HANOI FOOD JOINT STOCK COMPANY

INTERIM SEPARATE FINANCIAL STATEMENTS

The first 6 months of the financial year ending 31 December 2026 have been reviewed by

NHAN TAM VIET AUDITING COMPANY LIMITED – HANOI BRANCH

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REPORT OF THE MANAGEMENT BOARD

The Management Board of Hanoi Food Joint Stock Company (hereinafter referred to as the "Company") presents its report together with the reviewed Interim Separate Financial Statements for the six-month period of the financial year ending 31 December 2026.

Overview of the Company

Hanoi Food Joint Stock Company (hereinafter referred to as the "Company"), formerly Hanoi Food One Member Company Limited, was equitized in accordance with Plan No. 191/KH-UBND dated 30 December 2013 of the Hanoi People's Committee on the restructuring and reform of 100% state-owned enterprises under the Hanoi People's Committee in 2014 and Decision No. 5965/QD-UBND dated 13 November 2014 on the approval of the enterprise value and equitization plan of Hanoi Food One Member Company Limited under Hanoi Trade Corporation.

The Company officially became a Joint Stock Company under the Enterprise Registration Certificate for a joint stock company with enterprise registration number 0100106803, first registered on 30 June 2005 and amended for the 18th time on 16 April 2026.

Charter capital according to the 18th Enterprise Registration Certificate: VND 145,000,000,000

Actual contributed charter capital as at 30 June 2026: VND 145,000,000,000

Head office:

Address : No. 24-26 Tran Nhat Duat Street, Hoan Kiem Ward, Hanoi City

Tax code : 0 1 0 0 1 0 6 8 0 3

Interim Financial Position and Business Performance

The Company's interim financial position as at 30 June 2026, interim business performance and interim cash flows for the six-month period of the financial year ending 31 December 2026 are presented in the accompanying Interim Separate Financial Statements from page 07 to page 47.

Events after the reporting date of the Interim Separate Financial Statements

The Management Board confirms that no events have occurred up to the date of this report that require adjustment of the figures or disclosure in the Interim Separate Financial Statements.

BOARD OF DIRECTORS AND MANAGEMENT BOARD

The Board of Directors and Management Board of the Company during the period and up to the date of this report comprise:

Board of Directors

Full name	Position	Date of appointment/dismissal
Ms. Duong Thi Lam	Chairwoman	
Ms. Phan Thi Thu Hien	Member	
Mr. Nguyen Hai Dang	Member	
Ms. Tran Hue Linh	Member	Dismissed on 9/01/2026
Ms. Lai Ha Phuong	Member	Dismissed on 9/01/2026

Board of Supervisors

Full name	Position	Date of appointment/dismissal
Mr. Dao Manh Hung	Head of the Board of Supervisors	
Mr. Nguyen Viet Hung	Member	
Ms. Tran Thi Hai Phuong	Member	Appointed on 9/01/2026
Mr. Nguyen Viet Thang	Member	Dismissed on 9/01/2026

Board of Management

Full name	Position	Date of appointment/dismissal
	Director	Appointed on 20/4/2026
Mr. Chu Viet Cuong	Deputy Director	Dismissed on 20/4/2026
Mr. Nguyen Thai Dung	Director	Dismissed on 20/4/2026

Chief Accountant

Full name	Position
Ms. Vu Thi Mai Hong	Chief Accountant

Legal representative of the Company: *Ms. Duong Thi Lam*

AUDITORS

Nhan Tam Viet Auditing Company Limited – Hanoi Branch reviewed the Interim Separate Financial Statements for the six-month period of the financial year ending 31 December 2026.

STATEMENT OF THE MANAGEMENT BOARD'S RESPONSIBILITIES FOR THE INTERIM SEPARATE FINANCIAL STATEMENTS

The Management Board of the Company is responsible for preparing the Interim Separate Financial Statements that give a true and fair view of the Company's interim financial position, interim business performance and interim cash flows for the period. In preparing these Interim Separate Financial Statements, the Management Board shall:

- Establishing and maintaining internal controls that the Board of General Directors of the Company determines to be necessary to ensure that the preparation and presentation of the Interim Consolidated Financial Statements are free from material misstatements, whether due to fraud or error;
- Selecting appropriate accounting policies and applying such policies consistently;
- Making reasonable and prudent judgments and estimates;
- Clearly stating whether the applicable accounting standards have been complied with, and whether there are any material departures requiring disclosure and explanation in the Interim Consolidated Financial Statements;
- Preparing and presenting the Interim Consolidated Financial Statements in compliance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant legal regulations applicable to the preparation and presentation of the Interim Consolidated Financial Statements;
- Preparing the Interim Consolidated Financial Statements on the basis of the going concern assumption, except in cases where it is considered inappropriate to assume that the Company will continue its operations.

The Management Board of the Company ensures that the accounting books are maintained to reflect the financial position of the Company with a reasonable degree of accuracy and fairness at any time and ensures that the Interim Separate Financial Statements comply with the prevailing regulations of the State. The Management Board is also responsible for safeguarding the Company's assets and for taking appropriate measures to prevent and detect fraud and other violations.

The Management Board of the Company undertakes that the Interim Separate Financial Statements give a true and fair view of the Company's interim financial position, interim business performance and interim cash flows for the six-month period of the financial year ending 31 December 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant legal regulations on the preparation and presentation of Interim Separate Financial Statements.

Other Commitments

The Management Board undertakes that the Company complies with the Law on Securities No. 54/2019/QH14 dated 26 November 2019, the amended Law on Securities No. 56/2024/QH15 dated 29 November 2024 and the guiding circulars and decrees, and makes disclosures of information on the securities market.

Hanoi, 24 August 2026
On behalf of the Management Board
Director

CÔNG TY CỔ PHẦN THỰC PHẨM HÀ NỘI

Chu Viet Cuong
Pursuant to Power of Attorney No. 08/UQ-TPHN-HCNS dated 15 June 2026

No : 1506.02.01/2026/BCTC-NTVHN

REVIEW REPORT
On the Interim Separate Financial Statements
The first 6 months of the financial year ending 31 December 2026

To : **Shareholders, Board of Directors, Management Board**
Hanoi Food Joint Stock Company

We have reviewed the accompanying Interim Separate Financial Statements of Hanoi Food Joint Stock Company, prepared on 24 August 2026, from page 07 to page 47, which comprise the Interim Separate Statement of Financial Position as at 30 June 2026, the Interim Separate Income Statement, the Interim Separate Statement of Cash Flows for the six-month period of the financial year ending 31 December 2026 and the Notes to the Interim Separate Financial Statements.

Responsibilities of the Management Board

The Management Board of Hanoi Food Joint Stock Company is responsible for the preparation and fair presentation of the Interim Separate Financial Statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant legal regulations on the preparation and presentation of Interim Separate Financial Statements, and for such internal control as the Management Board determines is necessary to enable the preparation and presentation of Interim Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Auditors

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 financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and performing 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

In 2025, the Company recognized compensation expenses amounting to VND 12,706,000,000. As at the date of this report, we have not been provided with sufficient audit evidence to support the determination of the aforementioned compensation expenses. Accordingly, we do not have a sufficient basis to assess the appropriateness of these compensation expenses.

Auditors' Conclusion

Based on our review, except for the effects of the matter described in the "Basis for Qualified Conclusion" section, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements do not present fairly, in all material respects, the separate financial position of Hanoi Food Joint Stock Company as at 30 June 2026, its interim separate business performance and interim separate cash flows for the six-month period of the financial year ending 31 December 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime and relevant legal regulations on the preparation and presentation of Interim Separate Financial Statements.

Hanoi, 24 August 2026

NHAN TAM VIET AUDITING COMPANY LIMITED – HANOI BRANCH

Deputy Director

M.S.C.N: 0102038482-001 - C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN NHÂN TÂM VIỆT - CHI NHÁNH TẠI HÀ NỘI
THÀNH PHỐ HÀ NỘI

Pham Van Tuan

Certificate of Registration No: 4497-2023-124-1

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

INDICATORS	Code	Explanation	Ending balance	Beginning balance
A - SHORT-TERM ASSETS	**100**		**10,757,484,225**	**21,755,540,803**
I. Cash and cash equivalents	**110**	**V.1**	**3,376,941,079**	**1,497,940,684**
1. Cash	111		3,376,941,079	1,497,940,684
2. Cash equivalents	112		-	-
II. Short-term financial investment	**120**		**-**	**11,020,975,342**
1. Trading securities	121		-	-
2. Provision for impairment of trading securities	122		-	-
3. Held to maturity investment	123	V.2a	11,127,499,001	22,148,474,343
4. Short-term provision for investments held to maturity	124	V.2a	(11,127,499,001)	(11,127,499,001)
5. Other short-term investments	125		-	-
6. Provision for impairment of other short-term investments	126		-	-
III. Short-term receivables	**130**		**6,905,009,256**	**5,511,157,737**
1. Short-term trade receivables	131	V.3	2,222,383,873	1,913,007,941
2. Short-term vendor advance	132	V.4	1,317,491,888	1,379,625,246
3. Short-term internal receivables	133		-	-
4. Progress billings receivable under construction contracts	134		-	-
5. Other short-term receivables	135	V.5a	22,524,098,950	20,405,550,803
6. Provision for doubtful short-term receivables	136	V.6	(19,158,965,455)	(18,187,026,253)
7. Assets missing pending resolution	137		-	-
IV. Inventory	**140**		**-**	**-**
1. Inventory	141		-	-
2. Provision for inventory write-down	142		-	-
V. Short-term biological assets	**150**		**-**	**-**
1. Short-term livestock for one-time product harvesting	151		-	-
2. Short-term seasonal crops or crops for one-time product harvesting	152		-	-
3. Provision for impairment of short-term biological assets	153		-	-
VI. Other short-term assets	**160**		**475,533,890**	**3,725,467,040**
1. Short-term prepaid expenses	161	V.7a	475,533,890	163,326,716
2. Deductible value added tax	162		-	745,978,816
3. Taxes and other amounts receivable from the State	163	V.14	-	2,816,161,508
4. Government bond repurchase transaction	164		-	-
5. Other short-term assets	165		-	-

