Kido Group Corporation

Interim separate financial statements

For the six-month period ended 30 June 2026

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Kido Group Corporation

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Kido Group Corporation

GENERAL INFORMATION

THE COMPANY

Kido Group Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Business Registration Certificate ("BRC") No. 4103001184 issued by the Department of Finance (previously known as the Department of Planning and Investment) of Ho Chi Minh City on 6 September 2002 and the subsequent amended Enterprise Registration Certificates ("ERC").

The Company's shares were listed on the Ho Chi Minh Stock Exchange in accordance with the License No. 39/UBCK-GPNY issued by the State Securities Commission on 18 November 2005.

The current principal activities of the Company are to sell and purchase food products, oils raw materials and manage investments in subsidiaries.

The Company's registered head office is located at 3rd Floor, V5 Tower Sunrise City South, 23 Nguyen Huu Tho, Tan Hung Ward, Ho Chi Minh City, Vietnam.

BOARD OF DIRECTORS

Members of the Board of Directors during the period and at the date of this report are:

Mr Tran Kim Thanh	Chairman
Mr Tran Le Nguyen	Vice Chairman
Ms Vuong Buu Linh	Member
Ms Vuong Ngoc Xiem	Member
Mr Tran Quoc Nguyen	Member
Ms Nguyen Thi Xuan Lieu	Member
Mr Nguye Quoc Bao	Independent member
Mr Le Cao Thuan	Independent member

BOARD OF SUPERVISION

Members of the Board of Supervision during the period and at the date of this report are:

Ms Nguyen Thi Ngoc Chi	Head
Mr Luong Quang Hien	Member
Ms Luong My Duyen	Member

MANAGEMENT

Members of the management during the period and at the date of this report are:

Mr Tran Le Nguyen	General Director
Ms Vuong Buu Linh	Deputy General Director
Ms Vuong Ngoc Xiem	Deputy General Director
Mr Wang Ching Hua	Deputy General Director
Mr Mai Xuan Tram	Deputy General Director
Mr Bui Thanh Tung	Deputy General Director
Mr Tran Quoc Nguyen	Deputy General Director
Mr Tran Tien Hoang	Deputy General Director
Mr Ma Thanh Danh	Deputy General Director
Ms Nguyen Thi Xuan Lieu	Deputy General Director
Mr Nguyen Cong Hao	Deputy General Director

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Mr Tran Kim Thanh.

Mr Tran Le Nguyen is authorized by Mr Tran Kim Thanh to sign the accompanying interim separate financial statements for the six-month period ended 30 June 2026 in accordance with the Letter of Authorisation No. 20/2026/UQ-KDC dated 1 July 2026.

AUDITOR

The auditor of the Company is Ernst & Young Vietnam Limited.

REPORT OF THE MANAGEMENT

The management of Kido Group Corporation ("the Company") is pleased to present its report and the interim separate financial statements of the Company for the six-month period ended 30 June 2026.

THE MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

The management is responsible for the interim separate financial statements of each financial period which give a true and fair view of the interim separate financial position of the Company and of the interim separate results of its operations and its interim separate cash flows for the period. In preparing those interim separate financial statements, the management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim separate financial statements; and
- prepare the interim separate financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue its business.

The management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim separate financial position of the Company and to ensure that the accounting records comply with the applied accounting system. It 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 management confirmed that it has complied with the above requirements in preparing the accompanying interim separate financial statements.

STATEMENT BY THE MANAGEMENT

The management does hereby state that, in its opinion, the accompanying interim separate financial statements give a true and fair view of the interim separate financial position of the Company as at 30 June 2026 and of the interim separate results of its operations and its interim separate cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements.

The Company has subsidiaries as disclosed in the interim separate financial statements. The Company prepared these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the relevant legal regulations on the preparation and presentation of interim separate financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries ('the Group") for the six-month period ended 30 June 2026 dated 28 August 2026 in accordance with the above prevailing regulations on the preparation and presentation of interim consolidated financial statements.

Users of these interim separate financial statements should read them together with the said interim consolidated financial statements in order to obtain full information on the interim consolidated financial position, interim consolidated results of operations and interim consolidated cash flows of the Group.

For and on behalf of the management:

28 August 2026

M.S.D.N: 0302705302 C.T.C.P
CÔNG TY
CỔ PHẦN
TẬP ĐOÀN
KIDO
THÀNH PHỐ HỒ CHÍ MINH

GENERAL DIRECTOR

Tran Le Nguyen

Ernst & Young Vietnam Limited
2 Hai Trieu Street, Sai Gon Ward
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Email: eyhcmc@vn.ey.com
Website (EN): ey.com/en_vn
Website (VN): ey.com/vi_vn

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Reference: 11611908/69490374/LR

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

To: The Shareholders of Kido Group Corporation

We have reviewed the accompanying interim separate financial statements of Kido Group Corporation ("the Company") as prepared on 28 August 2026 and set out on pages 6 to 41, which comprise the interim separate statement of financial position as at 30 June 2026, the interim separate income statement and the interim separate cash flow statement for the six-month period then ended and the notes thereto.

The management's responsibility

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

Auditors' responsibility

Our responsibility is to express an opinion on the interim separate financial statements based on our audit. We conducted our review in accordance with Vietnamese Standards 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 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.

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Conclusion

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

Ho Chi Minh City, Vietnam

28 August 2026

Ernst & Young Vietnam Limited

M.S.D.N: 0300811802-C.T.T.N.H.H
CÔNG TY
TNHH
ERNST & YOUNG
VIỆT NAM
THÀNH PHỐ HỒ CHÍ MINH

Duong Le Anthony
Deputy General Director
Audit Practicing Registration Certificate
No. 2223-2023-004-1

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

VND

ASSETS	Code	Notes	Ending balance	Beginning balance
A. CURRENT ASSETS	**100**		**1,566,093,744,800**	**2,655,984,948,648**
I. Cash and cash equivalents	***110***	***4***	***247,908,641,493***	***1,282,753,742,379***
1. Cash	111		247,908,641,493	209,406,536,900
2. Cash equivalents	112		-	1,073,347,205,479
II. Current investments	***120***		***383,113,861,918***	***436,768,973,152***
1. Held-for-trading securities	121		401,120,064	401,120,064
2. Provision for diminution in value of held-for-trading securities	122		(924,179)	(924,179)
3. Short-term held-to-maturity investments	123	5	382,713,666,033	436,368,777,267
III. Current receivables	***130***	***6***	***766,302,511,949***	***679,582,425,986***
1. Short-term trade receivables	131		512,040,729,638	689,189,861,161
2. Short-term advances to suppliers	132		39,817,287,711	26,076,245,250
3. Other short-term receivables	135		226,197,332,583	60,457,937,542
4. Provision for doubtful short-term receivables	136		(11,789,423,901)	(96,141,617,967)
5. Shortage of assets waiting for resolution	137		36,585,918	-
IV. Inventory	***140***	***7***	***154,196,330,505***	***239,437,500,451***
1. Inventories	141		154,196,330,505	239,437,500,451
V. Other current assets	***160***		***14,572,398,935***	***17,442,306,680***
1. Short-term deferred expenses	161	8	14,440,619,770	9,553,173,719
2. Value-added tax deductible	162		-	7,796,482,254
3. Tax and other receivables from the State	163		131,779,165	92,650,707
B. NON-CURRENT ASSETS	**200**		**8,744,296,743,006**	**8,466,959,572,804**
I. Non-current receivable	***210***	***9***	***6,706,139,759***	***7,297,141,783***
1. Long-term advance to a supplier	212		6,706,139,759	7,297,141,783
II. Fixed assets	***220***		***391,140,542,007***	***386,476,785,071***
1. Tangible fixed assets	221	10	383,434,365,162	378,020,952,722
Cost	222		536,640,209,173	516,469,531,517
Accumulated depreciation	223		(153,205,844,011)	(138,448,578,795)
2. Intangible assets	227	11	7,706,176,845	8,455,832,349
Cost	228		44,627,675,193	44,627,675,193
Accumulated amortization	229		(36,921,498,348)	(36,171,842,844)
III. Non-current asset in progress	***250***		***2,401,467,129***	***530,262,720***
1. Construction in progress	252	12	2,401,467,129	530,262,720
IV. Non-current investments	***260***	***13***	***8,276,973,306,382***	***7,980,388,579,732***
1. Investments in subsidiaries	261		6,743,193,771,718	6,395,635,954,518
2. Investments in associates and jointly controlled entities	262		2,420,089,888,273	2,428,649,080,623
3. Provision for diminution in value of long-term investments	264		(886,310,353,609)	(843,896,455,409)
V. Other non-current assets	***270***		***67,075,287,729***	***92,266,803,498***
1. Long-term deferred expenses	271	8	41,044,124,046	44,882,884,181
2. Deferred tax assets	272	29.3	26,031,163,683	47,383,919,317
TOTAL ASSETS (280 = 100 + 200)	**280**		**10,310,390,487,806**	**11,122,944,521,452**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

