



REVIEW REPORTS ON INTERIM (SEPARATE) FINANCIAL INFORMATION

FOR THE PERIOD FROM 01ST JANUARY TO 30TH JUNE 2026

VI NA TA BA TRADING AND INVESTMENT JSC

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REPORT OF THE BOARD OF MANAGEMENT

1. General information of the Company

Vi Na Ta Ba Trading and Investment Joint Stock Company (hereafter referred to as “the Company”) is a joint stock company. The Company operates in accordance with the initial Business Registration Certificate for joint stock company No. 0305020995 dated 07th June 2007, registration of the 17th amendment dated 05th October 2023 granted by the Department of Planning and Investment of Ha Noi city.

Charter capital : VND 114,000,000,000.

Total number of shares : 11,400,000 shares

Par value : 10,000 VND/share

The Company is listed on the Hanoi Stock Exchange (HNX) with the VTJ stock code.

2. Registered office

2.1 Head office

Address : No. 24, alley 1, lane 46, Pham Ngoc Thach street, Kim Lien ward, Hanoi city, Vietnam.

Tax code : 0 3 0 5 0 2 0 9 9 5

2.2 Company structures

Information about subsidiaries as at 30th June 2026:

No.	Company name	Main business activities	Ending balance of period			Beginning balance		
			Ratio of capital contribution	Proportion of voting rights	Ownership ratio	Ratio of capital contribution	Proportion of voting rights	Ownership ratio
1.	VTJ Vietnam Trading Service Co., Ltd.	Trading and service	100%	100%	100%	100%	100%	100%

Information about joint ventures, associates as at 30th June 2026:

No.	Company name	Main business activities	Ending balance of period			Beginning balance		
			Ratio of capital contribution	Proportion of voting rights	Ownership ratio	Ratio of capital contribution	Proportion of voting rights	Ownership ratio
1.	Thai Son High Technology Application Production JSC	Management consulting activities	39.20%	39.20%	39.20%	39.20%	39.20%	39.20%

Information about investment in other entities as at 30th June 2026:

No.	Company name	Main business activities	Ending balance of period			Beginning balance		
			Ratio of capital contribution	Proportion of voting rights	Ownership ratio	Ratio of capital contribution	Proportion of voting rights	Ownership ratio
1.	Red One Infrastructure Investment Fund	Financial investment	9.375%	9.375%	9.375%	9.375%	9.375%	9.375%

3. Business activities

Other specialized wholesale n.e.c.

Details: Trading in various types of tea, industrial food products, handicrafts, and consumer goods; Wholesale of fertilizers, pesticides, and other chemical products for industrial use.

4. The Board of Management and the Supervisory Board

4.1 The Board of Management

The Board of Management of the Company during period and as of the date of this report include:

Full name	Position	Appointed/Reappointed date	Dismissed date
Mr. Le Chi Long	Chairperson	23 rd April 2025	-
Mr. Vu Ngoc Lan	Member	23 rd April 2025	-
Ms Le Thi Hanh	Member	23 rd April 2025	-

4.2 The Supervisory Board

The Supervisory Board of the Company during period and as of the date of this report include:

Full name	Position	Appointed/Reappointed date	Dismissed date
Ms Nguyen Thi Phuong	Head of board	23 rd April 2025	-
Mr. Quang Thanh Binh	Member	23 rd April 2025	-
Ms Nguyen Minh Anh	Member	23 rd April 2025	-

4.3 Chief Accountant

Full name	Position	Appointed/Reappointed date	Dismissed date
Ms Nguyen Thi Thuy Duyen	Chief Accountant	22 nd September 2020	-

5. Legal representative

Legal representative of the Company during period and as of the date of this report is Mr. Le Chi Long - Chairperson.

6. Business results

The interim (separate) financial position and the interim (separate) business results for the six-month period ended 30th June 2026 of the Company are expressed in the interim (separate) financial statements for the six-month period attached to this report from page 07 to page 27.

7. Subsequent events

In the opinion of the Board of Management, the Company's interim (separate) financial statements for the six-month period ended 30th June 2026 would not be seriously affected by any important items, transactions, or any extraordinary events from 30th June 2026 to the date of this report, which would require any adjustments to the figures or disclosures in the interim (separate) Financial Statements.

8. Auditors

VIETVALUES Audit and Consulting Co., Ltd. has been appointed to perform the review on the Company's interim (separate) Financial Statements for the six-month period ended 30th June 2026.

9. Responsibility of the Board of Management

The Board of Management of the Company is responsible for the preparation of the interim (separate) financial statements to give a true and fair view on the interim (separate) financial position, the interim (separate) business results and the interim (separate) cash flows of the Company for the six-month period ended 30th June 2026. In order to prepare these interim (separate) financial statements for the six-month period, the Board of Management must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- Announce the accounting standards to be followed for the material issues to be disclosed and explained in the interim (separate) financial statements;
- Prepare the interim (separate) financial statements for the six-month period of the Company on the basis of the going-concern assumption except for the cases that the going-concern assumption is considered inappropriate;
- Design and implementation of internal control systems effectively for the purpose of preparing and presenting the interim (separate) financial statements for the six-month period reasonably in order to minimize risk and fraud.

The Board of Management hereby ensures that all the requirements above have been followed when the interim (separate) financial statements are prepared, that all the accounting books have been fully recorded by the Company and can fairly reflect the financial position of the Company at any time, and that all the interim (separate) financial statements have been prepared in compliance with the prevailing Vietnamese accounting system and standards.

The Board of Management of the Company is also responsible for protecting the Company's assets and consequently has taken appropriate measures to prevent and detect frauds and other irregularities.

As at the date of this Report, members of the Board of Management hereby confirms that there have been no events, which would require any adjustments to the figures or disclosures in the interim (separate) Financial Statements. No members of the Board of Management obtain any benefits from contracts signed with any other companies or other parties.

10. Approving the interim (separate) financial statements

The Board of Management confirms that all the accompanying interim (separate) financial statements. The interim (separate) financial statements have been properly prepared and have given a true and fair view on the interim (separate) financial position as at 30th June 2026, the interim (separate) business results and the interim (separate) cash flows for the six-month period then ended of the Company, in compliance with the accounting standards, Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and fair presentation of the interim (separate) financial statements.

