Ký bởi: CÔNG TY CỔ PHẦN CHẾ BIẾN HÀNG XUẤT KHẨU LONG AN
Cơ quan:
Ngày ký: 20-07-2026 14:01:09 +07:00

INTERIM FINANCIAL STATEMENTS

Q2 2026

Long An Food Processing Export Joint Stock Company
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Form B 01a - DN

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Codes	Note	30-Jun-26	31-Dec-25
A - CURRENT ASSETS	**100**		**510,140,951,031**	**443,247,695,336**
I. Cash and cash equivalents	110	V.1	**11,117,299,252**	**13,741,540,932**
1. Cash	111		11,117,299,252	13,741,540,932
II. Short-term financial investments	**120**	V.2	**20,634,066,267**	**34,067,653,126**
1. Trading securities	121		1,050,202,168	1,050,242,168
2. Provision for impairment of trading securities (*)	122		(1,050,000,000)	(1,050,000,000)
3. Held to maturity investments	123		20,633,864,099	34,067,410,958
III. Short-term receivables	**130**		**83,430,117,846**	**106,087,806,586**
1. Short-term trade receivables	131	V.3	72,357,906,700	82,731,990,733
2. Short-term advances to suppliers	132	V.4	10,874,931,986	23,170,130,630
5. Other short-term receivables	135	V.5	197,279,160	185,685,223
IV. Inventories	**140**	V.6	**388,855,424,005**	**284,761,414,054**
1. Inventories	141		388,855,424,005	285,317,414,054
2. Provision for devaluation of inventories (*)	142		-	(556,000,000)
VI. Other short-term assets	**160**		**6,104,043,661**	**4,589,280,638**
1. Short-term prepaid expenses	161	V.11	2,180,880,356	1,612,252,905
2. Value added tax deductibles	162		3,923,163,305	2,977,027,733
B - Non-current assets	**200**		**155,644,533,037**	**141,059,797,426**
II. Fixed assets	**220**		**145,086,928,498**	**114,423,201,860**
1. Tangible fixed assets	221	V.8	144,594,199,498	113,801,934,860
- Cost	222		251,185,531,261	210,361,283,020
- Accumulated depreciation (*)	223		(106,591,331,763)	(96,559,348,160)
3. Intangible fixed asset	227	V.9	492,729,000	621,267,000
- Cost	228		1,596,009,500	1,596,009,500
- Accumulated depreciation (*)	229		(1,103,280,500)	(974,742,500)
V. Long-term assets in progress	**250**		**246,112,940**	**16,104,696,740**
2. Construction in progress	252	V.7	246,112,940	16,104,696,740

ASSETS	Codes	Note	30-Jun-26	31-Dec-25
VII. Other long-term assets	**270**		**10,311,491,599**	**10,531,898,826**
1. Long-term prepaid expenses	271	V.11	9,745,193,356	10,024,428,990
2. Deferred income tax assets	272		566,298,243	507,469,836
Total assets (280=100+200)	**280**		**665,785,484,068**	**584,307,492,762**
RESOURCES				
C - Liabilities	**300**		**420,769,893,646**	**326,555,600,108**
I. Current liabilities	**310**		**418,132,363,532**	**323,986,523,088**
1. Short-term trade payables	311	V.10	6,166,996,670	29,433,717,798
2. Short-term advances from customers	312		512,355,118	3,291,160,390
3. Dividends and profits payable	313	V.15	10,503,300	9,877,725
4. Shor-term taxes and payables to the State	314	V.13	1,769,814,682	4,165,173,651
5. Payables to employees	315		1,386,270,290	5,733,266,242
6. Short-term accued expenses	316	V.14	1,260,513,798	1,496,404,465
10. Other short-term payables	320	V.16.a	484,585,341	508,440,935
11. Short-term loans	321	V.12	402,577,317,717	276,860,766,206
13. Bonus, welfare fund	323		3,368,603,876	2,487,715,676
II. Long-term liabilities	**330**		**2,637,530,114**	**2,569,077,020**
13. Long-term provisions	343	V.16.b	2,637,530,114	2,569,077,020
D - Owners' equity	**400**	V.17	**245,015,590,422**	**257,751,892,654**
1. Owners' contributed capital	411		152,280,190,000	152,280,190,000
- Ordinary shares with voting rights	411a		152,280,190,000	152,280,190,000
10. Undistributed profit after tax	420		92,735,400,422	105,471,702,654
- Undistributed profit after tax brought forward	420a		80,623,674,154	65,346,674,251
- Undistributed profit after tax this period	420b		12,111,726,268	40,125,028,403
Total resources (440=300+400)	**440**		**665,785,484,068**	**584,307,492,762**

