights	411a		35,000,000,000	35,000,000,000
Preference shares	411b		-	-
Retained earnings	420		9,478,558,732	9,182,366,875
Accumulated retained earnings of previous period	420a		9,182,366,875	8,652,890,545
Retained earnings of this period	420b		296,191,857	529,476,330
TOTAL RESOURCES	**440**		**63,523,778,853**	**49,918,615,064**

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ ATS

NGUYEN THI HA	**CHAU THI SUONG MAI**	**TRAN PHUC THIEN AN**
Preparer	**Chief Accountant**	**Legal representative**
		Approved, 11 August 2026

ATS INVESTMENT GROUP JOINT STOCK COMPANY
No. 11.24, 11th Floor, Golden King Tower, No. 15 Nguyen Luong Bang, Tan My Ward, Ho Chi Minh City

INTERIM INCOME STATEMENT

For the accounting period from 01 January 2026 to 30 June 2026

ITEMS	Code	Note	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Gross sales of merchandise and services	**01**	6.1	**32,164,542,074**	**21,758,522,250**
Less deduction	02		-	-
Net sales of merchandise and services	**10**		**32,164,542,074**	**21,758,522,250**
Cost of sales	**11**	6.2	**30,493,560,655**	**20,253,027,620**
Gross profit/(loss) of merchandise and services	**20**		**1,670,981,419**	**1,505,494,630**
Gain/loss from sale and disposal of investment property	21		-	-
Financial income	22	6.3	580,912	230,380
Financial expenses	23		-	-
In which : Interest expenses	24		-	-
Selling expenses	25		-	-
General and administration expenses	26	6.4	1,235,672,269	1,199,910,916
Operating profit/(loss)	**30**		**435,890,062**	**305,814,094**
Other income	31		-	-
Other expenses	32	6.5	65,596,904	1,864,866
Other profit/(loss)	**40**		**(65,596,904)**	**(1,864,866)**
Profit/(loss) before tax	**50**		**370,293,158**	**303,949,228**
Current corporate income tax expense	51	5.11	74,101,301	61,162,818
Deferred corporate income tax expense	52		-	-
Net profit/(loss) after tax	**60**		**296,191,857**	**242,786,410**
Earnings per share	70	6.6	85	69

M.S.D.N: 0100830798 - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ ATS
THÀNH PHỐ HỒ CHÍ MINH

NGUYEN THI HA	**CHAU THI SUONG MAI**	**TRAN PHUC THIEN AN**
Preparer	**Chief Accountant**	**Legal representative**
		Approved, 11 August 2026

ATS INVESTMENT GROUP JOINT STOCK COMPANY
No. 11.24, 11th Floor, Golden King Tower, No. 15 Nguyen Luong Bang, Tan My Ward, Ho Chi Minh City

INTERIM CASH FLOW STATEMENT

(Indirect method)

For the accounting period from 01 January 2026 to 30 June 2026

ITEMS	Code	Note	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax	**01**		**370,293,158**	**303,949,228**
Adjustments for :				
Depreciation and amortisation	02	5.7	11,177,694	11,177,694
(Gains)/losses from investing and financing activities	05	6.3	(580,912)	(230,380)
Operating profit before changes in working capital	**08**		***380,889,940***	***314,896,542***
(Increase)/decrease in receivables	09		(11,683,920,205)	(29,201,756)
(Increase)/decrease in inventories	10		(329,181,449)	(575,657)
Increase/(decrease) in payables	11		13,402,705,930	(190,749,781)
(Increase)/decrease in prepaid expenses	12		(43,817,336)	9,381,966
Corporate income tax paid	15	5.11	(167,835,299)	(155,405,461)
Net cash flow from operating activities	**20**		**1,558,841,581**	**(51,654,147)**
CASH FLOW FROM INVESTING ACTIVITIES				
Interest and dividends received	27		580,912	230,380
Net cash flow from investing activities	**30**		**580,912**	**230,380**
CASH FLOW FROM FINANCIAL ACTIVITIES				
Net cash flow from financing activities	**40**		-	-
NET INCREASE/DECREASE IN CASH	**50**		**1,559,422,493**	**(51,423,767)**
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	**60**	5.1	**55,378,627**	**962,442,410**
Impact of exchange rate fluctuation	61		-	-
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	**70**	5.1	**1,614,801,120**	**911,018,643**

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ ATS

NGUYEN THI HA	CHAU THI SUONG MAI	TRAN PHUC THIEN AN
Preparer	**Chief Accountant**	**Legal representative**
		Approved, 11 August 2026

These notes form an integral part of and should be read along with the accompanying financial statements.

1. GENERAL INFORMATION

1.1 Ownership

ATS Investment Group Joint Stock Company (briefly called "the Company") is operating under the Enterprise Registration Certificate No. 0100830798 the first Certificate dated 01 December 1998 issued by the Ha Noi Department of Planning and Investment, the 22nd Amendment Certificate dated 03 July 2026 issued by the Department of Finance of Ho Chi Minh City.