Ha Noi city, 28 August 2026.

For and on behalf of the Board of Management


Mr. LE CHI LONG

Chairperson



No.: 280805/26/BCKT/AUD-VVALUES

REVIEW REPORTS ON INTERIM (SEPARATE) FINANCIAL INFORMATION

To: SHAREHOLDERS, THE BOARD OF MANAGEMENT

VI NA TA BA TRADING AND INVESTMENT JOINT STOCK COMPANY

We have reviewed the accompanying interim (separate) financial statements of Vi Na Ta Ba Trading and Investment Joint Stock Company (hereafter, referred to as "the Company") prepared on August 2026, from page 07 to page 27, which comprise the interim (separate) Statement of Financial Position as at 30th June 2026, the interim (separate) Income Statement, the interim (separate) Cash Flows Statement and the selected Notes to the (separate) Financial Statements for the six-month period then ended.

The Board of Management's responsibility

The Board of Management of the Company is responsible for the preparation and presentation of these interim (separate) financial statements in accordance with the accounting standards, the accounting regime to securities company in Vietnam as well as legal regulations related to the preparation and presentation of these interim (separate) financial statements and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of interim (separate) financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on this interim (separate) financial information based on our review. We conducted our review in accordance with the Vietnamese Standards on Review Engagements 2410 – Review of interim financial information performed by the independent auditor of the entity.

A review of interim (separate) 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 the Vietnamese Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim (separate) financial information does not give a true and fair view, in all material respects, of the interim (separate) financial position of Vi Na Ta Ba Trading and Investment Joint Stock Company as at 30th June 2026, the interim (separate) business results and the interim (separate) cash flows for the six-month period then ended in conformity with the accounting standards, the prevailing Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and presentation of the interim (separate) financial statements.

Other matter

We draw attention to: the scope of these interim (separate) financial statements is only to give the interim (separate) financial position and investments at historical cost method of Vi Na Ta Ba Trading and Investment Joint Stock Company as at 30th June 2026 as well as the interim (separate) business results and the interim (separate) cash flows for the six-month period then ended. This is not the consolidated interim financial statements for the six-month period then ended of Vi Na Ta Ba Trading and Investment Joint Stock Company and subsidiaries.

Ho Chi Minh city, 28 August 2026

VIETVALUES Audit and Consulting Co., Ltd.



Tran Van Hiep – Deputy General Director

Certificate of registration for practicing audit No. 2141-2023-071-1

Authorized signature

File:

- *As above.*
- **VIETVALUES.**

INTERIM (SEPARATE) STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

Currency: VND

	ASSETS	Code	Notes	Ending balance of period	Beginning balance
	I	2	3	4	5
A.	CURRENT ASSETS AND SHORT-TERM INVESTMENTS	100		1,065,882,562	1,511,280,211
I.	Cash and cash equivalents	110	V.1	542,854,605	775,833,928
1.	Cash	111		542,854,605	775,833,928
II.	Short-term financial investments	120		-	-
III.	Short-term receivables	130		494,380,240	712,475,520
1.	Short-term trade receivables	131	V.2	487,380,240	652,475,520
2.	Short-term advance payments to suppliers	132		-	60,000,000
3.	Other short-term receivables	135		7,000,000	-
IV.	Inventories	140		-	-
V.	Short-term biological assets	150		-	-
VI.	Other current assets	160		28,647,717	22,970,763
1.	Deductible VAT	162		28,647,717	22,970,763
B.	FIXED ASSETS AND LONG-TERM INVESTMENTS	200		101,217,241,890	100,838,797,656
I.	Long-term receivables	210		-	-
II.	Fixed assets	220		-	-
1.	Tangible fixed assets	221	V.3	-	-
	- Historical cost	222		157,000,000	157,000,000
	- Accumulated depreciation	223		(157,000,000)	(157,000,000)
III.	Long-term biological assets	230		-	-
IV.	Investment Properties	240		-	-
V.	Non-current unfinished assets	250		4,958,635,200	4,958,635,200
1.	Construction-in-progress	252	V.4	4,958,635,200	4,958,635,200
VI.	Long-term financial investments	260	V.5	96,258,606,690	95,880,162,456
1.	Investment in subsidiaries	261		49,000,000,000	49,000,000,000
2.	Investments in associates and joint ventures	262		39,200,000,000	39,200,000,000
3.	Investment in other entities	263		30,000,000,000	30,000,000,000
4.	Provision for loss of long-term investments in other entities	264		(21,941,393,310)	(22,319,837,544)
VII.	Other non-current assets	270		-	-
	TOTAL ASSETS (280 = 100 + 200)	280		102,283,124,452	102,350,077,867

	RESOURCES	Code	Notes	Ending balance of period	Beginning balance
	1	2	3	4	5
C.	LIABILITIES	300		2,436,380,995	2,598,484,795
I.	Current liabilities	310		2,436,380,995	2,598,484,795
1.	Short-term trade payables	311	V.6	479,567,121	642,045,921
2.	Dividends and profits payable	313	V.7	1,770,010,000	1,770,285,000
3.	Tax and statutory obligations	314	V.8	8,800,000	9,150,000
4.	Payables to employees	315		20,000,000	17,500,000
5.	Short-term accruals	316		10,000,000	11,500,000
6.	Other short-term payables	320	V.9	100,000,000	100,000,000
7.	Bonus and welfare funds	323	V.10	48,003,874	48,003,874
II.	Non-current liabilities	330		-	-
D.	OWNERS' EQUITY	400	V.11	99,846,743,457	99,751,593,072
1.	Owners' invested equity	411		114,000,000,000	114,000,000,000
	- Common stocks with voting rights	411a		114,000,000,000	114,000,000,000
2.	Development and investment funds	418		497,638,934	497,638,934
3.	Other funds of the owner's capital	419		472,910,044	472,910,044
4.	Undistributed earnings after tax	420		(15,123,805,521)	(15,218,955,906)
	- Accumulated undistributed earnings after tax to the end of previous year	420a		(15,218,955,906)	(15,303,373,650)
	- Accumulated undistributed earnings after tax in current year	420b		95,150,385	84,417,744
	TOTAL RESOURCES (440 = 300 + 400)	440		102,283,124,452	102,350,077,867

Prepared by

Chief Accountant

NGUYEN THI THUY DUYEN

NGUYEN THI THUY DUYEN

Hanoi city, approved on 28 August 2026.