VND

RESOURCES	Code	Notes	Ending balance	Beginning balance
C. LIABILITIES	**300**		**4,378,571,753,441**	**4,045,807,928,205**
I. Current liabilities	***310***		***4,052,369,708,746***	***3,663,151,027,760***
1. Short-term trade payables	311	14	471,142,402,870	684,572,455,276
2. Short-term advances from customers	312	15	419,890,560,325	30,716,871,456
3. Dividends and profits payables	313	16	294,419,364,220	4,451,057,230
4. Short-term statutory obligations	314	17	4,485,699,382	95,001,852,909
5. Short-term accrued expenses	316	18	150,798,568,500	227,871,642,456
6. Other short-term payables	320	19	339,210,129,144	408,237,990,801
7. Short-term loans	321	21	2,290,850,450,119	2,144,217,123,446
8. Bonus and welfare fund	323	20	81,572,534,186	68,082,034,186
II. Non-current liabilities	***330***		***326,202,044,695***	***382,656,900,445***
1. Other long-term liabilities	338		6,688,791,000	6,012,000,000
2. Long-term loan	339	21	313,500,000,000	370,500,000,000
3. Long-term provisions	343	3.14	6,013,253,695	6,144,900,445
D. OWNERS' EQUITY	**400**		**5,931,818,734,365**	**7,077,136,593,247**
1. Owner's contributed capital	411	22	2,898,063,160,000	2,898,063,160,000
- Ordinary shares with voting rights	*411a*		*2,898,063,160,000*	*2,898,063,160,000*
2. Share premium	412		2,292,253,519,262	2,292,253,519,262
3. Treasury shares	415		(675,908,884,000)	-
4. Investment and development fund	418		51,162,916,267	51,162,916,267
5. Other funds belonging to owners' equity	419		16,135,952,841	16,135,952,841
6. Undistributed earnings	420		1,350,112,069,995	1,819,521,044,877
- Undistributed earnings by the end of prior period	*420a*		*1,156,527,149,677*	*1,192,082,020,803*
- Net profit of current period	*420b*		*193,584,920,318*	*627,439,024,074*
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	**440**		**10,310,390,487,806**	**11,122,944,521,452**

Approved, 28 August 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Tran Minh Nguyet	Nguyen Thi Oanh	Tran Le Nguyen

M.S.D.N: 0302705302 CÔNG TY CỔ PHẦN TẬP ĐOÀN KIDO T.C.P THÀNH PHỐ HỒ CHÍ MINH

INTERIM SEPARATE INCOME STATEMENT

For the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period
1. **Revenue from sale of goods**	**01**	**23.1**	**4,700,454,690,966**	**4,998,680,717,000**
2. **Deductions**	**02**	**23.1**	**86,948,406,152**	**92,262,870,655**
3. **Net revenue from sale of goods (10 = 1 - 2)**	**10**	**23.1**	**4,613,506,284,814**	**4,906,417,846,345**
4. **Cost of goods sold**	**11**	**24**	**4,243,108,508,936**	**4,594,340,957,231**
5. **Gross profit from sale of goods (20 = 10 - 11)**	**20**		**370,397,775,878**	**312,076,889,114**
6. **Finance income**	**22**	**23.2**	**300,884,770,382**	**298,911,139,904**
7. **Finance expenses**	**23**	**25**	**138,999,331,650**	**107,776,673,650**
- In which: Interest expense	*24*		*92,319,753,607*	*76,775,125,476*
8. **Selling expenses**	**25**	**26**	**315,118,909,564**	**296,869,973,061**
9. **General and administrative expenses**	**26**	**26**	**2,604,705,071**	**92,765,109,640**
10. **Operating profit {30 = 20 + 22 - (23 + 25 + 26)}**	**30**		**214,559,599,975**	**113,576,272,667**
11. **Other income**	**31**	**27**	**4,774,538,511**	**1,240,144,089**
12. **Other expenses**	**32**	**27**	**4,396,462,534**	**2,018,986,520**
13. **Other profit (loss) (40 = 31 - 32)**	**40**	**27**	**378,075,977**	**(778,842,431)**
14. **Accounting profit before tax (50 = 30 + 40)**	**50**		**214,937,675,952**	**112,797,430,236**
15. **Deferred tax expense (income)**	**52**	**29.1**	**21,352,755,634**	**(3,594,488,547)**
16. **Net profit after tax (60 = 50 - 51 - 52)**	**60**		**193,584,920,318**	**116,391,918,783**

Approved, 28 August 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Tran Minh Nguyet	Nguyen Thi Oanh	Tran Le Nguyen

M.S.D.N: 0302705302 - C.T.C.P. CÔNG TY CỔ PHẦN TẬP ĐOÀN KIDO THÀNH PHỐ HỒ CHÍ MINH

INTERIM SEPARATE CASH FLOW STATEMENT

For the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	**01**		**214,937,675,952**	**112,797,430,236**
2. Adjustments for:				
- Depreciation and amortization	02		16,542,976,155	14,161,534,336
- (Reversal of provision) provision	03		(42,069,942,616)	12,767,043,294
- Foreign exchange (gains) losses arisen from revaluation of monetary accounts denominated in foreign currency	04		(433,443,734)	305,033,040
- Profits from investing activities and financing activities	05		(296,358,631,343)	(283,105,457,141)
- Borrowing costs	06	25	92,319,753,607	78,049,125,474
3. Operating loss before changes in working capital	**08**		**(15,061,611,979)**	**(65,025,290,761)**
- Decrease in receivables	09		143,521,625,703	104,939,795,272
- Decrease in inventories	10		85,241,169,946	176,689,675,015
- Increase, decrease in payables	11		19,133,410,793	(696,832,319,043)
- Increase in prepaid expenses	12		(1,784,741,351)	(1,048,719,307)
- Borrowing costs paid	14		(92,069,865,904)	(95,800,057,385)
- Corporate income tax paid	15	17	(87,896,563,641)	-
- Other cash outflows for operating activities	17		(141,146,750)	(1,225,855,877)
Net cash flows from operating activities	**20**		**50,942,276,817**	**(578,302,772,086)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payment for the purchase of fixed assets	21		(18,022,219,801)	(22,458,639,361)
2. Loans to other entities of other entities	23		(332,270,000,000)	(3,000,000,000)
3. Collections from borrowers of other entities	24		390,340,000,000	70,000,000,000
4. Payments for investments in other entities (net of cash held by entity being acquired)	25		(389,643,919,000)	-
5. Proceeds from sale of investments in other entities, (net of cash held by entity being disposed)	26		42,086,101,800	24,714,006,342
6. Dividends and interest received	27		155,635,735,875	210,204,114,298
Net cash flows from investing activities	**30**		**(151,874,301,126)**	**279,459,481,279**

INTERIM SEPARATE CASH FLOW STATEMENT (continued)

For the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Capital redemption	32	22.1	(675,908,884,000)	-
2. Drawdown of borrowings	33	21	2,972,916,564,473	6,064,189,560,025
3. Repayment of borrowings and bonds	34	21	(2,883,283,237,800)	(5,926,831,539,507)
4. Dividends paid	36	22.4	(347,605,588,210)	(442,890)
Net cash flows from financing activities	**40**		**(933,881,145,537)**	**137,357,577,628**
Net cash and cash equivalent flows for the period (50 = 20+30+40)	**50**		**(1,034,813,169,846)**	**(161,485,713,179)**
Cash and cash equivalent at beginning of the period	**60**	**4**	**1,282,753,742,379**	**868,000,487,198**
Effect of exchange rate changes	61		(31,931,040)	51,187,408
Cash at end of the period (70 = 50 + 60 + 61)	**70**	**4**	**247,908,641,493**	**706,565,961,427**

Approved, 28 August 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Tran Minh Nguyet	Nguyen Thi Oanh	Tran Le Nguyen

M.S.D.N: 0302705302 * CÔNG TY CỔ PHẦN TẬP ĐOÀN KIDO * THÀNH PHỐ HỒ CHÍ MINH

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

As at 30 June 2026 and for the six-month period then ended

1. CORPORATE INFORMATION

Kido Group Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Business Registration Certificate No. 4103001184 issued by the Department of Finance (previously known as the Department of Planning and Investment) of Ho Chi Minh City on 6 September 2002 and the subsequent amended Enterprise Registration Certificates ("ERC").

The Company's shares were listed on the Ho Chi Minh Stock Exchange in accordance with the License No.39/UBCK-GPNY issued by the State Securities Commission on 18 November 2005.

The current principal activities of the Company are to sell and purchase food, oils raw materials and manage investments in subsidiaries.

The Company's normal course of business cycle is 12 months.

The Company's registered head office is located at 3rd Floor, V5 Tower Sunrise City South, 23 Nguyen Huu Tho, Tan Hung Ward, Ho Chi Minh City, Vietnam.

The number of the Company's employees as at 30 June 2026 was 2,020 (31 December 2025: 1,993).

