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This information has been published on the company's website on: 30/08/2025 at the link: <http://solavina.vn/>.

We commit that the above disclosed information is true and fully responsible before the law for the contents of the disclosed information.

Attached Documents:

- 6 month 2025 Financial Report
- Explanation document of the 6 month 2025 Financial Report

VEXILLA VIET NAM GROUP JOINT STOCK COMPANY
Legal Representative/Authorized Information Disclosure Representative
(Signature, full name, position, and seal)



TỔNG GIÁM ĐỐC
Nguyễn Văn Thiện



**VEXILLA VIET NAM GROUP JOINT STOCK
COMPANY**

Reviewed interim consolidated financial statements
For the six-month period ended 30 June 2025



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VEXILLA VIET NAM GROUP JOINT STOCK COMPANY

Room 14.21, 14th Floor, Golden King Building, No. 15 Nguyen Luong Bang Street, Tan My Ward, Ho Chi Minh City, Vietnam

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Vexilla Viet Nam Group Joint Stock Company (hereinafter called "the Company") presents this report together with the Company's reviewed interim consolidated financial statements for the six-month period ended June 30, 2025.

GENERAL INFORMATION

Vexilla Vietnam Group Joint Stock Company is a joint stock company established and operating in Vietnam under business registration certificate No. 0101612880 issued by the Department of Planning and Investment of Ho Chi Minh City (now the Department of Finance of Ho Chi Minh City) for the first time on February 21, 2005, registered for the 22nd change on May 26, 2023.

THE MEMBERS OF THE BOARD OF MANAGEMENT AND THE BOARD OF GENERAL DIRECTORS

The members of the Board of Management and the Board of General Directors of the Company for the period and to the date of this statement are as follows:

THE BOARD OF MANAGEMENT

Full name	Position
Mr. Michael Marc Lee	Chairman
Mr. Nguyen Van Chien	Members of the Executive Board
Mrs. Le Hai Chau	Member
Mr. Phung The Tai	Member
Mr. Phan Minh Quang	Member

THE BOARD OF GENERAL DIRECTORS

Full name	Position
Mr. Nguyen Van Chien	General Director

Legal representatives

The legal representative of the Company for the period and to the date of this statement is Mr. Nguyen Van Chien – General Director.

SUBSEQUENT EVENTS

There have been no material events subsequent to the end of the six-month period ended June 30, 2025 that would require adjustment to, or disclosure in the notes to the interim consolidated financial statements.

AUDITORS

International Auditing and Valuation Company Limited has been appointed to audit the interim consolidated financial statements of the Company for the six-month period ended 30 June 2025.

VEXILLA VIET NAM GROUP JOINT STOCK COMPANY

Room 14.21, 14th Floor, Golden King Building, No. 15 Nguyen Luong Bang Street, Tan My Ward, Ho Chi Minh City, Vietnam

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

DISCLOSURE OF THE BOARD OF GENERAL DIRECTORS RESPONSIBILITIES FOR THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The Board of General Directors of the Company is responsible for preparing the interim consolidated financial statements, which give a true and fair view of the interim consolidated financial position of the Company as at 30 June 2025, and its interim consolidated financial performance and its interim consolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial statements. In preparing these interim consolidated financial statements, The Board of General Directors is required to:

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

The Board of Directors of the Company is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the interim consolidated financial position of the Company and that the interim consolidated financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

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

COMMITMENT TO INFORMATION DISCLOSURE

The Board of Directors commits that the Company complies with Decree 155/2020/ND-CP dated December 31, 2020 of the Prime Minister detailing the implementation of a number of articles of the Securities Law and the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, Circular No. 68/2024/TT-BTC dated September 18, 2024 amending and supplementing a number of articles of circulars regulating securities transactions on the securities trading system; clearing and settlement of securities transactions; activities of securities companies and information disclosure on the stock market.

APPROVAL OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The Board of General Directors approves the attached interim consolidated financial statements. The interim consolidated financial statements reflected truly and fairly the Company's interim consolidated financial position as at 30 June 2025, as well as the interim consolidated financial performance and the interim consolidated cash flows for the six-month period ended 30 June 2025, in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial statements.

For and on behalf of The Board of General Directors,



Mr. Nguyen Van Chien
General Director
Ho Chi Minh, August 29, 2025

No: 2708.1/2025/BCSX/IAV

REVIEW REPORT ON THE INTERIM CONSOLIDATED FINANCIAL INFORMATION

**To: The shareholders, The Board of Management, the Board of General Directors of
VEXILLA VIET NAM GROUP JOINT STOCK COMPANY**

We have reviewed the accompanying interim consolidated financial statements of Vexilla Viet Nam Group Joint Stock Company (hereinafter referred to as "the Company"), prepared on August 29, 2025, as set out from page 05 to page 29, which comprise the Interim Consolidated Balance Sheet as at 30 June 2025, the Interim Consolidated Income Statement, the Interim Consolidated Cash Flows Statement for the six-month period then ended, and the Notes to the Interim Consolidated Financial Statements.

The Board of General Directors' Responsibility

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

Auditors' Responsibility

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

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

REVIEW REPORT ON THE INTERIM CONSOLIDATED FINANCIAL INFORMATION (CONTINUED)

Auditors' Conclusion

Based on our review, nothing has become to our attention that causes us to believe that the accompanying interim consolidated financial statements do not present fairly, in all material respects, of the interim consolidated financial position of the Company as at 30 June 2025, its interim consolidated financial performance and interim consolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of interim consolidated financial statements.