Legal representative

Chairperson



LE CHI LONG

INTERIM (SEPARATE) INCOME STATEMENT
For the six-month period from 01st January 2026 to 30th June 2026

Currency: VND

ITEMS	Code	Notes	Current period	Previous period
1	2	3	4	5
1. Revenues from sale of goods and rendering of services	01	VI.1	3,225,680,000	3,313,581,000
2. Revenue deductions	02		-	-
3. Net revenues from sale of goods and rendering of services (10 = 01 - 02)	10		3,225,680,000	3,313,581,000
4. Cost of goods sold	11	VI.2	3,172,800,000	3,259,260,000
5. Gross profit from sale of goods and rendering of services (20 = 10-11)	20		52,880,000	54,321,000
6. Profit/(loss) on disposal/sale of investment properties	21		-	-
7. Income from financial activities	22		637,194	544,429
8. Expenses from financial activities	23	VI.3	(378,444,234)	(377,156,960)
- In which: Interest expenses	24		-	-
9. Selling expenses	25		-	-
10. General & administration expenses	26	VI.11	336,811,043	219,253,082
11. Net profit/(loss) from operating activities {30 = 20 +21 + 22 - (23 + 25 + 26)}	30		95,150,385	212,769,307
12. Other income	31		-	-
13. Other expenses	32		-	-
14. Other profit (40 = 31 - 32)	40		-	-
15. Total pre-tax accounting profit (50 = 30 + 40)	50		95,150,385	212,769,307
16. Current Corporate Income tax expenses	51	V.8	-	-
17. Deferred Corporate Income tax expenses	52		-	-
18. Profit/(loss) after corporate income tax (60 = 50 - 51 - 52)	60		95,150,385	212,769,307
19. Gains on stock	70	VI.6		
20. Diluted gains on stock	71	VI.6		

Hanoi city, approved on 28 August 2026.

Legal representative
Chairperson

Prepared by

Chief Accountant

NGUYEN THI THUY DUYEN

NGUYEN THI THUY DUYEN



INTERIM (SEPARATE) CASH FLOWS STATEMENT
(As per Indirect Method)
For the six-month period from 01st January 2026 to 30th June 2026

Currency: VND

Items	Code	Notes	Current period	Previous period
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit/(loss) before tax	01		95,150,385	212,769,307
2. Adjustments for:			(379,081,428)	(377,701,389)
- Depreciation and amortisation	02		-	-
- Provisions	03	V.5	(378,444,234)	(377,156,960)
- (Gains)/Losses of exchange rate differences due to the revaluation of the ending balances in foreign currencies	04		-	-
- (Profit)/ loss from investing activity	05		(637,194)	(544,429)
- Interest expense	06		-	-
- Other adjustments	07		-	-
3. Operating income/(loss) before changes in working capital	08		(283,931,043)	(164,932,082)
- (Increase)/decrease in receivables	09		212,418,326	(687,090,960)
- (Increase)/decrease in inventory	10		-	-
- Increase/(decrease) in payables (excluding interest payable, PIT payables)	11		(161,828,800)	2,359,982,000
- Increase/(decrease) in prepaid expenses	12		-	-
- Increase/(decrease) in trading securities	13		-	-
- Interest paid	14		-	-
- Corporate income tax paid	15		-	-
- Other cash inflows from operating activities	16		-	-
- Other cash outflows from operating activities	17		-	-
Net cash inflows/(outflows) from operating activities	20		(233,341,517)	1,507,958,958
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase of fixed assets and other long-term assets	21		-	-
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	-
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		-	-
4. Repayments from borrowers and proceeds from sales of debt instruments of other entities	24		-	-
5. Payments for investments in other entities	25		-	-
6. Proceeds from sales of investments in other entities	26		-	-
7. Interest and dividends received	27		637,194	544,429
Net cash inflows(outflows) from investing activities	30		637,194	544,429
III. CASH FLOW FROM FINANCING ACTIVITIES				
1. Proceeds from issue of stocks, capital contribution of the owner	31		-	-
2. Capital redemption of the owners, the acquisition of issued stocks	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayments of borrowing principal	34		-	-
5. Repayments of finance lease principal	35		-	-
6. Dividends, gains paid to the owner	36		(275,000)	-
Net cash inflows/(outflows) from financing activities	40		(275,000)	-
Net cash inflows/(outflows) (20+30+40)	50		(232,979,323)	1,508,503,387
Cash and cash equivalents at the beginning of the year	60		775,833,928	61,267,523
Impact of exchange rate fluctuation	61		-	-
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70	V.1	542,854,605	1,569,770,910

Hanoi city, approved on 28 August 2026.

Legal representative

Chairperson

Prepared by

Chief Accountant

NGUYEN THI THUY DUYEN

NGUYEN THI THUY DUYEN



LE CHI LONG

SELECTED NOTES TO THE (SEPARATE) FINANCIAL STATEMENTS
For the six-month period from 01st January 2026 to 30th June 2026

These notes form an integral part of and should be read in conjunction with the interim (separate) Financial Statements for the six-month period from 01st January 2026 to 30th June 2026 of Vi Na Ta Ba Trading and Investment Joint Stock Company (hereafter, referred to as "the Company").

I. OPERATION FEATURES

1. Forms of ownership

Vi Na Ta Ba Trading and Investment Joint Stock Company is a joint stock company.

2. Lines of business

Business lines of the Company is trading and service.

3. Business activities

Other specialized wholesale n.e.c.

4. Normal operating cycle

The Company's normal operating cycle is within 12 months.

5. The Company's operations in period affect the interim (separate) financial statements

There were no business characteristics during the period affecting the Company's interim (separate) financial statements.

