Mẫu số 01-A

PHUOC AN COFFEE JOINT STOCK COMPANY	SOCIALIST REPUBLIC OF VIETNAM
=oOo=	Independence - Freedom - Happiness
No : 40-2026/BC-CPPA	Dak Lak, August 15, 2026

CÔNG TY CỔ PHẦN CÀ PHÊ PHƯỚC AN

Digitally signed by CÔNG TY CỔ PHẦN CÀ PHÊ PHƯỚC AN
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PERIODIC FINANCIAL REPORT DISCLOSURE

To: - The State Securities Commission of Vietnam;
- The Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of the Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding information disclosure on the securities market. Phuoc An Coffee Joint Stock Company discloses the information regarding the Reviewed Semi-Annual 2026 Financial Statements as follows:

1. Company name: Phuoc An Coffee Joint Stock Company

- Stock code: CPA
- Address: Km 26, National Highway 26, Krong Pac District, Dak Lak Province, Vietnam.
- Tel: 02623.521149 Fax:
- Email: Nttn21@gmail.com Website: www.phuocancoffee.com.vn

2. Disclosure Content:

- Reviewed Semi-Annual 2026 Financial Statements:

☒ Separate Financial Statement: (The accounting entity has no subsidiaries and is not a parent accounting entity with dependent accounting units);

☐ Consolidated Financial Statements: (The accounting entity has subsidiaries);

☐ Combined Financial Statements: (The accounting entity has dependent accounting units that maintain separate accounting apparatuses).

- Cases Requiring Explanations:

+ The audit firm issued an opinion other than an unmodified opinion on the Financial Statements (for the reviewed semi-annual 2025 Financial Statements).

☐ Yes ☐ No

Attached Explanatory Document:

☐ Yes ☐ No

+ The post-tax profit for the reporting period shows a variance of 5% or more between the pre-audit and post-audit figures, or a shift from profit to loss or vice versa (applicable to the reviewed semi-annual 2025 financial statements):

☒ Yes ☐ No

Attached Explanatory Document:

☒ Yes ☐ No

+ The profit after corporate income tax in the statement of comprehensive income for the reporting period has changed by 10% or more compared to the same period last year's report:

☒ Yes ☐ No

Attached Explanatory Document:

☒ Yes ☐ No

+ The post-tax profit for the reporting period is a loss, representing a shift from profit in the same period last year to loss in the current period, or vice versa:

☐ Yes ☐ No

Mẫu số 01-A

Attached Explanatory Document:

☐ Yes ☐ No

This information has been published on the company's website on: August 15, 2026, at the following link: www.phuocancoffee.com.vn

We confirm that the disclosed information is truthful and accurate, and we take full legal responsibility for the content of the disclosed information.

Attachments:

- *Reviewed Semi-Annual 2026 Financial Statements;*
- *Explanation for the increased loss in the Reviewed Semi-Annual 2026 Financial Statements compared to the same period;*
- *Explanation for the discrepancy in the Reviewed Semi-Annual 2026 Financial Statements before and after the review*

PHUOC AN COFFEE JOINT STOCK COMPANY

M.S.D.N: 6000163273 - C.T.C.P
CỔ PHẦN
CÀ PHÊ
PHƯỚC AN
H.KRÔNG PẮC - T.ĐẮK LẮK

Nguyễn Huyền Trâm

PHUOC AN COFFEE JOINT STOCK COMPANY

Reviewed interim financial statements
for the six-month period ended 30 June 2026

TABLE OF CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Phuoc An Coffee Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the reviewed interim financial statements for the six-month period ended 30 June 2026.

THE COMPANY

Phuoc An Coffee Joint Stock Company (referred to as the "Company") was equitised from a state-owned enterprise under Decision No. 693/QD-UBND dated 23 March 2017 issued by the People's Committee of Dak Lak Province. The Company operates under Joint Stock Company Enterprise Registration Certificate No. 6000183273 initially registered on 20 June 1996, and subsequently amended for the 19th time on 20 June 2025, issued by the Department of Finance of Dak Lak Province.

THE BOARD OF DIRECTORS, THE SUPERVISORY BOARD AND THE BOARD OF MANAGEMENT

The members of the Board of Directors, the Supervisory Board and the Board of Management of the Company during the period and up to the date of this report are:

Board of Directors

Name	Position
Mr. Le Nguyen Hoa	Chairman
Mr. Ho Sy Trung	Vice Chairman
Ms. Ton Thi Bich Van	Member
Ms. Nguyen Huyen Tram	Member
Mr. Duong Kim Nhung	Member

Supervisory Board

Name	Position
Ms. Nguyen Thi Tri	Head
Ms. Tran Thi Kim Oanh	Member
Mr. Le Van Khuan	Member

Board of Management

Name	Position
Ms. Nguyen Huyen Tram	General Director
Mr. Duong Kim Nhung	Deputy General Director

Legal representatives

The legal representatives of the Company during the period and up to the date of this report are:

- ✓ Mr. Le Nguyen Hoa – Chairman of the Board of Directors;
- ✓ Ms. Nguyen Huyen Tram – General Director.

EVENTS AFTER THE INTERIM REPORTING PERIOD

The Board of Management confirms that there have been no significant events occurring after the end of the six-month period ended 30 June 2026 which would require adjustments or disclosures to be made in the notes to the interim financial statements.

AUDITOR

International Auditing and Valuation Company Limited has been appointed as the auditor to perform the review of the Company's interim financial statements for the six-month period ended 30 June 2026.

REPORT OF THE BOARD OF MANAGEMENT (continued)

STATEMENT OF THE RESPONSIBILITY OF THE BOARD OF MANAGEMENT IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

The Board of Management is responsible for the preparation and presentation of these interim financial statements which give a true and fair view of the interim financial position of the Company as at 30 June 2026, and of its interim results of operations and its interim cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of interim financial statements. In preparing these interim financial statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- Prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the interim financial statements so as to minimize risks and fraud.

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

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

COMMITMENT ON INFORMATION DISCLOSURE

The Board of Management commits that the Company complies with Decree No. 155/2020/ND-CP dated 31 December 2020 as amended and supplemented by Decree No. 245/2025/ND-CP dated 11 September 2025 detailing the implementation of a number of articles of the Law on Securities, and that the Company has not violated any information disclosure obligations stipulated in Circular No. 08/2026/TT-BTC amending and supplementing a number of articles of Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Minister of Finance guiding information disclosure on the securities market, as amended and supplemented by Circular No. 68/2024/TT-BTC dated 18 September 2024 and Circular No. 18/2025/TT-BTC dated 26 April 2025 amending and supplementing a number of articles of circulars regulating securities trading on the securities trading system; clearing and settlement of securities transactions; operations of securities companies and information disclosure on the securities market.

For and on behalf of the Board of Management,

M.S.D.N: 6000183273 C.T.C.P
CÔNG TY
CỔ PHẦN
CÀ PHÊ
PHƯỚC AN
H. KRÔNG PĂK - T. ĐẮK LẮK

Ms. NGUYEN HUYEN TRAM
General Director
Dak Lak, 14 August 2026

No. 2506/2026/BCSX/IAV

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: The Shareholders, the Board of Directors, the Supervisory Board and the Board of Management
PHUOC AN COFFEE JOINT STOCK COMPANY

We have reviewed the accompanying interim financial statements of Phuoc An Coffee Joint Stock Company (referred to as the "Company"), prepared on 14 August 2026, as set out from page 5 to page 38, which comprise the interim statement of financial position as at 30 June 2026, the interim statement of income and the interim statement of cash flows for the six-month period then ended, and the accompanying notes to the interim financial statements.

The Board of Management's responsibility

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

Auditor's Responsibility

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

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

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the interim financial position of Phuoc An Coffee Joint Stock Company as at 30 June 2026, and of its interim results of operations and its interim cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of interim financial statements.

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION (continued)

Emphasis of Matter

We draw attention to Note 1.8 to the interim financial statements – Going concern assumption, which indicates that the Company incurred a net loss of VND 2,579,030,974 for the six-month period ended 30 June 2026, and as of that date, the Company's accumulated losses amounted to VND 207,911,692,166. In addition, as of 30 June 2026, the Company's current liabilities exceeded its current assets by VND 31,944,701,937 (as of 31 December 2025: VND 33,149,650,949). These events or conditions indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. The Board of Management has prepared a cash flow forecast and obtained a commitment of financial support from Nutifood Binh Duong Nutrition Food Joint Stock Company to maintain its continuous operations; therefore, the accompanying interim financial statements have been prepared on a going concern basis.

We draw attention to Note 8.5 to the interim financial statements – Other information, which describes that the Company is in the process of petitioning a request from the Dak Lak Provincial Inspectorate regarding the recovery of 318.68 hectares of the Company's coffee plantation. As the matter is still under the petition process and the final outcome from the competent authorities has yet to be determined, the Company has not recognized any potential impacts that may arise from this matter in the accompanying interim financial statements.

