

Statement of Financial Position

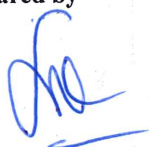
Units: VNĐ

NBR	DESCRIPTION	Code	Note	AS 30.06.2026	AS 31.12.2025
A -	CURRENT ASSETS	100		919,617,141,640	924,591,168,384
I.	Cash and cash equivalents	110	5	60,808,556,244	67,780,884,414
1	Cash	111		41,108,556,244	43,180,884,414
2	Cash equivalents	112		19,700,000,000	24,600,000,000
II.	Short-term financial investments	120	6	760,721,713,088	719,496,553,650
1	Trading securities	121		-	-
2	Provision for impairment of trading securities	122		-	-
3	Held-to-maturity investments	123		760,721,713,088	719,496,553,650
4	Provision for short-term held-to-maturity investments	124		-	-
5	Other short-term investments	125		-	-
6	Provision for impairment of other short-term investments	126		-	-
III.	Short-term receivables	130		93,958,229,583	134,207,014,477
1	Short-term trade receivables	131		101,464,180,619	147,504,506,019
2	Short-term advances to suppliers	132		3,405,535,984	533,998,747
3	Short-term inter-company receivables	133		-	-
4	Receivables from construction contracts under percentage	134		-	-
5	Other short-term receivables	135		6,020,700,088	2,773,160,700
6	Provision for short-term doubtful debts	136		(16,932,187,108)	(16,604,650,989)
7	Shortage of assets waiting for resolution	137		-	-
IV.	Inventories	140		677,640,168	663,248,342
1	Inventories	141		677,640,168	663,248,342
2	Provision for devaluation of inventories	142		-	-
V.	Other short-term assets	150			
1	Short-term prepayments	151		-	-
2	Value added tax deductibles	152		-	-
3	Taxes and other receivables from the State budget	153		-	-
VI.	Other short-term assets	160		3,451,002,557	2,443,467,501
1	Short-term prepayments	161		3,451,002,557	2,443,467,501
2	Value added tax deductibles	162		-	-
3	Taxes and other receivables from the State budget	163		-	-
4	Government bond sale and repurchase transactions	164		-	-
5	Other short-term assets	165		-	-
B -	NON-CURRENT ASSETS	200		47,076,006,453	45,474,454,895
I.	Long-term receivables	210		5,374,231,920	3,846,782,520
1	Long-term trade receivables	211		-	-
2	Long-term advances to suppliers	212		-	-
3	Operating capital contributed to dependent units	213		-	-
4	Long-term inter-company receivables	214		-	-
5	Other long-term receivables	215		5,374,231,920	3,846,782,520
6	Provision for long-term doubtful debts	216		-	-
II.	Fixed assets	220		2,667,702,733	3,037,577,670
1	Tangible fixed assets	221		2,618,746,990	2,972,422,842
	Cost	222		95,502,768,161	94,351,527,520
	Accumulated depreciation	223		(92,884,021,171)	(91,379,104,678)
2	Finance lease assets	224		-	-
	Cost	225		-	-
	Accumulated amortisation	226		-	-
3	Intangible assets	227		48,955,743	65,154,828
	Cost	228		98,000,000	98,000,000
	Accumulated amortisation	229		(49,044,257)	(32,845,172)
III.	Long-term Biological Assets	230			
1	Bearer biological assets	231		-	-
2	Immature bearer biological assets	232		-	-
3	Mature bearer biological assets	233		-	-