6. Employees

As at the accounting period ended, the Company had 7 employees (8 employees at the beginning of the year).

7. Company structures

Investment in subsidiaries

No.	Company name	Main business activities	Ending balance of period			Beginning balance		
			Ratio of capital contribution	Proportion of voting rights	Ownership ratio	Ratio of capital contribution	Proportion of voting rights	Ownership ratio
1.	VTJ Vietnam Trading Service Co., Ltd.	Trading and service	100%	100%	100%	100%	100%	100%

Investments in associates and joint ventures

No.	Company name	Main business activities	Ending balance of period			Beginning balance		
			Ratio of capital contribution	Proportion of voting rights	Ownership ratio	Ratio of capital contribution	Proportion of voting rights	Ownership ratio
1.	Thai Son High Technology Application Production JSC	Management consulting activities	39.20%	39.20%	39.20%	39.20%	39.20%	39.20%

Investments in other entities

No.	Company name	Main business activities	Ending balance of period			Beginning balance		
			Ratio of capital contribution	Proportion of voting rights	Ownership ratio	Ratio of capital contribution	Proportion of voting rights	Ownership ratio
1.	Red One Infrastructure Fund	Financial investment	9.375%	9.375%	9.375%	9.375%	9.375%	9.375%

8. Statement on the information comparability in the interim financial statements

From 01st January 2026, the Company has adopted the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System. This Circular replaces the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance on guiding the enterprise accounting system and related circulars. The Company has restated the comparative figures (Notes No. IV.16); therefore, the figures presented in the interim separate financial statements for the six-month period ended 30th June 2026 are comparable with the corresponding figures of the previous period.

II. ACCOUNTING PERIOD, AND REPORTING CURRENCY

1. The Company's fiscal year

The fiscal year starts on 01st January and ends on 31st December of each calendar year.
These interim (separate) financial statements for the six-month period ended 30th June 2026 are prepared from the period from 01st January 2026 to 30th June 2026.

2. Reporting currency and methods of foreign currency translation

The standard currency unit used is Vietnam Dong (VND) because the Company uses the main accounting currency unit which is Vietnam Dong (VND) for receipts and payments.

III. ADOPTED ACCOUNTING REGIME AND STANDARDS

1. Applicable accounting regime

The Company's the interim (separate) Financial statements are prepared and presented in accordance with the Accounting Standards, the Vietnamese Corporate Accounting System promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Ministry of Finance and other relevant prevailing legal regulations.

2. Statement on the compliance with the Vietnamese accounting regime and standards

The Board of Management ensures to follow all the requirements of the accounting standards and the Vietnamese Corporate accounting system promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Ministry of Finance as well as circulars guidance on implementing the accounting standards of the Ministry of Finance in the preparation of the interim (separate) Financial statements.

IV. ADOPTED ACCOUNTING POLICIES

1. Basic for preparing the interim (separate) Financial statements

The interim (separate) Financial statements are prepared based on accrual accounting (excluding information related to the cash flows).

2. Cash and cash equivalents

Cash includes cash on hand, demand deposits, cash in transit and monetary gold.

3. Financial investments

Investments in subsidiaries, associates and joint ventures

Subsidiaries

Subsidiaries is a company that is controlled by the Company. The control is achieved when the Company has the ability to control the financial and operational policies of the investee company in order to get economic benefits thanks to their operating activities.

Associates and joint ventures

Associate, joint venture company is an enterprise in which the Company has significant influence but not control over the financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control over those policies.

Investments in subsidiaries, associates and joint ventures is initially recorded at their historical cost, include purchase price or capital contributions plus the costs directly related to the investment. In case of investment by non-monetary assets, the cost of investment is recognized at fair value of non-monetary assets as at the arising date.

When investments are purchased, their dividends and profits from previous years are accounted in reducing their value. And their dividends and profits of following years are recognized in the revenue. Received dividends by stocks are only monitored as the number of stocks increases, not to be recorded as the received stocks.

Provision for loss of investments in subsidiaries, associates and joint ventures is appropriated as subsidiaries have suffered losses, by the differences between the actual capital contributions by parties in subsidiary, associates and joint ventures and the actual equity multiplied (X) with the percentage of capital contribution of the Company and total actual capital contributions by parties in subsidiary, associates and joint ventures. If the subsidiary is subject to present the consolidated financial statements, basis of determination of provision for loss is the consolidated financial statements.

Increase/Decrease in the balance of provision for loss of investments in subsidiaries, associates and joint ventures must be make as at the accounting period ended and are recognized in the expenses from financial activities.

Investments in equity instruments of other entities

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

Investments in equity instruments of other entities is initially recorded at their historical cost, include purchase price or capital contributions plus the costs directly related to the investment. When investments are purchased, their dividends and profits from previous years are accounted in reducing their value. And their dividends and profits of following years are recognized in the revenue. Received dividends by stocks are only monitored as the number of stocks increases, not to be recorded as the received stocks.

Provision for loss of investments in equity instruments of other entities is appropriated as follows:

- For investments in listed stocks or fair value of investments is determined reliably, the provision is based on the market value of stocks.
- For investments can not determine fair value as at the date of report, the provision is based on the loss of investee by the differences between the actual capital contributions by parties in other entity and the actual equity multiplied (X) with the percentage of capital contribution of the Company and total actual capital contributions by parties in other entity.

Increase/Decrease in the balance of provision for loss of investments in equity instruments of other entities must be make as at the accounting period ended and are recognized in the expenses from financial activities.

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4. Receivables

Doubtful receivables are presented by book value subtracting the provisions for doubtful receivables.

Receivables are classified as trade receivables and other receivables comply with the following principles:

- Trade receivables reflect the commercial elements arising from selling - purchasing transactions between the Company and the buyer is an independent entity, include receivables from export sales under entrusted others.
- Other receivables reflect the non-commercial elements, unrelated to selling - purchasing transactions.

Provisions for doubtful receivables are presented at the estimated uncollectible value by the Company as at the accounting period ended. Increase/Decrease in the balance of provisions for doubtful receivables must be make as at the accounting period ended and are recognized in the general & administration expenses.