Our conclusion is not modified in respect of these matters.

Other Matter

The financial statements of the Company for the financial year ended 31 December 2025 were audited, and the interim financial statements for the six-month period ended 30 June 2025 were reviewed, by another audit firm who expressed an unqualified audit opinion and an unmodified review conclusion on those financial statements on 31 March 2026 and 1 October 2025, respectively.

M.S.D.N: 0106299213 - C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN VÀ ĐỊNH GIÁ QUỐC TẾ
THÀNH PHỐ HÀ NỘI

DUONG VAN THIEU
Deputy Director
Audit Practising Certificate No. 5353-2025-283-1
INTERNATIONAL AUDITING AND VALUATION COMPANY LIMITED
Hanoi, 14 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	ASSETS	Code	Note	Closing balance *VND*	Opening balance *VND*
A.	**CURRENT ASSETS**	**100**		**29,917,433,275**	**28,691,020,458**
I.	**Cash and cash equivalents**	**110**	**4.1**	**769,773,650**	**4,764,945,006**
1.	Cash	111		769,773,650	4,764,945,006
II.	**Short-term receivables**	**130**		**6,272,857,334**	**2,826,929,158**
1.	Short-term trade receivables	131	4.2	618,683,503	127,254,583
2.	Short-term advances to suppliers	132	4.3	3,198,123,458	680,235,298
3.	Other short-term receivables	135	4.4	52,749,593,591	52,354,868,495
4.	Allowance for doubtful short-term receivables	136	4.5	(50,293,543,218)	(50,335,429,218)
III.	**Inventories**	**140**	**4.6**	**22,768,749,562**	**21,011,310,233**
1.	Inventories	141		26,954,554,139	22,964,571,294
2.	Allowance for decline in inventories	142		-4,185,804,577	-1,953,261,061
IV.	**Other current assets**	**160**		**106,052,729**	**87,836,061**
1.	Short-term prepaid expenses	161	4.7	23,958,329	5,741,661
2.	Taxes and other receivables from the State budget	163	4.8	82,094,400	82,094,400
B.	**NON-CURRENT ASSETS**	**200**		**60,756,889,346**	**64,540,869,332**
I.	**Fixed assets**	**220**		**53,849,954,182**	**57,405,972,247**
1.	Tangible fixed assets	221	4.9	53,321,594,182	56,834,772,247
	- Cost	*222*		*294,206,164,109*	*299,474,407,315*
	- Accumulated depreciation	*223*		*(240,884,569,927)*	*(242,639,635,068)*
2.	Intangible fixed assets	227	4.10	528,360,000	571,200,000
	- Cost	*228*		*1,285,200,000*	*1,285,200,000*
	- Accumulated amortisation	*229*		*(756,840,000)*	*(714,000,000)*
II.	**Investment properties**	**240**	4.11	**5,473,090,438**	**5,854,933,960**
	- Cost	*241*		*7,636,870,381*	*7,636,870,381*
	- Accumulated depreciation	*242*		*-2,163,779,943*	*-1,781,936,421*
III.	**Long-term work in progress assets**	**250**	4.12	**1,256,007,472**	**1,013,465,655**
1.	Construction in progress	252		1,256,007,472	1,013,465,655
IV.	**Other long-term assets**	**270**		**177,837,254**	**266,497,470**
1.	Long-term prepaid expenses	271	4.7	177,837,254	266,497,470
	TOTAL ASSETS (280 = 100 + 200)	**280**		**90,674,322,621**	**93,231,889,790**

INTERIM STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

	RESOURCES	Code	Note	Closing balance *VND*	Opening balance *VND*
C.	LIABILITIES	300		62,306,114,787	62,284,650,982
I.	Current liabilities	310		61,862,135,212	61,840,671,407
1.	Short-term trade payables	311	4.13	2,595,613,435	4,912,286,579
2.	Short-term advances from customers	312	4.14	4,315,434,091	3,613,969,740
3.	Taxes and other payable to the State, short-term	314	4.8	1,121,174,563	173,376,524
4.	Payables to employees	315		469,724,656	183,727,445
5.	Short-term accrued expenses	316	4.15	-	64,000,000
6.	Short-term deferred revenue	319	4.16	4,296,672,001	3,363,225,789
7.	Other short-term payables	320	4.17	17,057,732,633	15,524,301,497
8.	Short-term borrowings and finance lease liabilities	321	4.18	32,000,000,000	34,000,000,000
9.	Bonus and welfare fund	323		5,783,833	5,783,833
II.	**Long-term liabilities**	**330**		**443,979,575**	**443,979,575**
1.	Long-term provisions	343	4.19	443,979,575	443,979,575
D.	**OWNER'S EQUITY**	**400**	4.20	**28,368,207,834**	**30,947,238,808**
1.	Owner's contributed capital	411		236,279,900,000	236,279,900,000
	- Ordinary shares with voting rights	*411a*		*236,279,900,000*	*236,279,900,000*
2.	Undistributed after-tax profit	420		(207,911,692,166)	(205,332,661,192)
	- Accumulated undistributed after-tax profit up to the end of prior period	*420a*		*(205,332,661,192)*	*(195,411,710,799)*
	- Undistributed after-tax profit of this period	*420b*		*(2,579,030,974)*	*(9,920,950,393)*
	TOTAL RESOURCES (440=300+400)	**440**		**90,674,322,621**	**93,231,889,790**

MSDN:6000183273-C.T.C.P.
CÔNG TY CỔ PHẦN CÀ PHÊ PHƯỚC AN
H. KRÔNG PẮK - T. ĐẮK LẮK

Prepared by	Chief Accountant	General Director
NGUYEN THI THANH NHAN	**BUI QUOC THINH**	**NGUYEN HUYEN TRAM**

Dak Lak, Vietnam
14 August 2026

INTERIM STATEMENT OF INCOME

For the six-month period ended 30 June 2026

	ITEMS	Code	Note	Current period VND	Prior period VND
1.	Revenue from sales and serives	01	5.1	7,122,208,567	6,506,462,073
2.	Revenue deductions	02		-	-
3.	Net revenue from sales and services (10 = 01 - 02)	10		7,122,208,567	6,506,462,073
4.	Cost of goods sold	11	5.2	7,359,159,256	5,335,054,598
5.	**Gross profit/ (loss) from sales and services (20 = 10 - 11)**	20		(236,950,689)	1,171,407,475
6.	**Gain/ (loss) from sale and disposal of investment property**	21		-	-
7.	Financial income	22	5.3	513,645	10,387,245
8.	Financial expenses	23	5.4	1,258,438,356	1,448,630,135
	In which: Borrowing costs	*24*		*1,258,438,356*	*1,448,630,135*
9.	Selling expenses	25	5.5	197,350,309	206,381,047
10.	General and administration expenses	26	5.6	992,704,073	385,692,194
11.	**Net operating profit {30 = 20 + 21 + 22 - (23+25 + 26)}**	**30**		**(2,684,929,782)**	**(858,908,656)**
12.	Other income	31	5.7	106,633,092	391,888,535
13.	Other expenses	32	5.8	734,284	1,870,949,554
14.	**Other profit/ (losses) (40 = 31 - 32)**	**40**		**105,898,808**	**(1,479,061,019)**
15.	**Accounting losses before tax (50=30+40)**	50		(2,579,030,974)	(2,337,969,675)
16.	Current corporate income tax expense	51		-	-
17.	Deferred corporate income tax expense	52		-	-
18.	**Loss after corporate income tax (60 = 50 – 51 - 52)**	**60**		**(2,579,030,974)**	**(2,337,969,675)**
19.	**Basic earnings per share**	**70**	5.9	(109)	(99)
20.	**Diluted earnings per share**	**71**	5.9	(109)	(99)

CÔNG TY CỔ PHẦN CÀ PHÊ PHƯỚC AN
M.S.D.N: 6000183273 - C.T.C.P
H. KRÔNG PẮC - T. ĐẮK LẮK

Prepared by	Chief Accountant	General Director
NGUYEN THI THANH NHAN	**BUI QUOC THINH**	**NGUYEN HUYEN TRAM**
		Dak Lak, Vietnam
		14 August 2026

INTERIM STATEMENT OF CASH FLOWS

For the six-month period ended 30 June 2026

(indirect method)