2. BASIS OF PREPARATION

2.1 Purpose of preparing the interim separate financial statements

The Company has subsidiaries as disclosed in *Note 13.1* of the interim separate financial statements. The Company prepared these interim separate financial in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of interim separate financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries ("the Group") for the six-month period ended 30 June 2026 dated 28 August 2026 in accordance with the above prevailing regulations on the preparation and presentation of interim consolidated financial statements.

Users of the interim separate financial statements should read them together with the said interim consolidated financial statements in order to obtain full information on the interim consolidated financial position, interim consolidated results of operations and interim consolidated cash flows of the Group as a whole.

2.2 Accounting standards and system

The interim separate financial statements of the Company, expressed in Vietnam Dong ("VND"), are prepared in compliance and accordance with the Vietnamese Enterprise Accounting System, Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying interim separate financial statements and their use are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the interim separate financial position and the interim separate results of operations and the interim separate cash flows of the Company in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2. BASIS OF PREPARATION (continued)

2.3 *Applied accounting documentation system*

The Company's applied accounting documentation system is the General Journal system.

2.4 *Reporting period*

The Company's fiscal year applicable for the preparation of its separate financial statements starts on 1 January and ends on 31 December.

These interim separate financial statements are prepared for the six-month period ended 30 June 2026.

2.5 *Accounting currency*

The interim separate financial statements are prepared in VND which is also the Company's accounting currency.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 *Changes in accounting policies and disclosures*

The accounting policies adopted by the Company in preparation of the interim separate financial statements are consistent with those followed in the preparation of the Company's annual separate financial statements for the year ended 31 December 2025 and the interim separate financial statements for the six-month period ended 30 June 2025 except for the changes in the accounting policy arising from the initial adoption of Circular No. 99/2025/TT-BTC guidance the Enterprise Accounting System ("Circular 99").

On 27 October 2025, the Ministry of Finance issued Circular 99, replacing Circular No. 200/2014/TT-BTC providing guidance on the enterprise accounting regime issued by the Ministry of Finance on 22 December 2014 and several other related regulations. Circular 99 is effective from 1 January 2026 and is applicable to fiscal years beginning on or after 1 January 2026.

The Company has applied changes in accounting policies in accordance with Circular 99, which have affected the Company on a prospective basis, as Circular 99 does not require retrospective application for these changes. The Company has also re-presented the corresponding figures of certain line items to conform with the presentation under Circular 99, as disclosed in *Note 32*.

3.2 *Cash*

Cash comprise cash on hand and cash in banks.

3.3 *Inventories*

Inventories are measured at their historical costs. The cost of inventories comprise costs of purchase, costs of conversion (including raw materials, direct labor cost, other directly related cost, manufacturing general overheads allocated based on the normal operating capacity) incurred in bringing the inventories to their present location and condition.

In case the net realizable value is lower than the cost, it must be calculated according to the net realizable value.

Net realisable value ("NRV") represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

Company determines quantities and value of inventories issued in the period based on determining quantities and value for each incurred transaction, and recognises value of the inventories issued as follows:

Raw materials, tools and spare part	- cost of purchase on a weighted average method
Finished goods and work-in process	- cost of finished goods, semi products, merchandise on a weighted average method.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.3 Inventories (continued)

Provision for diminution in value of inventories

An inventory provision represents the estimated loss to reflect the decrease in value of inventories (through diminution, damage, obsolescence, etc.) below their carrying amount, and is intended to cover actual losses incurred from the decline in value of raw materials, finished goods and other inventories. The Company recognises the inventory provision when there is evidence that the net realisable value is lower than the cost of inventories.

Increases or decreases to the provision balance are recognised in cost of goods sold in the interim separate income statement. When inventories expire, become obsolete, are damaged or are no longer usable, the difference between the provision previously made and the historical cost of inventories is included in the interim separate income statement.

3.4 Receivables

Receivables are presented in the interim separate statement of financial position at the carrying amounts due from customers and other debtors, after deducting provision for doubtful debts.

The provision for doubtful receivables represents amounts of outstanding receivables at the end of the reporting period which are doubtful of being recovered. Increases or decreases to the provision balance are recorded into general and administrative expense account in the interim separate income statement. When bad debts are determined as unrecoverable and are written off those bad debts, the difference between the provision for doubtful receivables previously made and historical cost of receivables is included in the interim separate income statement.

For overdue receivables, provision for doubtful debts is provided as follows:

Overdue period	*Provision rate (% of receivable value)*
From 6 months to less than 1 year	30
From 1 year to less than 2 years	50
From 2 years to less than 3 years	70
3 years or more	100

3.5 Tangible fixed assets

Tangible fixed assets comprise assets with physical substance held by the enterprise for use in production and business activities.

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to the location and condition necessary for it to be capable of operating as intended by the Company.

Expenditures for additions and improvements are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim separate income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.6 *Intangible assets*

Intangible assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset to a condition for it to be capable of operating for its intended use of the Company.

Expenditures for additions and improvements are added to the carrying amount of the assets and other expenditures are charged to the separate income statement as incurred.

When intangible assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

3.7 *Depreciation and amortization*

Depreciation of tangible fixed assets and amortization of intangible assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	10 - 50 years
Machinery and equipment	5 - 10 years
Means of transportation	6 - 10 years
Office equipment	3 - 5 years
Computer software	3 - 20 years

Tangible fixed assets are depreciated from the time the assets are available for use. Intangible fixed assets are amortized from the time they are put into use.

3.8 *Construction in progress*

Construction in progress represents the costs of acquiring new assets that have not yet been fully installed or the costs of construction that have not yet been fully completed. Construction in progress is stated at cost, which includes all necessary costs to construct, repair, renovate, expand, or re-equip the projects with technologies, such as construction costs, tools and equipment costs, project management costs, construction consulting costs, and borrowing costs that are eligible for capitalization.

Construction in progress will be transferred to the appropriate fixed asset account when these assets are fully installed or the construction project is fully completed, and depreciation of these assets will commence when they are ready for their intended use.

Construction costs are recognized as expenses when such costs do not meet the conditions to be recognized as fixed assets.

3.9 *Borrowing costs*

Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds and are recorded as expense during the period in which they are incurred.

3.10 *Deferred expenses*

Deferred expenses are reported as short-term or long-term deferred expenses on the interim separate statement of financial position and are amortised over the period to which they relate or during which the related economic benefits are consumed.

The following types of expenses are recorded as long-term prepaid expense and are amortised to the interim separate income statement:

- Tools and consumables used for more than one year with high value;
- Repair and periodic maintenance costs of fixed assets related to business operations over multiple accounting periods; and
- Deferred land rental.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.10 *Deferred expenses* (continued)

Deferred land rental

The prepaid land rental represents the unamortized balances of payments made to obtain the transferred land lease rights under the land lease contract No. 29/HDTD-02 dated 5 February 2002 between the transferrer and Department of Natural Resources and Environment of Ho Chi Minh City for the Land lot at Tan Thoi Hiep Industrial Park, Tan Thoi Hiep Ward, Ho Chi Minh City validated until 5 December 2048. Such prepaid rental is recognized as a long-term deferred expense for allocation to the interim separate income statement over the remaining lease period according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets.

Repair and periodic maintenance costs of fixed assets related to business operations over multiple accounting periods.

The Company determine and allocate repair and periodic maintenance costs of fixed assets related to business operations over multiple accounting periods based on their nature to select the appropriate allocation method and basis.

3.11 *Investments*

Investments in subsidiaries

Investments in subsidiaries that are excluded from interim separate financial statements are carried at cost. Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are recognized in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Investment in associates

Investments in associates over which the Company has significant influence are carried at cost.

Distributions from accumulated net profits of the associates arising subsequent to the date of acquisition are recognized in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Investments in joint venture

Investments in joint venture over which the Company has joint control are carried at cost.

Distributions from accumulated net profits of the joint venture arising subsequent to the date of acquisition are recognized in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

Held-for-trading securities

Held-for-trading securities are initially stated at fair value, being the consideration paid at the trade date.

Held-to-maturity investments

Held-to-maturity investments are stated at their acquisition costs.

Provision for diminution in value of investments

Provision for diminution in value of the investment is made when there are reliable evidences that a part or whole of an investment (including investments held to maturity, if any) has suffered a diminution in value or is not recoverable at the end of the reporting period.

Increases or decreases to the provision balance are recorded as finance expense in the interim separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.12 Payables

Trade and other payables comprise obligations of the Company to suppliers of materials and goods, service providers, vendors of property, plant and equipment.

3.13 Accruals

Accrued expenses comprise amounts payable for goods and services that have been received from suppliers or provided to customers during the reporting period but have not yet been paid due to the absence of sufficient supporting documents, accounting records or documentation and are recognised as production and business expenses of the reporting period.

3.14 Accrual for severance pay

The severance pays for employee is accrued at the end of each reporting year for employees who have been working for more than 12 months at the Company. The accrued amount is determined at one-half of the average monthly salary for each year of service qualifying for severance pay in accordance with the Labour Code and related implementing guidance.