Date of Approval: July 20, 2026

Preparer	**Chief Accountant**	**General Director**
Truong Thi Phuong Linh	**Du Truong Linh**	**Phan Ngoc Son**

M.S.D.N: 1100107301 - C.T.C.P
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P. LONG AN - T. TÂY NINH

LAFOOCO
SINCE 1985

Forrm B 02a-DN

INTERIM INCOME STATEMENT

For the period from April 01, 2026 to June 30, 2026

Unit: VND

Items	Code	Note	Q2		From the beginning of the year to the end of the period	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenue from sales of goods	**01**	**VI.1**	**175,373,845,644**	**137,673,257,762**	**309,425,474,450**	**213,508,806,589**
2. Deductions	02	VI.2	1,866,666	3,108,488,573	12,150,452	3,108,488,573
3. Net revenue from sales of goods (10=01-02)	10	VI.3	**175,371,978,978**	**134,564,769,189**	**309,413,323,998**	**210,400,318,016**
4. Cost of goods sold	11	VI.4	**152,989,238,435**	**109,887,214,546**	**269,840,992,116**	**171,015,116,190**
5. Gross profit from sales of goods (20=10-11)	**20**		**22,382,740,543**	**24,677,554,643**	**39,572,331,882**	**39,385,201,826**
6. Finance income	22	VI.5	1,344,907,467	2,750,361,395	5,130,515,349	5,255,309,616
7. Financial expenses	23	VI.6	4,631,774,323	6,850,697,376	7,969,367,526	9,095,391,143
- In which: Interest expense	24		4,057,941,432	2,976,131,055	6,881,949,309	3,586,191,439
8. Selling expenses	25	VI.7	6,142,302,376	4,480,154,365	10,739,577,178	8,694,207,969
9. General administration expenses	26	VI.8	4,798,129,924	592,725,068	8,732,299,698	5,543,792,572
10. Operating profit [30=20+(21-22)-(24+25)]	**30**		**8,155,441,387**	**15,504,339,229**	**17,261,602,829**	**21,307,119,758**
11. Other income	31		27,490	71,179,794	1,587,287	72,952,138
12. Other expenses	32		673,577,339	419,141,823	1,698,825,824	864,721,028
13. Other profit (40=31-32)	40		**(673,549,849)**	**(347,962,029)**	**(1,697,238,537)**	**(791,768,890)**
14. Accounting profit before tax (50=30+40)	**50**		**7,481,891,538**	**15,156,377,200**	**15,564,364,292**	**20,515,350,868**
15. Current corporate income tax expense	51	VI.9	1,649,306,182	2,736,584,042	3,511,466,431	4,288,482,515
16. Deferred corporate income tax expense	52		(18,387,560)	22,056,398	(58,828,407)	(12,468,135)
17. Net profit after tax (60=50-51-52)	**60**		**5,850,972,916**	**12,397,736,760**	**12,111,726,268**	**16,239,336,488**
18. Basic earnings per share	70		**384**	**814**	**795**	**1,066**

Date of Approval: July 20, 2026

Preparer	Chief Accountant	General Director
Truong Thi Phuong Linh	Du Truong Linh	Phan Ngoc Son

M.S.D.N: 1100107301 C.T.C.P
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P. LONG AN - T. TÂY NINH

LAFOOCO SINCE 1985

Forrm B 03a-DN

INTERIM CASH FLOW STATEMENT

(Indirect Method)