INDICATORS	Code	Explanation	Ending balance	Beginning balance
B - LONG-TERM ASSETS	**200**		**137,511,792,094**	**141,792,914,870**
I. Long-term receivables	**210**		**737,062,455**	**111,594,959**
1. Long-term receivables from customers	211		-	-
2. Long-term prepayment to seller	212		-	-
3. Working capital in affiliated units	213		-	-
4. Long-term internal receivables	214		-	-
5. Other long-term receivables	215	V.5b	737,062,455	111,594,959
6. Provision for doubtful long-term receivables	216		-	-
II. Fixed assets	**220**		**40,704,827,399**	**42,593,386,065**
1. Tangible fixed assets	221	V.8	40,704,827,399	42,593,386,065
- *Original price*	*222*		*125,405,930,858*	*125,405,930,858*
- *Accumulated depreciation*	*223*		*(84,701,103,459)*	*(82,812,544,793)*
2. Financial lease fixed assets	224		-	-
- *Original price*	*225*		-	-
- *Accumulated depreciation*	*226*		-	-
3. Intangible fixed assets	227	V.9	-	-
- *Original price*	*228*		*227,000,000*	*227,000,000*
- *Accumulated depreciation*	*229*		*(227,000,000)*	*(227,000,000)*
III. Long-term biological assets	**230**		-	-
1. Livestock for periodic product harvesting	231		-	-
a) Livestock for periodic product harvesting not yet reaching maturity	232		-	-
b) Livestock for periodic product harvesting reaching maturity	233		-	-
- *Original Cost*	*234*		-	-
- *Accumulated depreciation*	*235*		-	-
2. Long-term livestock for one-time product harvesting	236		-	-
3. Long-term seasonal crops or crops for one-time product harvesting	237		-	-
4. Provision for impairment of long-term biological assets	238		-	-
IV. Investment real estate	**240**		-	-
- Original price	241		-	-
- Accumulated depreciation	242		-	-
V. Long-term unfinished assets	**250**		**3,364,114,029**	**3,307,864,029**
1. Long-term unfinished production and business costs	251		-	-
2. Cost of unfinished basic construction	252	V.10	3,364,114,029	3,307,864,029
VI. Long-term financial investment	**260**	**V.2b**	**92,163,928,183**	**95,451,645,435**
1. Investment in subsidiaries	261		126,451,003,001	126,451,003,001
2. Investment in joint ventures and associates	262		17,900,000,000	17,900,000,000
3. Investing in other entities	263		1,173,049,254	1,173,049,254
4. Provision for impairment of long-term investments in other entities	264		(53,360,124,072)	(50,072,406,820)
5 Held to maturity investment	265		-	-
6. Provision for long-term investments held to maturity	266		-	-
VII Other long-term assets	**270**		**541,860,028**	**328,424,382**
1. Long-term prepaid expenses	271	V.7b	541,860,028	328,424,382
2. Deferred income tax assets	272		-	-
3. Long-term replacement equipment, supplies and spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSET	**280**		**148,269,276,319**	**163,548,455,673**

INDICATORS	Code	Explanation	Ending balance	Beginning balance
C - LIABILITIES PAYABLE	**300**		**121,552,383,533**	**132,861,287,209**
I. Short-term debt	**310**		**114,721,702,288**	**126,712,031,564**
1. Short-term trade payables	311	V.11	1,583,352,130	1,558,933,438
2. Short-term advance payment buyer	312	V.12	15,379,117	62,629,117
3. Dividends and profit payable	313	V.13	6,839,700	6,839,700
4. Taxes and other payments to the State	314	V.14	902,578,940	341,010,269
5. Payable to workers	315		263,389,897	550,773,622
6. Short-term payable expenses	316	V.15	194,179,400	125,430,140
7. Short-term internal payables	317		-	-
8. Payable according to construction contract progress schedule	318		-	-
9. Short-term unearned revenue	319	V.16	1,840,541,366	1,827,112,300
10. Other short-term payables	320	V.17a	30,161,165,399	27,485,026,639
11. Short-term loans and finance leases	321	V.18	79,640,200,000	94,640,200,000
12. Provision for short-term payables	322		-	-
13. Bonus and welfare fund	323		114,076,339	114,076,339
14. Price stabilization fund	324		-	-
15. Government bond repurchase transaction	325		-	-
II. Long-term debt	**330**		**6,830,681,245**	**6,149,255,645**
1. Long-term trade payables	331		-	-
2. Long term prepayment buyer	332		-	-
3. Long-term taxes and other payables to the State	333		-	-
4. Long-term payable expenses	334		-	-
5. Internal payable on working capital	335		-	-
6. Long-term internal payables	336		-	-
7. Long-term unrealized revenue	337		-	-
8. Other long-term payables	338	V.17b	6,830,681,245	6,149,255,645
9. Long-term loans and financial leases	339		-	-
10. Convertible bonds	340		-	-
11. Preferred stock	341		-	-
12. Deferred income tax payable	342		-	-
13. Long-term payables provision	343		-	-
14. Science and Technology Development Fund	344		-	-

INDICATORS	Code	Explanation	Ending balance	Beginning balance
D - OWNER'S EQUITY	**400**	**V.19**	**26,716,892,786**	**30,687,168,464**
1. Owner's equity	411		145,000,000,000	145,000,000,000
- *Common shares with voting rights*	*411a*		*145,000,000,000*	*145,000,000,000*
- *Preferred stock*	*411b*		-	-
2. Capital surplus	412		285,291,856	285,291,856
3. Bond conversion option	413		-	-
4. Other owners' equity	414		-	-
5. Treasury shares	415		-	-
6. Asset revaluation difference	416		-	-
7. Exchange rate difference	417		-	-
8. Development investment fund	418		540,000,000	540,000,000
9. Other equity funds	419		-	-
10. Undistributed profit after tax	420		(119,108,399,070)	(115,138,123,392)
- *Undistributed profit after tax accumulated to the end of previous period*	*420a*		*(115,138,123,392)*	*(84,224,618,856)*
- *Undistributed profit this period*	*420b*		*(3,970,275,678)*	*(30,913,504,536)*
TOTAL CAPITAL	**440**		**148,269,276,319**	**163,548,455,673**

Prepared on 24 August 2026

CÔNG TY CỔ PHẦN THỰC PHẨM HÀ NỘI
M.S.D.N: 0100106...
P. HOÀN KIẾM - TP. HÀ NỘI

Phung Thi Thuy	**Vu Thi Mai Hong**	**Chu Viet Cuong**
Prepared by	**Chief Accountant**	**Director**

INTERIM SEPARATE INCOME STATEMENT

For the six-month period of the financial year ending 31 December 2026

Unit: VND

INDICATORS	Code	Explanation	Accumulated from the beginning of the year to the end of this period: This year	Last year
1. Sales and service revenue	**01**	**VI.1**	**20,106,769,992**	**33,712,786,592**
2. Revenue deductions	**02**		**-**	**1,382,175**
3. Net revenue from sales and services	**10**		**20,106,769,992**	**33,711,404,417**
4. Cost of goods sold	**11**	**VI.2**	**11,203,281,954**	**17,582,120,475**
5. Gross profit from sales and service provision	**20**		**8,903,488,038**	**16,129,283,942**
6. Gain/loss from disposal and liquidation of investment properti	**21**		**-**	**-**
7. Financial revenue	**22**	**VI.3**	**351,525,611**	**1,060,625,197**
8. Financial costs	**23**	**VI.4**	**8,218,227,890**	**8,184,896,131**
Including: borrowing costs	24		4,930,510,638	4,344,209,269
9. Cost of sales	**25**	**VI.5**	**1,590,631,897**	**2,975,526,341**
10. Business management costs	**26**	**VI.6**	**3,416,395,079**	**9,898,269,853**
11. Net operating profit	**30**		**(3,970,241,217)**	**(3,868,783,186)**
12. Other income	**31**	**VI.7**	**20,378**	**441,530,025**
13. Other costs	**32**	**VI.8**	**54,839**	**5,294,981**
14. Other profits	**40**		**(34,461)**	**436,235,044**
15. Total accounting profit before tax	**50**		**(3,970,275,678)**	**(3,432,548,142)**
16. Current corporate income tax expense	**51**	**VI.9**	**-**	**-**
17. Deferred corporate income tax expense	**52**		**-**	**-**
18. Profit after corporate income tax	**60**		**(3,970,275,678)**	**(3,432,548,142)**

Prepared on 24 August 2026

CÔNG TY CỔ PHẦN THỰC PHẨM HÀ NỘI
M.S.D.N: 0100106800 C.T.C.P
P. HOÀN KIẾM - TP. HÀ NỘI

Prepared by	Chief Accountant	Director
Phung Thi Thuy	**Vu Thi Mai Hong**	**Chu Viet Cuong**

INTERIM SEPARATE CASH FLOW STATEMENT

(By direct method)

For the six-month period of the financial year ending 31 December 2026

Unit: VND

	INDICATORS	Code	Explanation	Accumulated from the beginning of the year to the end of this period — This year	Last year
I.	**Cash Flows from Operating Activities**				
1.	Cash receipts from sales of goods and provision of services and Other revenue	01		21,719,263,386	35,819,606,930
2.	Cash paid to suppliers of goods and services	02		(5,528,371,639)	(13,910,067,040)
3.	Cash paid to employees	03		(1,951,338,186)	(3,067,368,863)
4.	Interest paid	04		(1,017,808,218)	-
5.	Corporate income tax paid	05		-	-
6.	Other cash receipts from operating activities	06		2,091,758,510	2,677,323,892
7.	Other cash payments for operating activities	07		(10,358,254,411)	(6,891,264,517)
	Net cash flows from operating activities	***20***		***4,955,249,442***	***14,628,230,402***
II.	**Cash Flows from Investing Activities**				
1.	Cash paid for purchases and construction of fixed assets and other long-term assets	21		(60,750,000)	-
2.	Cash received from disposal of fixed assets and other long-term assets	22		-	225,000,000
3.	Cash paid for loans and purchases of debt instruments of other entities	23		-	(21,000,000,000)
4.	Cash received from loan collections and sale of debt instruments of other entities	24		11,000,000,000	1,000,000,000
5.	Cash paid for investments in other entities	25		-	-
6.	Cash received from capital withdrawals from other entities	26		-	-
7.	Interest received, dividends and profits received	27		984,500,953	777,812,697
	Net cash flows from investing activities	***30***		***11,923,750,953***	***(18,997,187,303)***

Interim cash flow statement (Cont.)

INDICATORS	Code	Explanation	Accumulated from the beginning of the year to the end of this period: This year	Last year
III. Cash flows from financing activities				
1. Cash received from issuance of shares and capital contributions from owners	31		-	-
2. Cash paid to return capital to owners or to repurchase issued shares	32		-	-
3. Cash received from borrowings	33		-	-
4. Repayment of principal on borrowings	34		(15,000,000,000)	-
5. Repayment of principal on finance lease liabilities	35		-	-
6. Dividends and profits paid to owners	36		-	-
Net cash flows from financing activities	*40*		*(15,000,000,000)*	-
Net cash flow during the period	**50**		**1,879,000,395**	**(4,368,956,901)**
Cash and cash equivalents at the beginning of the period	**60**	**V.1**	**1,497,940,684**	**6,429,579,722**
Effect of exchange rate changes on foreign currency cash balances	61		-	-
Cash and cash equivalents at the end of the period	**70**	**V.1**	**3,376,941,079**	**2,060,622,821**

Prepared on 24 August 2026

CÔNG TY CỔ PHẦN THỰC PHẨM HÀ NỘI

Phung Thi Thuy **Prepared by**	**Vu Thi Mai Hong** **Chief Accountant**	**Chu Viet Cuong** **Director**

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

The first 6 months of the financial year ended 31 December 2026

I. GENERAL INFORMATION ABOUT THE COMPANY

1. Form of ownership:

Hanoi Food Joint Stock Company (hereinafter referred to as the "Company") is a Joint Stock Company.