Charter capital:	VND 35,000,000,000 (Thirty-five billion dong)
Par value of shares:	VND 10,000
Total number of shares:	3,500,000 shares
Stock code:	ATS
Stock exchange:	HNX

1.2 Trading

The Company operates in the trading and services fields.

1.3 Business lines

The Company's business activities are:

- Manufacture of prepared meals and dishes;
- Repair and maintenance of machinery and equipment;
- Site preparation (except blasting services);
- Wholesale of beverages;
- Wholesale of other machinery and equipment;
- Construction of residential buildings;
- Wholesale of agricultural raw materials (except wood, bamboo) and live animals;
- Construction of non-residential buildings;
- Construction of roads;
- Construction of other civil engineering projects;
- Commission agents, brokers and auction agents (except property auctions);
- Wholesale of construction materials and other installation supplies;
- Retail sale of kerosene, gas, household fuel coal;
- Freight transport by road;
- Warehousing and storage;
- Hotels and similar accommodation services;
- Restaurants, eateries, food and beverage outlets (except fast-food chain); other mobile catering services;
- Provision of food services based on contractual arrangements with the customer (except meals for airlines);
- Providing catering services under specific contracts with customers; franchising food and beverage businesses; supplying meals under contracts; franchising food and beverage services at sporting events and similar events; operating canteens and self-service food outlets (e.g., canteens in offices, factories, hospitals, schools) under franchise agreements (except meals for airlines);
- Beverage serving activities (except bars and beverage establishments with dancing);
- Activities auxiliary to financial service activities;
- Real estate business (except investment in the construction of cemetery and graveyard infrastructure for the purpose of transferring land use rights attached to such infrastructure);
- Intermediary services for real estate activities;

Business lines (continued)

- Management consultancy and other management consultancy activities (except financial, accounting, and legal consultancy services);
- Architectural and engineering activities and related technical consultancy;
- Advertising (except printing and publication of publications, except journalism and news gathering in any form and except public opinion polling services);
- Renting and leasing of motor vehicles;
- Renting and leasing of other machinery, equipment and tangible goods without operator;
- Other support activities for transportation;
- Other real estate activities on a fee or contract basis (except real estate auction services);
- Support activities directly related to road transportation;
- Building completion and finishing;
- Other specialized construction activities;
- Electrical installation;
- Other building installation;
- Retail sale of hardware, paints, glass, construction materials and other installation equipment; and
- Installation of industrial machinery and equipment.

During the period, the Company's main business activities are providing catering services, trading all kinds of steel.

1.4 Normal business and production cycle

Normal business and production cycle of the Company is not exceeding 12 months.

1.5 Structure of the Company

Dependent units of the Company

Subordinate units	Address	Operating status
Branch of Atesco Industrial Catering Joint Stock Company	Phu Long Ba Hamlet, Phuc Tho Commune, Hanoi City	Temporarily suspended operations to 31 December 2026
Transaction office business location of ATS Investment Group Joint Stock Company	4th Floor, SHG Building No. 8 Quang Trung Street, Ha Dong Ward, Hanoi City	Currently operating
Business location of ATS Investment Group Joint Stock Company	Lot XN 03, 04, 13, 14, 15, 16 Dai An Industrial Park, Tu Minh Ward, Hai Phong City	Currently operating

1.6 Comparative information in the interim financial statements

The corresponding figures for the prior period are comparable to those of the current period. During the period, the Company adopted for the first time the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99"), which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance. Accordingly, certain items in the interim financial statements have been reclassified and renamed in accordance with the new regulations. The figures in the "01/01/2026" and "From 01/01/2025 to 30/06/2025" columns of the interim financial statements have been restated in accordance with the new classification and nomenclature under Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owners' equity, or profit after tax.

1.7 Employees

As at 30 June 2026, the Company has 43 employees (31/12/2025: 39 employees).

2. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

2.1 Annual accounting period

The annual accounting period of the Company is from 01 January and ended 31 December annually.

2.2 Accounting currency

The Company maintains its accounting records in Vietnam Dong (VND) due to the revenues and expenditures are made primarily by currency VND.

3. APPLICABLE ACCOUNTING STANDARDS AND REGIME

3.1 Applicable accounting regime

The Company applied Vietnamese Accounting Standards, Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on enterprise accounting system and other circulars providing guidance on implementation of accounting standards of the Ministry of Finance relevant to preparation and presentation of the financial statements.

3.2 Statement of compliance with Accounting Standards and Accounting System

The Board of Management and the Board of General Directors confirmed that it has complied with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System in Circular No. 99/2025/TT-BTC dated 27 October 2025 and other circulars providing guidance on implementation of accounting standards of the Ministry of Finance relevant to preparation and presentation of the financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS APPLIED

4.1 Basis of preparation the financial statements

The financial statements are prepared on an accrual basis (except for cash flow information) and under the historical cost convention.