	ITEMS	Code	Note	Current period VND	Prior period VND
I.	**Cash flows from operating activities**				
1.	***Loss before tax***	*01*		*(2,579,030,974)*	*(2,337,969,675)*
2.	**Adjustments for:**				
	- Depreciation of fixed assets and invetsment property	02	4.9, 4.10	3,603,311,401	5,982,256,653
	- Provisions	03	4.5	2,190,657,516	(785,268,981)
	- (Gains)/losses from investing and financing	05		-	(976,326,306)
	- Borrowing costs	06	5.4	1,258,438,356	1,448,630,135
3.	**Operating profit before changes in working capital**	**08**			
	- Increase/decrease in receivables	09		(3,404,042,176)	380,572,367
	- Increase/decrease in inventories	10	4.6	(1,757,439,329)	(6,883,338,678)
	- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		(161,470,987)	(1,565,948,682)
	- Increase/decrease in prepaid expenses	12	4.7	70,443,548	60,678,223
	- Borrowing costs paid	14		(1,258,438,356)	-
	Net cash flows from operating activities	***20***		***(2,037,571,001)***	***(4,676,714,944)***
II.	**Cash flows from investing activities**				
1.	Cash paid to acquire/build fixed assets and other long-term assets	21		-	(2,071,349,408)
2.	Cash received from loan interest, dividends and profit sharing	27		42,399,645	10,387,245
	Net cash flows from investing activities	***30***		***42,399,645***	***(2,060,962,163)***
III.	**Cash flows from financing activities**				
1.	Cash received from borrowings	33	6.2	-	3,600,000,000
2.	Repayment of borrowings principal	34	6.3	(2,000,000,000)	-
	Net cash flows from financing activities	***40***		***(2,000,000,000)***	***3,600,000,000***
	Net increase/(decrease) in cash for the period (50=20+30+40)	**50**		**(3,995,171,356)**	**(3,137,677,107)**
	Cash and cash equivalents at the beginning of the period	**60**	4.1	**4,764,945,006**	**4,418,262,999**
	Effects of foreign exchange rate changes on foreign currency translation	61		-	-
	Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**4.1**	**769,773,650**	**1,280,585,892**

CÔNG TY CỔ PHẦN CÀ PHÊ PHƯỚC AN
M.S.D.N: 6000183273 - C.T.C.P
H. KRÔNG PẮK - T. ĐẮK LẮK

Prepared by	Chief Accountant	General Director
NGUYEN THI THANH NHAN	**BUI QUOC THINH**	**NGUYEN HUYEN TRAM**
		Dak Lak, Vietnam
		14 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026

These notes form an integral part of, and should be read in conjunction with, the accompanying interim financial statement.

1. OPERATING CHARACTERISTICS OF THE COMPANY

1.1. Ownership structure

Phuoc An Coffee Joint Stock Company (referred to as the "Company") was equitised from a state-owned enterprise under Decision No. 693/QD-UBND dated 23 March 2017 issued by the People's Committee of Dak Lak Province. The Company operates under Joint Stock Company Enterprise Registration Certificate No. 6000183273 initially registered on 20 June 1996, and subsequently amended for the 19th time on 20 June 2025, issued by the Department of Finance of Dak Lak Province.

The charter capital of the Company as at 30 June 2026 is VND 236,279,900,000 (In words: Two hundred and thirty-six billion, two hundred and seventy-nine million, nine hundred thousand Vietnamese Dongs).

1.2. Principal business activities

The Company operates in the principal business sector of planting, cultivating and trading coffee products and other agricultural crops.

1.3. Registered business lines

The Company's principal activities comprise: Growing of maize and other cereal crops; Growing of fruit trees; Growing of coffee; Farming of cattle and buffaloes; Farming of poultry; Other animal farming; Post-harvest crop activities; Processing and preserving of fruit and vegetables; Manufacture of grain mill products; Manufacture of starches and starch products; Manufacture of cocoa, chocolate and sugar confectionery; Manufacture of prepared meals and dishes; Manufacture of coffee products; Manufacture of other food products not elsewhere classified; Manufacture of fertilisers and nitrogen compounds; Construction of other civil engineering projects; Wholesale of agricultural and forestry raw materials (excluding wood, bamboo and neohouzeaua) and live animals; Wholesale of rice; Wholesale of food; Wholesale of beverages; Wholesale of agricultural machinery, equipment and spare parts; Wholesale of solid, liquid and gaseous fuels and related products; Other specialised wholesale not elsewhere classified; Retail sale of food in specialised stores; Retail sale of beverages in specialised stores; Retail sale via mail order houses or via Internet; Short-term accommodation activities; Real estate activities with own or leased property; Tour operator activities; Other amusement and recreation activities not elsewhere classified.

1.4. Normal operating cycle

The Company's normal production and business cycle does not exceed 12 months.

1.5. Operational characteristics during the period affecting the interim financial statements

During the six-month accounting period ended 30 June 2026, there were no activities that had a significant impact on the items presented in the Company's interim financial statements.

1.6. Statement on the comparability of information in the interim financial statements

The figures presented in the interim financial statements for the six-month accounting period ended 30 June 2026 are comparable with the corresponding figures of the prior period.

1.7. Information on the average number of employees during the accounting period

The total number of employees of the Company as at 30 June 2026 was 18 (31 December 2025: 17).

1.8. Going concern assumption

As presented in the interim financial statements, the Company incurred a net loss of VND 2,579,030,974 for the six-month accounting period ended 30 June 2026, and, as at that date, the Company's accumulated losses amounted to VND 207,911,692,166. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. Accordingly, the Company's ability to continue as a going concern depends significantly on its ability to generate profitable operations in subsequent periods and/or the continued financial support from its shareholders and related parties.

The Company has prepared a business plan and cash flow forecast for the 12-month period from the end of the accounting period, which include, but are not limited to, the following:

- ✓ Projected cash flows generated from core operating activities;
- ✓ Financial support from major shareholders and related parties. Specifically, the Company's major shareholders and Nutifood Binh Duong Nutrition Food Joint Stock Company ("Nutifood BD"), a related party of the Company, have committed to providing additional financial resources as necessary to enable the Company to meet its liabilities as and when they fall due. Nutifood BD has committed not to demand repayment of amounts due from the Company until the Company has fully settled its obligations to other parties, or until the Company is in a financial position to make such repayments without adversely affecting its normal operations.

Based on the aforementioned plans and assumptions, the Board of General Directors expects that the Company will be able to continue its operations and settle its liabilities in the normal course of business for the next 12 months from the date of preparation of these interim financial statements. At the same time, the Company expects to continue to realise its assets and discharge its liabilities in the normal course of business. Accordingly, the Board of General Directors considers it appropriate to prepare these interim financial statements on a going concern basis.

1.9. Other required disclosures in the financial statements

For the six-month accounting period ended 30 June 2026, there is no other information required to be disclosed in the Company's interim financial statements.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1. Accounting period

The Company's annual accounting period is from 1 January to 31 December. For the six-month accounting period ended 30 June 2026, the Company prepared its interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of financial statements.

2.2. Accounting currency

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

3. APPLIED ACCOUNTING STANDARDS, ACCOUNTING SYSTEM, ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT STATUTORY REQUIREMENTS

3.1. Applied accounting system

The Company applies the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance guiding the Corporate Accounting System.

3.2. Statement of compliance with Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System

The Company applies Vietnamese Accounting Standards, the circulars guiding the Vietnamese Corporate Accounting System, and other circulars guiding the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of the financial statements.

The Board of General Directors of the Company ensures that it has complied with the requirements of Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and the guiding circulars on the implementation of accounting standards issued by the Ministry of Finance in the preparation of the financial statements.

3.3. Basis of preparation of the financial statements

The accompanying financial statements are presented in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of financial statements.

The accompanying financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

3.4. Accounting estimates

The preparation of financial statements in conformity with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of financial statements requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities and assets as at the date of the financial statements, as well as the reported amounts of revenues and expenses during the financial year. Although these accounting estimates are based on the Board of General Directors' best knowledge, actual results may differ from those estimates and assumptions.

3.5. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

3.6. Receivables

Receivables represent amounts recoverable from customers or other parties. Receivables are stated at carrying amount less provision for doubtful debts.

The provision for doubtful debts is made for each doubtful debt based on the overdue age of the debts or the anticipated level of losses, or for receivables where the debtors are unlikely to settle due to liquidation, bankruptcy or similar financial difficulties.

3.7. Inventories

Inventories are stated at the lower of cost and net realisable value. The cost of inventories includes direct materials, direct labour and overheads, where applicable, incurred in bringing the inventories to their present location and condition. The cost of inventories is determined using the monthly weighted average method.

Net realisable value represents the estimated selling price less the estimated costs of completion and the estimated costs of marketing, selling and distribution.

The Company's provision for devaluation of inventories is made in accordance with current accounting regulations. Accordingly, the Company is permitted to make provisions for obsolete, damaged, or substandard inventories, and in cases where the cost of inventories is higher than their net realisable value as at the end of the accounting period.

3.8. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets comprises their purchase price and all other costs directly attributable to bringing the assets to their working condition for their intended use. Tangible fixed assets are depreciated using the straight-line method as follows:

	Current year *[Years]*	**Prior year** *[Years]*
Buildings and structures	05 – 25	05 – 25
Machinery and equipment	05 – 15	05 – 13
Motor vehicles and transmission equipment	05 – 10	05 – 10
Office equipment	05 – 08	05 – 08
Perennial trees producing recurring products	05 - 25	05 - 25

3.9. Leases

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

The Company as lessor

The Company recognises assets held under a finance lease as a receivable at an amount equal to the net investment in the lease. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Company's net investment outstanding in respect of the leases. Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

The Company as lessee

Assets held under finance leases are recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in profit or loss, unless they are directly attributable to leased assets, in which case they are capitalised in accordance with the Company's general policy on borrowing costs.