2. Overview of the Company:

Hanoi Food Joint Stock Company (hereinafter referred to as the "Company"), formerly Hanoi Food One Member Limited Liability Company, was equitized under Plan No. 191/KH-UBND dated 30 December 2013 of the Hanoi People's Committee on the arrangement and restructuring of 100% State-owned enterprises under the Hanoi People's Committee in 2014 and Decision No. 5965/QD-UBND dated 13 November 2014 on the approval of the enterprise value and equitization plan of Hanoi Food One Member Limited Liability Company under Hanoi Trade Corporation.

The Company officially became a Joint Stock Company under the Certificate of Registration of Joint Stock Company with Enterprise Registration No. 0100106803, first registered on 30 June 2005 and 18th amended registration on 16 April 2026.

Charter capital according to the 18th amended Enterprise Registration Certificate: VND 145,000,000,000

Paid-in charter capital as at 30 June 2026: VND 145,000,000,000

Head office:

Address : No. 24-26 Tran Nhat Duat Street, Hoan Kiem Ward, Hanoi City
Tax code : 0 1 0 0 1 0 6 8 0 3

3. Business sector: Provision of services and food trading.

4. Business lines:

The Company's principal business activities during the period include:

- Processing, preservation and production of meat and meat products;
- Processing, preservation and production of aquatic products and products thereof;
- Processing and preservation of fruits and vegetables;
- Manufacture of bakery products from flour;
- Manufacture of other food products not elsewhere classified;
- Production of prepared meals and food;
- Wholesale of agricultural and forestry raw materials (except wood, bamboo and neohouzeaua) and live animals. Details: Wholesale of paddy, maize and other cereal grains. Wholesale of animal, poultry and aquatic feed and feed ingredients;
- Wholesale of rice;
- Wholesale of food products;
- Wholesale of beverages;
- Wholesale of tobacco and pipe tobacco products;
- Wholesale of other household goods;
- Retail sale of food, foodstuffs, beverages, tobacco and pipe tobacco, which account for a large proportion of the goods sold in general stores;
- Other retail sale in general stores;
- Retail sale of food in specialized stores;

- Retail sale of food products in specialized stores;
- Retail sale of beverages in specialized stores;
- Retail sale of tobacco and pipe tobacco products in specialized stores;
- Retail sale of fabrics, wool, yarn, sewing thread and other textiles in specialized stores;
- Retail sale of hardware, paints, glass and other installation equipment for construction in specialized stores. Details: Retail sale of hardware and paints in specialized stores. Retail sale of paints, pigments and varnishes in specialized stores;
- Retail sale of carpets, rugs, mattresses, blankets, curtains, wall and floor coverings in specialized stores;
- Retail sale of household electrical appliances, beds, cabinets, tables, chairs and similar furniture, lamps and lighting fixtures, and other household goods not elsewhere classified in specialized stores;
- Retail sale of books, newspapers, periodicals and stationery in specialized stores;
- Retail sale of sports equipment and sporting goods in specialized stores;
- Restaurants and mobile food service activities;
- Contract food service activities on an occasional basis (catering for parties, meetings, weddings, etc.)
- Other food service activities;
- Beverage serving activities;
- General wholesale;
- Other remaining business support service activities not elsewhere classified. Details: Import and export of goods traded by the Company;
- Retail sale of other new goods in specialized stores. Details: Retail sale of watches, spectacles, cameras, photographic film and photographic materials;
- Other support activities for transportation;
- Warehousing and storage of goods;
- Short-term accommodation services. Details: Hotels, villas or apartments, guesthouses and lodging houses providing short-term accommodation services;
- Real estate business, involving property owned, used or leased by the owner;
- Support activities directly related to rail and road transport. Details: Operation of car parks, bicycle and motorcycle parking areas.

5. **Normal production and business cycle:** Within 12 months

6. **Corporate structure:**
Subsidiaries:

Company name	*Head office address*	*Principal activities*	*Actual capital contribution ratio*	*Ratio according to the Enterprise Registration Certificate*
Bac Qua Trading Service Joint Stock Company	No. 19 Hang Khoai Street, Hoan Kiem Ward, Hanoi City	Construction of non-residential buildings	55,57%	55,57%
Lang Yen Trading Joint Stock Company	No. 21 Tran Khanh Du Street, Hai Ba Trung Ward, Hanoi City	Details: Investment in and construction of technical infrastructure for shopping centers and office buildings	51,00%	51,00%

The subsidiaries are currently operating normally.

Joint ventures and associates:

Company name	*Head office address*	*Principal activities*	*Actual capital contribution ratio*	*Ratio according to the Enterprise Registration Certificate*
Livestock and Poultry Production and Trading Joint Stock Company	Hapro Industrial Park, Thuan An Commune, Hanoi City	Food production	37,04%	37,04%
Hanoi Cuisine Joint Stock Company	24-26 Tran Nhat Duat Street, Hoan Kiem Ward, Hanoi City	Restaurants and mobile food service activities	27,59%	27,59%

Currently, the joint ventures and associates are operating normally.

7. **Statement on the comparability of the interim separate financial statements:** As presented in Note III.1, from 01 January 2026, the Company has applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance guiding the accounting regime for enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance. The provisions of this new Enterprise Accounting Regime do not have a material impact on the Company's figures, and the Company has restated the comparative figures in the Statement of Financial Position as at 01 January 2026. Therefore, the financial statement figures for the first six months of the financial year ending 31 December 2026 are fully consistent and comparable with the financial statement figures for the first six months of the financial year ending 31 December 2025 and the financial statement figures for the financial year ending 31 December 2025.

8. **Employees**
As at the end of the accounting period, the Company had 23 employees (beginning of the year: 26 employees).

II. ACCOUNTING YEAR, ACCOUNTING CURRENCY

1. Financial year
The Company's financial year begins on 01 January and ends on 31 December each year.

2. Accounting currency
The accounting currency is Vietnam Dong (VND), as the Company's receipts and payments are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS

1. Applicable accounting regulations
The Company applies the Vietnamese Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC ("Circular 99") guiding the accounting regime for enterprises issued by the Ministry of Finance on 27 October 2025 and other circulars guiding the implementation of accounting standards and regulations issued by the Ministry of Finance.

2. Statement of compliance with accounting standards and regulations

The Board of Management ensures that the requirements of the accounting standards, the Vietnamese Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025, as well as the circulars guiding the implementation of accounting standards issued by the Ministry of Finance, have been complied with in the preparation of the Financial Statements.

3. Accounting method applied

The Company uses the General Journal accounting method on a computerized system.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis for preparation of the interim separate financial statements

The interim separate financial statements are prepared on an accrual basis (except for information relating to cash flows).

2. Principles for recognition of cash and cash equivalents

Cash comprises cash on hand, demand deposits at banks, and monetary gold used for value storage purposes, excluding gold classified as inventories and used as raw materials for production or goods for sale.

Cash equivalents are short-term investments with an original maturity of no more than 3 months from the date of acquisition, readily convertible into a known amount of cash and subject to insignificant risk of changes in value.

3. Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise term deposits at banks, negotiable instruments (including treasury bills, promissory notes and certificates of deposit), bonds, preferred shares classified as liabilities, loans held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments or investments of a similar nature, excluding derivative instruments.

Held-to-maturity investments are recorded in the accounting records at cost. Cost is determined based on the actual value of the payments at the transaction date.

Loans are recognized as the outstanding amounts of loans under agreements between the parties and are not traded on the market as securities.

Loans are measured at cost less provision for doubtful debts. Provision for doubtful debts relating to the Company's loans is made in accordance with prevailing accounting regulations.

Investments in subsidiaries, joint ventures and associates

Subsidiaries

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

Associates

An associate is an entity over which the Company has significant influence but does not have control over its financial and operating policies. Significant influence is demonstrated by the power to participate in the financial and operating policy-making decisions of the investee but not to control those policies.

Investments in subsidiaries, joint ventures and associates are initially recognized at cost, comprising the purchase price or capital contribution plus directly attributable costs related to the investment. In cases where the investment is made by non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the date of the transaction.

Dividends and profits from periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of the investment. Dividends and profits from periods after the acquisition of the investment are recognized as income. Dividends received in the form of shares are only recorded in terms of the increase in the number of shares, with no value assigned to the shares received/recognized at par value.

Provision for impairment of investments in subsidiaries, joint ventures and associates is made when the subsidiary, joint venture or associate incurs losses, at an amount equal to the difference between the actual contributed capital of the parties in the subsidiary, joint venture or associate and its actual equity multiplied by the Company's ownership ratio to the total actual contributed capital of the parties in the subsidiary, joint venture or associate. If the subsidiary, joint venture or associate is required to prepare consolidated financial statements, the basis for determining the provision for impairment is the consolidated financial statements.

Changes in the provision for impairment of investments in subsidiaries, joint ventures and associates required to be made at the end of the financial year are recognized in financial expenses.

Investments in other entities

Investments in equity instruments of other entities comprise investments in equity instruments over which the Company does not have control, joint control or significant influence over the investee. Such investments are initially recognized at cost, comprising the purchase price and directly attributable acquisition costs.

Dividends and profits from periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of the investment. Dividends and profits from periods after the acquisition of the investment are recognized as income. Dividends received in the form of shares are recognized only in terms of the number of shares received, with no increase in the carrying amount of the investment or financial income recognized.

Provision for impairment of investments in equity instruments of other entities is made as follows:

- For investments in listed shares or investments for which fair value can be reliably determined, provision is made based on the market value of the shares.
- For investments for which fair value cannot be reliably determined at the reporting date, provision is made based on the loss incurred by the investee, at an amount equal to the difference between the actual contributed capital of the parties in the other entity and its actual equity multiplied by the Company's ownership ratio to the total actual contributed capital of the parties in the other entity.

Accounting methods for other transactions related to financial investments.

4. Receivables

Receivables are classified as trade receivables, internal receivables and other receivables based on the following principles:

- Trade receivables represent receivables of a commercial nature arising from purchase and sale transactions between the Company and buyers that are independent entities, including receivables from sales proceeds for goods exported under entrustment arrangements for other entities.