4.2 Cash and cash equivalents

Cash comprises cash on hand, cash at banks (demand deposits) and cash in transit. Cash equivalents are short-term highly liquid investments with an original maturity of less than three months from the date of the investments that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value at the reporting date.

4.3 Investments

Investments in equity instrument of other companies

Investments in equity instrument of other companies include investments which the Company have no control, co-control or significant influence on the investee.

Investments in equity instrument of other companies are initially recorded at cost, including purchase price or capital contributions plus the costs directly related to investment. Dividends and profits from previous periods of the investments before being purchased are accounted for the decrease in value of the investments. Dividends and profits of the following period after being purchased is recognized in financial income. Stock dividends received are tracked only in terms of the additional number of shares received; no value is recognised for the shares received.

Investments in equity instrument of other companies (continued)

Provision for diminution in value of investments in equity of other companies is appropriated as follows:

- For investments in listed shares or the fair value of the investments is determined reliably, the provision is based on the market value of shares.
- For investments have not determined the fair value at the time of reporting, the provision is made based on the loss of the investment at the rate equal to the difference between actual capital companies in other company and the equity ratio multiplied with the Company's capital contribution to the total actual capital contributions of all parties in other investee enterprise.

The increase or decrease in provision for diminution in value of long-term investments is recorded at the closing day and is recognized in the financial expenses.

4.4 Receivables

Receivables are stated at carrying amount less provision for doubtful debts.

The classification of receivables is trade receivables and other receivables, which is complied with the following principles:

- Trade receivables reflect the nature of the receivables arising from commercial transactions with purchase-sale between the Company and buyer (an independent unit against the Company), including receivables from sale of exported goods given by the trustor through the trustee.
- Other receivables reflect the nature of the receivables arising from non-commercial transactions, and not to be related to the purchase – sale transactions.

Receivables are tracked in detail by debtor, term, and original currency.

The provision for doubtful debts represents the estimated loss due to non-payment arising on receivables that were outstanding at the reporting date. Increases and decreases to the provision balance are recognised as general and administration expenses in the income statement at the reporting date.

4.5 Inventories

Inventories are presented at lower of cost and net realizable value.

Raw materials and merchandise: comprise the purchase price and other costs directly attributable to bringing the inventories to their present location and condition.

Net realizable value represents the estimated selling price of inventory during normal production and business less the estimated costs to completion and the estimated costs necessary to consume them.

Cost of inventories is determined on weighted average method and the perpetual method is used for recording inventories.

Provision for impairment of inventories is made for each inventory with a cost greater than the net value realizable. Increase or decrease in the balance of provision for impairment of inventories should be set aside at the accounting period end and is recognized in cost of goods sold.

4.6 Prepaid expenses

Prepaid expenses are expenses actually incurred but they are related to the operating output of many accounting periods. Prepaid expenses of the Company include:

Short-term prepaid expenses

Office rental expenses and other expenses are amortised to the income statement on a straight-line method and time allocation not exceeding 12 months.

Long-term prepaid expenses

Tools and supplies expenses and other expenses are amortized to expenses under the straight-line method to time allocation not exceeding 36 months.

4.7 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The initial cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Expenditures for additions, improvement and renewals are capitalised on fixed assets accounts, expenditures for maintenance and repairs are charged to the income statement.

When assets are sold or retired, their cost and accumulated depreciation are derecognised and any gain or loss resulting from their disposal is included in the income statement.

Depreciation of tangible fixed assets is calculated on straight-line method over the estimated useful life of these assets, which are as follows:

Type of fixed asset	Time of depreciation (years)
Office equipment	04 – 05

4.8 Accounts payables and accrued expenses

Accounts payable and accrued expenses are recognized for amounts to be paid in the future, which relate to receiving the goods and services. Accrued expenses are recorded based on reasonable estimates payment.

The classification of liabilities is payable to suppliers, accrued expenses and other payables, which complied with the following principles:
- Trade payables reflect the nature of the payables arising from commercial transactions with the purchase of goods, services, property between the Company and an independent seller, including payable when imported through a trustee.
- Accrued expenses reflect the payables for goods and services received from the seller or provided with the purchaser but have not been paid until having invoices or having insufficient billing records, accounting records, and payables to employees including salary, production costs, sales must accruals.
- Other payables reflect the nature of the payables of non-commercial, not related to the purchase, sale, rendering service transactions.

Payables and accrued expenses are classified as short-term and long-term in the statement of financial position based on their remaining term at the end of the accounting period.

4.9 Capital

Owner's equity

Capital is recorded according to the amount actually invested by the shareholders.