A lease is classified as an operating lease whenever substantially all the risks and rewards of ownership remain with the lessor. Operating lease payments are recognised as an expense in the statement of profit or loss on a straight-line basis over the lease term. Incentives received or receivable to enter into operating leases are also recognised on a straight-line basis over the lease term.

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets. However, when there is no reasonable certainty that ownership will be obtained by the end of the lease term, assets are depreciated over the shorter of the lease term and their useful lives.

3.10. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises all costs incurred by the Company to acquire the asset up to the point it is brought to its working condition for its intended use. Subsequent expenditure relating to an intangible fixed asset after initial recognition is recognised as an operating expense in the period in which it is incurred, unless the expenditure is associated with a specific intangible fixed asset and increases the future economic benefits generated by the asset.

When an intangible fixed asset is sold or disposed of, its cost and accumulated amortisation are derecognised, and any resulting gain or loss on disposal is included in profit or loss for the year.

The Company's intangible fixed assets comprise:

Land use rights

Land use rights represent all actual costs directly attributable to the land being used, including: the cost of acquiring the land use rights, compensation and site clearance costs, land leveling costs, and registration fees,....

The Company's land use rights are amortised as follows: Land use rights allocated by the State with land use fee payment are amortised using the straight-line method over the allocation period; indefinite land use rights are not amortised.

3.11. Investment properties

Investment properties are land use rights, buildings, part of a building or infrastructure held by the Company as owner or under a finance lease to earn rentals or for capital appreciation. Investment properties are stated at cost less accumulated depreciation. The cost of an investment property comprises all costs incurred by the Company or the fair value of other consideration given to acquire the investment property up to the date of acquisition or completion of construction.

Subsequent expenditure relating to an investment property that has already been recognised is recognised as an expense in the period in which it is incurred, unless it is probable that future economic benefits in excess of the originally assessed standard of performance of the existing investment property will flow to the Company, in which case the expenditure is capitalised as an additional cost of the investment property.

When an investment property is sold or disposed of, its cost and accumulated depreciation are derecognised, and any resulting gain or loss on disposal is included in profit or loss for the year.

Transfers from owner-occupied property or inventories to investment property are made only when there is a change in use, evidenced by the end of owner-occupation and the commencement of an operating lease to another party, or at the completion of construction. Transfers from investment property to owner-occupied property or inventories are made only when there is a change in use, evidenced by the commencement of owner-occupation or the commencement of development with a view to sale. Transfers from investment property to owner-occupied property or inventories do not change the cost or the carrying amount of the property at the date of transfer.

Investment properties held to earn rentals are depreciated using the straight-line method over their estimated useful lives. The depreciation periods for investment properties are as follows:

Items	Years
Buildings and structures	05 – 25

3.12. Construction in progress

Construction in progress represents the cost of newly acquired assets that have not yet been installed, or capital construction projects that have not yet been completed. Construction in progress is stated at cost, which comprises all necessary expenditures incurred to construct, repair, renovate, expand, or technically re-equip works, such as construction costs, equipment costs, project management fees, construction investment consulting fees, and qualifying borrowing costs eligible for capitalisation.

Construction in progress is transferred to the appropriate fixed asset accounts when the assets are installed or the construction projects are completed, and depreciation of these assets commences when they are ready for their intended use.

Construction in progress is recognised as an expense in profit or loss for the year if it does not meet the recognition criteria for fixed assets.

3.13. Prepaid expenses

Prepaid expenses comprise actual expenses incurred that relate to the results of operations of several accounting periods. The Company's prepaid expenses comprise the following:

Tools and supplies
Tools and supplies put into use are amortised to the statement of profit or loss on a straight-line basis over an allocation period not exceeding 36 months.

Fixed asset repair and maintenance costs
One-off major fixed asset repair and maintenance costs are amortised to profit or loss on a straight-line basis over a period of 36 months.

Prepaid land rental
Prepaid land rental represents land rental payments made in advance for the land currently occupied by the Company. Prepaid land rental is amortised to profit or loss on a straight-line basis over the lease term.

3.14. Payables and accrued expenses

Payables and accrued expenses are recognised for amounts to be paid in the future for goods and services received. Accrued expenses are recognised based on reasonable estimates of the amounts payable.

The classification of payables into trade payables, accrued expenses, and other payables is made on the following basis:

- Trade payables represent payables of a commercial nature arising from the purchase of goods, services, or assets where the supplier is an independent entity from the Company;
- Accrued expenses represent payables for goods and services received from suppliers or provided to customers that have not been paid due to a lack of invoices or sufficient accounting documentation, as well as payables to employees for accrued annual leave and other production and operating expenses required to be accrued. When such expenses are actually incurred, any difference between the actual amount incurred and the amount accrued is recognised as an increase or decrease in the relevant expense account;
- Other payables represent payables of a non-commercial nature that do not arise from transactions involving the purchase, sale, or provision of goods and services.

3.15. Unearned revenue

Unearned revenue represents revenue received in advance for one or more accounting periods, primarily comprising rentals received in advance from customers for multiple periods. The Company recognises unearned revenue corresponding to the obligations that the Company will be required to perform in the future. When the revenue recognition criteria are met, unearned revenue is recognised in the statement of profit or loss for the year corresponding to the portion of the obligation that satisfies such recognition criteria.

3.16. Borrowings and finance lease obligations

Borrowings are monitored by lender, loan agreement, and repayment maturity. In cases where borrowings are denominated in foreign currencies, detailed records are maintained by original currency.

3.17. Borrowing costs

Borrowing costs are recognised as production and operating expenses in the year in which they are incurred, unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 – "Borrowing Costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings is deducted from the cost of the related asset. For specific borrowings obtained for the construction of fixed assets and investment properties, borrowing costs are capitalised even when the construction period is less than 12 months.

3.18. Provisions

Provision for severance allowance

The severance allowance for employees is accrued at the end of each reporting period for employees who have worked regularly for the Company for 12 months or more, at the rate of one-half of a month's salary for each year of service qualifying for severance allowance in accordance with the Labour Code and its relevant guiding regulations. The average monthly salary used to calculate the severance allowance is adjusted at the end of each reporting period based on the average salary of the six consecutive months preceding the reporting date. Any increase or decrease to the accrued amount, other than actual payments made to employees, is recognised in the statement of profit or loss.

This accrued severance allowance is utilised to pay severance allowances to employees upon termination of their employment contracts in accordance with Article 46 of the Labour Code.

3.19. Owner's equity

Owner's contributed capital is recognised according to the actual amount of capital contributed by the shareholders.

3.20. Revenue and income recognition

Revenue from sale of goods and finished products

Revenue from the sale of goods and finished products is recognised when all of the following conditions are simultaneously satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods or products;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from operating leases

Revenue from operating leases is recognised on a straight-line basis over the lease term. Advance lease rentals received for multiple periods are allocated to revenue over the lease term.

Interest income

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

3.21. Cost of goods sold and services rendered

Cost of goods sold comprises the cost of products, goods, and services provided during the year and is recognised concurrently with the related revenue realised during the year. Abnormal amounts of wasted direct materials, direct labour, and unallocated fixed production overheads are recognised immediately in cost of goods sold (after deducting any compensations, if applicable), regardless of whether the related products or goods have been determined as sold.

3.22. Selling expenses

Selling expenses reflect the actual expenses incurred in the process of selling goods and providing services, primarily comprising salaries of sales personnel, product introduction and marketing expenses, advertising, and sales commissions.

3.23. General and administrative expenses

General and administrative expenses reflect the actual expenses incurred for the general management of the Company, primarily comprising salaries of administrative personnel; social insurance, health insurance, trade union fees, and unemployment insurance for administrative staff; office supplies; depreciation; provisions; outsourced services; and other expenses.

3.24. Taxation

Current corporate income tax

Current corporate income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from, or paid to, the taxation authorities, using the tax rates and tax laws that have been enacted by the end of the accounting period.

Current corporate income tax is recognised in the statement of profit or loss, except to the extent that it relates to items recognised directly in owner's equity, in which case the current corporate income tax is also recognised directly in owner's equity.

The Company offsets current corporate income tax assets and current corporate income tax liabilities only if there is a legally enforceable right to set off the recognised amounts and it intends to settle on a net basis.

Deferred corporate income tax

Deferred corporate income tax is provided on temporary differences at the end of the accounting period between the tax bases of assets and liabilities and their carrying amounts for interim financial reporting purposes.

Deferred corporate income tax liabilities are recognised for all taxable temporary differences, except where the deferred corporate income tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the transaction affects neither accounting profit nor taxable profit or tax loss.