5. Inventories

Inventories are recognized at the lower of their historical costs or their net realizable values.

Historical costs of inventories are determined as follows:

- Raw materials, goods: including the acquisition cost and other direct related expenses arising to obtain inventory in current status and place.
- Finished goods: including the cost of direct materials, direct labor and related factory overhead cost are allocated based on normal capacity.
- Work-in-progress: including only the costs of main raw materials.

Net realizable values is the estimated selling price of inventory in normal operating cycle except for the estimated costs to complete and necessary to consume them.

The value of inventories are recognized at the weighted average method and recorded at the perpetual method.

Provision for devaluation of inventory is made for each item based on their costs is higher than their net realizable values. For services provided in progress, the provision for impairment is calculated for each of service which has a separate price. Increase/Decrease in the balance of provision for devaluation of inventory must be made as at the end of the accounting period and are recognized in the cost of goods sold.

6. Tangible fixed assets

Tangible fixed assets are determined by the historical costs less (-) accumulated depreciation. Historical costs of tangible fixed assets include all the expenses of the company to have these fixed assets as of the dates they are ready to be put into use. Other expenses incurred subsequent to the initial recognition are included in historical costs of fixed assets only if they certainly bring more economic benefits in the future thanks to the use of these assets. Those which do not meet the above conditions will be recorded into expenses during the period.

When tangible fixed assets are disposed or liquidated, their historical costs and accumulated depreciation are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives. The depreciation years of tangible fixed assets applied are as follows:

<u>Kinds of fixed assets</u>	<u>Years</u>
Machineries and equipments	07

7. Prepaid expenses

Prepaid expenses include the actual arising costs but related to the operating results of numerous accounting periods. The Company's prepaid expenses include:

Tools

Expenses on tools being put into use are allocated into expenses in accordance with the straight line method for the maximum period of 36 months.

8. Liabilities and accruals

Liabilities and accruals are recognized for payable amounts in the future related to the received goods and services. Accruals are recognized based on the reasonable estimates of the payable amounts.

Payables are classified as trade payables, accruals and other payables comply with the following principles:

- Trade payables reflect the commercial elements arising from purchasing transactions of goods, services, assets and the seller is an independent entity, include payables from import by a trustee.
- Accruals reflect the payables to the received goods and services from seller or provided to buyer but not yet paid due to do not have invoice or insufficient accounting records and vouchers and payable to employees on sabbatical salary, operating costs must be accrued.
- Other payables reflect the non-commercial elements, unrelated to selling - purchasing transactions, rendering of services.

9. Owners' equity

Owner's invested equity

Owner's invested equity is recognized according to the shareholders' actual capital.

10. Recognition of revenues and income

Revenue is recognised 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 discount, rebate and sales return.

Revenues from sale of goods are recognized when satisfying the following conditions at the same time:

- Most of risk and benefits associated with the goods ownership are transferred to customers;
- There are no rights to manage or to control the goods;
- Revenues can be determined reliably;
- Getting or will get reliable economic benefits from providing service;
- Expenses related to providing and completing service can be determined.

Interest

Interest is recognized on an accrual basis, and determined on balance of savings accounts and the actual interest rates for each period.

11. Cost of goods sold

Cost of goods sold is total cost of goods, expenses directly of provided services, depreciation expense of rental property, other expenses are included in the cost of goods.

12. Expenses from financial activities

Expenses from financial activities are the costs related to financial activities include bank transaction costs.

13. Selling expenses and General & administration expenses

Selling expenses and General & administration expenses are all costs related to the process of selling products, goods, rendering of services and general administration expenses of the Company.

14. Corporate income tax (CIT)

Corporate income tax expenses include current corporate income tax and deferred corporate income tax.

Current corporate income tax

Current corporate income tax expense is recognized based on taxable income. Taxable income is different from accounting profit due to the adjustments of differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

According to Article 11 of the Decree No. 320/2025/NĐ-CP dated 15th December 2025:

Article 11. Tax rates

1. The corporate income tax rate is 20%, except for cases specified in Clauses 2, 3, and 5 of this Article and entities eligible for tax rate incentives specified in Article 19 of this Decree.
2. The tax rate of 15% applies to enterprises with total annual revenue not exceeding VND 3 billion.
3. The tax rate of 17% applies to enterprises with total annual revenue ranging from over VND 3 billion to not exceeding VND 50 billion.

Accordingly, the Company's total revenue for the immediately preceding tax period did not exceed VND 3 billion. Therefore, the applicable corporate income tax rate is 15%.

15. Related parties

A party is considered as 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 as well as the operations of the company. A party is also considered a related party of the company in case that party is under common control or significant influence.

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

16. Comparative figures

Certain balances on the interim (separate) Statement of Financial Position have been restated to conform to current regulations (the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System; the previous year was in accordance with the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance). Details are as follows:

Code	Items	Ending balance of previous year under Circular 200/2014/TT-BTC / Before adjustment	Beginning balance of current year has been restated under Circular 99/2025/TT-BTC) / After adjustment	Differences
1	2	3	4	5=4-3
INTERIM (SEPARATE) STATEMENT OF FINANCIAL POSITION				
Liabilities				
313	Dividends and profits payable	-	1,770,285,000	1,770,285,000
320	Other short-term payables	1,870,285,000	100,000,000	(1,770,285,000)
	Total liabilities	1,870,285,000	1,870,285,000	-

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM (SEPARATE) STATEMENT OF FINANCIAL POSITION (Currency: VND)

1. Cash and cash equivalents

Cash and cash equivalents held by the enterprise that are not restricted for use.