4.10 Revenue

Revenue from the sale of goods

Revenue from the sale of goods shall be recognized if it simultaneously meets the following conditions:
- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;

Revenue from the sale of goods (continued)

- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably. When contracts define that buyers are entitled to return products, goods purchased under specific conditions, the Company shall only record turnovers if such specific conditions no longer exist and buyers are not entitled to return products, goods (unless the customer is entitled to return the goods under the form of exchange for other goods or services);
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from sales of service rendered

Revenue of a transaction involving the rendering of services is recognized when the outcome of such transactions can be measured reliably. In case that a transaction involves the rendering of services is attributable to several periods, revenue is recognized in each period by reference to the percentage of completion of the transaction at the end of the accounting period. The outcome of a transaction can be measured reliably when all following conditions are satisfied:

- The amount of revenue can be measured reliably. When contracts define that buyers are entitled to return services purchased under specific conditions, the Company shall only record turnovers if such specific conditions no longer exist and buyers are not entitled to return provided services;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The percentage of completion of the transaction at the end of the accounting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest

Interest income is recognised on a time basis using the effective interest rate for each period.

4.11 Expenses

Expenses are amounts that decrease economic benefits, recognised at the time the transaction arises or when it is reasonably certain to arise in the future, regardless of whether cash has actually been paid. Expenses are recognised even before the payment due date where it is reasonably certain that they will arise, in order to ensure the principles of prudence and capital maintenance.

When the Company recognises an item of revenue, it must recognise a corresponding expense related to generating that revenue. The corresponding expense comprises the expense of the period in which the revenue is generated, together with expenses of prior periods or accrued expenses that relate to the revenue of that period. Where the matching principle conflicts with the prudence principle, expenses are recognised based on the substance of the transaction and the Vietnamese Accounting Standards, so as to ensure a true and fair presentation of the transaction.

4.12 Earnings per share

Earnings per share are calculated by dividing the profit after tax attributable to shareholders holding ordinary shares of the Company by the weighted average of the number of ordinary shares outstanding during the period.

4.13 Corporate income tax

Current income tax

Current corporate income tax expense is the amount of corporate income tax payable, calculated on taxable income for the period and the current corporate income tax rate. Assessable income is different from accounting profit due to the adjustments of temporary differences between accounting and tax, non-deductible expenses as well as adjusted income are not taxed and losses be transferred.

According to Article 11, Decree No. 320/2025/NĐ-CP dated 15 December 2025 guiding the implementation of the Corporate Income Tax Law, the Company applies corporate income tax rates as follows:

A tax rate of 17% applies to businesses with total annual revenue from over 3 billion VND to no more than 50 billion VND. The total revenue used to determine whether an enterprise is subject to the 17% tax rates is the total revenue from sales and service provision (excluding revenue deductions), revenue from financial activities, and other income as shown in the Appendix of business performance results attached to the corporate income tax return for the immediately preceding tax year.

4.14 Financial instrument

Financial assets

The classification of financial assets depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. Financial assets of the Company include cash and cash equivalents, investments, trade receivables, other receivables, listed and unlisted financial instruments.

At the time of initial recognition, financial assets are determined at cost plus any costs directly acquisition, issuance of such financial assets.

Financial liabilities

The classification of financial liabilities depends on the nature and purpose of the financial liabilities and is determined at the time of initial recognition. Financial liabilities of the Company include trade payables and other payables.

At the time of initial recognition, except liabilities related to finance lease purchase and convertible bonds are recognized at amortized cost, financial liabilities are determined at cost less costs directly issuance of such financial liabilities.

Amortization is measured at the initial recognition of the financial liabilities less any principal repayments, plus or minus any accumulated amortizations calculated using the effective interest method of the difference between initial recognition and maturity, less any deductions (directly or through the use of an allowance account) for impairment or irrevocable.

The effective interest method is a method that calculates the amortized value of one or a group of financial liabilities and allocates interest income or interest expenses in the relevant year. The effective interest rate is the rate that discounts the estimated future cash flows to be paid or received over the expected life of the financial instrument or, if necessary, back to its present carrying amount of net financial liabilities.

Equity instruments

Equity instrument is a contract that demonstrates a residual interest in the assets of the Company after deducting all obligations.

Offsetting of financial instruments

The financial assets and financial liabilities are offset and the net amount is presented on the statement of financial position, and if only the Company:

- Has the legal right to offset the values were recognized; and
- To offset on a basis or to realize the asset and pay the liability simultaneously.

4.15 Segment reporting

A segment is a separately identifiable component of the Company that is engaged in producing or supply of an individual product or service, or a group of related products or services (business segment), or in producing or supply of products or services within a particular economic environment (geographical segment), each of which is subject to risks and returns that are different from those of other business segments or from business segments operating in other economic environments.