The carrying amount of deferred corporate income tax assets is reviewed at the end of each accounting period and reduced to the extent that there is no reasonable certainty that sufficient future taxable profits will be available to allow all or part of the benefit of the deferred corporate income tax asset to be utilised. Previously unrecognised deferred corporate income tax assets are reassessed at the end of each accounting period and are recognised to the extent that it has become reasonably certain that future taxable profits will allow the deferred corporate income tax asset to be recovered.

Deferred corporate income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled, based on tax rates and tax laws that have been enacted by the end of the accounting period.

Deferred corporate income tax is recognised in the statement of profit or loss, except to the extent that it relates to items recognised directly in owner's equity, in which case the deferred corporate income tax is also recognised directly in owner's equity.

The Company offsets deferred corporate income tax assets and deferred corporate income tax liabilities only if there is a legally enforceable right to set off current corporate income tax assets against current corporate income tax liabilities and the deferred corporate income tax assets and deferred corporate income tax liabilities relate to corporate income taxes levied by the same taxation authority on the same taxable entity.

Tax losses carried forward

The Company is entitled to carry each tax loss forward to offset against taxable profits arising within five consecutive years subsequent to the year in which the loss was incurred. As at the end of the accounting period, the Company had accumulated tax losses amounting to VND 207,911,692,166 (31 December 2025: VND 205,332,661,192). These accumulated tax losses are available for offset against future taxable profits for a period of five years from the year subsequent to the year in which the loss was incurred, in accordance with Vietnamese tax regulations.

No deferred corporate income tax asset has been recognised in respect of these accumulated tax losses as, at the date of preparation of these financial statements, there is no reasonable certainty that future taxable profits will be available against which these losses can be utilised.

Interest expenses exceeding the statutory cap

The Company is entitled to carry forward interest expenses exceeding the statutory cap that were non-deductible when determining corporate income tax in the current period to subsequent tax periods when determining total deductible interest expenses for those periods. The carry-forward period for such non-deductible interest expenses is a continuous period not exceeding five years subsequent to the year in which the non-deductible interest expenses were incurred.

No deferred corporate income tax asset has been recognised in respect of the aforementioned non-deductible interest expenses as there is no reasonable certainty that such expenses can be utilised within the permissible carry-forward period to subsequent tax periods.

Unutilised provisions

Provisions for doubtful debts, devaluation of inventories, and severance allowance represent deductible temporary differences when determining corporate income tax. These provisions can be offset against taxable income when utilised in accordance with current regulations.

No deferred corporate income tax asset has been recognised in respect of these provisions as there is no reasonable certainty that future taxable profits will be available against which these deductible temporary differences can be utilised.

3.25. Financial instruments

Initial recognition

Financial assets: At the date of initial recognition, financial assets are recognised at cost plus transaction costs that are directly attributable to the acquisition of the financial assets. The Company's financial assets comprise cash, cash equivalents, trade receivables, other receivables, deposits, financial investments, and derivative financial instruments.

Financial liabilities: At the date of initial recognition, financial liabilities are recognised at cost plus transaction costs that are directly attributable to the issue of the financial liabilities. The Company's financial liabilities comprise trade payables, other payables, accrued expenses, finance lease obligations, borrowings, and derivative financial instruments.

Subsequent remeasurement

Currently, there are no statutory regulations on the subsequent measurement of financial instruments after initial recognition.

3.26. Related parties

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

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

4. ADDITIONAL INFORMATION FOR ITEMS STATED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

4.1. Cash and cash equivalents

	Closing balance *VND*	Opening balance *VND*
Cash	45,292,258	58,861,528
Demand deposits in banks	724,481,392	4,706,083,478
- Vietnam Bank for Agriculture and Rural Development	*423,520,485*	*1,746,326,880*
- Asia Commercial Joint Stock Bank	*300,960,907*	*2,959,756,598*
	769,773,650	**4,764,945,006**

4.2. Short-term trade receivables

	Closing balance		Opening balance	
	Book Value	Allowance	Book Value	Allowance
	VND	*VND*	*VND*	*VND*
Van Hoa Development Investment Co., Ltd.	557,500,000	-	59,560,083	-
Other customer receivables	61,183,503	-	67,694,500	-
	618,683,503	**-**	**127,254,583**	**-**

4.3. Short-term advances to suppliers

	Closing balance		Opening balance	
	Book Value	Allowance	Book Value	Allowance
	VND	*VND*	*VND*	*VND*
Quang Minh Construction Mechanical Services Trading Co.,Ltd	2,479,008,160	-	-	-
An Loc Phat Fire Protection Co., Ltd.	307,800,000	-	307,800,000	-
Tay Nguyen Fire Protection Equipment Co., Ltd.	268,429,616	-	268,429,616	-
Upfront payments to other merchants	142,885,682	(104,005,682)	104,005,682	(104,005,682)
	3,198,123,458	**(104,005,682)**	**680,235,298**	**(104,005,682)**

4.4. Other short-term receivables

	Closing balance		Opening balance	
	Value	Allowance	Value	Allowance
	VND	*VND*	*VND*	*VND*
Receivables from households for yield deficits	44,870,001,661	(44,863,994,586)	44,911,887,661	(44,905,880,586)
Receivables for avocado cultivation (An Thuan Plantation)	2,733,236,593	(1,676,420,515)	2,733,236,593	(1,676,420,515)
Receivables from plantation reclamation	1,555,063,101	(1,006,319,835)	1,506,348,685	(1,006,319,835)
Receivables from plantation transfer	1,182,587,954	(1,182,587,954)	1,182,587,954	(1,182,587,954)
Employee advances	1,421,167,415	(926,085,345)	1,421,167,415	(926,085,345)
Other receivables	987,536,867	(534,129,301)	599,640,187	(534,129,301)
	52,749,593,591	**(50,189,537,536)**	**52,354,868,495**	**(50,231,423,536)**

4.5. Bad debts

	Closing balance			Opening balance		
	Overdue	Cost *VND*	Allowance *VND*	Overdue	Cost *VND*	Allowance *VND*
Bad debts of other Companies or Individuals						
Households must be collected for product shortages	Over 3 years	44,863,994,586	(44,863,994,586)	Over 3 years	44,905,880,586	(44,905,880,586)
Households must be collected to grow avocados at An Thuan Coffee Garden	Over 3 years	1,676,420,515	(1,676,420,515)	Over 3 years	1,676,420,515	(1,676,420,515)
Must be collected and recovered from the orchard	Over 3 years	1,006,319,835	(1,006,319,835)	Over 3 years	1,006,319,835	(1,006,319,835)
Receivables from the transfer of orchards	Over 3 years	1,182,587,954	(1,182,587,954)	Over 3 years	1,182,587,954	(1,182,587,954)
Employee Advances	Over 3 years	926,085,345	(926,085,345)	Over 3 years	926,085,345	(926,085,345)
Merchant Upfront	Over 3 years	104,005,682	(104,005,682)	Over 3 years	104,005,682	(104,005,682)
Other subjects	Over 3 years	534,129,301	(534,129,301)	Over 3 years	534,129,301	(534,129,301)
		50,293,543,218	**(50,293,543,218)**		**50,335,429,218**	**(50,335,429,218)**

4.6. Inventories

	Closing balance		Opening balance	
	Cost *VND*	Allowance *VND*	Cost *VND*	Allowance *VND*
Goods in transit	-	-	-	-
Raw materials	334,615,326	-	11,333,992,427	-
Tools and supplies	-	-	15,244,106	-
Work in progress	16,935,787,385	(4,185,804,577)	11,477,157,309	(1,953,261,061)
Finished goods	9,684,151,428	-	138,177,452	-
	26,954,554,139	**(4,185,804,577)**	**22,964,571,294**	**(1,953,261,061)**

4.7. Prepaid expenses

4.7.1. Short-term prepaid expenses

	Closing balance *VND*	Opening balance *VND*
Tools and equipment for use	23,958,329	5,741,661
	23,958,329	**5,741,661**

4.7.2. Long-term prepaid expenses

	Closing balance *VND*	Opening balance *VND*
Goodwill value (i)	177,837,254	254,053,220
Others	-	12,444,250
	177,837,254	**266,497,470**

(i) This represents the goodwill arising from the transformation of a state-owned enterprise into a joint stock company in accordance with Decision No. 43/QD-UBND dated 6 January 2017 issued by the People's Committee of Dak Lak Province approving the enterprise value for equitization. The goodwill is amortised to operating expenses over a period of 10 years commencing from 1 September 2017, in accordance with Circular No. 127/2014/TT-BTC issued by the Ministry of Finance on 5 September 2014.