Other matter

The consolidated financial statements for the year ended 31 December 2024 were audited by another independent audit firm. The auditors expressed an unqualified opinion on those financial statements on 28 March 2025.

The interim consolidated financial statements for the six-month period ended 30 June 2024 were reviewed by the above independent audit firm. The auditors expressed an unqualified opinion on those financial statements on 22 August 2024.

A red circular stamp is located on the left side of the signature. The text inside the stamp, from top to bottom, reads: "M.S.D.N: 0106299213", "CÔNG TY TNHH", "KIỂM TOÁN VÀ ĐỊNH GIÁ", "QUỐC TẾ", and "THÀNH PHỐ HÀ NỘI". A blue ink signature is written over the stamp and extends to the right.

DANG NGOC KHANH

Deputy Director

Audit Practising Registration Certificate No. 2505-2024-283-1

INTERNATIONAL AUDITING AND VALUATION COMPANY LIMITED

Hanoi, August 29, 2025

INTERIM CONSOLIDATED BALANCE SHEET*As at 30 June 2025*

ASSETS	Code	Note	Closing balance VND	Opening balance VND
A. SHORT-TERM ASSETS	100		152,126,069,461	53,925,772,784
I. Cash and cash equivalents	110	4.1	267,824,253	3,465,293,716
1. Cash	111		267,824,253	3,465,293,716
II. Short-term investments	120		-	-
III. Short-term receivables	130		151,138,705,030	49,996,423,759
1. Short-term trade receivables	131	4.2	48,354,587,502	-
2. Short-term advances to suppliers	132	4.3	5,233,500,000	8,547,500,000
3. Short-term loan receivables	135	4.4	50,250,000,000	23,750,000,000
4. Other short-term receivables	136	4.5	47,300,617,528	17,698,923,759
IV. Inventories	140		-	-
V. Other short-term assets	150		719,540,178	464,055,309
1. Short-term prepaid expenses	151	4.6	212,681,029	8,136,402
2. Value added tax deductibles	152		506,859,149	455,918,907
B. LONG-TERM ASSETS	200		85,114,530,333	179,585,461,864
I. Long-term receivables	210		10,062,513,429	10,057,513,429
1. Other long-term receivables	216	4.5	10,062,513,429	10,057,513,429
II. Fixed assets	220		72,905,464	91,131,826
1. Tangible fixed assets	221	4.7	72,905,464	91,131,826
- Cost	222		182,263,636	182,263,636
- Accumulated depreciation	223		(109,358,172)	(91,131,810)
III. Investment properties	230		-	-
IV. Long-term assets in progress	240		-	-
V. Long-term financial investments	250	4.8	74,979,111,440	169,436,816,609
1. Equity investments in other entities	253		75,000,000,000	169,459,500,000
2. Allowances for long-term investments	254		(20,888,560)	(22,683,391)
VI. Other long-term assets	260		-	-
TOTAL ASSETS	270		237,240,599,794	233,511,234,648

INTERIM CONSOLIDATED BALANCE SHEET (CONTINUED)

As at 30 June 2025

RESOURCES	Code	Note	Closing balance VND	Opening balance VND
C. LIABILITIES	300		11,328,399,095	8,834,668,573
I. Short-term liabilities	310		11,328,399,095	8,834,668,573
1. Short-term trade payables	311	4.9	4,223,016,099	1,985,522,845
2. Short-term advances from customers	312	4.10	27,000,000	-
3. Taxes and amounts payable to the State budget	313	4.11	317,189,087	124,288,158
4. Short-term accrued expenses	315	4.12	8,001,370	9,438,904
5. Other short-term payables	319	4.13	135,916,963	98,143,090
6. Short-term borrowings and finance lease liabilities	320	4.14	6,600,000,000	6,600,000,000
7. Bonus and welfare fund	322		17,275,576	17,275,576
II. Long-term liabilities	330		-	-
D. EQUITY	400		225,912,200,699	224,676,566,075
I. Owner's equity	410	4.15	225,912,200,699	224,676,566,075
1. Owner's contributed capital	411		210,000,000,000	210,000,000,000
2. Investment and development fund	418		87,934,868	87,934,868
3. Other equity funds	420		136,465,222	136,465,222
4. Retained earnings	421		14,742,309,481	13,515,749,878
- Retained earnings/(losses) accumulated to the prior year end	421a		13,515,749,878	13,054,109,552
- Retained earnings/(losses) of the current year	421b		1,226,559,603	461,640,326
5. Non-controlling interest	429		945,491,128	936,416,107
II. Other resources and funds	430		-	-
TOTAL RESOURCES	440		237,240,599,794	233,511,234,648

Preparer
Nguyen Thi Thu Huyen

Chief Accountant
Nguyen Thi Thu Huyen



General Director
Nguyen Van Chien
Ho Chi Minh, Vietnam
August 29, 2025

INTERIM CONSOLIDATED INCOME STATEMENT*For the six-month period ended 30 June 2025*