	Ending balance of period	Beginning balance
- Cash on hand	3,952,494	3,952,494
- Demand deposits	538,902,111	771,881,434
Total	542,854,605	775,833,928

2. Short-term trade receivables

	Ending balance of period		Beginning balance	
	Amount	Provision	Amount	Provision
<i>Receivables from related parties</i>	<i>487,380,240</i>	-	<i>652,475,520</i>	-
The Vietnam National Tea - JS Corporation	487,380,240	-	652,475,520	-
<i>Receivables from other individuals and organizations</i>	-	-	-	-
Others	-	-	-	-
Total	487,380,240	-	652,475,520	-

3. Tangible fixed assets

	Machineries and equipments	Total
Historical cost		
Beginning balance	157,000,000	157,000,000
Increase during period	-	-
Decrease during period	-	-
Ending balance of period	157,000,000	157,000,000
<i>In which:</i>		
<i>fully-depreciated but still be used</i>	<i>157,000,000</i>	<i>157,000,000</i>
Accumulated depreciation		
Beginning balance	157,000,000	157,000,000
Depreciation during period	-	-
Decrease during period	-	-
Ending balance of period	157,000,000	157,000,000
Net book value		
Beginning balance	-	-
Ending balance of period	-	-

4. Construction-in-progress

	Beginning balance	Arising during period	Transferred to fixed assets during period	Other decrease	Ending balance of period
Construction-in-progress					
- Cost of buying land plot in residential area 6B (*)	4,875,000,000	-	-	-	4,875,000,000
- Design costs	83,635,200	-	-	-	83,635,200
Total	4,958,635,200	-	-	-	4,958,635,200

(*) This is cost of buying land plot for building house at lot No. 08 in residential area 6B, Binh Hung commune, Binh Chanh district (currently Binh Hung commune) according to the Contract signed on 30th March 2017. The investor (Investment and Trading of Real Estate JSC (Intresco)) is carrying out procedures to transfer the certificate of land use rights and ownership of houses and other land-attached assets to the Company.

5. Long-term financial investments

	Ending balance of period			Beginning balance		
	Historical cost	Fair value ^(*)	Provision	Historical cost	Fair value ^(*)	Provision
<i>Investment in subsidiaries</i>	<i>49,000,000,000</i>	<i>49,000,000,000</i>	<i>-</i>	<i>49,000,000,000</i>	<i>49,000,000,000</i>	<i>-</i>
VTJ Vietnam Trading Service Co., Ltd. ⁽¹⁾	49,000,000,000	49,000,000,000	-	49,000,000,000	49,000,000,000	-
<i>Investment in joint ventures and associates</i>	<i>39,200,000,000</i>	<i>17,258,606,690</i>	<i>(21,941,393,310)</i>	<i>39,200,000,000</i>	<i>16,880,162,456</i>	<i>(22,319,837,544)</i>
Thai Son High Technology Application Production JSC ⁽²⁾	39,200,000,000	17,258,606,690	(21,941,393,310)	39,200,000,000	16,880,162,456	(22,319,837,544)
<i>Investment in other entities</i>	<i>30,000,000,000</i>	<i>30,000,000,000</i>	<i>-</i>	<i>30,000,000,000</i>	<i>30,000,000,000</i>	<i>-</i>
Red One Infrastructure Fund ⁽³⁾	30,000,000,000	30,000,000,000	-	30,000,000,000	30,000,000,000	-
Total	118,200,000,000	96,258,606,690	(21,941,393,310)	118,200,000,000	95,880,162,456	(22,319,837,544)

⁽¹⁾ VTJ Vietnam Trading Service Co., Ltd. operates in accordance with the Business Registration Certificate No. 0109150860 granted by the Department of Planning and Investment of Ha Noi city (the initial issuance on 06th April 2020 and the 01st amendment dated 08th May 2023). Main business activities: Trading and service. As at the accounting period ended, the Company invested VND 49,000,000,000 equivalent to 100% of charter capital of VTJ Vietnam Trading Service Co., Ltd. (Beginning balance is VND 49,000,000,000 equivalent to 100% of charter capital).

⁽²⁾ Thai Son High Technology Application Production JSC operates in accordance with the Business Registration Certificate No. 0106039039 granted by the Department of Planning and Investment of Ha Noi city (the initial issuance on 19th November 2012 and the 04th amendment dated 03rd July 2018). Main business activities: Management consulting activities. As at the accounting period ended, the Company invested VND 39,200,000,000 equivalent to 39.20% of charter capital of Thai Son High Technology Application Production JSC (Beginning balance is VND 39,200,000,000 equivalent to 39.20% of charter capital).

(3) Red One Infrastructure Fund operates in accordance with the License for establishment No. 41/GCN-UBCK dated 01st November 2021 granted by the State Securities Commission. Main business activities: Financial investment. As at the accounting period ended, the Company invested VND 30,000,000,000 equivalent to 9.375% of charter capital of Red One Infrastructure Fund (Beginning balance is VND 30,000,000,000 equivalent to 9.375% of charter capital).

(c) For unlisted stocks with no transaction prices on the Unlisted Public Company Market (Upcom), fair value is determined by differences between the historical cost of investments and their provisions. The provision is determined based on the investee's financial statements.

6. Short-term trade payables

Details are as follows:	Ending balance of period	Beginning balance
Short-term payables to related parties	-	-
Short-term payables to others	479,567,121	642,045,921
Minh Tin Import and Export Trading Co., Ltd.	479,354,400	641,743,200
Others	212,721	302,721
Total	479,567,121	642,045,921

7. Dividends and profits payable

	Ending balance of period	Beginning balance
Dividends and profits payable	1,770,010,000	1,770,285,000
Total	1,770,010,000	1,770,285,000

8. Tax and statutory obligations

	Beginning balance		Arising during period		Ending balance of period	
	Payable	Receivable	Payable	Already paid	Payable	Receivable
- Value added tax (VAT) payable	-	-	-	-	-	-
- Corporate income tax (CIT)	-	-	-	-	-	-
- Personal income tax (PIT)	9,150,000	-	13,475,000	(13,825,000)	8,800,000	-
- Others	-	-	-	-	-	-
Total	9,150,000	-	13,475,000	(13,825,000)	8,800,000	-

8a. Value added tax (VAT)

The Company pay value added tax in accordance with deduction method.

8b. Corporate income tax (CIT)

The Company must pay corporate income tax on taxed income at the rate of 15%.