4.16 Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

The following parties are known as the Company's related parties:

Related party	**Relationship**
The Board of Management, the Board of Supervisors and the Board of General Directors	Key management members

5. ADDITIONAL INFORMATION TO ITEMS IN THE INTERIM FINANCIAL POSITION STATEMENT

5.1 Cash and cash equivalents

	30/06/2026 VND	**01/01/2026** VND
Cash on hand – VND	1,586,854,981	44,320,454
Cash in banks – VND		
• Vietnam Prosperity Joint Stock Commercial Bank	26,322,933	-
• Other banks	1,623,206	11,058,173
	1,614,801,120	**55,378,627**

5.2 Short-term trade receivables

	30/06/2026 Carrying amount VND	Provision VND	**01/01/2026** Carrying amount VND	Provision VND
Receivables from other customers				
Sumidenso Vietnam Co., Ltd	5,379,238,100	-	4,991,588,500	-
	5,379,238,100	**-**	**4,991,588,500**	**-**

5.3 Short-term advances to suppliers

	30/06/2026 VND	01/01/2026 VND
Advances to other suppliers		
Nam Quan Investment Corporation	6,598,000,000	-
Jianhua Construction Materials (Long An) Co., Ltd.	2,442,290,400	-
Viet Thai An Investment Co., Ltd.	1,297,286,976	-
	10,337,577,376	**-**

5.4 Other short-term receivables

	30/06/2026		01/01/2026	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
Receivables from other organizations and individuals				
Office rental deposit	12,863,000	-	12,863,000	-
	12,863,000	**-**	**12,863,000**	**-**

5.5 Inventories

	30/06/2026		01/01/2026	
	Cost VND	Provision VND	Cost VND	Provision VND
Raw materials	38,734,649	-	28,208,529	-
Merchandise	318,655,329	-	-	-
	357,389,978	**-**	**28,208,529**	**-**

5.6 Short-term, long-term prepaid expenses

5.6.1 Short-term prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Office rental expenses	37,705,500	-
Other expenses	630,000	2,520,000
	38,335,500	**2,520,000**

5.6.2 Long-term prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Tools and supplies expenses	32,079,075	30,525,239
Other expenses	6,448,000	-
	38,527,075	**30,525,239**

5.7 Increase/ Decrease of tangible fixed assets

	Office equipment VND	Total VND
Cost		
As at 01/01/2026	213,124,969	213,124,969
Increase in the period	-	-
As at 30/06/2026	**213,124,969**	**213,124,969**
Accumulated depreciation		
As at 01/01/2026	136,730,071	136,730,071
Depreciation for the period	11,177,694	11,177,694
As at 30/06/2026	**147,907,765**	**147,907,765**
Net book value		
As at 01/01/2026	76,394,898	76,394,898
As at 30/06/2026	**65,217,204**	**65,217,204**
In which:		
Cost of tangible fixed assets which are fully depreciated but still in use		
As at 01/01/2026	101,348,000	101,348,000
As at 30/06/2026	101,348,000	101,348,000

As at 30 June 2026, tangible fixed assets with a carrying amount representing 10% or more of the total carrying amount include:

	Cost VND	**Accumulated depreciation** VND	**Net book value** VND
Office equipment			
Laptop	66,354,545	28,289,866	38,064,679
MacBook Pro 13	45,422,424	18,269,899	27,152,525

5.8 Long-term financial investments

	30/06/2026		**01/01/2026**	
	Cost VND	Provision VND	Cost VND	Provision VND
Investments in other entities				
CPG Real Estate Investment - Management Joint Stock Company	33,000,000,000	-	33,000,000,000	-
	33,000,000,000	**-**	**33,000,000,000**	**-**

Long-term financial investments (continued)

The situation of investments in other entities

Company's name	Enterprise Registration Certificate	Charter capital	As at 30/06/2026 Number of shares held by the Company	Ratio %
CPG Real Estate Investment - Management Joint Stock Company	No. 0315172796 the 5th Amendment dated 29 July 2025 issued by the Department of Finance of Ho Chi Minh City	VND 200,000,000,000	3,300,000 shares	16.50

5.9 Short-term trade payables

	30/06/2026 VND	01/01/2026 VND
Payables to other suppliers		
Dung Lan Foods Co., Ltd	3,162,457,442	320,028,282
QT Food Co., Ltd	1,910,896,553	1,805,127,383
Other suppliers	1,286,314,863	2,954,917,425
	6,359,668,858	**5,080,073,090**

5.10 Short-term advance from customers

	30/06/2026 VND	01/01/2026 VND
Advance from other customers		
Victoria Real Property Management Co., Ltd	11,944,517,348	-
	11,944,517,348	**-**

5.11 Taxes

Value added tax deductibles

	30/06/2026 VND	01/01/2026 VND
Value added tax deductibles	**12,679,829,500**	**11,721,136,271**

The Company paid value added tax under the deduction method. Value added tax rates are 0%, 8% and 10%.