ITEMS	Code	Note	Current period VND	Priord period VND
1. Gross revenue from goods sold and services rendered	01	5.1	26,052,968,400	41,876,230,700
2. Deductions	02		-	-
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	10		26,052,968,400	41,876,230,700
4. Cost of goods sold and services rendered	11	5.2	25,822,215,800	41,491,761,170
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		230,752,600	384,469,530
6. Financial income	21	5.3	2,290,723,437	990,396,724
7. Financial expenses	22	5.4	284,708,457	271,156,986
<i>In which: Interest expense</i>	23		284,708,457	271,156,986
8. Selling expenses	25		-	-
9. General and administration expenses	26	5.5	1,146,206,217	866,436,228
10. Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}	30		1,090,561,363	237,273,040
11. Other income	31	5.6	463,856,164	-
12. Other expenses	32	5.7	4,903,786	8,457,877
13. Other profit/ (losses) (40 = 31 - 32)	40		458,952,378	(8,457,877)
14. Accounting profit before tax (50=30+40)	50		1,549,513,741	228,815,163
15. Current corporate income tax expense	51	5.8	310,819,117	53,724,354
16. Deferred corporate tax expense	52		-	-
17. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		1,238,694,624	175,090,809
18. Profit after tax of the parent company	61		1,228,808,346	176,561,096
19. Profit after tax of non-controlling interests	62		9,886,278	(1,470,287)
20. Basic earnings per share	70	5.9	59	8
21. Diluted earnings per share	71	5.9	59	8


Preparer
Nguyen Thi Thu Huyen


Chief Accountant
Nguyen Thi Thu Huyen




General Director
Nguyen Van Chien
Ho Chi Minh, Vietnam
August 29, 2025

INTERIM CONSOLIDATED CASH FLOWS STATEMENTFor the six-month period ended 30 June 2025
(Indirect method)

ITEMS	Code	Note	Current period VND	Priord period VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. <i>Profit before tax</i>	01		1,549,513,741	228,815,163
2. <i>Adjustments for:</i>			(1,987,788,618)	(701,013,376)
- Depreciation and amortisation of fixed assets and investment properties	02		18,226,362	18,226,362
- Allowances and provisions	03		(1,794,831)	-
- (Gains)/losses from investing activities	05		(2,290,723,437)	(990,396,724)
- Interest expense	06		286,503,288	271,156,986
3. <i>Operating profit before changes in working capital</i>	08		(438,274,877)	(472,198,213)
- Change in receivables	09		(28,151,721,513)	(1,114,849,481)
- Change in payables (excluding accrued loan interest and corporate income tax payable)	11		2,303,793,436	2,701,542,556
- Change in prepaid expenses	12		(204,544,627)	11,761,612
- Interest paid	14		(287,940,822)	(274,719,177)
- Corporate income tax paid	15		(122,504,497)	(181,536,618)
<i>Net cash flows from operating activities</i>	20		(26,901,192,900)	670,000,679
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition and construction of fixed assets and other long-term assets	21		-	(8,000,000,000)
2. Cash outflow for lending, buying debt instruments of other entities	23		(26,500,000,000)	(10,000,000,000)
3. Cash recovered from lending, selling debt instruments of other entities	24		-	16,500,000,000
4. Cash recovered from equity investment in other entities	26		49,181,500,000	-
5. Interest earned, dividends and profits received	27		1,022,223,437	509,369,327
<i>Net cash flows from investing activities</i>	30		23,703,723,437	(990,630,673)

INTERIM CONSOLIDATED CASH FLOWS STATEMENT (CONTINUED)For the six-month period ended 30 June 2025
(Indirect method)

ITEMS	Code	Note	Current period VND	Priord period VND
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33	6.1	6,600,000,000	6,600,000,000
2. Repayment of borrowings	34	6.2	(6,600,000,000)	(6,600,000,000)
Net cash flows from financing activities	40		-	-
Net increase/(decrease) in cash for the period	50		(3,197,469,463)	(320,629,994)
Cash and cash equivalents at the beginning of the period	60		3,465,293,716	822,433,660
Effects of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the period	70	4.1	267,824,253	501,803,666


Preparer
Nguyen Thi Thu Huyen

Chief Accountant
Nguyen Thi Thu Huyen

General Director
Nguyen Van Chien
Ho Chi Minh, Vietnam
August 29, 2025

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the six-month period ended 30 June 2025*

These notes are an integral part of and should be read in conjunction with the accompanying interim consolidated financial statements.

1. GENERAL INFORMATION**1.1. Structure of ownership**

Vexilla Viet Nam Group Joint Stock Company is a joint stock company incorporated and operating in Vietnam under Enterprise Registration Certificate No. 0101612880, initially issued by the Ho Chi Minh City Department of Planning and Investment on February 21, 2005, and amended for the 22nd time on May 26, 2023.

The charter capital of the Company is: VND 210,000,000,000 (In words: Two hundred and ten billion dong).

The Company has investments in a subsidiary as presented in Note 1.5 below (hereinafter collectively referred to as the "Company").

The number of the Company's employees as at June 30, 2025 was 09 (as at December 31, 2024: 06).

1.2. Business area

The Company's main business area is trading and investment.

1.3. Business activities

During the period, the Company's main business activities are:

- + Wholesale of agricultural and forestry raw materials (excluding wood, bamboo, and rattan) and live animals
- Details: Wholesale of paddy, corn, and other cereals; wholesale of agricultural, forestry, and aquatic products (not conducted at the head office);
- + Wholesale food;
- + Wholesale of metals and metal ores.

1.4. Normal production and business cycle

The Company's normal production and business cycle is carried out for no more than 12 months.