4.8. Taxes and amounts receivable from or payable to the State

	Opening balance		Movement in the period		Closing balance	
	Taxes Payable	Taxes Receivable	Amount payable	Paid	Taxes Payable	Taxes Receivable
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Trading securities	*173,376,524*	*82,094,400*	*2,122,313,780*	*1,174,515,741*	*1,121,174,563*	*82,094,400*
VAT on domestic sales	70,150,908	-	100,612,336	165,283,170	5,480,074	-
Corporate income tax	-	82,094,400	-	-	-	82,094,400
Personal income tax	3,575,398	-	26,724,135	26,407,468	3,892,065	-
Rental charges	99,650,218	-	1,994,977,309	982,825,103	1,111,802,424	-
Trading securities	-	-	-	-	-	-
	173,376,524	82,094,400	2,122,313,780	1,174,515,741	1,121,174,563	82,094,400

4.9. Movements in tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Bearer Plants VND	Total VND
Cost						
Opening balance	85,840,159,153	41,846,455,929	800,000,000	1,592,058,636	169,395,733,597	299,474,407,315
Increase in the period	-	-	-	-	-	-
Decrease in the period	(5,156,078,206)	(112,165,000)	-	-	-	(5,268,243,206)
- Liquidation or transfer	*(5,156,078,206)*	*(112,165,000)*	-	-	-	*(5,268,243,206)*
Closing balance	80,684,080,947	41,734,290,929	800,000,000	1,592,058,636	169,395,733,597	294,206,164,109
Accumulated depreciation						
Opening balance	78,532,775,314	39,936,947,725	800,000,000	1,509,257,985	121,860,654,044	242,639,635,068
Increase in the period	1,002,490,113	205,538,998	-	82,800,651	2,222,348,303	3,513,178,065
- Depreciation charged	*1,002,490,113*	*205,538,998*	-	*82,800,651*	*2,222,348,303*	*3,513,178,065*
Decrease in the period	(5,156,078,206)	(112,165,000)	-	-	-	(5,268,243,206)
- Liquidation or transfer	*(5,156,078,206)*	*(112,165,000)*	-	-	-	*(5,268,243,206)*
Closing balance	74,379,187,221	40,030,321,723	800,000,000	1,592,058,636	124,083,002,347	240,884,569,927
Net book value						
- Opening balance	**7,307,383,839**	**1,909,508,204**	-	**82,800,651**	**47,535,079,553**	**56,834,772,247**
- Closing balance	**6,304,893,726**	**1,703,969,206**	-	-	**45,312,731,250**	**53,321,594,182**
Cost of tangible fixed assets that have been fully depreciated but are still in use:						
- Opening balance	46,602,145,005	36,221,218,914	800,000,000	1,509,257,985	1,574,878,461	86,707,500,365
- Closing balance	46,405,740,772	37,439,018,914	800,000,000	1,592,058,636	1,574,878,461	87,811,696,783

4.10. Intangible fixed assets

	Land use rights *VND*	*Total* *VND*
Cost		
Opening balance	1,285,200,000	1,285,200,000
Increase in the period	-	-
Decrease in the period	-	-
Closing balance	1,285,200,000	1,285,200,000
Accumulated depreciation		
Opening balance	714,000,000	714,000,000
Increase in the period	42,840,000	42,840,000
- Depreciation charged	*42,840,000*	*42,840,000*
Decrease in the period	-	-
Closing balance	756,840,000	756,840,000
Net book value		
- Opening balance	**571,200,000**	**571,200,000**
- Closing balance	**528,360,000**	**528,360,000**

4.11. Investment properties

	Buildings *VND*	**Total** *VND*
Cost		
Opening balance	7,636,870,381	7,636,870,381
Increase in the period	-	-
Decrease in the period	-	-
Closing balance	7,636,870,381	7,636,870,381
Accumulated depreciation		
Opening balance	1,781,936,421	1,781,936,421
Increase in the period	381,843,522	381,843,522
- Depreciation charged	*381,843,522*	*381,843,522*
Decrease in the period	-	-
Closing balance	2,163,779,943	2,163,779,943
Net book value		
- Opening balance	**5,854,933,960**	**5,854,933,960**
- Closing balance	**5,473,090,438**	**5,473,090,438**

4.12. Construction in progress

	Closing balance		**Opening balance**	
	Cost *VND*	**Recoverable amount** *VND*	**Cost** *VND*	**Recoverable amount** *VND*
Construction in progress	**1,256,007,472**	**1,256,007,472**	**1,013,465,655**	**1,013,465,655**
Capital construction	1,256,007,472	1,256,007,472	1,013,465,655	1,013,465,655
- Avocado and durian plantation project	*1,256,007,472*	*1,256,007,472*	*1,013,465,655*	*1,013,465,655*
	1,256,007,472	**1,256,007,472**	**1,013,465,655**	**1,013,465,655**

4.13. Short-term trade payables

	Closing balance VND	Opening balance VND
Having to pay households for overcontracting coffee products	2,542,300,822	4,766,086,578
Other objects	53,312,613	146,200,001
	2,595,613,435	**4,912,286,579**

4.14. Short-term advances from customers

	Closing balance VND	Opening balance VND
Cu Ne Wind Power Investment and Management Co., Ltd.	3,410,000,000	3,410,000,000
Other objects	905,434,091	203,969,740
	4,315,434,091	**3,613,969,740**

4.15. Short-term accrued expenses

	Closing balance VND	Opening balance VND
Other accounts	-	64,000,000
	-	**64,000,000**

4.16. Short-term unearned revenue

	Closing balance VND	Opening balance VND
Revenue received in advance from warehouse leasing	4,296,672,001	3,363,225,789
	4,296,672,001	**3,363,225,789**

4.17. Other short-term payables

	Closing balance VND	Opening balance VND
Union funds	12,279,826	14,125,112
Health Insurance	66,916,562	864,917
Must return equitization	687,113,880	387,113,880
Krong Buk Land Fund Development Center	6,787,453,717	6,787,453,717
Must return equitization to households contracted by orchards	2,603,658,717	2,603,658,717
Payable for other equitization	1,388,629,410	1,388,629,410
Nutifood Binh Duong Nutrition Food Joint Stock Company	5,493,762,175	3,731,780,820
Other payables and payables	17,918,346	610,674,924
	17,057,732,633	**15,524,301,497**

4.18. Short-term borrowings and finance lease obligations

	Closing balance		In the period		Opening balance	
	Amount	Amount able to be paid off	Increases	Decreases	Amount	Amount able to be paid off
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Short-term borrowings	***32,000,000,000***	***32,000,000,000***	-	***2,000,000,000***	***34,000,000,000***	***34,000,000,000***
Nutifood Binh Duong Nutrition Food Joint Stock Company (i)	32,000,000,000	32,000,000,000	-	2,000,000,000	34,000,000,000	34,000,000,000
Short-term borrowings and finance lease liabilities	**32,000,000,000**	**32,000,000,000**	-	**2,000,000,000**	**34,000,000,000**	**34,000,000,000**

(i) These represent borrowings from Nutifood Binh Duong Nutrition Food Joint Stock Company under working capital loan agreements with a maturity of 12 months, bearing interest rates ranging from 4.5% to 8.0% per annum. These borrowings are unsecured.

4.19. Provisions

	Provision for severance allowance due to	*Total*
	VND	*VND*
Opening balance	**443,979,575**	**443,979,575**
Additional provision for the period	-	-
Reversal of provisions	-	-
Utilisation of provisions	-	-
Closing balance	**443,979,575**	**443,979,575**

4.20. Owner's equity

4.20.1. Reconciliation of movements in owner's equity

	Owner's contributed capital	*Undistributed after-tax profit*	*Total*
	VND	*VND*	*VND*
Prior year's opening balance	**236,279,900,000**	**(195,411,710,799)**	**40,868,189,201**
Increase in the year	-	-	-
Giảm trong năm trước	-	(9,920,950,393)	(9,920,950,393)
- Losses in the previous year	-	*(9,920,950,393)*	*(9,920,950,393)*
Prior year's closing balance	**236,279,900,000**	**(205,332,661,192)**	**30,947,238,808**
Current period's opening	**236,279,900,000**	**(205,332,661,192)**	**30,947,238,808**
Increase in the period	-	-	-
Decrease in the period	-	(2,579,030,974)	(2,579,030,974)
- Losses in this period	-	*(2,579,030,974)*	*(2,579,030,974)*
Current period's closing balance	**236,279,900,000**	**(207,911,692,166)**	**28,368,207,834**

4.20.2. Details of owner's contributed capital

	Closing balance		**Opening balance**	
	Actual contributed	**Ratio**	**Actual contributed**	**Ratio**
	VND	*%*	*VND*	*%*
Ms. Nguyen Thi Thuy Hang	58,833,700,000	24.90%	58,833,700,000	24.90%
Ms. Nguyen Tran Xuan Mai	58,833,700,000	24.90%	58,833,700,000	24.90%
Ms. Ton Thi Bich Van	58,833,700,000	24.90%	58,833,700,000	24.90%
People's Committee of Dak Lak province	47,697,960,000	20.19%	47,697,960,000	20.19%
Ms. Bui Diem Hanh	6,317,980,000	2.67%	6,317,980,000	2.67%
Contributed capital of other shareholders	5,762,860,000	2.44%	5,762,860,000	2.44%
	236,279,900,000	**100.00%**	**236,279,900,000**	**100.00%**