	Cost	234	-	-
	Accumulated amortisation	235	-	-
4	Long-term consumable biological assets	236	-	-
5	Long-term consumable biological assets - Crops	237	-	-
6	Provision for impairment of long-term biological assets	238	-	-
IV.	Investment properties	240	-	-
1	Cost	241	-	-
2	Accumulated depreciation	242	-	-
IV.	Long-term assets in progress	250	-	-
1	Long-term work in progress	251	-	-
2	Construction in progress	252	-	-
V.	Long-term financial investments	260	-	-
1	Investments in subsidiaries	261	-	-
2	Investments in associates	262	-	-
3	Equity investments in other entities	263	3,684,980,000	3,684,980,000
4	Provision for impairment of long-term financial investments	264	(3,684,980,000)	(3,684,980,000)
5	Held-to-maturity investments	265	-	-
6	Provision for long-term held-to-maturity investments	266	-	-
VI.	Other long-term assets	270	39,034,071,800	38,590,094,705
1	Long-term prepayments	271	39,034,071,800	38,590,094,705
2	Deferred tax assets	272	-	-
3	Long-term reserved spare parts	273	-	-
4	Other long-term assets	274	-	-
5	Goodwill	279	-	-
	TOTAL ASSETS	280	966,693,148,093	970,065,623,279
A -	LIABILITIES	300	117,322,987,876	199,447,824,505
I.	Current liabilities	310	116,017,291,643	198,182,818,509
1	Short-term trade payables	311	18,517,569,580	25,868,597,942
2	Short-term advances from customers	312	25,865,861,639	26,111,884,125
3	Dividends and profits payable	313	7,315,000	7,315,000
4	Taxes and amounts payable to the State budget	314	16,834,939,592	30,095,930,556
5	Payables to employees	315	49,365,184,000	87,438,948,000
6	Short-term accrued expenses	316	2,042,000,000	9,508,000,000
7	Short-term inter-company payables	317	-	-
8	Payables relating to construction contracts under percentage	318	-	-
9	Short-term unearned revenue	319	-	-
10	Other current payables	320	2,848,498,034	2,605,419,088
11	Short-term loans and obligations under finance leases	321	-	-
12	Short-term provisions	322	-	-
13	Bonus and welfare funds	323	535,923,798	16,546,723,798
14	Price stabilization fund	324	-	-
15	Government bond sale and repurchase transactions	325	-	-
II.	Long-term liabilities	330	1,305,696,233	1,265,005,996
1	Long-term trade payables	331	-	-
2	Long-term advances from customers	332	-	-
3	Long-term taxes and other payables to the State	333	-	-
4	Long-term accrued expenses	334	-	-
5	Inter-company payables regarding operating capital	335	-	-
6	Long-term inter-company payables	336	-	-
7	Long-term unearned revenue	337	-	-
8	Other long-term payables	338	-	-
9	Long-term loans and obligations under finance leases	339	-	-
10	Convertible bonds	340	-	-
11	Preference shares	341	-	-
12	Deferred tax liabilities	342	1,305,696,233	1,265,005,996
13	Long-term provisions	343	-	-
14	Scientific and technological development fund	344	-	-
B -	EQUITY	400	849,370,160,217	770,617,798,774
1	Owners' contributed capital	411	184,712,750,000	184,712,750,000
	Ordinary shares carrying voting rights	411a -	184,712,750,000	184,712,750,000
	Preference shares	411b -	-	-

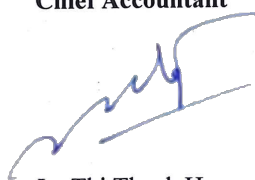
2	Share premium	412		36,208,703,645	36,208,703,645
3	Conversion options on convertible bonds	413		-	-
4	Other owners' capital	414		-	-
5	Treasury shares	415		(721,035,000)	(721,035,000)
6	Assets revaluation reserve	416		-	-
7	Foreign exchange reserve	417		-	-
8	Investment and development fund	418		-	-
9	Enterprise reorganisation support fund	419		-	-
10	Other reserves	420		629,169,741,572	550,417,380,129
	Retained earnings accumulated to the prior year end	420a -		550,417,380,129	409,254,511,517
	Retained earnings of the current year	420b -		78,752,361,443	141,162,868,612
11	Non-controlling interests	429		-	-
	TOTAL RESOURCES	440		966,693,148,093	970,065,623,279