1.5. Corporate Structure

As of June 30, the Company has 01 subsidiary and 04 dependent branches as follows:

Company name	Place of establishment and operation	% voting	% benefit	Main activities
Subsidiary				
M&S Trading Joint Stock Company	Ha Noi	96,61%	96,61%	Wholesale of all kinds of goods
Affiliated units				
		Address		Operating status
Solavina Joint Stock Company Branch in Dak Lak	No. 185 Giai Phong - Phuoc An Town - Krong Pak District - Dak Lak			In the process of closing the branch
Solavina Joint Stock Company Branch in Kon Tum	Mang Den Pine - Dak Long Commune - Kon Plong District - Kon Tum			Stopped operating, closed tax code
Solavina Joint Stock Company Branch in Dak Nong	Group 5 - Nghia Duc Ward - Gia Nghia City - Dak Nong			Temporarily closed
CN Vexilla Vietnam Group Joint Stock Company	15th floor, Viwaseen building, 48 To Huu street - Trung Van ward - Nam Tu Liem district - Hanoi			Active

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**1.6. Disclosure of information comparability in the consolidated interim financial statements**

The figures presented in the interim consolidated financial statements for the six-month period ended June 30, 2025 are prepared on a comparable basis.

For the 6-month accounting period ending June 30, 2025, the Company shall prepare the interim consolidated financial statements in accordance with regulations.

2. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENT AND ACCOUNTING PERIOD**2.1. Basis for preparing interim consolidated financial statement**

The accompanying interim consolidated financial statements are presented in Vietnam Dong (VND), according to the principle of historical cost and in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of financial statements.

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

2.2. Going concern assumption

There have been no events that cast significant doubt on its ability to continue as a going concern. The company neither intends nor is forced to cease operations, or significantly scale back its operations.

2.3. Financial year

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**3.1. Accounting Estimates**

The preparation of interim consolidated financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial statements requires The Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the financial year. Although these accounting estimates are based on The Board of General Directors' best knowledge, actual results may differ from those estimates.

3.2. Basis of Consolidation of Financial Statements

The consolidated financial statements comprise the financial statements of the Company and the financial statements of the subsidiaries controlled by the Company, prepared up to December 31 each year. Control is achieved when the Company has the power to govern the financial and operating policies of the investee in order to obtain benefits from its activities.

The results of operations of subsidiaries acquired or disposed of during the year are included in the consolidated income statement from the date of acquisition or up to the date of disposal of the investment in such subsidiaries.

Where necessary, the financial statements of subsidiaries are adjusted to ensure that the accounting policies applied by the Company and its subsidiaries are consistent.

All intra-group transactions and balances are eliminated on consolidation.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination (see below) and the non-controlling interests' share of changes in equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

3.3. Cash and cash equivalents

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

3.4. Financial investments**Loans**

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

Investments in Equity Instruments of Other Entities

Investments in equity instruments of other entities represent equity investments in which the Company does not have control, joint control, or significant influence over the investee.

Investments in equity instruments of other entities are stated at cost less any provision for diminution in value of investments.

3.5. Receivables

Receivables are presented in the financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue age of the debts, or the expected loss that may occur, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties.

3.6. Tangible fixed assets

Tangible fixed assets are presented 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 working condition for its intended use.

The cost of tangible fixed assets that are self-constructed or self-produced includes construction costs, actual production costs incurred, and installation and trial run costs.

Depreciable amount

Machinery and Equipment

05 - 10

Gains or losses arising from the disposal or sale of assets are determined as the difference between the proceeds from disposal and the net book value of the assets, and are recognized in the Income Statement.

3.7. Prepaid expenses

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepaid expenses of the Company include the following expenses:

Tools and equipment

Tools and equipment are amortized on a straight-line basis over a period of no more than 3 years.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**3.8. Accounts payable and accrued expenses**

Payables and accrued expenses are recognized as the amount of money to be paid in the future related to the goods and services received. Accrued expenses are recognized based on a reasonable estimate of the payable.

Payables are classified as payable to suppliers, accrued expenses, and other payables according to the following principles:

- Payables to suppliers reflect the trade payables arising from commercial transactions between the Company and the seller, which is an independent entity of the Company.
- Accrued expenses reflect accounts payable for goods and services received from the seller or already delivered to customers but not yet paid due to the absence of invoices or insufficient records, accounting documents and accounts payable to the employee in terms of salary, leave, production and business expenses to be deducted in advance. Incurred expenses, if there is a difference with the amount appropriated, the accountant shall make additional entries or write down expenses corresponding to the difference.
- Other payables reflect non-commercial receivables, not related to the purchase and sale transactions.

3.9. Borrowings and finance lease liabilities

Borrowings are tracked according to each object, each contract and the repayment term. In case of borrowings in foreign currency, detailed tracking is done in the original currency.

3.10. Borrowing costs

Borrowing costs are recognized in the statement of income in the year when occurred unless they are capitalized in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. The income arising from the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalized even when the construction period is under 12 months.

3.11. Owner's equity

The owner's invested capital is recognized according to the actual capital contributed by the shareholders.

3.12. Distribution of profits

Profit after tax is distributed to shareholders after an appropriation of funds under the Charter of the Company as same as the law and is approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to non-cash items in undistributed profit may affect cash flow and ability to pay dividends as profit from revaluation of assets contributed as capital, interest due to the revaluation of monetary items, the financial instruments and other non-cash items.

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

3.13. Revenue and income**Revenue from sales of goods and finished products**

Revenue from sales of goods and finished products is recognized when all of the following conditions are satisfied:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

- The Company has transferred substantially all the risks and rewards of ownership of the products or goods to the buyer.
- The Company no longer retains managerial involvement or control over the goods as the owner.
- The amount of revenue can be measured reliably.
- The Company has obtained or will obtain economic benefits from the sales transaction.
- The costs related to the sales transaction can be measured reliably.