Short-term tax and payables to the State

	01/01/2026 Payables VND	Incurred in period Payables VND	Incurred in period Paid VND	30/06/2026 Payables VND
Corporate income tax	132,835,299	74,101,301	(167,835,299)	39,101,301
Personal income tax	10,050,000	28,893,509	(16,985,345)	21,958,164
Fees, charges and other payables	-	581,904	(581,904)	-
Total	**142,885,299**	**103,576,714**	**(185,402,548)**	**61,059,465**

Corporate income tax ("CIT")

Current CIT expense for the period is estimated as follows:

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Accounting profit before tax	370,293,158	303,949,228
Adjustments to increase, decrease accounting profit before tax to determine taxable income:		
Non – deductible expenses	65,596,904	1,864,866
Taxable income	**435,890,062**	**305,814,094**
CIT rate	17%	20%
Current CIT expenses	**74,101,301**	**61,162,818**

Other taxes

The Company declared and paid according to regulations.

The Company's tax settlements are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, amounts reported in the financial statements could be changed upon the final determination by the tax authorities.

5.12 Owner's equity

5.12.1 Movements of owner's equity

	Owner's invested equity VND	Retained earnings VND	Total VND
As at 01/01/2025	35,000,000,000	8,652,890,545	43,652,890,545
Profit in first 6 month of year 2025	-	242,786,410	242,786,410
As at 30/06/2025	**35,000,000,000**	**8,895,676,955**	**43,895,676,955**
Profit in last 6 month of year 2025	-	286,689,920	286,689,920
As at 31/12/2025	**35,000,000,000**	**9,182,366,875**	**44,182,366,875**
As at 01/01/2026	35,000,000,000	9,182,366,875	44,182,366,875
Profit in first 6 month of year 2026	-	296,191,857	296,191,857
As at 30/06/2026	**35,000,000,000**	**9,478,558,732**	**44,478,558,732**

5.12.2 Detail of owner's equity

According to the Enterprise Registration Certificate No. 0100830798 the 22nd Amendment Certificate dated 03 July 2026 issued by the Department of Finance of Ho Chi Minh City.

Charter capital:	VND 35,000,000,000 (Thirty-five billion dong)
Par value of shares:	VND 10,000
Total number of shares:	3,500,000 shares
Stock code:	ATS
Stock exchange:	HNX

Detail of owner's equity (continued)

Detail of shareholders' equity:

Shareholder	**30/06/2026** Number of shares	Ratio (%)	**01/01/2026** Number of shares	Ratio (%)
Mr. Truong Nguyen Hoang Viet	698,060	19.94	698,060	19.94
Ms. Tran Thi Thanh	347,700	9.93	347,700	9.93
Ms. Nguyen Thi Thuy	338,610	9.68	338,610	9.68
178 other shareholders	2,115,630	60.45	2,115,630	60.45
	3,500,000	**100.00**	**3,500,000**	**100.00**

5.12.3 Shares

	30/06/2026	**01/01/2026**
Registered number of issued shares	3,500,000	3,500,000
Number of shares sold to the public		
- *Ordinary shares*	*3,500,000*	*3,500,000*
- *Preferred shares*	-	-
Number of shares in circulation		
- *Ordinary shares*	*3,500,000*	*3,500,000*
- *Preferred shares*	-	-

Par value of outstanding shares is VND 10,000.

5.13 Off interim financial position statement items

5.13.1 Leasehold assets

At the period-end, the future minimum lease payments under non-cancellable operating lease are as follows:

	VND
Under 01 year	75,411,000
	75,411,000

5.13.2 Bad debts written off

	30/06/2026 VND	**01/01/2026** VND
Thao Nguyen Xanh Food JSC	1,654,917,300	1,654,917,300
Greendetech Architectural and Import – Export JSC	951,055,000	951,055,000
Guangzhou Construction and Consulting Co., Ltd	80,000,000	80,000,000
	2,685,972,300	**2,685,972,300**

Reason for bad debt written off: Irrecoverable debt.

6. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM INCOME STATEMENT

6.1 Sales of merchandise and services

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Revenue from catering services	29,540,211,700	21,758,522,250
Revenue from merchandise	2,624,330,374	-
	32,164,542,074	**21,758,522,250**

6.2 Cost of sales

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Cost of sale for meal supply services	27,963,190,085	20,253,027,620
Cost of merchandise sold	2,530,370,570	-
	30,493,560,655	**20,253,027,620**

6.3 Financial income

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Interest income	580,912	230,380
	580,912	**230,380**

6.4 General and administration expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Employees expenses	915,357,380	713,080,000
Valuation fee	-	190,000,000
Other expenses	320,314,889	296,830,916
	1,235,672,269	**1,199,910,916**

6.5 Other expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Tax penalty, administrative violations	65,581,904	1,864,866
Other expenses	15,000	-
	65,596,904	**1,864,866**

6.6 Earnings per share

6.6.1 Basic earnings per share

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Net profit after tax	296,191,857	242,786,410
Minus: Setting up bonus and welfare fund	-	-
Profit used to calculate earnings per share	296,191,857	242,786,410
Weighted average number of ordinary shares circulating during the period	3,500,000	3,500,000
Basic earnings per share (VND per share)	**85**	**69**

6.6.2 Other information

No transactions of ordinary shares or ordinary shares transaction potentially occur from the end of the financial period to the date of publication of these interim financial statements.