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

	Current period VND	Prior period VND
Owner's invested equity	-	-
Capital contribution at the beginning of the period	236,279,900,000	236,279,900,000
Contributed capital increased during the period	-	-
Contributed capital decreased during the period	-	-
Capital contribution at the end of the period	236,279,900,000	236,279,900,000
Dividends and distributed profits	-	-

4.20.4. Shares

	Closing balance VND	Opening balance VND
- Number of shares registered for issuance	-	-
- Number of shares issued to the public	23,627,990	23,627,990
+ *Ordinary shares*	*23,627,990*	*23,627,990*
+ *Preference shares*	-	-
- Number of shares repurchased	-	-
+ *Ordinary shares*	-	-
+ *Preference shares*	-	-
- Number of outstanding shares in circulation	23,627,990	23,627,990
+ *Ordinary shares*	*23,627,990*	*23,627,990*
+ *Preference shares*	-	-
An ordinary share has par value of 10,000 VND/share	10,000	VND/Share

4.20.5. Profit distribution

	Current period VND	Prior period VND
Undistributed profit at the beginning of the period	(205,332,661,192)	(195,411,710,799)
Profit from business activities in the period	(2,579,030,974)	(2,337,969,675)
Other adjustments to increase profit	-	-
Other items adjusted to increase profits	-	-
Dividends or distributed profits to funds during the period	(207,911,692,166)	(197,749,680,474)
Distribution of funds and dividends, including:	-	-
Remaining undistributed profit	**(207,911,692,166)**	**(197,749,680,474)**

4.21. Off-statement of interim financial position items

Externally leased assets

The Company currently leases land under operating leases. As at the end of the accounting period, the future minimum lease payments payable under these operating leases were as follows:

	Closing balance VND	Opening balance VND
- Within one year	3,402,211,979	3,402,211,979
- In the second to fifth year inclusive	13,608,847,915	13,608,847,915
- After five years	39,975,990,751	43,378,202,730
	56,987,050,645	**60,389,262,624**

5. ADDITIONAL INFORMATION FOR ITEMS STATED IN THE INTERIM STATEMENT OF INCOME

5.1. Revenue from sale of goods and rendering of services

	Current period *VND*	Prior period *VND*
Revenue from sale of goods	4,519,911,636	4,025,884,800
Revenue from sales of finished products	2,602,296,931	2,142,060,909
Other revenue	-	338,516,364
	7,122,208,567	**6,506,462,073**

5.2. Cost of goods sold and services rendered

	Current period *VND*	Prior period *VND*
Cost of finished goods sold	6,734,937,233	4,953,211,076
Cost of merchandise sold	624,222,023	381,843,522
	7,359,159,256	**5,335,054,598**

5.3. Finance income

	Current period *VND*	Prior period *VND*
Bank and loan interest	513,645	10,387,245
	513,645	**10,387,245**

5.4. Finance costs

	Current period *VND*	Prior period *VND*
Interest expense	1,258,438,356	1,448,630,135
	1,258,438,356	**1,448,630,135**

5.5. Selling expenses

	Current period *VND*	Prior period *VND*
Staff costs	149,056,671	153,271,664
Others	48,293,638	53,109,383
	197,350,309	**206,381,047**

5.6. General and administrative expenses

	Current period *VND*	Prior period *VND*
Management staff costs	250,136,934	246,627,870
Fixed asset depreciation expense	296,277,393	401,659,671
Provision/Reversal of Loss Provision for Bad Debts (*)	-	(785,268,981)
Cost of outsourced services	-	144,680,011
Others	446,289,746	377,993,623
	992,704,073	**385,692,194**

5.7. Other income

	Current period *VND*	Prior period *VND*
Others	106,633,092	391,888,535
	106,633,092	**391,888,535**

5.8. Other expenses

	Current period VND	Prior period VND
Cost of collapsed rubber trees	-	1,707,063,861
Other costs	734,284	163,885,693
	734,284	**1,870,949,554**

5.9. Basic/diluted earnings per share

	Current period	Prior period
a) Basic earnings per share	-	-
Accounting profit after corporate income tax (VND)	(2,579,030,974)	(2,337,969,675)
Increasing or decreasing adjustments to accounting profit to determine profit or loss attributable to ordinary shareholders:	-	-
- Increasing adjustments (VND)	-	-
- Decreasing adjustments (VND)	-	-
Profit or loss attributable to ordinary shareholders (VND)	(2,579,030,974)	(2,337,969,675)
Average ordinary shares in circulation for the year (shares)	*23,627,990*	*23,627,990*
Basic earnings per share (VND/Share)	**(109)**	**(99)**
b) Diluted earnings per share		
Number of additional shares expected to be issued (shares)	-	-
Diluted earnings per share (VND/Share)	**(109)**	**(99)**

5.10. Production and operating costs by element

	Current period VND	Prior period VND
Raw materials and consumables	250,136,934	664,232,200
Labour	1,325,281,867	1,650,127,754
Depreciation and amortisation	3,937,861,587	5,982,256,653
Contingency Expenses/Contingency Reimbursement	-	(785,268,981)
Cost of outsourced services	2,542,689,334	2,981,545,287
Others	1,177,425,096	592,465,216
	9,233,394,818	**11,085,358,129**

6. ADDITIONAL INFORMATION FOR ITEMS STATED IN THE INTERIM STATEMENT OF CASH FLOWS

6.1. Proceeds from borrowings

	Current period VND	Prior period VND
Proceeds from borrowings under normal contracts	-	3,600,000,000
	-	**3,600,000,000**

6.2. Repayment of borrowings

	Current period VND	Prior period VND
Repayment of borrowings under normal contracts	2,000,000,000	-
	2,000,000,000	**-**

7. FINANCIAL INSTRUMENTS

7.1. Capital risk management

The Company manages its capital to ensure that the Company will be able to continue as a going concern while maximising the return to shareholders through the optimisation of the debt and equity balance.

Gearing ratio

The gearing ratio of the Company as at the end of the accounting period was as follows:

	Current period VND	Prior period VND
Borrowings	32,000,000,000	34,000,000,000
Less: Cash and cash equivalents	769,773,650	4,764,945,006
Net debt	31,230,226,350	29,235,054,994
Equity	28,368,207,834	30,947,238,808
Net debt to equity ratio	**01,1**	**0,94**

7.2. Significant accounting policies

Details of the significant accounting policies and methods adopted (including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised) in respect of each class of financial asset, financial liability and equity instrument are disclosed in Note 3.

7.3. Categories of financial instruments

	Carrying amounts (i)	
	Closing balance VND	Opening balance VND
Financial assets		
Cash and cash equivalents	769,773,650	4,764,945,006
Trade and other receivables	3,074,733,876	2,146,693,860
	3,844,507,526	**6,911,638,866**

	Carrying amounts (i)	
	Closing balance VND	Opening balance VND
Financial liabilities		
Trade payables, Other payables	19,653,346,068	20,436,588,076
Accrued expenses	-	64,000,000
Borrowings and lease	32,000,000,000	34,000,000,000
	51,653,346,068	**54,500,588,076**

(i): The Company has not determined the fair value of its financial assets and financial liabilities as at the end of the accounting period because Circular No. 210/2009/TT-BTC ("Circular 210") issued by the Ministry of Finance on 6 November 2009, as well as current statutory regulations, do not provide specific guidance on the determination of fair value for financial assets and financial liabilities. Circular 210 requires the adoption of International Financial Reporting Standards ("IFRS") on the presentation and disclosures of financial instruments, but does not provide equivalent guidance for the recognition and measurement of financial instruments, including the application of fair value, in conformity with IFRS.

7.4. Financial risk management objectives

The Company has established a risk management framework to identify and evaluate the risks to which the Company is exposed, and to establish policies and procedures to control those risks within acceptable levels. The risk management framework is reviewed periodically to reflect changes in market conditions and the Company's operations. Financial risks comprise market risk (including foreign exchange risk, interest rate risk, and price risk), credit risk, and liquidity risk.

Market risk

The Company's business operations are primarily exposed to risks arising from changes in foreign exchange rates, interest rates, and prices. The Company does not enter into any hedging arrangements to mitigate these risks due to the lack of an active market for trading such financial instruments.

Credit risk

Credit risk arises when a customer or counterparty fails to meet its contractual obligations, resulting in financial loss to the Company. The Company has appropriate credit policies in place and regularly monitors its exposure to assess whether the Company is subject to credit risk. The Company does not have any significant credit risk exposure to any individual customer or counterparty because receivables are derived from a large number of customers operating in various industries and distributed across different geographical regions.

Liquidity risk management

The purpose of liquidity risk management is to ensure the availability of sufficient funds to meet present and future financial obligations. Liquidity is also managed to ensure that the excess of maturing liabilities over maturing assets in any period is maintained at a controllable level in relation to the funds that the Company believes it can generate within that period. The Company's policy is to regularly monitor current and expected liquidity requirements to ensure that the Company maintains sufficient cash reserves, borrowings, and committed shareholder capital contributions to meet its short- and longer-term liquidity requirements.