Financial income***Interest***

Interest is recognized on an accrual basis, are determined on the balance of cash in bank and the actual interest rate for each period.

3.14. Cost of goods sold and service rendered

Cost of goods sold includes the cost of products, goods and services rendered during the year and is recorded in accordance with revenue during the year. The cost of direct raw materials consumed in excess of normal levels, labor costs, and fixed general production costs that are not allocated to the value of warehoused products must be immediately calculated into the cost of goods sold (after minus compensation, if any) even when the products and goods have not been determined to be consumed.

3.15. General and administration expenses

General and administration expenses reflect actual expenses occurred during the general management of the Company, mainly including expenses for labour of management department salaries; social insurance, health insurance, trade union fees, unemployment insurance for labour; office equipment expenses; depreciation and amortisation; provision expenses; outside services and other expenses.

3.16. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the statement of income because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

The determination of income tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

3.17. Related parties

The parties are considered to be related if that party has the ability to control or significantly influence the other party in making decisions on financial policies and operations. Parties are considered a related party of the Company in case that party is able to control the company or to cause material effects on the financial decisions.

In considering the relationship of the parties involved, the nature of the relationship is more emphasized than the legal form of the relationship.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**4. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED BALANCE SHEET****4.1. Cash and cash equivalents**

	Closing balance	Opening balance
	VND	VND
Cash	243,195,940	168,086,568
Demand deposits in banks	24,628,313	3,297,207,148
	267,824,253	3,465,293,716

4.2. Short-term trade receivables

	Closing balance	Opening balance
	VND	VND
Hong Phong Agricultural Trading Company Limited	2,176,587,500	-
New East West Company Limited (i)	45,278,000,000	-
Le Hai Chau	900,000,002	-
	48,354,587,502	-

(i): Pursuant to Share Transfer Contract No. 30/06/2025/HĐCNCP-LL5 dated June 20, 2025, the issuing entity is Lung Lo 5 Investment and Development Joint Stock Company. The common shares, with a par value of VND 10,000 per share, totaling 6,340,000 shares, were transferred at a price of VND 11,700 per share, with a total transfer value of VND 74,178,000,000.

4.3. Short-term advances to suppliers

	Closing balance	Opening balance
	VND	VND
VBS Investment And Commercial Joint Stock Company	-	1,000,000,000
Foveris Joint Stock Company	4,500,000,000	7,500,000,000
Others	733,500,000	47,500,000
	5,233,500,000	8,547,500,000

4.4. Short-term loans receivable

	Closing balance	Opening balance
	VND	VND
Ha Quyet Chien (i)	13,850,000,000	13,850,000,000
Dinh Truong Giang (ii)	14,500,000,000	-
Hoang Hai Trang (iii)	21,900,000,000	9,900,000,000
	50,250,000,000	23,750,000,000

(i): Pursuant to Loan Agreement No. 01.2022/HĐVT dated May 20, 2022, and its appendices, with an interest rate of 5% per annum, the collateral consists of 10 adjacent houses located in the Nam 32 Urban Area, Tram Troi Town, Hoai Duc District, Hanoi, as per the Real Estate Purchase Contract between Lung Lo 5 Investment and Development Joint Stock Company and Mr. Ha Quyet Chien.

(ii): According to Loan Agreement No. 01.2025/HĐVT dated June 26, 2025, the loan term is 03 months from the date of receipt of the loan proceeds, with an annual interest rate of 5%. The collateral is the Land Use Right, ownership of the house, and other assets attached to the land at parcel No. 362, map sheet No. 13, Hamlet 4, Xuan Quang Commune, Van Giang District, Hung Yen Province.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(iii): According to Loan Agreement No. 2012/2024/HĐVT dated November 26, 2024 and its Appendix No. 01 signed on February 27, 2025, the loan term is 09 months from February 27, 2025. The collateral is 02 Real Estate Purchase Deposit Contracts in the Nam 23 Urban Area, Tram Troi Town, Hoai Duc District, Hanoi, pursuant to the Real Estate Deposit Purchase Agreements between Lung Lo 5 Investment and Development Joint Stock Company and Ms. Hoang Hai Trang.

4.5. Other receivables**4.5.1. Other short-term receivables**

	Closing balance		Opening balance	
	Value VND	Allowance VND	Value VND	Allowance VND
Advance	8,800,000,000	-	7,050,000,000	-
Interest receivable	1,521,623,288	-	320,849,315	-
Business cooperation interest	1,250,000,000	-	1,000,000,000	-
Nguyen Hong Quang	-	-	1,009,440,135	-
Phung The Tai (i)	8,000,000,000	-	8,000,000,000	-
Contract performance deposit (ii)	27,700,000,000	-	-	-
Deposit penalty	-	-	289,640,069	-
Other receivables	28,994,240	-	28,994,240	-
	47,300,617,528	-	17,698,923,759	-

(i): Deposit paid to Mr. Phung The Tai under Agreement No. 01/2024.TTHT dated June 24, 2024 for the acquisition of 25 hectares of agricultural land located in Hung Tam Hamlet, Hung An Commune, Bac Quang District, Ha Giang Province.

(ii): According to the share purchase deposit contract No. 2204/2025-HDDC dated April 22, 2025, the issuer is Cyan Joint Stock Company, the deposit amount is: 16 billion VND for 4,000,000 shares expected to be purchased.