- Other receivables represent non-commercial receivables that are not related to purchase and sale transactions.

Provision for doubtful debts is made for each doubtful receivable based on the overdue age of the receivable or the estimated amount of potential loss, as follows:

- For overdue receivables:
  - 30% of the value for receivables overdue from more than 6 months to less than 1 year;
  - 50% of the value for receivables overdue from 1 year to less than 2 years;
  - 70% of the value for receivables overdue from 2 years to less than 3 years;
  - 100% of the value for receivables overdue for 3 years or more.
- For receivables that are not yet overdue but are unlikely to be collected: provision is made based on the estimated amount of loss.

5. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the date when the assets are ready for use. Subsequent expenditure is capitalized as part of the cost of a fixed asset only when it is probable that such expenditure will result in future economic benefits from the use of the asset. Other subsequent expenditure that does not meet these criteria is recognized as production and business expenses in the period.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are derecognized, and any resulting gain or loss is recognized as income or expense in the year.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The estimated useful lives of the different categories of tangible fixed assets are as follows:

Fixed assets	Number of years
Buildings and structures	05 - 50 years
Machinery and equipment	03 - 08 years
Motor vehicles and transmission equipment	06 - 10 years
Management equipment and tools	03 - 10 years

6. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of intangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the date when the assets are ready for use. Expenditure relating to intangible fixed assets incurred after initial recognition is recognized as production and business expenses in the period unless such expenditure is associated with a specific intangible fixed asset and increases the economic benefits derived from such assets.

When intangible fixed assets are sold or disposed of, their cost and accumulated amortization are derecognized, and any resulting gain or loss is recognized as income or expense in the year.

The Company's intangible fixed assets comprise:

Software programs

Costs related to computer software that is not an integral part of the related hardware are capitalized. The cost of computer software comprises all costs incurred by the Company up to the date when the software is ready for use. Computer software is amortized using the straight-line method over 05 years.

7. Construction in progress expenses

Construction in progress expenses comprise directly attributable costs (including related borrowing costs in accordance with the Company's accounting policies) incurred in connection with assets under construction, machinery and equipment being installed for production, rental and management purposes, as well as costs related to ongoing repairs of fixed assets. These assets are stated at cost and are not depreciated.

8. Accounting principles for deferred expenses

Deferred expenses comprise actual costs incurred that relate to the production and business results of multiple accounting periods. The Company's deferred expenses comprise the following costs:

Tools and equipment

Tools and equipment put into use are amortized to expenses using the straight-line method over a period of no more than 03 years.

Other expenses

Other expenses are amortized to expenses using the straight-line method over a period of no more than 03 years

9. Accounting principles for liabilities and accrued expenses

Liabilities and accrued expenses are recognized for the amounts payable in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses, internal payables and other payables based on the following principles:

- Trade payables represent commercial payables arising from transactions involving the purchase of goods, services and assets from sellers that are independent entities, including payables arising from imports through entrusted importers.
- Accrued expenses represent amounts payable for goods and services received from suppliers or provided to customers but not yet paid due to the absence of invoices or sufficient accounting records and documents, as well as amounts payable to employees for annual leave payments and production and business expenses that are required to be accrued.
- Other payables represent non-commercial payables that are not related to transactions involving the purchase, sale or provision of goods and services.

10. Principles for recognition of dividends and profits payable

Dividends and profits payable are recognized for the amounts payable in the future in respect of dividends and profits payable (in cash or non-monetary assets) and the settlement of dividends and profits payable in cash to the Company's shareholders and capital-contributing members.

11. Principles for recognition of borrowings and finance lease liabilities

The Company shall monitor in detail the repayment terms of borrowings and finance lease liabilities. Amounts with a repayment term of more than 12 months from the date of preparation of the financial statements are presented as long-term borrowings and finance lease liabilities. Amounts due for repayment within the following 12 months from the date of preparation of the financial statements are presented as short-term borrowings and finance lease liabilities to facilitate payment planning.

For finance lease liabilities, the total lease liability recognized on the credit side of Account 341 is the total amount payable, calculated as the present value of the minimum lease payments or the fair value of the leased asset.

Borrowings and liabilities denominated in foreign currencies are translated into the accounting currency at the actual transaction exchange rate at the date of the transaction;
- When repaying foreign currency borrowings and liabilities, the debit balance of Account 341 is translated using the actual book exchange rate specifically determined for each item;
- When preparing the Financial Statements, the balances of foreign currency borrowings and finance lease liabilities shall be revalued at the actual transaction exchange rate at the date of preparation of the Financial Statements.
- Foreign exchange differences arising from the settlement and year-end revaluation of foreign currency borrowings and finance lease liabilities are recognized in financial income or financial expenses.

12. Principles for recognition of owners' equity

Owners' contributed capital

Owners' contributed capital is recognized based on the actual capital contributed by the shareholders.

Share premium

Share premium is recognized as the difference between the issue price and the par value of shares upon initial issuance and additional issuance, the difference between the re-issue price and the carrying value of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs related to additional share issuance and re-issuance of treasury shares are deducted from share premium.

Appropriation of funds

Funds are appropriated during the year based on the Resolution of the General Meeting of Shareholders and used in accordance with the Company's Charter.

13. Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriating funds in accordance with the Company's Charter and applicable laws, and upon approval by the General Meeting of Shareholders.

The distribution of profit to shareholders takes into consideration non-monetary items included in undistributed profit after tax that may affect cash flows and the ability to pay dividends, such as gains from the revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments and other non-monetary items.

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

14. Revenue and income recognition

Revenue from sale of goods

Revenue from the sale of goods is recognized when all of the following conditions are simultaneously satisfied:

- The Company has transferred to the buyer substantially all the risks and rewards associated with ownership of the products or goods.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods.
- Revenue can be measured reliably. Where the contract stipulates that the buyer has the right to return the purchased products or goods under specific conditions, revenue is recognized only when such specific conditions no longer exist and the buyer no longer has the right to return the products or goods (except where the customer has the right to return goods in exchange for other goods or services).
- The Company has received or will receive the economic benefits from the sales transaction.
- The costs incurred or to be incurred in respect of the sales transaction can be reliably measured.

Revenue from rendering of services

Revenue from a service transaction is recognized when the outcome of the transaction can be reliably measured. Where services are rendered over several periods, revenue is recognized in each period based on the results of the portion of work completed at the end of the accounting period. The outcome of a service transaction can be reliably measured when all of the following conditions are satisfied:

- Revenue can be measured reliably. Where the contract stipulates that the buyer has the right to return the purchased services under specific conditions, revenue is recognized only when such specific conditions no longer exist and the buyer no longer has the right to return the services provided.
- It is probable that the economic benefits associated with the service transaction will flow to the Company.
- The portion of work completed at the end of the financial year can be reliably measured.
- The costs incurred for the transaction and the costs to complete the service transaction can be reliably measured.

Interest income

Interest income is recognized on an accrual basis, based on the balances of deposit accounts and the actual interest rates applicable in each period.

15. Accounting principles for cost of goods sold.

Cost of goods sold during the year is recognized in accordance with the revenue generated during the period and in compliance with the prudence principle.

For abnormally wasted direct materials, labor costs and fixed production overheads that are not allocated to the cost of products received into inventory, the accounting department shall immediately recognize such costs in cost of goods sold (after deducting any compensation, if any), even when the products or goods have not yet been determined as sold.

Provision for diminution in value of inventories is included in cost of goods sold based on the quantity of inventories and the difference between their net realizable value and cost, where the net realizable value is lower than cost. When determining the quantity of inventories requiring provision for diminution in value, the accounting department shall exclude inventories for which sales contracts have been signed (with net realizable value not lower than carrying value) but which have not yet been delivered to customers, provided there is reliable evidence that the customers will not withdraw from fulfilling the contracts.

16. Accounting principles for financial expenses

Financial expenses comprise expenses or losses related to financial investment activities, lending and borrowing costs, capital contribution costs to joint ventures and associates, losses on the transfer of short-term securities, securities trading expenses, provision for diminution in value of trading securities, provision for impairment of investments in other entities, losses arising from the sale of foreign currencies, foreign exchange losses, etc.

17. Accounting principles for selling expenses and general and administrative expenses

Selling expenses represent actual costs incurred in the process of selling products and goods and rendering services, including costs of sales solicitation, product introduction, product advertising, sales commissions, product and goods warranty expenses (except for construction and installation activities), storage, packaging and transportation costs, salaries and other remuneration of sales department employees (salaries, wages, allowances, etc.); social insurance, health insurance, trade union funds and unemployment insurance of sales employees; depreciation of fixed assets used for sales activities; land rental expenses, etc.

General and administrative expenses represent general management costs of the Company, including salaries and other remuneration of management department employees (salaries, wages, allowances, etc.); social insurance, health insurance, trade union funds and unemployment insurance of management employees; office supplies, labor tools, depreciation of fixed assets used for management purposes; land rental expenses, business license tax; provision for doubtful debts; outsourced services (electricity, water, telephone, fax, property and fire insurance, etc.); and other cash expenses (business entertainment, customer conferences, etc.).

18. Corporate income tax

Current income tax

Current income tax is the amount of tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting treatment, non-deductible expenses, non-taxable income and tax losses carried forward

19. Financial instruments

a) Financial assets

Classification of financial assets

The Company classifies financial assets into the following categories: financial assets at fair value through profit or loss, held-to-maturity investments, loans and receivables, and available-for-sale financial assets. The classification of financial assets depends on the nature and purpose of the financial assets and is determined at initial recognition.

Financial assets at fair value through profit or loss

Financial assets are classified as financial assets at fair value through profit or loss if they are held for trading or are designated as financial assets at fair value through profit or loss upon initial recognition.

Financial assets are classified as securities held for trading if:

- Acquired or incurred principally for the purpose of selling or repurchasing in the near term;
- The Company intends to hold them for the purpose of earning short-term gains;
- Financial derivatives (except for financial derivatives designated as financial guarantee contracts or effective hedging instruments).

Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Company has the positive intention and ability to hold to maturity.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are designated as available for sale or are not classified as financial assets at fair value through profit or loss, held-to-maturity investments, or loans and receivables.

Initial carrying amount of financial assets

Financial assets are recognized on the purchase date and derecognized on the sale date. At initial recognition, financial assets are measured at the purchase price/issuance cost plus other costs directly attributable to the acquisition or issuance of such financial assets.

b) Financial liabilities

The Company classifies financial liabilities into the following categories: financial liabilities at fair value through profit or loss and financial liabilities measured at amortized cost. The classification of financial liabilities depends on the nature and purpose of the financial liabilities and is determined at initial recognition.

Financial liabilities at fair value through profit or loss

Financial liabilities are classified as financial liabilities at fair value through profit or loss if they are held for trading or are designated as financial liabilities at fair value through profit or loss upon initial recognition.