6.7 Production and business costs by element

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Purchase cost of good sold	2,530,370,570	-
Raw materials expenses	24,978,191,485	18,028,249,220
Employees expenses	3,900,355,980	2,937,858,400
Fixed assets depreciation expenses	11,177,694	11,177,694
External services expenses	208,418,051	395,156,009
Other expenses	100,719,144	80,497,213
	31,729,232,924	**21,452,938,536**

7. FINANCIAL INSTRUMENTS

The Company has financial assets such as cash and cash equivalent, trade receivables, other receivables, unlisted financial instruments. The Company's financial liabilities comprise trade payables, loans and borrowings, other payables. The main purpose of these financial liabilities is to finance the Company's operations.

The Company is exposed to market risk, credit risk and liquidity risk.

The Company has not applied any method to prevent these risks due to the lack of market of buying financial instruments.

The Board of Management and the Board of General Directors reviews and agrees policies for managing each of these risks which are summarized below:

i. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk includes interest rate risk, foreign currency risk and other price risk, such as share price risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Market risk for changes in interest rates of the Company primarily correlates to cash of the Company.

The Company manages interest rate risk by analyzing the competitive situation in the market to acquire beneficial interest for the Company's purposes, but still remain within the limits of their risk management.

ii. Credit risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily for trade receivables) and from its financing activities, including deposits with banks and other financial instruments.

Trade receivables

Outstanding customer receivables are regularly monitored. The requirement for impairment is analyzed at each reporting date on an individual basis for major clients. The Company seeks to maintain strict control over its outstanding receivables and has credit control personnel to minimize credit risk. In view of the aforementioned and the fact that the Company's trade receivables relate to a large number of diversified customers, there is no significant concentration of credit risk.

Bank deposits

The Company's bank balances are mainly maintained with well-known banks in Vietnam. Credit risk from balances with banks is managed by the Company's treasury department in accordance with the Company's policy. The Company's maximum exposure to credit risk for the components of the financial position at each reporting date are the carrying amounts as illustrated in Note 5.1. The Company evaluates the concentration of credit risk in respect to bank deposits is low.

iii. Liquidity risk

The liquidity risk is the risk that the Company will encounter difficulty in meeting financial obligations due to shortage of funds. The Company's exposure to liquidity risk arises primarily from mismatches of maturities of financial assets and liabilities.

The Company monitors its liquidity risk by maintaining a level of cash and cash equivalents and bank loans deemed adequate by management to finance the Company's operations and to mitigate the effects of fluctuations in cash flows.

The table below summarizes the maturity profile of the Company's financial liabilities based on contractual undiscounted payments:

	Less than 1 year VND	From 1 to 5 years VND	Total VND
As at 30/06/2026			
Trade payables	6,359,668,858	-	6,359,668,858
Other payables and accrued expenses payable	55,000,002	-	55,000,002
	6,414,668,860	**-**	**6,414,668,860**
As at 01/01/2026			
Trade payables	5,080,073,090	-	5,080,073,090
Other payables and accrued expenses payable	41,000,000	-	41,000,000
	5,121,073,090	**-**	**5,121,073,090**

The Company assessed the concentration of risk with respect to refinancing its debt and concluded it to be low. Access to sources of funding is sufficiently available.

iv. Fair value

The table below presents the carrying amount and fair value of the financial instruments presented in the Company's financial statements:

	Carrying amount		Fair value	
	30/06/2026 VND	**01/01/2026 VND**	**30/06/2026 VND**	**01/01/2026 VND**
Financial assets				
Cash and cash equivalents	1,614,801,120	55,378,627	1,614,801,120	55,378,627
Long-term investments	33,000,000,000	33,000,000,000	33,000,000,000	33,000,000,000
Trade receivables	5,379,238,100	4,991,588,500	5,379,238,100	4,991,588,500
Other receivables	12,863,000	12,863,000	12,863,000	12,863,000
Total	**40,006,902,220**	**38,059,830,127**	**40,006,902,220**	**38,059,830,127**
Financial liabilities				
Trade payables	6,359,668,858	5,080,073,090	6,359,668,858	5,080,073,090
Accrued expenses and payables other	55,000,002	41,000,000	55,000,002	41,000,000
Total	**6,414,668,860**	**5,121,073,090**	**6,414,668,860**	**5,121,073,090**

The fair value of financial assets and liabilities is reflected at the amount at which the financial instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation.