According to the capital contribution purchase deposit contract No. 23.04/2025/HDDC dated April 23, 2025, the issuer is Mya Capital Financial Investment Company Limited, the deposit amount is: 11.7 billion for 23.4% of the value of capital contribution shares.

4.5.2. Other long-term receivables

	Closing balance		Opening balance	
	Value VND	Allowance VND	Value VND	Allowance VND
Deposits and mortgages	62,513,429	-	57,513,429	-
Foveris Joint Stock Company (i)	10,000,000,000	-	10,000,000,000	-
	10,062,513,429	-	10,057,513,429	-

(i): Receivables from Foveris Joint Stock Company under Cooperation Agreement No. 0812/HĐHT dated December 08, 2022, Appendix No. 01 dated June 12, 2023, and Appendix No. 02 dated October 01, 2023 signed between the Company and Foveris Joint Stock Company. The Company contributed VND 10 billion for research and facilitation of legal procedures related to 6.7 hectares of the project on cultivation of medicinal plants and aquaculture in Hung Tam Hamlet, Hung An Commune, Bac Quang

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

District, Ha Giang Province. The Company is entitled to 5% of the profits based on the actual capital contributed.

4.6. Short-term prepaid expenses

	Closing balance VND	Opening balance VND
Tools and equipment expenses pending allocation	212,681,029	8,136,402
	212,681,029	8,136,402

4.7. Tangible fixed assets

	Machinery and equipment VND	Total VND
COST		
Opening balance	182,263,636	182,263,636
- Purchase during the period	-	-
- Liquidation, sale	-	-
Closing balance	182,263,636	182,263,636
ACCUMULATED DEPRECIATION		
Opening balance	91,131,810	91,131,810
- Depreciation during the period	18,226,362	18,226,362
Closing balance	109,358,172	109,358,172
NET BOOK VALUE		
- Opening balance	91,131,826	91,131,826
- Closing balance	72,905,464	72,905,464
Cost of tangible fixed assets that have been fully depreciated but are still in use:		
- Opening balance	-	-
- Closing balance	-	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.8. Long-term financial investments

	Closing balance			Opening balance		
	Cost VND	Allowance VND	Fair value VND	Cost VND	Allowance VND	Fair value VND
<i>Investments in others entities</i>	75,000,000,000	(20,888,560)		169,459,500,000	(22,683,391)	
Cyan Joint Stock Company	75,000,000,000	(20,888,560)	(*)	75,000,000,000	(20,888,560)	(*)
Veridian Joint Stock Company (i)	-	-		21,550,000,000	(1,794,831)	(*)
Lung Lo 5 Investment And Development Joint Stock Company (ii)	-	-		72,909,500,000	-	(*)
	75,000,000,000	(20,888,560)		169,459,500,000	(22,683,391)	

(*): The Company has not determined the fair value of financial investments at the end of the accounting period because current regulations do not provide specific guidance on determining the fair value of financial investments.

(i): During the period, the Company fully divested its capital in Veridian Joint Stock Company pursuant to Resolution No. 08/2024/SVN/NQ-HĐQT dated December 25, 2024, at a transfer price of VND 10,000 per share.

(ii): During the period, the Company fully divested its capital in Lung Lo 5 Investment and Development Joint Stock Company pursuant to Resolution No. 07/2024/SVN/NQ-HĐQT dated December 25, 2024.

Detailed information about the Company's other investments:

Company name	Address	% voting	% benefit	Main activities
Cyan Joint Stock Company	Thanh Nien Street, Ha Quang Dong Block, Dien Ban Dong Ward, Da Nang City, Vietnam	15%	15%	Real estate business

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.9. Short-term trade payables

	Closing balance		Opening balance	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
	VND	VND	VND	VND
VBS Investment And Commercial Joint Stock Company Kien Viet	2,224,320,000	2,224,320,000	-	-
Comstruction And Advertising Company Limited	139,869,600	139,869,600	139,869,600	139,869,600
Sen Dai Viet Trading Company Limited	74,830,000	74,830,000	74,830,000	74,830,000
	1,783,996,499	1,783,996,499	1,770,823,245	1,770,823,245
	4,223,016,099	4,223,016,099	1,985,522,845	1,985,522,845

4.10. Short-term payables expense

	Closing balance VND	Opening balance VND
Foveris Joint Stock Company	27,000,000	-
	27,000,000	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.11. Taxes and amounts payable to the State budget

	Opening balance		Movement in the period		Closing balance	
	Taxes Payable VND	Taxes Receivable VND	Amount payable VND	Paid VND	Taxes Payable VND	Taxes Receivable VND
Corporate income tax	124,288,158	-	310,054,117	122,504,497	311,837,778	-
Personal income tax	-	-	5,351,309	-	5,351,309	-
Other taxes	-	-	6,701,786	6,701,786	-	-
	124,288,158	-	322,107,212	129,206,283	317,189,087	-

The determination of the Company's tax liability is based on current tax regulations. However, these regulations change from time to time and the final determination of tax liability depends on the inspection results of the competent tax authority.

Value-Added Tax (VAT)

The company trades in agricultural products so it is not subject to tax.

Corporate income tax

Income from the Company's activities is subject to corporate income tax at a rate of 20%.