Financial liabilities are classified as securities held for trading if:

- Issued or incurred principally for the purpose of repurchasing in the near term;

- The Company intends to hold them for the purpose of earning short-term gains;
- Financial derivatives (except for financial derivatives designated as financial guarantee contracts or effective hedging instruments).

Financial liabilities measured at amortized cost
Financial liabilities measured at amortized cost are determined as the initial carrying amount of the financial liability less principal repayments, plus or minus the cumulative amortization calculated using the effective interest method of the difference between the initial carrying amount and the maturity amount, less any reduction for impairment or uncollectibility (directly or through the use of an allowance account).

The effective interest method is a method of calculating the amortized cost of a financial liability or a group of financial liabilities and allocating the related interest income or interest expense over the year. The effective interest rate is the rate that discounts the estimated future cash payments or receipts over the expected life of the financial instrument, or a shorter period, where appropriate, to the net carrying amount of the financial liability.

Initial carrying amount of financial liabilities
At initial recognition, financial liabilities are measured at the issue price plus costs directly attributable to the issuance of such financial liabilities.

20. Related parties

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

In considering related party relationships, the substance of the relationship is given greater emphasis than its legal form.

Transactions with related parties during the year are disclosed in Note VII.1

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

1. Cash and cash equivalents

	Ending Balance	Beginning Balance
Cash on hand	65,911,306	24,332,275
Demand deposits	3,311,029,773	1,473,608,409
SeABank	*3,311,029,773*	*1,454,078,577*
Vietcombank	-	*19,529,832*
Total	**3,376,941,079**	**1,497,940,684**

2. Financial investments

a) Short-term investments held to maturity

	Ending Balance		Beginning Balance	
	Original Cost	**Provision**	**Original Cost**	**Provision**
Short-term	***11,127,499,001***	***(11,127,499,001)***	***22,148,474,343***	***(11,127,499,001)***
Related parties	***9,161,944,446***	***(9,161,944,446)***	***9,161,944,446***	***(9,161,944,446)***
Loans to Livestock and Poultry Production and Trading Joint Stock Company (*)	3,500,000,000	(3,500,000,000)	3,500,000,000	(3,500,000,000)
Interest on loans to Livestock and Poultry Production and Trading Joint Stock Company (*)	5,661,944,446	(5,661,944,446)	5,661,944,446	(5,661,944,446)
Other organizations	***1,965,554,555***	***(1,965,554,555)***	***12,986,529,897***	***(1,965,554,555)***
6-month term deposits with Southeast Asia Commercial Joint Stock Bank	-	-	11,000,000,000	-
Interest on term bank deposits	-	-	20,975,342	-
Loans to Hanoi Supermarket Development Joint Stock Company (**)	1,000,000,000	(1,000,000,000)	1,000,000,000	(1,000,000,000)
Interest on loans to Hanoi Supermarket Development Joint Stock Company (**)	965,554,555	(965,554,555)	965,554,555	(965,554,555)
Total	**11,127,499,001**	**(11,127,499,001)**	**22,148,474,343**	**(11,127,499,001)**

(*) Receivables from loans to Livestock and Poultry Production and Trading Joint Stock Company under the following contracts:

- Under Contract No. 17/HĐTD dated 07/12/2012, loan amount: VND 2,000,000,000, loan term: 3 months, lending interest rate: 15%/year, the purpose of the loan is to serve production and business activities. According to Appendix No. 06-17/PLHĐTD dated 01/11/2014, the interest rate was amended to 9%/year from 01/11/2014 and Appendix No. 07-17/PLHĐTD dated 02/01/2015 extended the loan term to 30/06/2015. According to Appendix to the short-term loan agreement No. 08-17/PLHĐTD dated 16/6/2026, it was agreed to adjust the lending interest rate to 0% from 1/1/2026.
- Under Contract No. 55/HĐTD dated 26/08/2014, loan amount: VND 1,500,000,000, loan term: 12 months, lending interest rate: 10%/year, the purpose of the loan is to serve production and business activities. Appendix No. 01-55/PLHĐTD dated 01/11/2014 amended the interest rate to 9%/year from 01/11/2014. According to Appendix to the short-term loan agreement No. 02-55/PLHĐTD dated 16/6/2026, it was agreed to adjust the lending interest rate to 0% from 1/1/2026.

(**) Under Contract No. 60/HĐVV-PTST dated 01/06/2013 with Hanoi Supermarket Development Joint Stock Company, loan amount: VND 1,000,000,000, loan term: 3 months, lending interest rate: 13%/year, the purpose of the loan is to serve production and business activities. Appendix No. 04-60/PLHĐVV-PTST amended the interest rate to 9%/year and extended the loan term to 31/12/2015. According to Appendix to the short-term loan agreement No. 05-60/PLHĐVV-PTST dated 16/6/2026, it was agreed to adjust the lending interest rate to 0% from 1/1/2026.

b) Long-term financial investments

	Ending Balance		Beginning Balance	
	Original Cost	**Provision**	**Original Cost**	**Provision**
Investments in subsidiaries	***126,451,003,001***	***(34,808,908,859)***	***126,451,003,001***	***(31,586,214,775)***
Bac Qua Trading Services Joint Stock Company (1)	105,584,570,000	(34,808,908,859)	105,584,570,000	(31,586,214,775)
Lang Yen Trading Joint Stock Company (2)	20,866,433,001	-	20,866,433,001	-
Investments in joint ventures and associates	***17,900,000,000***	***(17,542,870,249)***	***17,900,000,000***	***(17,542,870,249)***
Livestock and Poultry Production and Trading Joint Stock Company (3)	17,500,000,000	(17,500,000,000)	17,500,000,000	(17,500,000,000)
Hanoi Culinary Joint Stock Company (4)	400,000,000	(42,870,249)	400,000,000	(42,870,249)
Investments in other entities	***1,173,049,254***	***(1,008,344,964)***	***1,173,049,254***	***(943,321,796)***
Kien Giang Fisheries Joint Stock Company	100,000,000	-	100,000,000	-
Hanoi Food Production and Processing Joint Stock Company	1,073,049,254	(1,008,344,964)	1,073,049,254	(943,321,796)
Total	**145,524,052,255**	**(53,360,124,072)**	**145,524,052,255**	**(50,072,406,820)**

(1) Bac Qua Trading Services Joint Stock Company was established and first registered on 03/01/2008, the legal representative is Mr. Vu Thanh Son, the charter capital as at 30/06/2026 is VND 190,000,000,000. To date, the Company has contributed VND 105,584,570,000, equivalent to 55.57% of the charter capital.
The principal business activities of Bac Qua Trading Services Joint Stock Company are investment in and construction of technical infrastructure for commercial centers, supermarket, restaurant and hotel businesses.

(2) Lang Yen Trading Joint Stock Company was established and first registered on 28/11/2008, the legal representative is Mr. Vu Thanh Son, the charter capital as at 30/06/2026 is VND 40,000,000,000. To date, the Company has contributed VND 20,866,433,001, equivalent to 51% of the charter capital.
The principal business activity of Lang Yen Trading Joint Stock Company is trading and service business.

(3) Livestock and Poultry Production and Trading Joint Stock Company was established and first registered on 17/01/2007, the legal representative is Mr. Trần Duy Hiền, the charter capital as at 30/06/2026 is VND 47,250,000,000. To date, the Company has contributed VND 17,500,000,000, equivalent to 37.04% of the charter capital. The principal business activity of Livestock and Poultry Production and Trading Joint Stock Company is food production.

(4) Hanoi Culinary Joint Stock Company was established and first registered on 23/03/2013, the legal representative is Ms. Vu Thi Thu Huong, the charter capital as at 30/06/2026 is VND 1,450,000,000. To date, the Company has contributed VND 400,000,000, equivalent to 27.59% of the charter capital. The principal business activities of Hanoi Culinary Joint Stock Company are restaurant business and mobile food service activities.

3. Short-term trade receivables

	Ending Balance	Beginning Balance
Other trade receivables	***2,222,383,873***	***1,913,007,941***
Asia Pacific Tourism and Trading Company Limited	842,670,752	842,670,752
International Restaurant Joint Stock Company	287,301,547	287,301,547
Ivory Company Limited	157,500,000	-
Vietnam Retail and Supermarket Company Limited	117,050,010	90,962,447
Hanoi Import-Export and Consumer Goods Retail Company Limited	115,682,946	102,682,532
Other customers	702,178,618	589,390,663
Total	**2,222,383,873**	**1,913,007,941**

4. Short-term prepayments to suppliers

	Ending Balance	Beginning Balance
Prepayments to related parties	***312,692,923***	***312,692,923***
Livestock and Poultry Production and Trading Joint Stock Company	312,692,923	312,692,923
Prepayments to other suppliers	***1,004,798,965***	***1,066,932,323***
Hanoi Construction and Installation Joint Stock Company No. 3	295,827,629	295,827,629
Molika	245,757,313	245,757,313
Other suppliers	463,214,023	525,347,381
Total	**1,317,491,888**	**1,379,625,246**

5. Other receivables

a) Other short-term receivables

	Ending Balance		Beginning Balance	
	Value	**Provision**	**Value**	**Provision**
Receivables from related parties	-	-	***612,000,000***	-
Dividend receivables from Lang Yen Trading Joint Stock Company	-	-	612,000,000	-
Receivables from other organizations and individuals	***22,524,098,950***	***(16,691,856,531)***	***19,793,550,803***	***(15,719,917,329)***
Advances	8,130,679,663	(8,125,679,663)	8,130,679,663	(8,125,679,663)
Other receivables	14,393,419,287	(8,566,176,868)	11,662,871,140	(7,594,237,666)
Mr. Nguyen Quoc Hung (*)	*2,260,864,514*	*(2,260,864,514)*	*2,260,864,514*	*(2,260,864,514)*
Receivables for land rental paid on behalf	*11,858,270,790*	*(6,045,639,021)*	*9,142,333,293*	*(5,073,699,819)*
Other short-term receivables	*274,283,983*	*(259,673,333)*	*259,673,333*	*(259,673,333)*
Total	**22,524,098,950**	**(16,691,856,531)**	**20,405,550,803**	**(15,719,917,329)**

(*) Receivable from Mr. Nguyen Quoc Hung for the shortage of assets of the General Food Business Center after termination of operations, which Mr. Nguyen Quoc Hung is responsible for recovering and reimbursing to the Company according to the Working Minutes dated 24/5/2017 of Hanoi Food Joint Stock Company.

b) Other long-term receivables

	Ending Balance		Beginning Balance	
	Value	**Provision**	**Value**	**Provision**
Receivables from other organizations and individuals	***737,062,455***	-	***111,594,959***	-
Security deposits and deposits	737,062,455	-	111,594,959	-
Total	**737,062,455**	-	**111,594,959**	-

6. Provision for short-term doubtful debts

Movements in provisions during the period:

	Short-term receivables and loans	**Long-term receivables and loans**	**Total**
Beginning Balance	(18,187,026,253)	-	(18,187,026,253)
Provision expense	(971,939,202)	-	(971,939,202)
Ending Balance	**(19,158,965,455)**	-	**(19,158,965,455)**

Bad debts and provision for short-term doubtful debts are presented in Appendix No. 01.