For the period from January 01, 2026 to June 30, 2026

Unit: VND

Items	Code	Note	From the beginning of the year to the end of the period	
			Current year	Previous year
1	2	3	4	5
I. Cash flow from operating activities				
1. Accounting profit before tax	*01*		***15,564,364,292***	***20,515,350,868***
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02		10,160,521,603	7,900,110,023
- Provisions	03		(487,546,906)	57,782,945
- Foreign exchange losses arising from translating foreign currency items	04		(1,915,768,574)	3,825,668,506
- Gain from investing activities	05		(1,024,906,204)	(1,006,937,440)
- Interest expense	06		6,881,949,309	3,586,191,439
3. Operating profit before movements in working capital	***08***		***29,178,613,520***	***34,878,166,341***
- Increase, decrease in receivables	09		20,290,608,010	(19,840,695,369)
- Increase, decrease in inventories	10		(103,538,009,951)	(220,459,732,698)
- Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		(40,290,376,500)	(2,852,866,901)
- Increase, decrease in prepaid expenses	12		(289,391,817)	176,670,980
- Interest paid	14		(6,904,814,579)	(3,416,863,190)
- Corporate income tax paid	15		(6,027,333,900)	(4,234,872,349)
- Other cash outflows	17		880,888,200	1,182,445,400
Net cash generated by operating activities	***20***		***(106,699,817,017)***	***(214,567,747,786)***
II. CASH FLOWS FROM INVESTING ACTIVITIES				
- Acquisition and construction of fixed assets and other long-term assets	21		(16,342,648,567)	(25,878,033,181)
- Proceeds from sale, disposal of fixed assets and other long-term assets	22		0	1,400,000
- Cash outflow for lending, buying debt instruments of other entities	23		(20,611,071,233)	(6,000,000,000)
- Cash recovered from lending, selling debt instruments of other entitie	24		34,000,000,000	62,300,000,000
- Proceeds from sales of investments in other entities	26		0	60,000,000
- Interest earned, dividends and profits received	27		1,664,967,036	1,580,533,330
Net cash (used in)/generated by investing activities	***30***		***(1,288,752,764)***	***32,063,900,149***
III. CASH FLOWS FROM FINANCING ACTIVITIES				
- Proceeds from borrowings	33		378,085,744,374	366,922,103,964
- Repayment of borrowings	34		(249,901,136,809)	(167,460,976,925)
- Dividends and profits paid	36		(22,841,402,925)	(22,841,402,925)
Net cash used in financing activities	***40***		***105,343,204,640***	***176,619,724,114***
Net increase in cash (50=20+30+40)	**50**		**(2,645,365,141)**	**(5,884,123,523)**
Cash at the beginning of the period	**60**		**13,741,540,932**	**8,917,975,143**
Effects of changes in foreign exchange rates	61		21,123,461	2,888,374
Cash at the end of the period (70=50+60+61)	**70**		**11,117,299,252**	**3,036,739,994**

Date of Approval: July 20, 2026

Preparer	Chief Accountant	General Director
Truong Thi Phuong Linh	**Du Truong Linh**	**Phan Ngoc Son**

M.S.D.N: 1100107301 C.T.C.P CÔNG TY CỔ PHẦN CHẾ BIẾN HÀNG XUẤT KHẨU LONG AN P. LONG AN - T. TÂY NINH

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the period from April 01, 2026 to June 30, 2026

I. GENERAL INFORMATION

1. Form of capital ownership: joint stock company

2. Business field: Manufacture, export

3. Business sectors:

Principle activities of the Company in current period are producing, processing, trading, import-export, and services in the agricultural and aquatic product sector.

4. Adress: at No. 81B National Road 62, Long An Ward, Tay Ninh Province, Vietnam.

5. The dependent units of the Company:

The branch of Long An Food Processing Export Joint Stock Company – Lafooco 1 factory located at Lot. I1, Road No.1, Loi Binh Nhon Industrial Cluster, Khanh Hau Ward, Tay Ninh Province, Vietnam.

6. The number of employees of the Company: as at June 30, 2026 was 184

7. Normal production and business cycle:

The Company's normal production and business cycle is carried out for a time period of 12 months or less.

II. ACCOUNTING CURRENCY AND ACCOUNTING PERIOD

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

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

III. ACCCOUTING STANDARDS AND SYSTEM

1. Applied accounting regime:

The Company applies the enterprise accounting regime in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025, applicable from the financial year commencing on January 1, 2026.

2. Statement of compliance

The interim financial statements of the Company are prepared in accordance with the Vietnamese Enterprise Accounting System and Vietnamese Accounting Standard, issued by the Ministry of Finance.

3. Applied accounting documentation system

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

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

1. Exchange rates applied in accounting:

The Company applies the principles of foreign currency translation for transactions as they arise and for the revaluation of monetary items denominated in foreign currencies in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025. The exchange rates applied include actual transaction exchange rates and book exchange rates as follows:

a. Actual transaction exchange rate: Where contracts or payment documents clearly specify the transaction exchange rate, the Company uses such rate as the basis for accounting. Where contracts or payment documents do not specify the exchange rate, the Company uses the actual transaction exchange rate at the transaction date, being the average transfer buying and selling exchange rate of Vietnam Joint Stock Commercial Bank Industry and Trade (Vietinbank), as the basis for accounting.

b. Book exchange rate:
- Cash accounts: applied using the weighted average exchange rate determined at the end of the period.
- Receivables and payables: the exchange rate specifically identified for each counterparty is applied.

c. Principles for applying exchange rates in the revaluation of monetary items denominated in foreign currencies at the end of the accounting period:
- Demand deposits: the average transfer buying and selling exchange rate of the commercial bank where the Company maintains the relevant accounts as at the end of the accounting period is applied.
- Other monetary items denominated in foreign currencies: the average transfer buying and selling exchange rate of the Joint Stock Commercial Bank for Industry and Trade of Vietnam (VietinBank) as at the end of the accounting period is applied.