The average monthly salary used in the calculation is updated at the end of each reporting period based on the average monthly salary of the six-month period up to the reporting date. Any increases or decreases to the accrued amount, other than actual payment made to employees, is recognized in the interim separate income statement.

The accrued severance pay is used to settle severance benefits payable to employees upon termination of their labour contract in accordance with Article 46 of the Labour Code.

3.15 Foreign currency transactions

Transactions denominated in currencies other than the accounting currency of the Company VND are initially recorded using the actual transaction exchange rates or carrying exchange rates, depending on the nature and substance of the underlying transactions and the principles for determining exchange rates at the transaction date, as follows:

Actual transaction exchange rates

Transactions denominated in currencies other than the accounting currency of the Company VND are recorded at the actual exchange rates at the transaction dates, being the average buying and selling transfer exchange rates of the commercial bank with which the entity frequently conducts transactions, or at an exchange rate approximating such average transfer exchange rates at the transaction dates (hereinafter referred to as the "approximated exchange rates").

Approximated exchange rates are required to differ by no more than ±1% from the corresponding average buying and selling transfer exchange rates at the transaction dates. The average buying and selling transfer exchange rates are determined on a daily basis as the arithmetic average of the bank's daily buying and selling transfer exchange rates. The application of approximate exchange rates must not result in any material impact on the financial position and results of operations of the Company for the relevant accounting period.

Where the commercial bank with which the Company frequently conducts transactions does not publish an exchange rate for the foreign currency in which transactions are denominated, the Company using an intermediate currency for translation into the entity's accounting currency, provided that such approach is applied consistently.

All foreign exchange differences incurred are taken to the interim separate income statement.

Carrying exchange rates

Carrying exchange rates include either specific actual carrying exchange rates or weighted-average carrying exchange rates. The application of specific actual carrying exchange rates or weighted-average carrying exchange rates depends on the characteristics and management requirements of foreign currency–denominated monetary items of the Company.

All foreign exchange differences incurred are taken to the interim separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.16 Contributed capital

Ordinary shares

Ordinary shares with voting right are recognised at par value.

Share premium

Share premium is the difference between the par value and the issuance price of the shares, minus the actual issuance expenses incurred corresponding to the number of shares successfully issued. Issuance expense related to unsuccessful share are recognised as financial expenses.

Treasury shares

Own equity instruments which are reacquired (treasury shares) are recognised at cost and deducted from equity. No gain or loss is recognised in the separate income statement upon purchase, sale, issue or cancellation of the Company's own equity instruments.

3.17 Appropriation of net profits

Net profit after tax is available for appropriation to shareholders after approval in the shareholders' meeting, and after making appropriation to the reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company's net profit after tax subject to approval by shareholders at the Annual General Meeting:

Investment and development fund

This fund is set aside for use in the Company's expansion of its operation or of in-depth investment.

Bonus and welfare fund

This fund is set aside for employee reward, incentives, common benefits and welfare improvements, and presented as a liability on the interim separate statement of financial position.

3.18 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discounts, rebates and sales returns. The following specific recognition criteria must also be met before revenue is recognized:

Sale of goods

Revenue is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Interest income

Interest is recognised on an accrual basis based on the time and actual interest rate for each period.

Dividend and profit distribution income

Dividend and profit distribution income are recognized when Company is entitled to receive dividends or when the Company are entitled to receive profits from its capital contributions.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.19 Revenue deductions

Revenue deductions include trade discounts, sales allowances, and sales returns.

Revenue deductions arising in the same period in which products, goods, or services are sold are recorded as a reduction of revenue in that period. In cases where products, goods, or services are sold during the period but trade discounts, sales allowances, or sales returns arise in the subsequent year, the Company reduces the revenue recognised for the year, provided that such revenue deductions arise before the issuance date of the financial statements.

3.20 Selling expenses

Selling expenses reflect actual costs incurred in connection with the sale of goods and the provision of services.

3.21 General and administrative expenses

General and administrative expenses reflect actual costs incurred in the course of the general management of the Company.

3.22 Taxation

Current income tax

Current 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. The tax rates and tax laws used to compute the amount are those that are enacted as at the end of the reporting period.

Current income tax is charged or credited to the interim separate income statement, except when it relates to items recognized directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to set off current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the end of the reporting period between the tax base of assets and liabilities and their carrying amount for interim financial reporting purpose.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss; and
- in respect of taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.22 *Taxation* (continued)

Deferred tax (continued)

Deferred tax assets are recognized for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profits will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilized, except:

- where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss; and
- in respect of deductible temporarily differences associated with investments in subsidiaries, associates, and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at end of the reporting periods and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Previously unrecognized deferred tax assets are re-assessed at end of the reporting periods and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

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

Deferred tax is charged or credited to the interim separate income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on either the same taxable entity or when the Company intends to either settle current tax liabilities and assets on a net basis or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.23 *Related parties*

Parties are considered to be related parties of the Company if one party has the ability to directly or indirectly control or to exercise significant influence over, the other party in making financial and operating decisions, or when the Company and the other party are under common control or subject to significant influence by the same party. Related parties may be entities or individuals, including close members of their families.

4. CASH AND CASH EQUIVALENTS

VND

	Ending balance	*Beginning balance*
Cash and cash equivalents held by the Company that are not restricted as to use		
Cash on hand	491,781,176	463,046,061
Cash at banks	247,416,860,317	208,943,490,839
- *Joint Stock Commercial Bank for Foreign Trade of Vietnam*	*99,985,440,526*	*72,387,857,152*
- *Joint Stock Commercial Bank for Investment and Development of Vietnam*	*68,553,101,122*	*49,788,412,770*
- *Military Commercial Joint Stock Bank*	*55,132,386,788*	*70,050,499,018*
- *Others*	*23,745,931,881*	*16,716,721,899*
Cash equivalents	-	1,073,347,205,479
TOTAL	**247,908,641,493**	**1,282,753,742,379**

5. SHORT-TERM HELD-TO-MARTURITY INVESTMENT

VND

	Ending balance		*Beginning balance*	
	Cost	*Recoverable amount*	*Cost*	*Recoverable amount*
Nhat Vinh Food One Member Limited Liability Company	331,162,054,792	331,162,054,792	320,184,109,589	320,184,109,589
TVH Investment and Trading Joint Stock Company	45,036,748,224	45,036,748,224	101,639,804,661	101,639,804,661
Asia Chau Investment Company Limited	6,514,863,017	6,514,863,017	14,544,863,017	14,544,863,017
TOTAL *(*)*	**382,713,666,033**	**382,713,666,033**	**436,368,777,267**	**436,368,777,267**

(*) This amount represented secured loan and interest receivables with original maturities ranging from 6 to 12 months and earned market interest rate at 7% per annum.

6. CURRENT RECEIVABLES

VND

	Ending balance		*Beginning balance*	
	Carrying amount	*Provision*	*Carrying amount*	*Provision*
Short-term trade receivables	**512,040,729,638**	**(9,324,216,078)**	**689,189,861,161**	**(93,676,410,144)**
Due from other parties				
- *Bach Hoa Xanh Trading Joint Stock Company*	*23,717,151,812*	-	*21,177,991,011*	-
- *EB Services Company Limited*	*14,029,157,541*	*(814,663,404)*	*26,299,403,731*	*(814,663,404)*
- *TTV Investment and Trading Joint Stock Company*	*9,722,113,632*	*(8,176,638,359)*	*9,722,113,632*	*(8,176,638,359)*
- *Other customers*	*108,155,363,213*	*(332,914,315)*	*155,198,195,073*	*(332,914,315)*
Due from related parties *(Note 30)*	356,416,943,440	-	476,792,157,714	(84,352,194,066)
Short-term advances to suppliers	**39,817,287,711**	**-**	**26,076,245,250**	**-**
In which:				
- *KB International Commerce Limited Company*	*19,842,053,288*	-	*1,887,597,000*	-
- *Others*	*19,975,234,423*	-	*24,188,648,250*	-
Other short-term receivables	**226,197,332,583**	**(2,465,207,823)**	**60,457,937,542**	**(2,465,207,823)**
Due from other parties				
- *Advance to employee*	*60,690,450,229*	-	*41,983,640,768*	-
- *Others*	*21,439,754,161*	*(2,465,207,823)*	*18,281,796,774*	*(2,465,207,823)*
Due from related parties *(Note 30)*	144,067,128,193	-	192,500,000	-
Shortage of assets waiting for resolution	**36,585,918**	-	-	-
TOTAL	**778,091,935,850**	**(11,789,423,901)**	**775,724,043,953**	**(96,141,617,967)**

Details of movement of provision for doubtful short-term receivables

VND

	Current year	*Previous year*
Beginning balance	96,141,617,967	93,012,061,674
Provision created during the period	-	3,129,556,293
Reversal of provision during the period	(84,352,194,066)	-
Ending balance	11,789,423,901	96,141,617,967