Other taxes

The Company declares and pays according to regulations.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**4.12. Short-term accrued expenses**

	Closing balance VND	Opening balance VND
Interest expenses	8,001,370	9,438,904
	8,001,370	9,438,904

4.13. Other short-term payables

	Closing balance VND	Opening balance VND
Trade union funds	39,710,450	39,710,450
Social insurance	37,082,603	7,247,603
Health Insurance	6,371,184	858,684
Unemployment insurance	2,666,353	326,353
Dividends and profits must be paid	-	50,000,000
Other payables and payables	50,086,373	-
	135,916,963	98,143,090

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.14. Borrowings and finance lease liabilities

	Opening balance		In the period		Closing balance	
	Amount VND	Amount able to be paid off VND	Increases VND	Decreases VND	Amount VND	Amount able to be paid off VND
<i>Short-term borrowings</i>	6,600,000,000	6,600,000,000	6,600,000,000	6,600,000,000	6,600,000,000	6,600,000,000
Tien Phong Commercial Joint Stock Bank (i)	6,600,000,000	6,600,000,000	6,600,000,000	6,600,000,000	6,600,000,000	6,600,000,000
	6,600,000,000	6,600,000,000	6,600,000,000	6,600,000,000	6,600,000,000	6,600,000,000

(i) Loans at Tien Phong Commercial Joint Stock Bank under Credit Contract No. 126/2024/HDTĐ/HHA dated May 24, 2024, with a total maximum credit limit of VND 10,000,000,000. The lending interest rate is fixed at 8.7% for the first three months and is subject to adjustment every three months thereafter. The purpose of the loan is to settle payments for goods purchased from suppliers that have become due. The loan is secured by assets provided by a third party.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.15. Owner's equity

4.15.1. Reconciliation table of equity

	Owner's contributed capital VND	Investment and development fund VND	Other equity funds VND	Retained earnings VND	Minority interests VND	Total VND
Previous year						
Opening balance at the previous year	210,000,000,000	87,934,868	136,465,222	13,054,109,552	930,712,639	224,209,222,281
Increase in previous year	-	-	-	461,640,326	5,703,468	467,343,794
Profit in the previous year	-	-	-	461,640,326	5,703,468	467,343,794
Closing balance at the previous year	210,000,000,000	87,934,868	136,465,222	13,515,749,878	936,416,107	224,676,566,075
Current period						
Opening balance at the period	210,000,000,000	87,934,868	136,465,222	13,515,749,878	936,416,107	224,676,566,075
Increase in the period	-	-	-	1,226,559,603	9,075,021	1,238,694,624
Profit in this period	-	-	-	1,228,808,346	9,886,278	1,238,694,624
Adjustment of change in profit ratio due to capital increase	-	-	-	(2,248,743)	(811,257)	(3,060,000)
Closing balance in the period	210,000,000,000	87,934,868	136,465,222	14,742,309,481	945,491,128	225,912,200,699

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**4.15.2. Details of owner's investment capital**

	Closing balance		Opening balance	
	Actual contributed capital	Ratio	Actual contributed capital	Ratio
	VND	%	VND	%
MYA Capital Financial Investment Group Company Limited	-	0.00%	20,000,000,000	9.52%
Holding Royal Investment And Development Company Limited	-	0.00%	50,000,000,000	23.81%
Nguyen Thi Nguyet Anh	10,000,000,000	4.76%	-	0.00%
Le Trinh Minh Tuan	10,000,000,000	4.76%	-	0.00%
Other shareholders	190,000,000,000	90.48%	140,000,000,000	66.67%
	210,000,000,000	100.00%	210,000,000,000	100.00%

4.15.3. Capital transactions with owners and dividend distribution, profit sharing

	Current period VND	Priord period VND
- Owner's invested equity		
Capital contribution at the beginning of the period	210,000,000,000	210,000,000,000
Contributed capital increased during the period	-	-
Contributed capital decreased during the period	-	-
Capital contribution at the end of the period	210,000,000,000	210,000,000,000

4.15.4. Shares

	Closing balance VND	Opening balance VND
- Number of shares registered for issuance	21,000,000	21,000,000
- Number of shares issued to the public	21,000,000	21,000,000
+ Ordinary shares	21,000,000	21,000,000
+ Preference shares	-	-
- Number of shares repurchased	-	-
+ Ordinary shares	-	-
+ Preference shares	-	-
- Number of outstanding shares in circulation	21,000,000	21,000,000
+ Ordinary shares	21,000,000	21,000,000
+ Preference shares	-	-

An ordinary share has par value of 10,000 VND/share.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED INCOME STATEMENT****5.1. Revenue from goods sold and services rendered**

	Current period VND	Priord period VND
Revenue from goods sold and services rendered	26,052,968,400	41,876,230,700
	26,052,968,400	41,876,230,700

5.2. Cost of goods sold and services rendered

	Current period VND	Priord period VND
Cost of goods sold and services rendered	25,822,215,800	41,491,761,170
	25,822,215,800	41,491,761,170

5.3. Financial income

	Current period VND	Priord period VND
Bank and loan interest	1,022,223,437	990,396,724
Transfer interest	1,268,500,000	-
	2,290,723,437	990,396,724

5.4. Financial expenses

	Current period VND	Priord period VND
Interest expense	286,503,288	271,156,986
Reversal of investment provision	(1,794,831)	-
	284,708,457	271,156,986

5.5. General administrative expense

	Current period VND	Priord period VND
Management staff costs	657,437,642	565,666,096
Cost of materials management	42,675,468	12,566,158
Fixed asset depreciation expense	18,226,362	18,226,362
Taxes, charges and fees	8,952,700	10,419,000
Cost of outsourced services	417,473,256	259,558,612
Others	1,440,789	-
	1,146,206,217	866,436,228