	Less than 1 year *VND*	From 1 - 5 years *VND*	More than 5 years *VND*	Total *VND*
Closing balance				
Cash and cash equivalents	769,773,650	-	-	769,773,650
Trade and other receivables	3,074,733,876	-	-	3,074,733,876
	3,844,507,526	**-**	**-**	**3,844,507,526**

	Less than 1 year	From 1 - 5 years	More than 5 years	Total
	VND	*VND*	*VND*	*VND*
Closing balance				
Trade payables, Other payables	19,653,346,068	-	-	19,653,346,068
Borrowings and lease	32,000,000,000	-	-	32,000,000,000
	51,653,346,068	**-**	**-**	**51,653,346,068**

	Less than 1 year	From 1 - 5 years	More than 5 years	Total
	VND	*VND*	*VND*	*VND*
Opening balance				
Cash and cash equivalents	4,764,945,006	-	-	4,764,945,006
Trade and other receivables	2,146,693,860	-	-	2,146,693,860
	6,911,638,866	**-**	**-**	**6,911,638,866**

	Less than 1 year	From 1 - 5 years	More than 5 years	Total
	VND	*VND*	*VND*	*VND*
Opening balance				
Trade payables, Other payables	20,436,588,076	-	-	20,436,588,076
Accrued expenses	64,000,000	-	-	64,000,000
Borrowings and lease	34,000,000,000	-	-	34,000,000,000
	54,500,588,076	**-**	**-**	**54,500,588,076**

The Board of General Directors assesses liquidity risk to be low. The Board of General Directors believes that the Company will be able to generate sufficient cash flows to meet its financial obligations as and when they fall due.

8. OTHER INFORMATION

8.1. Events after the reporting period

The Board of General Directors confirms that, in its opinion, in all material respects, there have been no unusual events occurring after the end of the financial year that would have a material impact on the financial position and operations of the Company and which would require adjustments or disclosures to be made in these financial statements.

8.2. Transactions and balances with related parties

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

8.2.1. Transactions and balances with key management personnel and individuals related to key management personnel

Key management personnel comprise: members of the Board of Directors and members of the Executive Management (Board of General Directors, Chief Financial Officer, Chief Accountant). Individuals related to key management personnel are close family members of key management personnel.

Remuneration of key management personnel

The total remuneration of the Board of Directors, the Supervisory Board, and the Board of General Directors earned during the year was as follows:

	Job Title	Salary *VND*	Other income *VND*
The Board of Directors			
Mr. Le Nguyen Hoa	Chairman	-	-
Mr. Ho Sy Trung	Chairman	60,000,000	60,000,000
Ms. Nguyen Huyen Tram	Member	-	-
Mr. Duong Kim Nhung	Member	-	-
Ms. Ton Thi Bich Van	Member	-	-
The Board of Supervisors			
Ms. Nguyen Thi Tri	Head of BOS	-	-
Ms. Tran Kim Oanh	Member	-	-
Mr. Le Van Khuan	Member	-	-
The Board of Management			
Ms. Nguyen Huyen Tram	General Director	140,000,000	140,000,000
Mr. Duong Kim Nhung	Deputy General Director	210,000,000	210,000,000
		410,000,000	**410,000,000**

Transactions with key management personnel and individuals related to key management personnel, and outstanding receivable and payable balances with key management personnel and individuals related to key management personnel.

	Content	Current period *VND*	Prior period *VND*
The Board of Directors			
Ms. Nguyen Huyen Tram	Loan	-	600,000,000
	Loan Interest	-	3,287,671

Other than the aforementioned transactions, the Company had no other transactions or outstanding balances with key management personnel and individuals related to key management personnel during the financial year.

8.2.2. Transactions and balances with other related parties

Other related parties	Location	Relationship
Nutifood Binh Duong Nutrition Food Joint Stock Company	Ho Chi Minh City	Companies related to the Chairman of the Board of Directors

Other related parties of the Company comprise: subsidiaries, associates, jointly controlled entities, individuals holding direct or indirect voting rights in the Company and their close family members, and enterprises controlled or significantly influenced by key management personnel, individuals holding direct or indirect voting rights in the Company, and their close family members.

For the six-month accounting period ended 30 June 2026, the Company's other related parties were as follows:

Revenue from goods sold and services	Content	Current period VND	Prior period VND
Nutifood Binh Duong Nutrition Food Joint Stock Company	Sale of goods and finished products	2,690,058,000	4,025,884,800

Financial expenses	Content	Current period VND	Prior period VND
Nutifood Binh Duong Nutrition Food Joint Stock Company	Loan Interest	1,258,438,356	1,448,630,135

Other transactions	Content	Current period VND	Prior period VND
Nutifood Binh Duong Nutrition Food Joint Stock Company	Loan	-	3,600,000,000
	Loan repayment	2,000,000,000	-

Outstanding receivable and payable balances with other related parties as at the end of the accounting period were as follows:

Short-term advances from customers	Closing balance VND	Opening balance VND
Nutifood Binh Duong Nutrition Food Joint Stock Company	-	35,392,860
	-	**35,392,860**

Other short-term payables	Closing balance VND	Opening balance VND
Nutifood Binh Duong Nutrition Food Joint Stock Company	5,493,762,175	3,731,780,820
	5,493,762,175	**3,731,780,820**

Other than the disclosures of transactions and outstanding receivable and payable balances with related parties presented above, the Board of General Directors confirms that there are no other transactions or balances requiring additional disclosure in the semi-annual financial statements for this accounting period.

8.3. Operating lease commitments

As at the end of the accounting period, the future minimum lease payments receivable under non-cancellable operating leases were as follows:

8.4. Segment information

The Company is not required to prepare segment reporting as it does not satisfy any of the three criteria for preparing geographical segment reports stipulated in Circular No. 20/2006/TT-BTC dated 20 March 2006 issued by the Ministry of Finance guiding the implementation of six (06) Vietnamese Accounting Standards promulgated under Decision No. 12/2005/QD-BTC dated 15 February 2005 by the Ministry of Finance.

The principal activity of the Company is the processing and export of agricultural products. Furthermore, the Company's production and operating activities are principally conducted within the territory of Vietnam. Therefore, the Company's risks and rates of return are not predominantly affected by differences in the products it manufactures or by the fact that it operates in different geographical areas. Consequently, the Board of General Directors has assessed that the Company operates as a single business and geographical segment. Accordingly, the Company is not required to present segment information.

8.5. Other information

In 2025, the Company received Inspection Conclusion No. 58/KL-TTr dated 26 June 2025 from the Inspectorate of Dak Lak Province. Under this Inspection Conclusion, the Chief Inspector of Dak Lak Province recommended that the Provincial People's Committee, the Department of Agriculture and Environment, and other relevant departments and agencies review and proceed with the recovery of 318.68 hectares of aged and economically inefficient coffee plantations, for which the Provincial People's Committee had previously granted approval in principle for liquidation on 11 June 2006 and 5 September 2014.

The Company did not concur with the Inspection Conclusion and submitted four (4) formal petitions to the competent authorities on 27 June 2025, 8 July 2025 (to which a written response was issued by the Provincial Inspectorate on 18 July 2025), 31 July 2025, and 22 December 2025.

On 5 January 2026, the Provincial People's Committee forwarded the Company's petition dated 22 December 2025 to the Provincial Inspectorate for resolution.

On 6 January 2026, the Company received Official Letter No. 04/UBND-ĐTKT from the People's Committee of Dak Lak Province requesting the Company to continue liquidating the plantations in accordance with the approved policy, and requesting the Department of Agriculture and Environment to prepare procedures for land recovery upon the Company's completion of the plantation liquidation, as a basis for proposing the consideration of land recovery in accordance with the Inspection Conclusion and statutory regulations.

As at the date of preparation of these financial statements, the Company has not received any further response from the relevant competent authorities. Accordingly, the Board of General Directors has not recognised any potential impacts of the aforementioned matter in the financial statements for the six-month period ended 30 June 2026.

8.6. Comparative information

The comparative figures are the figures from the Company's financial statements for the year 2025, which were audited by Ernst & Young Vietnam Limited. The comparative figures in the interim statement of profit or loss and the interim statement of cash flows are the figures of the six-month accounting period ended 30 June 2025, which were reviewed by Ernst & Young Vietnam Limited.

The Company has restated the opening balances and transitioned its accounting system in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance guiding the Corporate Accounting System.

MSDN: 6000183273 C.T.C.P
CÔNG TY CỔ PHẦN CÀ PHÊ PHƯỚC AN
H. KRÔNG PẮK - T. ĐẮK LẮK

Prepared by	Chief Accountant	General Director
NGUYEN THI THANH NHAN	BUI QUOC THINH	NGUYEN HUYEN TRAM
		Dak Lak, Vietnam
		14 August 2026