7. INVENTORIES

	Ending balance	*Beginning balance*
		VND
Merchandise	119,657,788,707	87,308,508,221
Raw material	22,244,371,098	18,664,381,883
Tools and supplies	7,569,320,660	6,869,686,708
Finished goods	2,463,453,278	1,546,015,795
Good in transit	2,261,396,762	125,048,907,844
TOTAL	**154,196,330,505**	**239,437,500,451**

8. DEFERRED EXPENSES

	Ending balance	*Beginning balance*
		VND
Short-term	**14,440,619,770**	**9,553,173,719**
Insurance fee	3,626,146,266	1,344,502,198
Office rental	3,466,114,521	5,045,594,435
Maintenance expenses	2,855,367,307	1,925,355,416
Tools and equipment	573,746,452	933,347,148
Others	3,919,245,224	304,374,522
Long-term	**41,044,124,046**	**44,882,884,181**
Deferred land rental	32,999,818,683	33,735,874,118
Maintenance expenses	3,534,095,276	4,803,314,321
Tools and equipment	3,406,938,072	4,631,996,072
Others	1,103,272,015	1,711,699,670
TOTAL	**55,484,743,816**	**54,436,057,900**

9. LONG-TERM ADVANCE TO A SUPPLIER

	Ending balance	*Beginning balance*
		VND
Advance for office rental to Hoang Trieu Company Limited	6,706,139,759	7,297,141,783

10. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Machinery and equipment*	*Means of transportation*	*Office equipment*	*Total*
Cost					
Beginning balance	227,495,617,969	174,321,155,166	91,349,018,039	23,303,740,343	516,469,531,517
New purchase	160,000,000	1,281,002,591	12,732,775,065	6,030,900,000	20,204,677,656
Transfer from construction in progress	-	266,000,000	-	-	266,000,000
Disposal	-	-	(300,000,000)	-	(300,000,000)
Ending balance	227,655,617,969	175,868,157,757	103,781,793,104	29,334,640,343	536,640,209,173
In which:					
Fully depreciated	*522,808,000*	*399,304,299*	*26,222,381,637*	*11,367,965,674*	*38,512,459,610*
Accumulated depreciation					
Beginning balance	22,869,687,610	43,148,718,005	58,368,836,732	14,061,336,448	138,448,578,795
Depreciation for the period	3,988,411,766	6,104,331,978	3,681,102,256	1,283,419,216	15,057,265,216
Disposal	-	-	(300,000,000)	-	(300,000,000)
Ending balance	26,858,099,376	49,253,049,983	61,749,938,988	15,344,755,664	153,205,844,011
Net carrying amount					
Beginning balance	204,625,930,359	131,172,437,161	32,980,181,307	9,242,403,895	378,020,952,722
Ending balance	200,797,518,593	126,615,107,774	42,031,854,116	13,989,884,679	383,434,365,162

11. INTANGIBLE ASSETS

	VND
	Computer software
Cost	
Beginning balance and ending balance	44,627,675,193
In which:	
Fully amortized	*20,299,624,388*
Accumulated amortization	
Beginning balance	36,171,842,844
Amortization for the period	749,655,504
Ending balance	36,921,498,348
Net carrying amount	
Beginning balance	8,455,832,349
Ending balance	7,706,176,845

12. CONSTRUCTION IN PROGRESS

Ending balance mainly represents machinery and equipment that have not yet been completed for use at the Tan Thoi Hiep Ward plant, Ho Chi Minh city.

13. LONG-TERM INVESTMENTS

		VND
	Ending balance	*Beginning balance*
Investments in subsidiaries *(Note 13.1)*	6,743,193,771,718	6,395,635,954,518
Investments in associates and jointly controlled entities *(Note 13.2)*	2,420,089,888,273	2,428,649,080,623
TOTAL	**9,163,283,659,991**	**8,824,285,035,141**
Provision for long-term investments *(Notes 13.1 and 13.2)*	(886,310,353,609)	(843,896,455,409)
NET	**8,276,973,306,382**	**7,980,388,579,732**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

13. LONG-TERM INVESTMENTS (continued)

13.1 Investments in subsidiaries

As at 30 June 2026, the Company has 7 subsidiaries (31 December 2025: 8). Details are as follow:

Name of subsidiaries	*Business*	*Status*	*Ending balance*			*Beginning balance*		
			Cost of investment *VND*	*%*	*Provision*	*Cost of investment* *VND*	*%*	*Provision*
Vietnam Vegetable Oils Industry Corporation ("Vocarimex") *(*)*	Manufacturing and trading all kinds of vegetable oils	In operating	2,848,430,664,486	93.85	-	2,656,886,745,486	87.29	-
Tuong An Vegetable Oil Joint Stock Company ("Tuong An")	Manufacturing and trading all kinds of vegetable and oil seeds	In operating	1,177,649,209,483	72.39	-	1,177,649,209,483	72.39	-
Tho Phat Quoc Te Joint Stock Company ("Tho Phat") *(**)*	Manufacturing and trading food and drink	In operating	1,161,489,688,880	68.00	-	1,161,489,688,880	68.00	-
Hung Vuong Corporation ("Hung Vuong") *(**)*	Real estate and land use right business	In operating	1,077,124,208,869	75.39	-	1,077,124,208,869	75.39	-
Nam Do Long An Company Limited ("NDLA")	Manufacturing and trading food and drink	Pre-operating	355,000,000,000	100.00	-	241,400,000,000	100.00	-
Kido Food One Member Company Limited ("KIDOFOOD")	Wholesale food products and provide other food services	In operating	114,500,000,000	100.00	114,500,000,000	30,000,000,000	100.00	30,000,000,000
Kido Trading and Services Company Limited ("KTS")	Wholesale food products and provide other food services	In operating	9,000,000,000	100.00	-	9,000,000,000	100.00	-
Kido - Nha Be Company Limited ("KNB") (***)	Manufacturing and trading all kinds of vegetable oils	In operating	-	-	-	42,086,101,800	51.00	42,086,101,800
TOTAL			**6,743,193,771,718**		**114,500,000,000**	**6,395,635,954,518**		**72,086,101,800**

(*) On 15 April 2026, the Company acquired an additional 7,982,904 shares of Vocarimex from the existing shareholders for a total consideration of VND 191,543,919,000. Accordingly, the Company increased its ownership interest in Vocarimex from 87.29% to 93.85% since that date.

13. LONG-TERM INVESTMENTS (continued)

13.1 *Investments in subsidiaries* (continued)

(*) The Company used 18,199,534 shares of Hung Vuong and 39,780,000 shares of Tho Phat to place as collaterals for its long-term loan from a bank. Details of such loan are presented at *Note 21.2*.

(**) On 22 June 2026, the Group completed the disposal 51% of the charter capital of KNB to Vocarimex, in accordance with the Board of Directors' Resolution No. KDC09/2026/NQ-HDQT.

13.2 *Investments in associates and jointly controlled entities*

As at 30 June 2026, the Company has 3 associates and joint ventures (31 December 2025: 3). Details are as follow:

Name of associates and jointly controlled entities	*Ending balance*			*Beginning balance*		
	Cost of investment	*%*	*Provision*	*Cost of investment*	*%*	*Provision*
	VND		*VND*	*VND*		*VND*
Lavenue Investment Corporation	1,087,500,000,000	50.00	771,810,353,609	1,087,500,000,000	50.00	771,810,353,609
Bac Binh Construction Investment Joint Stock Company "Bac Binh" *(*)*	851,554,510,972	40.05	-	860,113,703,322	40.05	-
Nuti KD International Food Joint Stock Company ("NutiKD") *(**)*	481,035,377,301	29.40	-	481,035,377,301	29.40	-
TOTAL	**2,420,089,888,273**		**771,810,353,609**	**2,428,649,080,623**		**771,810,353,609**

(*) The Company used 11,134,918 shares of Bac Binh as collaterals for Bac Binh's bank loans.

(**) In accordance with Authorization Contracts No. 01/2025/HĐUQ-KDF and No. 02/2025/HĐUQ dated 18 December 2025, the Company authorized all shareholder rights of 21,803,040 shares, representing 29.4% of NutiKD's share capital owned by the Company to Nuti Investment Company Limited.

13. LONG-TERM INVESTMENTS (continued)

13.2 *Investments in associates and jointly controlled entities* (continued)

Lavenue Investment Corporation ("Lavenue") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 0310306044 issued by the Department of Finance of Ho Chi Minh City on 10 September 2010 and the subsequent amendments. Its principal activities are to operate in the real estate industry. Lavenue's registered head office is located at No. 12 Le Thanh Ton, Sai Gon Ward, Ho Chi Minh City. Lavenue is the owner of Lavenue Crown Project ("Project") located at No 8 - 12 Le Duan Street, Sai Gon Ward, Ho Chi Minh City, Vietnam.

Since 2018, the implementation of the Project has been under inspection by the relevant authorities. The People's Court of Ho Chi Minh City issued the court's first-instance judgment No.400/2020/HS-ST on 20 September 2020 and the High People's Court of Ho Chi Minh City issued the court's appellate judgment No.452/2021/HSPT on 2 December 2021 in term of the violation in managing decision, using State's assets causing losses relating to the Project. Accordingly, the Company's Board of Directors made a provision for the investment based on the recoverable value of this investment.