Estimated corporate income tax (CIT) payable during the year is as follows:

	Current period	Previous period
Total pre-tax accounting profit	95,150,385	212,769,307
Increase/ Decrease adjustments of accounting profit to determine profit subject to corporate income tax:		
- Increase adjustments	-	-
- Decrease adjustments	-	-
Taxable income	95,150,385	212,769,307
Transferred losses from previous years ^(*)	(95,150,385)	(212,769,307)
Taxed income	-	-
Corporate income tax (CIT) rate	15%	15%
Corporate income tax (CIT) payable under ordinary tax rate	-	-
CIT payable is exempted or reduced	-	-
Total CIT payable	-	-

^(*) Notes to the transferred loss from previous years:

Year of loss	Loss incurred	Transferred loss in previous tax periods	Transferred loss in current tax period	Transferred remaining loss to next tax periods
2021	870,798,327	-	95,150,385	775,647,942
2022	-	-	-	-
2023	-	-	-	-
2024	-	-	-	-
2025	-	-	-	-
Total	22,634,608,420	-	95,150,385	775,647,942

9. Other short-term payables

	Ending balance of period	Beginning balance
Other short-term payables to related parties	100,000,000	100,000,000
Le Chi Long	100,000,000	100,000,000
Other short-term payables to others	-	-
Others	-	-
Total	100,000,000	100,000,000

10. Bonus and welfare funds

Details	Beginning balance	Increase due to make appropriation from profit	Other increase	Spending during year	Ending balance
Welfare fund	47,858,474	-	-	-	47,858,474
Bonus fund for the Management Board	145,400	-	-	-	145,400
Total	48,003,874	-	-	-	48,003,874

11. Owners' equity

11a. The movement in the owners' equity

	Owners' invested equity	Development and investment funds	Other funds of the owner's capital	Undistributed earnings after tax	Total
For the six-month period ended 30th June 2025					
Balance as at 01 st January 2025	114,000,000,000	497,638,934	472,910,044	(15,303,373,650)	99,667,175,328
Increase in previous period	-	-	-	212,769,307	212,769,307
Increase from business results	-	-	-	212,769,307	212,769,307
Decrease in previous period	-	-	-	-	-
Balance as at 30th June 2025	114,000,000,000	497,638,934	472,910,044	(15,090,604,343)	99,879,944,635
For the six-month period ended 30th June 2026					
Balance as at 01 st January 2026	114,000,000,000	497,638,934	472,910,044	(15,218,955,906)	99,751,593,072
Increase in current period	-	-	-	95,150,385	95,150,385
Increase from business results	-	-	-	95,150,385	95,150,385
Decrease in current period	-	-	-	-	-
Balance as at 30th June 2026	114,000,000,000	497,638,934	472,910,044	(15,123,805,521)	99,846,743,457

11b. Details of the owners' invested equity

Details	Ending balance of period		Beginning balance	
	Proportion (%)	Capital contribution	Proportion (%)	Capital contribution
Charter capital	100.00	114,000,000,000	100.00	114,000,000,000
Total	100.00	114,000,000,000	100.00	114,000,000,000

Details of the charter capital contribution are as follows:

	According to the Business Registration Certificate	Contributed charter capital	The remaining charter capital
	114,000,000,000	114,000,000,000	-
Total	114,000,000,000	114,000,000,000	-

11c. Transactions on capital with owners and distribution of dividends and profit

	Current period	Previous period
- Owners' invested equity		
+ Beginning balance	114,000,000,000	114,000,000,000
+ Increase during period	-	-
+ Decrease during period	-	-
+ Ending balance of period	114,000,000,000	114,000,000,000
- Dividends and profit already divided	-	-

11d. Stocks

	Ending balance of period	Beginning balance
Number of stocks being registered to issue	11,400,000	11,400,000
Number of stocks already issued / public offering	11,400,000	11,400,000
- Common stocks	11,400,000	11,400,000
Number of buy-back stocks	-	-
- Common stocks	-	-
Number of outstanding stocks	11,400,000	11,400,000
- Common stocks	11,400,000	11,400,000
Nominal value of outstanding stocks (VND/stock)	10,000	10,000

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM (SEPARATE) INCOME STATEMENTS (Currency: VND)

1. Revenues from sale of goods and rendering of services

	Current period	Previous period
Sale of goods	3,225,680,000	3,313,581,000
Total	3,225,680,000	3,313,581,000

Revenues with related parties:

	Current period	Previous period
The Vietnam National Tea - JS Corporation		
Sale of goods	3,225,680,000	3,313,581,000
Total	3,225,680,000	3,313,581,000

2. Cost of goods sold

	Current period	Previous period
Sale of goods	3,172,800,000	3,259,260,000
Total	3,172,800,000	3,259,260,000

3. Expenses from financial activities

	Current period	Previous period
Reversal of provision for investment losses	(378,444,234)	(377,156,960)
Total	(378,444,234)	(377,156,960)

4. General & administration expenses

	Current period	Previous period
- Wage and salary	184,880,000	185,836,000
- Outsourcing expenses	149,704,969	28,781,691
- Others	2,226,074	4,635,391
Total	336,811,043	219,253,082

5. Expenses from operating activities by nature

	Current period	Previous period
- Wage and salary	184,880,000	185,836,000
- Outsourcing expenses	149,704,969	28,781,691
- Others	2,226,074	4,635,391
Total	336,811,043	219,253,082

6. **Gain on stock and diluted gain on stock**

These items are not presented in the interim (separate) Financial statements of Vi Na Ta Ba Trading and Investment Joint Stock Company because this is the parent company and presented in the (consolidated) Financial statements of the Group in accordance with Clauses 3.20 and 3.21, Item 2 – Contents and methods of financial statement preparation under the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance.

VII. **OTHER INFORMATION (Currency: VND)**

1. **Contingent assets**

As at the date of these interim (separate) financial statements, the Company has not incurred contingent assets.

2. **Contingent liabilities**

As at the date of these interim (separate) financial statements, there is not any factor which may occur the contingent liabilities in order to the Company is obligated to pay.

3. **Transactions with related parties**

The Company's related parties include: members of key management, individuals related to members of key management and other related parties.

3a. **Transactions and balances with members of key management and individuals related to members of key management**

Transactions with members of key management and individuals related to members of key management

The Company has not incurred transactions on sale of goods and rendering of services with members of key management and individuals related to members of key management.