7. Prepaid expenses

a) Short-term prepaid expenses

	Ending Balance	Beginning Balance
House rental expenses	369,854,938	-
Other short-term prepaid expenses	105,678,952	163,326,716
Total	**475,533,890**	**163,326,716**

b) Long-term prepaid expenses

	Ending Balance	Beginning Balance
Tools and supplies	5,632,083	9,554,584
Other long-term prepaid expenses	536,227,945	318,869,798
Total	**541,860,028**	**328,424,382**

8. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles and transportation equipment	Management equipment and tools	Total
Original Cost					
Beginning Balance	118,070,957,154	3,925,262,577	1,283,034,958	2,126,676,169	125,405,930,858
Ending Balance	**118,070,957,154**	**3,925,262,577**	**1,283,034,958**	**2,126,676,169**	**125,405,930,858**
Including:					
Fully depreciated but still in use	*30,456,921,768*	*2,344,365,817*	*1,283,034,958*	*1,396,107,152*	*35,480,429,695*
Accumulated depreciation					
Beginning Balance					
Depreciation for the period	76,129,228,586	3,642,828,136	1,283,034,958	1,757,453,113	82,812,544,793
Disposals, sales	1,795,280,478	41,758,691	-	51,519,497	1,888,558,666
Ending Balance	**77,924,509,064**	**3,684,586,827**	**1,283,034,958**	**1,808,972,610**	**84,701,103,459**
Remaining Value					
Beginning Balance	41,941,728,568	282,434,441	-	369,223,056	42,593,386,065
Ending Balance	**40,146,448,090**	**240,675,750**	**-**	**317,703,559**	**40,704,827,399**

9. Intangible fixed assets

Intangible fixed assets are computer software.

As at 30/6/2026, the historical cost of tangible fixed assets that have been fully depreciated but are still in use is VND 227,000,000.

10. Construction in progress costs

	Beginning Balance	Expenses incurred during the period	Transferred to fixed assets during the period	Ending Balance
Construction in progress	3,307,864,029	-	-	3,307,864,029
Project: "Investment in construction of Residential Area" at No. 54, Alley 459 Bach Mai, Hai Ba Trung, Hanoi (1)	*1,239,269,981*	-	-	*1,239,269,981*
Project: "Cuu Long Commercial and Service Center" at No. 253 Pho Vong, Dong Tam, Hai Ba Trung, Hanoi (2)	*2,068,594,048*	-	-	*2,068,594,048*
Major repairs of fixed assets	-	56,250,000		56,250,000
Total	**3,307,864,029**	**56,250,000**	**-**	**3,364,114,029**

(1) Pursuant to Business Cooperation Contract No. 629/2009/HANOIFOOD-COTANA dated 02/11/2009 between Hanoi Food Company Limited, a State-owned Single Member Company (now Hanoi Food Joint Stock Company), hereinafter referred to as Party (A), and Thanh Nam Investment and Construction Joint Stock Company (now Cotana Group Joint Stock Company), hereinafter referred to as Party (B). The purpose of the contract is to cooperate in the business of the investment project to construct the land area at Alley 459 Bach Mai - Hai Ba Trung - Hanoi, to implement the investment project to construct an apartment building on this land with the expected construction scale: Total land area of 2,085.9 m2; construction density of 50%; land for construction of a 25-storey apartment building of 1,000 m2; construction area of gardens and internal roads of 1,085.9 m2.

(2) Pursuant to Business Cooperation Contract No. 103/HĐKTKD dated 13/09/2010 between Hanoi Food Company Limited, a State-owned Single Member Company (now Hanoi Food Joint Stock Company), hereinafter referred to as Party (A), and the Joint Venture between Delta Civil and Industrial Construction Company Limited and Construction Investment Consulting and New Technology Application Joint Stock Company (Vinaconex R&D), represented by Delta Civil and Industrial Construction Company Limited, hereinafter referred to as Party (B). The land plot is the land area at No. 253 Pho Vong - Hai Ba Trung - Hanoi with an area of 3,255.7 m2, the actual area being determined according to the land handover minutes. The purpose of the Business Cooperation Contract is to jointly implement the Project, exploit and conduct business on the project premises after investment and distribute profits from activities on the above land. The products of this contract are the areas calculated in m2 of apartments, offices and other useful areas within the land plot, and profitable services that may arise over time.

11. Short-term trade payables

	Ending Balance	Beginning Balance
Payables to related parties	***50,000,000***	***50,000,000***
Lang Yen Trading Joint Stock Company	50,000,000	50,000,000
Payables to other suppliers	***1,533,352,130***	***1,508,933,438***
SLCC Law Company Limited	135,000,000	-
SGCC General Consulting Services Joint Stock Company	-	135,000,000
Other suppliers	1,398,352,130	1,373,933,438
Total	**1,583,352,130**	**1,558,933,438**

12. Short-term advances from customers

	Ending Balance	Beginning Balance
Advances from other customers	***15,379,117***	***62,629,117***
Hiep Thao Household Business	-	47,250,000
Vincommerce General Trading Services Joint Stock Company	8,623,855	8,623,855
Dong Hung Integration Development One Member Company Limited - Branch	5,378,734	5,378,734
Other customers	1,376,528	1,376,528
Total	**15,379,117**	**62,629,117**

13. Dividends and profits payable

	Ending Balance	Beginning Balance
Dividends and profits payable	6,839,700	6,839,700
Total	**6,839,700**	**6,839,700**

14. Taxes and other payables to the State Budget

	Beginning Balance		Incurred during the period		Ending Balance
	Payable	Receivable	Amount payable	Actual amount paid	Payable
VAT on domestic sales	-	-	711,498,004	(479,635,746)	231,862,258
Personal income tax	4,910,000	-	57,294,033	(52,392,579)	9,811,454
Land and housing tax, land rental	-	2,816,161,508	8,367,499,180	(5,226,532,713)	324,804,959
Other taxes	336,100,269	-	-	-	336,100,269
Total	**341,010,269**	**2,816,161,508**	**9,136,291,217**	**(5,758,561,038)**	**902,578,940**

The Company's tax finalization will be subject to inspection by the Tax Authority. Due to the application of Laws and tax regulations to various types of transactions which may be interpreted in different ways, the tax amounts presented in the separate financial statements may be changed according to the decision of the Tax Authority.

Value added tax
The Company pays value added tax using the credit method.
The value added tax rates are 5%, 8%, 10%.

Corporate income tax
The Company is subject to corporate income tax on taxable income.
Details of corporate income tax payable during the period are presented in Note VI.9.

Other taxes
The Company declares and pays taxes in accordance with regulations.

15. Short-term accrued expenses

	Ending Balance	Beginning Balance
Payables to other organizations and individuals	***194,179,400***	***125,430,140***
Accrued electricity and water expenses payable	194,179,400	125,430,140
Total	**194,179,400**	**125,430,140**

16. Short-term deferred revenue

	Ending Balance	Beginning Balance
Advance payments for leasing fixed assets	1,840,541,366	1,827,112,300
Total	**1,840,541,366**	**1,827,112,300**

17. Other payables

a) Other short-term payables

	Ending Balance	Beginning Balance
Payables to related parties	***19,959,884,204***	***18,915,864,067***
Interest payable to Hanoi Trade Corporation - JSC	19,959,884,204	17,679,114,607
Lang Yen Trading Joint Stock Company - Land rental received on behalf	-	1,236,749,460
Payables to other entities and individuals	***10,201,281,195***	***8,569,162,572***
Interest payable to Phu Thinh Trading and Production Company Limited	10,185,975,895	8,554,043,072
Other short-term payables	15,305,300	15,119,500
Total	**30,161,165,399**	**27,485,026,639**

b) Other long-term payables

These are long-term deposits and security deposits received from individuals and organizations

	Ending Balance	Beginning Balance
Payables to related parties	***183,552,600***	***166,866,000***
Hanoi Culinary Joint Stock Company - Security deposits	183,552,600	166,866,000
Payables to other organizations and individuals	***6,647,128,645***	***5,982,389,645***
Deposits and security deposits received	6,647,128,645	5,982,389,645
Total	**6,830,681,245**	**6,149,255,645**

18. Short-term borrowings and finance lease liabilities

	Ending Balance		Beginning Balance	
	Value	**Debt repayment capacity**	**Value**	**Debt repayment capacity**
Short-term borrowings and finance lease liabilities payable to related parties	***41,812,200,000***	***41,812,200,000***	***41,812,200,000***	***41,812,200,000***
Hanoi Trade Corporation - JSC (1)	41,812,200,000	41,812,200,000	41,812,200,000	41,812,200,000
Short-term borrowings and finance lease liabilities payable to other organizations and individuals	***37,828,000,000***	***37,828,000,000***	***52,828,000,000***	***52,828,000,000***
Phu Thinh Trading and Production Company Limited (2)	*37,828,000,000*	*37,828,000,000*	*52,828,000,000*	52,828,000,000
Total	**79,640,200,000**	**79,640,200,000**	**94,640,200,000**	**94,640,200,000**

(1) The loan from Hanoi Trade Corporation - JSC amounts to VND 41,812,200,000; the purpose of the loan is to serve production and business activities with a lending interest rate of 11%/year. The loan term is 06 months from the date of disbursement and was extended to 31/12/2026 according to Appendix to Short-term Loan Agreement No. 01/2022/HAPRO-THUCPHAM-PL11 dated 8/1/2026.

(2) The loan from Phu Thinh Trading and Production Company Limited amounts to VND 37,828,000,000, with a loan term of 01 year and an interest rate of 11%/year for the purpose of meeting financial needs. The loan is unsecured. Appendix to Short-term Loan Agreement No. 01/2024/HĐVV/PTTNHH-TPHN dated 9/1/2026 extended the loan term to 31/12/2026.