Nuti KD International Food Joint Stock Company ("NutiKD"), formerly known as Kido Frozen Foods Joint Stock Company, is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 4103001557 issued by the Department of Finance of Ho Chi Minh City on 14 April 2003 and the subsequent amendments. Its principal activities are to manufacture and trading all kinds of food and drink products such as ice cream, milk and other dairy products. NutiKD's registered head office is located at Lot A2-7, Road N4, Cu Chi Northwest Industrial Park, Tan An Hoi Commune, Ho Chi Minh City, Vietnam.

Bac Binh Construction Investment Joint Stock Company ("Bac Binh") is a joint stock company established under the Law on Enterprises of Vietnam pursuant to ERC No. 0305456774 issued by the Department of Finance of Ho Chi Minh City on 24 October 2007 and its subsequent amendments. The principal activity of Bac Binh is the construction of all types of buildings. Bac Binh's registered head office is located at Level 7, Viet Dragon Tower - 141 Nguyen Du Street, Ben Thanh Ward, Ho Chi Minh City, Vietnam.

14. SHORT-TERM TRADE PAYABLES

VND

	Ending balance		*Beginning balance*	
	Balance	*Payable amount*	*Balance*	*Payable amount*
Due to related parties *(Note 30)*	311,487,251,162	311,487,251,162	415,358,820,284	415,358,820,284
AAA Oil & Fats Pte., Ltd	126,521,223,760	126,521,223,760	119,670,946,587	119,670,946,587
Others	33,133,927,948	33,133,927,948	149,542,688,405	149,542,688,405
TOTAL	**471,142,402,870**	**471,142,402,870**	**684,572,455,276**	**684,572,455,276**

15. SHOT-TERM ADVANCES FROM CUSTOMERS

VND

	Ending balance	*Beginning balance*
Advances from a related party *(Note 30)*	400,000,000,000	-
Advances from third parties	19,890,560,325	30,716,871,456
TOTAL	**419,890,560,325**	**30,716,871,456**

16. DIVIDENDS AND PROFIT DISTRIBUTION PAYABLES

		VND
Profit of the year	*Ending balance*	*Beginning balance*
2025	289,806,316,000	-
2024	161,990,990	-
Before 2024	4,451,057,230	4,451,057,230
TOTAL	**294,419,364,220**	**4,451,057,230**
In which:		
Not yet due for payment	*289,968,306,990*	*-*
Overdue	*4,451,057,230*	*4,451,057,230*

17. SHORT-TERM STATUTORY OBLIGATIONS

VND

	Beginning balance	*Increase in the period*	*Decrease in the period*	*Ending balance*
Personal income tax	7,105,289,268	31,480,230,956	(34,297,405,075)	4,288,115,149
Value added tax	-	14,579,370,117	(14,381,785,884)	197,584,233
Corporate income tax	87,896,563,641	-	(87,896,563,641)	-
TOTAL	**95,001,852,909**	**46,059,601,073**	**(136,575,754,600)**	**4,485,699,382**

18. SHORT-TERM ACCRUED EXPENSES

VND

	Ending balance	*Beginning balance*
Marketing expenses	41,737,840,822	79,632,484,200
Transportation fee	32,811,448,057	42,892,896,866
Trade discounts	28,592,784,567	37,471,852,680
13th month salary and performance bonus	18,944,523,551	31,694,045,376
Sales incentive	17,790,697,874	17,868,345,688
Interest expense	7,743,411,269	7,493,523,566
Others	3,177,862,360	10,818,494,080
TOTAL	**150,798,568,500**	**227,871,642,456**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

19. OTHER SHORT-TERM PAYABLES

VND

	Ending balance	*Beginning balance*
UPAS LC *(*)*	252,636,957,242	341,970,096,573
Board of Director salary	71,520,000,000	59,600,000,000
Others	15,053,171,902	6,667,894,228
TOTAL	**339,210,129,144**	**408,237,990,801**
In which:		
Payable to related parties (Note 30)	*77,880,897,484*	*63,538,979,676*
Payable to others	*261,329,231,660*	*344,699,011,125*

(*) The Company has obtained UPAS LC from a bank to finance its working capital requirements. Details are as follow:

Banks	*Ending balance*	*Maturity date*	*Interest rate*
	VND		*% p.a.*
Military Commercial Joint Stock Bank	252,636,957,242	From 12 August 2026 to 25 September 2026	8.91 - 9.02

20. BONUS AND WELFARE FUNDS

VND

	Current period	*Previous period*
Beginning balance	68,082,034,186	54,636,429,023
Increase in period	13,500,000,000	13,500,000,000
Decrease in period	(9,500,000)	(29,199,879)
Ending balance	81,572,534,186	68,107,229,144

21. LOANS

VND

	Ending balance		*Beginning balance*	
	Balance	*Payable amount*	*Balance*	*Payable amount*
Short-term loans	**2,290,850,450,119**	**2,290,850,450,119**	**2,144,217,123,446**	**2,144,217,123,446**
Loans from banks *(Note 21.1)*	2,176,850,450,119	2,176,850,450,119	2,030,217,123,446	2,030,217,123,446
Current portion of long-term loan *(Note 21.2)*	114,000,000,000	114,000,000,000	114,000,000,000	114,000,000,000
Long-term loan	**313,500,000,000**	**313,500,000,000**	**370,500,000,000**	**370,500,000,000**
Loan from a bank *(Note 21.2)*	313,500,000,000	313,500,000,000	370,500,000,000	370,500,000,000
TOTAL	**2,604,350,450,119**	**2,604,350,450,119**	**2,514,717,123,446**	**2,514,717,123,446**

21. LOANS (continued)

Movements of loans are as follows:

VND

	Short-term loans	*Long-term loan*	*Total*
Beginning balance	2,144,217,123,446	370,500,000,000	2,514,717,123,446
Drawdown of borrowings	2,972,916,564,473	-	2,972,916,564,473
Transfer of current portion of long-term loan	57,000,000,000	(57,000,000,000)	-
Repayment of borrowings and bond	(2,883,283,237,800)	-	(2,883,283,237,800)
Ending balance	2,290,850,450,119	313,500,000,000	2,604,350,450,119

21.1 Short-term loan from banks

The Company has obtained unsecured short-term loans from commercial banks to finance its working capital requirements. The balance as at 30 June 2026 is as follow:

Banks	*Ending balance*	*Principal and interest repayment term*	*Interest rate*
	VND		*% p.a.*
Joint Stock Commercial Bank for Foreign Trade of Vietnam	697,916,978,129	From 27 July 2026 to 24 September 2026	7 - 8.4
Vietnam International Commercial Joint Stock Bank	417,783,175,705	From 31 July 2026 to 9 October 2026	8.5
Vietnam Joint Stock Commercial Bank for Industry and Trade	266,206,904,693	From 27 August 2026 to 23 September 2026	7.2 - 7.5
United Overseas Bank Vietnam Limited	258,890,723,100	From 27 July 2026 to 23 September 2026	6.8 - 7.5
Military Commercial Joint Stock Bank	244,518,641,688	From 14 September 2026 to 30 November 2026	8
Joint Stock Commercial Bank for Investment and Development of Vietnam	179,902,796,164	From 7 October 2026 to 16 November 2026	7 - 7.9
Vietnam Technological and Commercial Joint Stock Bank	111,631,230,640	From 12 November 2026 to 13 November 2026	8.6 - 8.9
TOTAL	**2,176,850,450,119**		

21.2 Long-term loan from a bank

Details of the long-term loans from a bank to sponsor for working capital are as follows:

Bank	*Ending balance (VND)*	*Maturity date*	*Interest rate*	*Collateral assets*
VIB	427,500,000,000	From 17 September 2026 to 18 March 2030	8%	18,199,534 shares of HungVuong A term-deposit contract at VIB owned by Tho Phat Food 39,780,000 shares of Tho Phat
In which:				
Current	*114,000,000,000*			
Non-current portion	*313,500,000,000*			