Liabilities with members of key management and individuals related to members of key management

As at 30th June 2026, the Company has not incurred liabilities with members of key management and individuals related to members of key management.

Income of members of key management (including wages, salary, bonus and remuneration):

Details are as follows:	Position	Current period	Previous period
Le Chi Long	Chairperson	18,000,000	18,000,000
Le Thi Hanh	Member of Board of Management	12,000,000	12,000,000
Vu Ngoc Lan	Member of Board of Management	12,000,000	12,000,000
Nguyen Thi Phuong	Head of Supervisory Board	6,000,000	6,000,000
Quang Thanh Binh	Member of Supervisory Board	6,000,000	6,000,000
Nguyen Minh Anh	Member of Supervisory Board	6,000,000	2,000,000
Nguyen Thi Thuy Duyen	Chief Accountant	120,000,000	120,000,000
Total		180,000,000	176,000,000

3b. Transactions and balances with other related parties

No.	Related parties	Relationship
1	VTJ Vietnam Trading Service Co., Ltd.	Subsidiary
2	Thai Son High Technology Application Production JSC	Associated company
3	The Vietnam National Tea - JS Corporation	Having the same members of key management
4	Le Chi Long	Chairperson

Transactions with other related parties

	<u>Current period</u>	<u>Previous period</u>
The Vietnam National Tea - JS Corporation		
Revenue from sale of goods	3,225,680,000	3,313,581,000
Le Chi Long		
Other receivables	-	100,000,000

Balances with other related parties

Balances with other related parties is presented in the Notes No. V.2, V.8, VI.1.

4. Collateral

Assets mortgaged/pledged to other entities

As at the accounting period ended, the Company has not mortgaged assets to the other parties.

Assets held as collateral from other entities

As at the accounting period ended, the Company had no collateral was received/held from other entities.

5. Segment reporting

Segment information is presented according to the business field and geography. Segment reporting is presented according to the business field.

Business field

During the period, the Company's main business activity is trading.

Geography

During the period, whole activities of the Company take place only in the territory of Vietnam.

6. Going-concern assumption

As at the date of the interim (separate) financial statements, there is not any factor which affect the going-concern assumption of the Company. Therefore, the interim (separate) financial statements for the six-month period ended 30th June 2026 are prepared on the basis of the going-concern assumption.

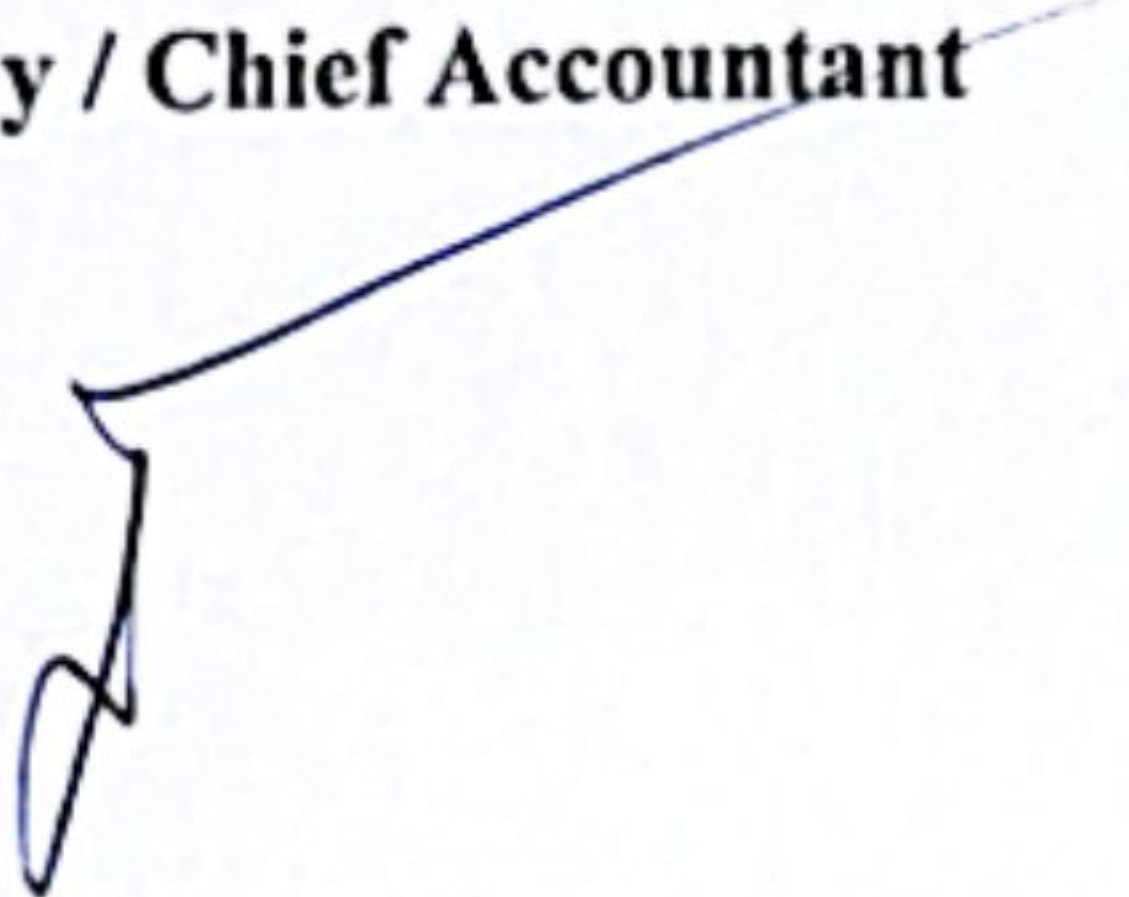
7. Subsequent events

The Company has not arisen other events after the accounting period ended 30th June 2026 which need any adjustments to the figures or disclosures in the interim (separate) Financial Statements.

Ha Noi city, approved on 28 August 2026.

Legal representative
Chairperson

Prepared by / Chief Accountant



NGUYEN THI THUY DUYEN



LE CHI LONG

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