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

5.6. Other income

	Current period VND	Priord period VND
Income from deposit fines and deposit fees	463,856,164	-
	463,856,164	-

5.7. Other expenses

	Current period VND	Priord period VND
Fines for administrative violations and late payment	4,903,786	8,457,877
	4,903,786	8,457,877

5.8. Corporate income tax expense

	Current period VND	Priord period VND
Corporate income tax expenses at the parent company (i)	237,923,761	53,724,354
Corporate income tax expenses at subsidiaries (ii)	72,895,356	-
Total current corporate income tax expense	310,819,117	53,724,354

(i) Current corporate income tax expense at the parent company during the year is calculated as follows:

	Current period VND	Priord period VND
Profit/(Loss) before tax	1,185,036,958	260,163,894
- Adjustments increase	4,581,853	8,457,875
+) Expenses are not deductible	4,581,853	8,457,875
Profits subject to corporate income tax	1,189,618,811	268,621,769
Income from business activities is entitled to a preferential tax rate of 10%	-	-
Income from business activities is subject to a tax rate of 20%	1,189,618,811	268,621,769
Estimated corporate income tax payable	-	-
Corporate income tax rate	20%	20%
Corporate income tax expense based on taxable profit in the current year	237,923,761	53,724,354

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(ii) Current corporate income tax expense at subsidiaries during the year is calculated as follows:

	Current period VND	Priord period VND
Profit/(Loss) before tax	364,476,783	(31,348,731)
- Adjustments increase	-	-
+ Expenses are not deductible	-	-
Profits subject to corporate income tax	364,476,783	(31,348,731)
Income from business activities is entitled to a preferential tax rate of 10%	-	-
Income from business activities is subject to a tax rate of 20%	364,476,783	-
Estimated corporate income tax payable	-	-
Corporate income tax rate	20%	20%
Corporate income tax expense based on taxable profit in the current year	72,895,356	-

5.9. Basic earnings per share and Diluted earnings per share

	Current period VND	Priord period VND
Accounting profit after corporate income tax (VND)	1,228,808,346	176,561,096
Increasing or decreasing adjustments to accounting profit to determine profit or loss attributable to ordinary shareholders:	-	-
Profit or loss attributable to ordinary shareholders (VND)	1,228,808,346	176,561,096
Average ordinary shares in circulation for the year (shares)	21,000,000	21,000,000
Number of additional common shares expected to be issued	-	-
Basic earnings per share	59	8
Diluted earnings per share	59	8

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED CASH FLOWS STATEMENT****6.1. Actual amounts of borrowings received during the year**

	Current period VND	Priord period VND
Proceeds from borrowings under normal contracts	6,600,000,000	6,600,000,000
	6,600,000,000	6,600,000,000

6.2. Actual amounts of principal paid during the year

	Current period VND	Priord period VND
Repayment of borrowings under normal contracts	6,600,000,000	6,600,000,000
	6,600,000,000	6,600,000,000

7. OTHER INFORMATION**7.1. The events arising after the end of the accounting year**

According to the opinion of the Board of General Directors , in terms of material aspects, there are no extraordinary events occurring after the closing date of the accounting books that affect the financial situation and operations of the Company. It is necessary to adjust or present on these consolidated financial statements.

7.2. Transactions and balances with related parties

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

7.2.1. Transactions and balances with key management members and related individuals with key management members

Key management members include: Members of the Board of Management and members of the Executive Board (the Board of General Directors, Chief accountant). Individuals associated with key management members are close family members of key management members.

Income of key management members:

	Current period VND	Priord period VND
Wages, bonus and other benefits	125,540,000	128,400,000
	125,540,000	128,400,000

Transaction with key management members and related individuals with key management members.

The Company does not occur sales transactions and provides services to key management members and related individuals with key management members:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**7.2.2. Transactions and balances with other related parties**

Other related parties to the Company include: associates, jointly controlled businesses, individuals with direct or indirect voting rights in the Company and their immediate family members, businesses directly or indirectly controlled by key management personnel and individuals with direct or indirect voting rights of the Company and their immediate family members.

List of other related parties

Other related parties	Location	Relationship
Cyan Joint Stock Company	Da Nang	The company is a major shareholder during the period
Veridian Joint Stock Company	Quang Nam	The company is a major shareholder during the period
Lung Lo 5 Investment And Development Joint Stock Company	Ha Noi	The company is a major shareholder during the period

During the period, the Company did not have any transactions with other related parties.

7.3. Information of Department

In the first six months of 2025, the Company's revenue was derived solely from a single business segment, namely the sale of agricultural products in the Vietnamese market. Therefore, the Company does not present segment information by business line or geographical area.

7.4. Comparative figures

The comparative figures in the interim consolidated balance sheet and the related notes are derived from the audited consolidated financial statements of Vexilla Viet Nam Group Joint Stock Company for the financial year ended December 31, 2024, which were audited by AFC Vietnam Audit Co., Ltd.

The comparative figures in the interim consolidated income statement, interim consolidated cash flows statement, and the related notes are derived from the reviewed interim consolidated financial statements for the six-month period ended June 30, 2024, of Vexilla Viet Nam Group Joint Stock Company, which were reviewed by AFC Vietnam Audit Co., Ltd.



Preparer
Nguyen Thi Thu Huyen



Chief Accountant
Nguyen Thi Thu Huyen



General Director
Nguyen Van Chien
Ho Chi Minh, Vietnam
August 29, 2025