The Company has not revalued its financial assets and financial liabilities at fair value because Circular 210/2009/TT-BTC dated 06 November 2009 of the Ministry of Finance, as well as current regulations, do not provide specific guidance on determining fair value. As at 01 January 2026 and 30 June 2026, the fair value of financial assets and financial liabilities corresponds to the carrying amount of these items. The Board of Management and the Board of General Directors considers that the fair value of these financial assets and financial liabilities does not differ materially from their carrying amount at the end of the accounting period.

Collateral

The Company did not hold collateral of another parties as at 30 June 2026 and 01 January 2026.

8. SEGMENT REPORTING

For management purposes, the Company's operations are divided into the following main business segments:

- Catering services;
- Sale of merchandise.

Information on the Company's operating results by business segment are as follows:

	Catering services		Sale of merchandise		Total	
	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Net sales	29,540,211,700	21,758,522,250	2,624,330,374	-	32,164,542,074	21,758,522,250
Income statement						
Gross profit/(loss)	1,577,021,615	1,505,494,630	93,959,804	-	1,670,981,419	1,505,494,630
Financial income					580,912	230,380
General and administration expenses					(1,235,672,269)	(1,199,910,916)
Other profit/(loss)					(65,596,904)	(1,864,866)
Corporate income tax					(74,101,301)	(61,162,818)
Net profit/(loss) after tax					**296,191,857**	**242,786,410**
Total expenditure incurred to acquire fixed assets and other long-term assets					-	-
Total depreciation and amortisation of long-term prepaid expenses					**24,278,821**	**20,559,660**
Total significant non-cash expenses (other than depreciation and amortisation of long-term prepaid expenses)					-	-

Information on the assets and liabilities of the Company by business segment are as follows:

	Catering services		Sale of merchandise		Total	
	30/06/2026 VND	01/01/2026 VND	30/06/2026 VND	01/01/2026 VND	30/06/2026 VND	01/01/2026 VND
Segment assets	5,417,972,749	5,019,797,029	10,656,232,705	-	16,074,205,454	5,019,797,029
Unallocated assets					47,449,573,399	44,898,818,035
Total assets					**63,523,778,853**	**49,918,615,064**
Segment liabilities	6,299,921,147	5,079,511,893	11,944,530,455	-	18,244,451,602	5,079,511,893
Unallocated liabilities					800,768,519	656,736,296
Total liabilities					**19,045,220,121**	**5,736,248,189**

Geographical segments: The Company's operations are conducted entirely in Vietnam; therefore, there are no differences in risks and economic returns among geographical areas that need to be disclosed. Accordingly, the Company does not present segment information by geographical segment.

9. OTHER INFORMATION

9.1 Transactions and balances with related parties

Related parties of the Company include key management members, individuals related to key management members and other related parties.

9.1.1 Transactions and balances with key management members and individuals related to key management members

Key management members include members of the Board of Management, the Board of Supervisors and the Board of General Directors. Individuals related to key management members include close members of the family of key management members.

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Salary and bonus of the Board of General Directors		
• Mr. Pham Anh Tuan	276,000,000	242,400,000
	276,000,000	**242,400,000**

Transactions and balances with key management members

During the period, the Company has no transactions and balances with key management members and individuals related to key management members.

9.1.2 Transactions and balances with other related parties

During the period, the Company has no transactions and balances with other related parties.

9.2 Important events incurred in the period and events subsequent after the accounting period

According to the Resolution of the Annual General Shareholders Meeting of the year 2025 No. 01/2025/NQ-DHDCD-ATS dated 08 April 2025, the General meeting of shareholders approved the plan to offer individual shares to increase the Company's charter capital, details as follows:

Issuer:	ATS Investment Group Joint Stock Company
Stock code:	ATS
Type of share to be issued:	Ordinary shares
Par value of shares:	VND 10,000 per share
The number of shares expected to be issued:	36,000,000 shares
Offering method:	Private offering of shares to professional securities investors
Offering price:	VND 10,000 per share
Plan for using capital raised from the offering:	Receive the transfer of shares of Hoang Quan Binh Thuan Consulting-Trading-Service Real Estate JSC
Total expected mobilized capital:	VND 360,000,000,000
Expected offering time:	Year 2025 – 2026

Important events incurred in the period and events subsequent after the accounting period (continued)

As at this report's date, the Company has not completed the issuance of shares to increase its charter capital as mentioned above.

Except for the foregoing, there have been no significant events occurring after the accounting period which would require adjustments or disclosures to be made in the interim financial statements.

M.S.D.N: 0100830798 - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ ATS
THÀNH PHỐ HỒ CHÍ MINH

NGUYEN THI HA	CHAU THI SUONG MAI	TRAN PHUC THIEN AN
Preparer	**Chief Accountant**	**Legal representative**
		Approved, 11 August 2026