Prepared by



Nguyen Ngoc Duy Sinh

Chief Accountant



La Thi Thanh Hang



Board of Directors

Ngô Mạnh Cường

INCOME STATEMENT

Accounting period from January 1, 2026 to June 30, 2026

Unit: VNĐ

NBR	DESCRIPTION	Code	Note	Quarter 02		Accumulated to the end of Q2	
				2026	2025	2026	2025
1.	Gross revenue from goods sold and services rendered	01		210,839,644,395	210,615,300,791	349,660,299,607	328,407,118,430
2.	Deductions	02		3,684,793,520	802,400,000	3,815,530,079	1,112,234,255
3.	Net revenue from goods sold and services rendered	10		207,154,850,875	209,812,900,791	345,844,769,528	327,294,884,175
4.	Cost of sales from goods sold and services rendered	11		101,193,396,479	113,763,766,717	167,265,380,873	178,379,816,165
5.	Gross profit from goods sold and services rendered	20		105,961,454,396	96,049,134,074	178,579,388,655	148,915,068,010
6.	Gain/Loss from disposal of investment properties	21		-	-	-	-
7.	Financial income	22		14,087,768,144	11,543,393,670	25,032,893,626	22,001,344,076
8.	Financial expenses	23		(155,531,803)	123,314,129	220,649,462	124,257,483
-	In which: Interest expense	24		-	-	-	-
9.	Share of net profit from associates	2x		-	-	-	-
10.	Selling expenses	25		31,759,014,214	23,184,775,608	53,276,179,740	40,900,435,135
11.	General and administration expenses	26		29,782,500,442	28,517,738,745	51,665,149,452	50,678,431,226
12.	Operating profit	30		58,663,239,687	55,766,699,262	98,450,303,627	79,213,288,242
13.	Other income	31		409,063	5,688,335	1,279,064	32,989,408
14.	Other expenses	32		10,009,956	(5,454,546)	11,037,069	16,522,688
15.	(Loss)/profit from other activities	40		(9,600,893)	11,142,881	(9,758,005)	16,466,720
16.	Accounting profit before tax	50		58,653,638,794	55,777,842,143	98,440,545,622	79,229,754,962
17.	Current corporate income tax expense	51		11,657,107,922	10,615,545,426	19,647,493,942	15,146,954,724
18.	Deferred corporate tax (income)/expense	52		73,658,189	540,023,003	40,690,237	700,973,806
19.	Net profit after corporate income tax	60		46,922,872,683	44,622,273,714	78,752,361,443	63,381,826,432
19.1.	- Equity holders of the Holding Company	61		46,922,872,683	44,622,273,714	78,752,361,443	63,381,826,432
19.2.	- Non-controlling interests	62		-	-	-	-
20.	Basic earnings per share (*)	70		2,547	2,423	4,275	3,441
21.	Diluted earnings per share (*)	71		2,547	2,423	4,275	3,441

Prepared by



Nguyen Ngoc Duy Sinh

Chief Accountant



La Thi Thanh Hang

Board of Directors



Ngô Mạnh Cường

CASH FLOW STATEMENT

Unit: VND

NBR	DESCRIPTION	Code	Note	Accumulated to the end of Q2	
				2026	2025
1	Profit before tax	01		98,440,545,622	79,229,754,962
	Adjustments for:				
-	Depreciation and amortisation of fixed assets	02		1,521,115,578	1,546,535,630
-	Provisions	03		327,536,119	(483,461,168)
-	Foreign exchange (gains)/losses arising from translating foreign currency items	04		(237,920,552)	(2,241,243,039)
-	(Gain)/losses from investing activities	05		(24,794,968,000)	(19,731,210,674)
-	Interest expense	06		-	-
-	Other adjustments	07		-	-
2	Operating losses before movements in working capital	08		75,256,308,767	58,320,375,711
9	(Increase)/decrease in receivables	9		38,400,693,248	8,795,305,293
10	(Increase)/decrease in inventories	10		(14,391,826)	191,975,417
11	Increase/(decrease) in payables (excluding accrued loan interest and corporate income tax payable)	11		(54,581,086,216)	(7,467,259,829)
12	(Increase)/decrease in prepaid expenses	12		(1,451,512,151)	4,677,049,084
13	(Increase)/decrease in Trading securities	13		-	-
14	Interest paid	14		-	-
15	Corporate income tax paid	15		(31,228,028,465)	(11,979,369,138)
16	Other cash inflows	16		-	-
17	Other cash outflows	17		(16,010,800,000)	(38,205,490,000)
	Net cash generated by/(used in) operating activities	20		10,371,183,357	14,332,586,538
21	Acquisition and construction of fixed assets and other long-term assets	21		(1,151,240,641)	(504,781,818)
22	Proceeds from sale, disposal of fixed assets and other long-term assets	22		-	-
23	Cash outflow for lending, buying debt instruments of other entities	23		(740,813,548,088)	(617,422,010,126)
24	Cash recovered from lending, selling debt instruments of other entities	24		703,038,388,650	758,294,633,533
25	Equity investments in other entities	25		-	-
26	Cash recovered from investments in other entities	26		-	-
27	Interest earned, dividends and profits received	27		21,344,968,000	20,881,210,674
30	Net cash generated by investing activities	30		(17,581,432,079)	161,249,052,263
31	Proceeds from share issue and owners' contributed capital	31		-	-
32	Capital withdrawals, buy-back of issued shares	32		-	-
33	Proceeds from borrowings	33		-	-
34	Repayment of borrowings	34		-	-
35	Repayment of obligations under finance leases	35		-	-
36	Dividends and profits paid	36		-	(184,197,671,500)
40	Net cash (used in) financing activities	40		-	(184,197,671,500)
50	Net decreases in cash	50		(7,210,248,722)	(8,616,032,699)
60	Cash and cash equivalents at the beginning of the year/period	60		67,780,884,414	53,250,437,627
61	Effects of changes in foreign exchange rates	61		237,920,552	2,241,243,039
70	Cash and cash equivalents at the end of the year/period	70		60,808,556,244	46,875,647,967

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