22. OWNERS' EQUITY

22.1 *Increase and decrease in owners' equity*

VND

	Share capital	*Share premium*	*Treasury shares*	*Investment and development fund*	*Other funds belonging to owners' equity*	*Undistributed earnings*	*Total*
Previous period							
Beginning balance	2,898,063,160,000	2,292,253,519,262	-	51,162,916,267	16,135,952,841	1,217,502,020,803	6,475,117,569,173
Net profit for the period	-	-	-	-	-	627,439,024,074	627,439,024,074
Transferred to bonus and welfare fund	-	-	-	-	-	(13,500,000,000)	(13,500,000,000)
Board of Director's and Board of Supervision's allowance	-	-	-	-	-	(11,920,000,000)	(11,920,000,000)
Ending balance	2,898,063,160,000	2,292,253,519,262	-	51,162,916,267	16,135,952,841	1,819,521,044,877	7,077,136,593,247
Current period							
Beginning balance	2,898,063,160,000	2,292,253,519,262	-	51,162,916,267	16,135,952,841	1,819,521,044,877	7,077,136,593,247
Net profit for the period	-	-	-	-	-	193,584,920,318	193,584,920,318
Treasury shares *(*)*	-	-	(675,908,884,000)	-	-	-	(675,908,884,000)
Dividends declared *(**)*	-	-	-	-	-	(637,573,895,200)	(637,573,895,200)
Transferred to bonus and welfare fund	-	-	-	-	-	(13,500,000,000)	(13,500,000,000)
Board of Director's and Board of Supervision's allowance	-	-	-	-	-	(11,920,000,000)	(11,920,000,000)
Ending balance	2,898,063,160,000	2,292,253,519,262	(675,908,884,000)	51,162,916,267	16,135,952,841	1,350,112,069,995	5,931,818,734,365

(*) According to Board of Directors ("BOD") Resolution No. KDC07/2026/NQ-HĐQT dated 7 May 2026, the BOD approved the repurchased of up to 14,490,316 treasury shares for existing shareholders from the Company's share premium. On 25 May 2026, the Company received an Official letter No. 4496/UBCK-QLCB issued by the State Securities Commission, approved the report on the use of above treasury shares. On 30 June 2026, the company repurchased 13,461,016 shares with amount of VND 675,908,884,000.

(**) According to Minute of the Annual General Meeting of Shareholders dated 28 May 2026, the shareholders approved the payment of dividends by cash for 2024 at 12% of the share's par value with amount of VND 347,767,579,200 and for 2025 at 10% of the share's par value with amount of VND 289,806,316,000. As at 30 June 2026, the Company had paid 2024 dividends amounting to VND 347,605,588,210.

22. OWNERS' EQUITY (continued)

22.2 Capital transactions with owners

	Current period	*Previous period*
		VND
Share capital		
Beginning period and ending period	2,898,063,160,000	2,898,063,160,000

22.3 Shares

	Ending balance	*Beginning balance*
		Share
Ordinary shares authorized to be issued	289,806,316	289,806,316
Ordinary shares issued and fully paid	289,806,316	289,806,316
Treasury shares	13,461,016	-
Outstanding ordinary shares	276,345,300	289,806,316

Par value of outstanding share: 10,000 VND

22.4 Dividends

	Current period	*Previous period*
		VND
Dividends on ordinary shares		
Dividends by cash for 2024 declared	347,767,579,200	-
Dividends by cash for 2025 declared	289,806,316,000	-
Dividends by cash paid during the period	347,605,588,210	442,890

23. REVENUES

23.1 Revenues from sale of goods

	Current period	*Previous period*
		VND
Gross revenue	**4,700,454,690,966**	**4,998,680,717,000**
Revenue from sale of merchandise	4,532,165,983,873	4,865,091,230,223
Revenue from sale of finished goods	168,288,707,093	133,589,486,777
Deductions	**(86,948,406,152)**	**(92,262,870,655)**
Trade discount	(81,302,534,445)	(76,061,962,416)
Sales return	(5,645,871,707)	(16,200,908,239)
Net revenue	**4,613,506,284,814**	**4,906,417,846,345**
In which:		
Sales to related parties	*1,612,629,433,589*	*2,095,788,378,970*
Sales to other parties	*3,000,876,851,225*	*2,810,629,467,375*

23. REVENUES (continued)

23.2 Finance income

VND

	Current period	*Previous period*
Dividends income	274,498,482,303	230,338,951,931
Interest income	23,824,393,088	8,766,505,210
Foreign exchange difference gains	2,561,894,991	15,805,682,763
Gains from disposal of investments	-	44,000,000,000
TOTAL	**300,884,770,382**	**298,911,139,904**

24. COST OF GOODS SOLD

VND

	Current period	*Previous period*
Cost of merchandises	4,118,336,757,680	4,495,098,762,865
Cost of finished goods	123,094,670,402	97,162,445,506
Cost of destroyed finished goods	1,677,080,854	2,079,748,860
TOTAL	**4,243,108,508,936**	**4,594,340,957,231**

25. FINANCE EXPENSES

VND

	Current period	*Previous period*
Interest expense	92,319,753,607	76,775,125,476
Provision for diminution in value of held-for-trading securities	42,413,898,200	14,925,291,191
Allocation of bond issuance expenses	-	1,273,999,998
Others	4,265,679,843	14,802,256,985
TOTAL	**138,999,331,650**	**107,776,673,650**

26. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	Current period	*VND* *Previous period*
Selling expenses incurred during the period		
Labor costs	195,420,424,273	190,354,908,177
Transportation fee	55,504,058,282	42,850,078,938
Advertising and promotion	46,624,366,468	41,259,945,009
Others	17,570,060,541	22,405,040,937
TOTAL	**315,118,909,564**	**296,869,973,061**
General and administrative expenses incurred during the period		
Labor cost	63,363,590,484	64,018,600,189
External services	10,906,282,062	16,555,214,043
Depreciation and amortization	6,461,477,502	5,387,977,187
Rental fees and maintenance	4,758,350,583	5,219,220,801
Provision for doubtful receivables	-	399,186,959
Others	1,467,198,506	1,184,910,461
Deduction of general and administrative expense		
Reversal provision for doubtful receivable	(84,352,194,066)	-
TOTAL	**2,604,705,071**	**92,765,109,640**

27. OTHER INCOME AND EXPENSES

	Current period	*VND* *Previous period*
Other income	**4,774,538,511**	**1,240,144,089**
Sales support income received	3,865,611,182	-
Others	908,927,329	1,240,144,089
Other expenses	**(4,396,462,534)**	**(2,018,986,520)**
Others	(4,396,462,534)	(2,018,986,520)
OTHER PROFIT (LOSS)	**378,075,977**	**(778,842,431)**

28. PRODUCTION AND OPERATING COSTS

	Current period	*VND* *Previous period*
Cost of merchandises	4,118,336,757,680	4,495,098,762,865
Labor costs	293,355,864,470	282,901,353,109
Raw materials	123,094,670,402	97,162,445,506
External services	79,721,382,799	72,644,804,829
Depreciation and amortization *(Notes 10 and 11)*	15,806,920,720	13,425,478,901
(Reversal of provision) provision for doubtful receivables	(84,352,194,066)	399,186,959
Others	14,868,721,566	22,344,007,763
TOTAL	**4,560,832,123,571**	**4,983,976,039,932**

29. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to Company is 20% of taxable income.

The tax returns filed by the Company are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, the amounts reported in the interim separate financial statements could change at a later date upon final determination by the tax authorities.

29.1 CIT expense

	Current period	*VND* *Previous period*
Deferred tax expense (income)	21,352,755,634	(3,594,488,547)

Reconciliation between the CIT expense and the accounting profit multiplied by CIT rate is presented below:

	Current period	*VND* *Previous period*
Accounting profit before tax	**214,937,675,952**	**112,797,430,236**
At CIT rate of 20% applicable to the Company	42,987,535,191	22,559,486,048
Adjustments:		
Non-deductible expenses	723,810,767	2,841,377,560
Unrecognized deferred tax asset for tax loss for the period	32,541,106,137	8,655,217,871
Dividends and profit received	(54,899,696,461)	(46,067,790,386)
Provision for investment diminution	-	8,417,220,360
CIT expense (income)	**21,352,755,634**	**(3,594,488,547)**

29.2 Current tax

The current tax payable is based on taxable income for the current period. The taxable income of the Company for the period differs from the accounting profit before tax as reported in the interim separate income statement because it excludes items of income or expense that are taxable or deductible in other periods and it further excludes items that are not taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted by the end of the reporting period.