Details of movements in short-term borrowings and finance lease liabilities during the period are as follows:

	Beginning Balance	**Borrowings incurred during the period**	**Borrowings repaid during the period**	**Ending Balance**
Short-term borrowings from related parties	41,812,200,000	-	-	41,812,200,000
Short-term borrowings from other organizations	52,828,000,000	-	(15,000,000,000)	37,828,000,000
Total	**94,640,200,000**	**-**	**(15,000,000,000)**	**79,640,200,000**

19. Equity

a) Statement of changes in equity

	Owner's investment capital	Capital surplus	Development investment fund	Undistributed after-tax profit	Total
Beginning balance of previous year	145,000,000,000	285,291,856	540,000,000	(84,224,618,856)	61,600,673,000
Profit for the previous year	-	-	-	(30,913,504,536)	(30,913,504,536)
Ending balance of previous year	**145,000,000,000**	**285,291,856**	**540,000,000**	**(115,138,123,392)**	**30,687,168,464**
Beginning balance of current year	145,000,000,000	285,291,856	540,000,000	(115,138,123,392)	30,687,168,464
Profit for the current period	-	-	-	(3,970,275,678)	(3,970,275,678)
Ending balance of current period	**145,000,000,000**	**285,291,856**	**540,000,000**	**(119,108,399,070)**	**26,716,892,786**

b) Details of owner's investment capital

	Ending Balance	Rate	Beginning Balance	Rate
Khanh An Business Development Company Limited	34,197,000,000	23.58%	34,197,000,000	23.58%
New Vision International Design Consulting Company Limited	33,867,000,000	23.36%	33,867,000,000	23.36%
International Smart Investment Joint Stock Company	33,831,230,000	23.33%	33,831,230,000	23.33%
Hanoi Trade Corporation - Joint Stock Company	28,995,500,000	20.00%	28,995,500,000	20.00%
Other shareholders	14,109,270,000	9.73%	14,109,270,000	9.73%
Total	**145,000,000,000**	**100.00%**	**145,000,000,000**	**100.00%**

c) Shares

	Ending Balance	Beginning Balance
Number of shares issued	14,500,000	14,500,000
Number of shares offered to the public	14,500,000	14,500,000
- *Ordinary shares*	*14,500,000*	*14,500,000*
Number of shares repurchased	-	-
Number of shares outstanding	14,500,000	14,500,000
- *Ordinary shares*	*14,500,000*	*14,500,000*

Par value of outstanding shares: VND 10,000/share.

VI. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE INTERIM SEPARATE STATEMENT OF PROFIT OR LOSS

1. Revenue from sales of goods and provision of services

a) Total revenue

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
Revenue from sale of goods	-	14,715,787,039
Revenue from provision of services	20,106,769,992	18,996,999,553
Total	**20,106,769,992**	**33,712,786,592**

b) Net revenue from sales of goods and provision of services to related parties

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
Hanoi Trade Corporation - JSC	-	2,333,331
Hanoi Trade Corporation - JSC - Northern Import-Export Center Branch	-	1,724,072
Bac Qua Trading and Services Joint Stock Company	3,694,015	3,146,447
Hanoi Culinary Joint Stock Company	333,732,000	303,392,728
Total	**337,426,015**	**310,596,578**

2. Cost of goods sold

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
Cost of goods sold	-	13,381,411,997
Cost of services provided	11,203,281,954	4,200,708,478
Total	**11,203,281,954**	**17,582,120,475**

3. Finance income

	Accumulated from the beginning of the year to the end of this period	
	This year	**Previous year**
Interest on bank deposits and loans	351,525,611	346,625,197
Dividends and distributed profits	-	714,000,000
Total	**351,525,611**	**1,060,625,197**

4. Finance costs

	Accumulated from the beginning of the year to the end of this period	
	This year	**Previous year**
Borrowing costs	4,930,510,638	4,344,209,269
Provision/(Reversal of provision) for investment losses	3,287,717,252	3,840,686,862
Total	**8,218,227,890**	**8,184,896,131**

5. Selling expenses

	Accumulated from the beginning of the year to the end of this period	
	This year	**Previous year**
Employee expenses	729,436,175	1,232,873,964
Depreciation expenses	-	9,654,942
Outsourced service expenses	255,626,983	650,713,206
Other expenses	605,568,739	1,082,284,229
Total	**1,590,631,897**	**2,975,526,341**

6. General and administrative expenses

	Accumulated from the beginning of the year to the end of this period	
	This year	**Previous year**
Employee expenses	1,234,187,580	1,752,609,108
Office supplies expenses	-	7,051,000
Depreciation expenses	107,418,143	124,654,507
Taxes, fees and charges	-	4,838,723,093
Provision for doubtful debts	971,939,202	2,100,663,004
Outsourced service expenses	429,017,307	329,910,085
Other expenses	673,832,847	744,659,056
Total	**3,416,395,079**	**9,898,269,853**

7. Other income

	Accumulated from the beginning of the year to the end of this period	
	This year	**Previous year**
Gain on disposal of fixed assets	-	194,890,479
Penalties for early termination of contracts	-	152,567,073
Other income	20,378	94,072,473
Total	**20,378**	**441,530,025**

8. Other expenses

	Accumulated from the beginning of the year to the end of this period	
	This year	**Previous year**
Penalties and late payment interest	3,100	5,294,981
Other expenses	51,739	-
Total	**54,839**	**5,294,981**

9. Current corporate income tax expense

Corporate income tax expense for the period is estimated as follows:

	Accumulated from the beginning of the year to the end of this period	
	This year	**Previous year**
Total accounting profit before tax	***(3,970,275,678)***	***(3,432,548,142)***
Adjustments increasing or decreasing accounting profit to determine taxable income for corporate income tax purposes:	5,331,136,586	4,944,393,810
- Increase adjustments	5,331,136,586	5,658,393,810
Non-deductible borrowing costs carried forward to the subsequent period	*3,829,794,284*	*3,287,209,649*
Remuneration of the Board of Directors not directly involved in management	*66,000,000*	*102,000,000*
Penalties	*3,100*	*5,294,981*
Non-deductible provision expenses	*971,939,202*	*1,876,889,180*
Expenses without supporting documents	*463,400,000*	*387,000,000*
- Decrease adjustments	-	(714,000,000)
Dividends received from subsidiaries	-	*(714,000,000)*
Taxable income	1,360,860,908	1,511,845,668
Losses carried forward from previous years	(1,360,860,908)	(1,511,845,668)
Taxable income	-	-
Total current corporate income tax expense	**-**	**-**

10. Basic/Diluted earnings per share

The Company does not calculate this indicator in the interim separate financial statements because, in accordance with Vietnamese Accounting Standard No. 30 "Earnings per Share", where the Company is required to prepare both interim separate financial statements and interim consolidated financial statements, information on earnings per share is only required to be presented in the interim consolidated financial statements in accordance with this Standard.

11. Expenses by nature

	Accumulated from the beginning of the year to the end of this period	
	This year	**Previous year**
Labor costs	2,037,573,594	3,051,396,859
Depreciation expenses	1,888,558,666	2,239,113,859
Provision expenses	971,939,202	2,100,663,004
Taxes, fees and charges	6,184,552,140	4,838,723,093
Outsourced service expenses	3,531,181,828	3,017,664,572
Other expenses	1,596,503,500	1,826,943,285
Total	**16,210,308,930**	**17,074,504,672**

VII. OTHER INFORMATION

1. Transactions with related parties

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

A, Transactions and balances with key management personnel and individuals related to key management personnel

Key management personnel include members of the Executive Management (Board of Directors, Chief Accountant). Individuals related to key management personnel are close family members of key management personnel.

During the period, the Company did not incur any receivables or payables with key management personnel and related individuals.

Income of key management personnel is as follows:

		Accumulated from the beginning of the year to the end of this period	
Full name	**Position**	**This year**	**Previous year**
Ms. Duong Thi Lam	Chairman of the Board of Directors	30,000,000	30,000,000
Ms. Phan Thi Thu Hien	Member of the Board of Directors	18,000,000	18,000,000
Mr. Nguyen Hai Dang	Member of the Board of Directors (Appointed on 30/5/2025)	18,000,000	3,000,000
Ms. Tran Hue Linh	Member of the Board of Directors (Dismissed on 9/01/2026)	-	18,000,000
Ms. Lai Ha Phuong	Member of the Board of Directors (Dismissed on 9/01/2026)	-	18,000,000
Ms. Ngo Lan Huong	Member of the Board of Directors (Dismissed on 30/5/2025)	-	15,000,000
Mr. Dao Manh Hung	Head of the Board of Supervisors	12,000,000	12,000,000
Mr. Nguyen Viet Hung	Member of the Board of Supervisors	9,000,000	6,000,000

		Accumulated from the beginning of the year to the end of this period	
Full name	**Position**	**This year**	**Previous year**
Ms. Tran Thi Hai Phuong	Member of the Board of Supervisors (Appointed on 9/01/2026)	9,000,000	-
Mr. Nguyen Viet Thang	Member of the Board of Supervisors (Dismissed on 9/01/2026)	-	6,000,000
Mr. Chu Viet Cuong	Director (Appointed on 20/4/2026)	200,847,188	179,856,067
Mr. Nguyen Thai Dung	Deputy Director (Dismissed on 20/4/2026)	247,992,949	374,861,000
Ms. Le Thi Ngoc Diep	Director (Dismissed on 20/4/2026)	-	107,828,762
Total		**544,840,137**	**788,545,829**

B, Transactions with other related parties

Other related parties of the Company include:

Related parties	**Relationship**
Hanoi Trade Corporation - JSC	Major shareholder
Hanoi Trade Corporation - JSC - Northern Import-Export Center Branch	Branch of major shareholder
Bac Qua Trading and Services Joint Stock Company	Subsidiary
Lang Yen Trading Joint Stock Company	Subsidiary
Livestock and Poultry Production and Trading Joint Stock Company	Associate
Hanoi Culinary Joint Stock Company	Associate

The principal transactions arising during the period between the Company and other related parties are as follows:

	Accumulated from the beginning of the year to the end of this period	
	This year	**Previous year**
Hanoi Trade Corporation - JSC		
Interest on borrowings payable	2,280,769,597	2,280,769,597
Trade receivables	-	2,520,000
Collection of sales proceeds	-	2,520,000
Hanoi Trade Corporation - JSC - Northern Import-Export Center Branch		
Trade receivables	-	1,862,000
Collection of sales proceeds	-	1,862,000
Bac Qua Trading and Services Joint Stock Company		
Trade receivables for service fees	3,989,536	3,398,162
Collection of service fees	3,989,536	3,398,162
Lang Yen Trading Joint Stock Company		
Offset of overpaid land rental against land rental paid on behalf	1,236,749,460	-
Collection of dividends received	612,000,000	714,000,000

	Accumulated from the beginning of the year to the end of this period	
	This year	**Previous year**
Livestock and Poultry Production and Trading Joint Stock Company		
Interest receivable from loans	-	237,562,500
Hanoi Culinary Joint Stock Company		
Premises rental	367,105,200	333,732,000
Collection of premises rental	367,105,200	333,732,000
Collection of additional deposits	16,686,600	-

The prices of goods and services provided to related parties are market prices. Purchases of goods and services from related parties are made at market prices.