29. CORPORATE INCOME TAX (continued)

29.3 Deferred tax

The following are deferred tax assets recognized by the Company, and the movements thereon, during the current and previous periods:

VND

	Interim separate statement of financial position		*Interim separate income statement*	
	Ending balance	*Beginning balance*	*Current period*	*Previous period*
Accrued expenses	24,822,126,736	37,736,814,703	(12,914,687,967)	(4,302,350,104)
Severance allowance	1,202,650,739	1,228,980,089	(26,329,350)	(239,331,200)
Provision for investment diminution	-	8,417,220,360	(8,417,220,360)	8,417,220,360
Others	6,386,208	904,165	5,482,043	(281,050,509)
Net deferred tax assets	***26,031,163,683***	***47,383,919,317***		
Net deferred tax (charge) credit to interim separate income statement			***(21,352,755,634)***	***3,594,488,547***

30. TRANSACTIONS WITH RELATED PARTIES

List of related parties that have a controlling relationship and significant transactions with the Company as at 30 June 2026 is as follows:

Related parties	*Relationship*
Vocarimex	Subsidiary
Tuong An	Subsidiary
KNB *(until 30 June 2026)*	Subsidiary
Kidofood	Subsidiary
KTS	Subsidiary
NDLA	Subsidiary
Hung Vuong	Subsidiary
Tho Phat	Subsidiary
Tho Phat Food Processing One Member Company Limited ("Tho Phat Food")	Indirect subsidiary
NuitiKD	Associate
Lavenue	Associates jointly controlled
Kido Land Joint Stock Company ("KDL")	Owned by same shareholders
Kido Investment Company Limited ("KDI")	Common key personnel
Bac Binh	Associate
Mr Tran Kim Thanh	Chairman of Board of Directors ("BOD")
Mr Tran Le Nguyen	Vice Chairman of BOD cum
Ms Vuong Buu Linh	Member of BOD cum Deputy General Director
Ms Vuong Ngoc Xiem	Member of BOD cum Deputy General Director
Mr Tran Quoc Nguyen	Member of BOD cum Deputy General Director
Ms Nguyen Thi Xuan Lieu	Member of BOD cum Deputy General Director
Mr Nguyen Quoc Bao	Independent member of BOD
Mr Le Cao Thuan	Independent member of BOD

30. TRANSACTIONS WITH RELATED PARTIES (continued)

List of related parties that have a controlling relationship and significant transactions with the Company as at 30 June 2026 is as follows: (continued)

Related parties	*Relationship*
Ms Nguyen Thi Ngoc Chi	Head of Board of Supervision ("BOS")
Mr Luong Quang Hien	Member of BOS
Ms Luong My Duyen	Member of BOS
Mr Wang Ching Hua	Deputy General Director
Mr Mai Xuan Tram	Deputy General Director
Mr Bui Thanh Tung	Deputy General Director
Mr Tran Tien Hoang	Deputy General Director
Mr Ma Thanh Danh	Deputy General Director
Mr Nguyen Cong Hao	Deputy General Director

Significant transactions with related parties in the current period were as follows:

VND

Related parties	*Transaction*	*Current period*	*Previous period*
Tuong An	Purchase of merchandise and materials	2,470,742,983,714	2,355,995,576,953
	Sale of merchandises	1,315,339,919,289	1,753,243,591,541
	Payment discount	3,647,397,112	3,438,639,393
	Office rental income	300,000,000	300,000,000
	Purchase of service	80,400,000	80,400,000
	Other service income	60,000,000	60,000,000
	Received dividend	29,427,532,245	29,428,981,200
KNB	Sale of merchandises	260,641,281,135	309,467,862,785
	Office rental income	150,000,000	150,000,000
	Purchase of service	7,265,700	-
Tho Phat Food	Received dividend	81,600,000,000	-
	Sale of merchandises	3,354,572,088	5,876,558,729
	Office rental income	900,000,000	1,171,581,260
	Rendering of service	507,442,332	-
	Purchase of merchandise	71,086,403	61,932,384
Hung Vuong	Received dividend	37,693,744,073	12,979,737,731
KDF	Sale of merchandises	33,290,054,750	27,181,862,200
	Return of finished goods	-	14,977,808
Bac Binh	Received dividend	11,467,638,585	-
KDL	Office rental income	772,727,273	-
Vocarimex	Received dividend	114,309,300,000	106,329,900,000
	Purchase of service	99,150,000	123,904,000
	Sale of merchandises	3,606,327	18,503,715
NDLA	Offsetting debts	-	196,038,673,269

30. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties as the end of the reporting periods were as follows:

			VND
Related parties	*Transaction*	*Ending balance*	*Beginning balance*
Short-term trade receivables			
KNB	Sale of merchandises	189,281,219,526	242,918,753,215
Tuong An	Sale of merchandises	152,887,157,716	127,130,321,016
NuitiKD	Sale of merchandises	13,213,408,161	8,047,013,737
Tho Phat Food	Sale of merchandises	1,035,158,037	3,098,883,405
KIDOFOOD	Sale of merchandises	-	84,352,194,066
Vocarimex	Sale of merchandises	-	11,244,992,275
		356,416,943,440	**476,792,157,714**
Other short-term receivables			
Vocarimex	Dividend receivable	114,309,300,000	-
Tuong An	Dividend receivable	29,427,532,245	-
	Service	55,000,000	-
Tho Phat	Office rental fee	247,795,948	165,000,000
KNB	Service	27,500,000	27,500,000
		144,067,128,193	**192,500,000**
Short-term trade payables			
Tuong An	Purchase of merchandises	(311,080,359,181)	(414,953,167,581)
NutiKD	Purchase of merchandises	(330,136,705)	(330,136,705)
Vocarimex	Purchase of merchandises	(67,878,000)	(72,684,000)
KNB	Purchase of merchandises	(7,846,956)	-
Tho Phat Food	Purchase of merchandises	(1,030,320)	(2,831,998)
		(311,487,251,162)	**(415,358,820,284)**
Shot-term advances from a customer			
Tuong An	Sale of merchandises	(400,000,000,000)	-
Other short-term payables			
Board of Director's and Board of Supervision	Allowance	(71,520,000,000)	(59,600,000,000)
NutiKD	Payment on behalf	(3,938,979,676)	(3,938,979,676)
Tuong An	Trade discount	(2,421,917,808)	-
		(77,880,897,484)	**(63,538,979,676)**
Dividends and profits payables			
Shareholders	Dividends payable	294,419,364,220)	(4,451,057,230)

30. TRANSACTIONS WITH RELATED PARTIES (continued)

Salary of the General Director:

			VND
Individuals	*Position*	*Current period*	*Previous period*
Mr Tran Le Nguyen	Vice Chairman of BOD cum General Director	4,893,200,000	3,983,165,000

Remuneration of Board of Director:

			VND
Individuals	*Position*	*Current year*	*Previous year*
Mr Tran Le Nguyen	Vice Chairman of BOD cum General Director	-	-
Others	Chairman/Member of BOD	-	-
TOTAL		-	-

Salary of Board of Supervision:

			VND
Individuals	*Position*	*Current year*	*Previous year*
Ms Nguyen Thi Ngoc Chi	Head of Board of Supervision	-	-
Others	Member	-	-
TOTAL		-	-

31. COMMITMENTS

Operating lease commitment

The Company leases land and premises and under operating lease arrangements. The minimum lease commitment as at the end of the reporting periods under the operating lease agreements are as follows:

		VND
	Ending balance	*Beginning balance*
Within 1 year	7,719,878,893	19,656,163,891
From 1 to 5 years	7,006,945,576	7,006,945,576
More than 5 years	595,110,446	1,463,779,726
TOTAL	**15,321,934,915**	**28,126,889,193**

31. COMMITMENTS (continued)

Capital contribution obligation

As at the date of the end of the reporting period, the Company had commitments of capital contribution to following companies:

	Total capital commitment	*Amount contributed*	*Amount to be contributed*
			VND
Ta Foods and Spices Joint Stock Company	200,000,000,000	-	200,000,000,000
Kien Hung International Company Limited	100,000,000,000	-	100,000,000,000
KTS	50,000,000,000	9,000,000,000	41,000,000,000
TOTAL	**350,000,000,000**	**9,000,000,000**	**341,000,000,000**

32. RECLASSIFICATION OF THE CORRESPONDING FIGURES IN ACCORDANCE WITH REQUIREMENTS OF CIRCULAR 99

Certain corresponding figures in the financial statements have been reclassified to conform with the presentation requirements under Circular 99 due to first time adoption (*Note 3.1*) for the current period's interim financial statements. The details are as follows:

	Beginning balance (as previously stated)	*Restated*	*Beginning balance (as restated)*
			VND
INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION			
Cash and cash equivalents	**1,282,406,536,900**	**347,205,479**	**1,282,753,742,379**
Cash equivalents	1,073,000,000,000	347,205,479	1,073,347,205,479
Current investments	**400,195,885**	**436,368,777,267**	**436,768,973,152**
Shor-term held-to-maturity investments	-	436,368,777,267	436,368,777,267
Current receivables	**1,116,298,408,732**	**(436,715,982,746)**	**679,582,425,986**
Short-term loan receivables	420,000,000,000	(420,000,000,000)	-
Other short-term receivables	77,173,920,288	(16,715,982,746)	60,457,937,542
Dividends and profits payables	-	4,451,057,230	4,451,057,230
Other short-term payables	412,689,048,031	(4,451,057,230)	408,237,990,801

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

33. EVENT AFTER THE REPORTING PERIOD

According to BOD Resolution No. KDC11/2026/NQ-HĐQT dated 7 July 2026, the Company's BOD approved the plan to purchase 100% of original shares of TPF Investment and Trading Company Limited ("TPF"). As at the date of the interim separate financial statements, the Company has completed to purchase 100% of TPF's share capital. Accordingly, TPF became a subsidiary of the Company.

Except the above event, there have been no other significant event occurring after the interim at the end of the reporting period date which would require adjustments or disclosures to be made in the interim separate financial statements of the Company.

Approved, 28 August 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Tran Minh Nguyet	Nguyen Thi Oanh	Tran Le Nguyen

M.S.D.N: 0302705302
C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN KIDO
THÀNH PHỐ HỒ CHÍ MINH