The receivables are unsecured and will be settled in cash. No provision for doubtful debts has been made for receivables from related parties.

At the end of the accounting period, balances with related parties are presented in Notes V.2; V.4; V.5; V.11; V.17; V.18./.

2. Segment information

Segment information is presented by business line and geographical area. The primary reporting format is based on business lines, which are determined by the Company's organizational and internal management structure and internal financial reporting system, as the Company's business activities are organized and managed according to the nature of the products and services provided by the Company, with each segment being a business unit providing different products and serving different markets, as the Company's risks and rates of return are primarily affected by differences in the products and services provided by the Company.

A, Information by business line

The Company primarily operates in the trading and services sectors; therefore, the Company does not prepare segment reporting by business line.

B, Information by geographical area

Most of the Company's activities take place within the territory of Vietnam; therefore, the Company does not prepare segment reporting by geographical area.

3. Financial risk management

The Company's operations give rise to the following financial risks: credit risk, liquidity risk and market risk. The Company's Management is responsible for establishing policies and controls to mitigate financial risks and monitoring the implementation of the established policies and controls.

A, Credit risk

Credit risk is the risk that one party to a contractual arrangement is unable to fulfill its obligations, resulting in a financial loss to the Company.
The Company is exposed to credit risk primarily arising from trade receivables and bank deposits.

Trade receivables
The Company mitigates credit risk by only conducting transactions with entities with sound financial capacity, requiring letters of credit or collateral from entities with which the Company transacts for the first time or for which information on their financial capacity is not available. In addition, the accounts receivable staff regularly monitor receivables to expedite collection.

Bank deposits
The Company's time deposits and demand deposits are held with domestic banks. The Company's Management does not identify any significant credit risk arising from these deposits.

B, Liquidity risk
Liquidity risk is the risk that the Company encounters difficulties in meeting its financial obligations due to insufficient funds.

The Company's Management is ultimately responsible for managing liquidity risk. The Company's liquidity risk primarily arises from mismatches in the maturity dates of financial assets and financial liabilities.

The Company manages liquidity risk by maintaining an appropriate level of cash and cash equivalents and borrowings that the Management considers sufficient to meet the Company's operating requirements, thereby minimizing the impact of fluctuations in cash flows.

The payment terms of financial liabilities are based on the expected contractual undiscounted cash flows as follows:

	Within 1 year	Over 1 year to 5 years	Over 5 years	Total
Ending Balance				
Borrowings and debts	79,640,200,000	-	-	79,640,200,000
Trade payables	1,583,352,130	-	-	1,583,352,130
Other payables	30,625,574,396	6,830,681,245	-	37,456,255,641
Total	**111,849,126,526**	**6,830,681,245**	**-**	**118,679,807,771**
Beginning Balance				
Borrowings and debts	94,640,200,000	-	-	94,640,200,000
Trade payables	1,558,933,438	-	-	1,558,933,438
Other payables	28,168,070,101	6,149,255,645	-	34,317,325,746
Total	**124,367,203,539**	**6,149,255,645**	**-**	**130,516,459,184**

The Company considers the concentration of risk in respect of debt repayment to be low. The Company is able to settle its debts as they fall due from cash flows from operating activities and proceeds from maturing financial assets.

C, Market risk
Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices. Market risk comprises three types: foreign currency risk, interest rate risk and other price risk.

The sensitivity analyses presented below are prepared based on the value of net liabilities, with the ratio between fixed-rate liabilities and floating-rate liabilities remaining unchanged.

Foreign currency risk
Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates.

Interest rate risk
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates.
The Company's interest rate risk primarily relates to borrowings.
The Company manages interest rate risk by analyzing market conditions to obtain the most favorable interest rates while remaining within its risk management limits.

Other price risk
Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices other than changes in interest rates and foreign exchange rates.

4. Fair value of financial assets and liabilities

	Book Value		Fair Value	
	Ending Balance	**Beginning Balance**	**Ending Balance**	**Beginning Balance**
Financial assets				
Cash and cash equivalents	3,376,941,079	1,497,940,684	3,376,941,079	1,497,940,684
Held-to-maturity investments	-	11,020,975,342	-	11,020,975,342
Trade receivables	637,117,276	327,741,344	637,117,276	327,741,344
Other receivables	6,569,304,874	4,797,228,433	6,569,304,874	4,797,228,433
Available-for-sale financial assets	92,163,928,183	95,451,645,435	92,163,928,183	95,451,645,435
Total	**102,747,291,412**	**113,095,531,238**	**102,747,291,412**	**113,095,531,238**
Financial liabilities				
Borrowings and debts	79,640,200,000	94,640,200,000	79,640,200,000	94,640,200,000
Trade payables	1,583,352,130	1,558,933,438	1,583,352,130	1,558,933,438
Other payables	37,456,255,641	34,317,325,746	37,456,255,641	34,317,325,746
Total	**118,679,807,771**	**130,516,459,184**	**118,679,807,771**	**130,516,459,184**

The fair values of financial assets and financial liabilities are reflected at the amounts at which the financial instruments could be exchanged in a current transaction between knowledgeable and willing parties.

The Company uses the following methods and assumptions to estimate fair value:

- The fair values of cash, short-term bank deposits, trade receivables, trade payables and other short-term liabilities approximate their carrying amounts because these instruments have short maturities.
- The fair values of receivables and loans bearing fixed or variable interest rates are assessed based on information such as interest rates, credit risk, repayment ability and the nature of the risks associated with the receivables and loans. Based on this assessment, the Company estimates a provision for the portion that may not be recoverable.

5. Events occurring after the end of the accounting period

The Company's Management confirms that there were no events occurring up to the date of preparation of these financial statements that require adjustment to the figures or disclosure in the interim separate financial statements.

6. Comparative information

The comparative figures in the interim separate statement of financial position are the figures in the audited 2025 separate financial statements audited by Nhan Tam Viet Auditing Company Limited.

The comparative figures presented in the Interim Separate Statement of Income and the Interim Consolidated Statement of Cash Flows are the figures presented in the interim separate financial statements for the six-month period of the financial year ended December 31, 2025, which were reviewed by Nhan Tam Viet Auditing Company Limited.

As presented in Note III.1, since 1 January 2026, the Company has applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the accounting regime for enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance. Accordingly, the Company has restated the comparative figures as follows:

Item	Code	Figures according to the prior year's audited financial statements	Figures as at 01/01/2026 (reclassified)
Short-term held-to-maturity investments	123	11,000,000,000	22,148,474,343
Short-term provision for investments held to maturity	124	-	(11,127,499,001)
Other short-term receivables	135	27,054,025,146	20,405,550,803
Provision for doubtful short-term receivables	136	(29,314,525,254)	(18,187,026,253)
Dividends and profits payable	313	-	6,839,700
Other short-term payables	320	27,491,866,339	27,485,026,639

Prepared on 24 August 2026

Prepared by	Chief Accountant	Director
Phung Thi Thuy	Vu Thi Mai Hong	Chu Viet Cuong

M.S.D.N: 0100106... C.T.C.P CÔNG TY CỔ PHẦN THỰC PHẨM HÀ NỘI P. HOÀN KIẾM - TP. HÀ NỘI

Appendix 01: Details of Bad Debts and Provision for Doubtful Short-term Receivables

	Ending Balance			Beginning Balance		
	Overdue period	**Original Cost**	**Provision**	**Overdue period**	**Original Cost**	**Provision**
Short-term trade receivables		**1,585,266,597**	**(1,585,266,597)**		**1,585,266,597**	**(1,585,266,597)**
Other organizations and individuals		1,585,266,597	(1,585,266,597)		1,585,266,597	(1,585,266,597)
Asia Pacific Travel and Trading Company Limited	*Difficult to recover*	*842,670,752*	*(842,670,752)*	*Difficult to recover*	*842,670,752*	*(842,670,752)*
International Restaurant Joint Stock Company	*Difficult to recover*	*287,301,547*	*(287,301,547)*	*Difficult to recover*	*287,301,547*	*(287,301,547)*
Other entities	*Difficult to recover*	*455,294,298*	*(455,294,298)*	*Difficult to recover*	*455,294,298*	*(455,294,298)*
Advances to suppliers		**881,842,327**	**(881,842,327)**		**881,842,327**	**(881,842,327)**
Related parties		312,692,923	(312,692,923)		312,692,923	(312,692,923)
Livestock and Poultry Production and Trading Joint Stock Company	*Difficult to recover*	*312,692,923*	*(312,692,923)*	*Difficult to recover*	*312,692,923*	*(312,692,923)*
Other organizations and individuals	*Difficult to recover*	569,149,404	(569,149,404)	*Difficult to recover*	569,149,404	(569,149,404)
Other receivables		**19,788,550,803**	**(16,691,856,531)**		**19,269,052,071**	**(15,719,917,329)**
Other organizations and individuals		19,788,550,803	(16,691,856,531)		19,269,052,071	(15,719,917,329)
Advances	*Difficult to recover*	*8,125,679,663*	*(8,125,679,663)*	*Difficult to recover*	*8,125,679,663*	*(8,125,679,663)*
Nguyen Quoc Hung	*Difficult to recover*	*2,260,864,514*	*(2,260,864,514)*	*Difficult to recover*	*2,260,864,514*	*(2,260,864,514)*
Land rental paid on behalf - Delta Construction Group Company Limited	*Overdue for more than 2 years to less than 3 years*	*2,349,510,418*	*(1,644,657,292)*		-	-
Land rental paid on behalf - Delta Construction Group Company Limited	*Overdue for more than 1 year to less than 2 years*	*4,056,384,068*	*(2,028,192,034)*	*Overdue for more than 1 year to less than 2 years*	*4,689,956,989*	*(2,344,978,495)*
Land rental paid on behalf - Delta Construction Group Company Limited	*Overdue for more than 6 months to less than 1*	*519,498,732*	*(155,849,620)*	*Overdue for more than 6 months to less than 1*	*1,715,937,497*	*(511,781,249)*

Appendix 01: Details of Bad Debts and Provision for Doubtful Short-term Receivables

	Ending Balance			Beginning Balance		
	Overdue period	**Original Cost**	**Provision**	**Overdue period**	**Original Cost**	**Provision**
	year			*year*		
Land rental for C1 Trung Tu paid on behalf	*Difficult to recover*	*2,216,940,075*	*(2,216,940,075)*	*Difficult to recover*	*2,216,940,075*	*(2,216,940,075)*
Other entities	*Difficult to recover*	*259,673,333*	*(259,673,333)*	*Difficult to recover*	*259,673,333*	*(259,673,333)*
Total		**22,255,659,727**	**(19,158,965,455)**		**21,736,160,995**	**(18,187,026,253)**