2. Cash and cash equivalents:

Cash and cash equivalents comprises cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3. Investments:

Investments are stated at their acquisition costs.

Provision of the investment is made when there are reliable evidences of the diminution in value of those investments at the balance sheet date.

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

4. Receivables:

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

5. Inventories:

Inventories are measured at their historical costs. The cost of inventories comprise costs of purchase, costs of conversion (including raw materials, direct labor costs and manufacturring general overheads) incurred in bringing the inventories to their present location and condition.

Cost is calculated using the weighted average method.

Inventories are recorded using the perpetual inventory method.

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the balance sheet date.

6. Fixed assets, depreciation and amortization:

Tangible fixed assets and intangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

When fixed assets are sold or retired, any gain or loss resulting from their disosal is included in the interim income statement.

Fixed assets are depreciated using the straight-line method over their estimated useful lives, as follows:

Buildings and structures	05-25 years
Machinery and equipment	04-10 years
Motor vehicles and transmission equipment	05-15 years
Office equipment	03-10 years
Land use rights	07-13 years
Computer software	05-08 years

Investment properties:

Investment properties are stated at cost including transaction costs less accumulated depreciation. Investment properties held for capital appreciation are not depreciated but subject to impairment review.

Depreciation and amortisation of investment properties are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	05-20 years
Others	06-10 years

7. Prepaid expenses:

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepaid expenses include land rental, standard appraisal costs, maintenance costs, insurance costs, costs of tools and supplies issued for consumption, and other expenses which are expected to provide future economic benefits to the Company.

8. Owners' equity: Owner's equity is recorded at the actual capital contributed by the owner.

9. Earnings per share:

Earnings per share is calculated by dividing the net profit attributable to common shareholders of the Company (after adjusting for the allocation of reserves for bonuses and benefits) by the weighted average number of common shares outstanding during the period.

Diluted earnings per share is calculated by dividing the net profit attributable to common shareholders of the Company by the weighted average number of common shares outstanding during the period, plus the weighted average number of common shares that would be issued if all potential dilutive common shares were converted into common shares.

10. Revenue recognition:

Sale of goods

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

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

Interest income

Interest income is accrued on accrual basis, by reference to the principal outstanding and at the applicable interest rate.

Returns on investments is recognised on an accrual bais when the Company's right for receipt has been established.

Sales deductions

Sales deductions include trade discounts and sales returns.

Sales deductions incurred in the same period of the related revenue from sales of products, goods and rendering of services are recorded as a deduction from the revenue of that period. In case that sales deductions for sales of products, goods or rendering of services sold in the period incurred after the balance sheet date but before the issuance of the interim financial statements, the Company recorded as revenue deductions for the period.

11. 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 period. Taxable profit differs from profit before tax as reported in the interim income statement because it excludes items of income or expense that are taxable or deductible in other periods (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the interim financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the 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.

12. Segment information:

A segment is a component determined separately by the Company which is engaged in providing products or related services (business segment), or providing products or services in a particular economic environment (geographical segment), that is subject to risks and returns that are different from those of other segments. As the Company's revenue and profit are mainly derived from the business activity of processing, manufacturing and trading agricultural products while other sources of revenue are not material as a whole, management accordingly believes that the Company operates in a sole business segment only. In addition, management also defines the Company's geographical segment to be based on the location of the Company's assets which is in Vietnam. Accordingly, segment information is not presented.

13. Related parties:

Parties are considered to be related parties of the Company if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprise or individual, including close members of the family of any such individual.

V. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE SEPARATE STATEMENT OF FINANCIAL POSITION

1. CASH AND CASH EQUIVALENTS

	30/06/2026 VND	31/12/2025 VND
- Cash on hand	142,281,984	376,360,797
- Bank demand deposits	10,975,017,268	13,365,180,135
Total	**11,117,299,252**	**13,741,540,932**

2. SHORT-TERM FINANCIAL INVESTMENTS

	30/06/2026 VND	31/12/2025 VND
- Trading securities	1,050,202,168	1,050,242,168
Nitagrex	1,050,000,000	1,050,000,000
Others	202,168	242,168
- Provision for impairment of trading securities	(1,050,000,000)	(1,050,000,000)
- Held to maturity investments (*)	20,633,864,099	30,065,657,533
- Loan receivables from related parties	-	4,001,753,425
Total	**20,634,066,267**	**34,067,653,126**

(*) Fixed-term Bank Deposits over Three Months and Accrued Interest Receivable

3. SHORT-TERM TRADE RECEIVABLES

	30/06/2026 VND	31/12/2025 VND
- Receivables from other parties	72,140,260,169	82,006,067,699
- Receivables from related parties	217,646,531	725,923,034
Total	**72,357,906,700**	**82,731,990,733**

4. SHORT-TERM ADVANCES TO SUPPLIERS

	30/06/2026 VND	31/12/2025 VND
- Advance to suppliers which are third parties	10,874,931,986	23,170,130,630
Total	**10,874,931,986**	**23,170,130,630**

5. OTHER SHORT-TERM RECEIVABLES

	30/06/2026	31/12/2025
	VND	VND
- Advances to employees	44,279,160	32,685,223
- Deposits	153,000,000	153,000,000
Total	**197,279,160**	**185,685,223**

6. INVENTORIES

	30/06/2026	31/12/2025
	VND	VND
- Goods in transit	3,653,427,456	57,902,825,104
- Raw materials	294,943,089,213	166,068,940,723
- Tools and supplies	5,820,241,288	4,355,172,932
- Work in process	3,391,739,476	2,592,894,117
- Finished goods	80,839,568,774	54,164,903,983
- Merchandise goods	-	45,173,708
- Goods on consignment	207,357,798	187,503,487
- Provision for devaluation of inventories	-	(556,000,000)
Total	**388,855,424,005**	**284,761,414,054**

7. CONSTRUCTION IN PROGRESS

	30/06/2026	31/12/2025
	VND	VND
Machinery and equipment pending installation	246,112,940	6,422,725,868
Infrastructure	-	9,681,970,872
Total	**246,112,940**	**16,104,696,740**

8. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles, transmission equipment	Office equipment	Others	Total
I. Cost						
1 Opening balance	73,805,272,097	117,180,555,718	18,647,319,030	728,136,175	-	210,361,283,020
2 Increases	18,556,430,635	19,024,755,141	3,243,062,465	-	-	40,824,248,241
- New purchases	3,456,948,722	19,024,755,141	3,243,062,465	-	-	25,724,766,328
- Transfer from construction in progress	15,099,481,913	-	-	-	-	15,099,481,913
- Others (*)	-	-	-	-	-	-
3 Decreases	-	-	-	-	-	-
- Disposals	-	-	-	-	-	-
4 Closing balance	92,361,702,732	136,205,310,859	21,890,381,495	728,136,175	-	251,185,531,261
II. Accumulated depreciation						
1 Opening balance	27,947,542,523	58,226,080,261	9,805,292,694	580,432,682	-	96,559,348,160
2 Increases	2,089,387,334	7,126,745,815	791,911,366	23,939,088	-	10,031,983,603
- Charge for the period	2,089,387,334	7,126,745,815	791,911,366	23,939,088	-	10,031,983,603
- Others (*)	-	-	-	-	-	-
3 Decreases	-	-	-	-	-	-
- Disposals	-	-	-	-	-	-
4 Closing balance	30,036,929,857	65,352,826,076	10,597,204,060	604,371,770	-	106,591,331,763
III. Net book value						
1 Opening balance	45,857,729,574	58,954,475,457	8,842,026,336	147,703,493	-	113,801,934,860
2 Closing balance	62,324,772,875	70,852,484,783	11,293,177,435	123,764,405	-	144,594,199,498

9. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Land use rights	Patent Copyright	Computer software	Total
I. COST				
1 Opening balance	-	-	1,596,009,500	1,596,009,500
4 Closing balance	-	-	1,596,009,500	1,596,009,500
II Accumulated depreciation				
1 Opening balance	-	-	974,742,500	974,742,500
2 Increases	-	-	128,538,000	128,538,000
- Charge for the period	-		128,538,000	128,538,000
4 Closing balance	-	-	1,103,280,500	1,103,280,500
III Net book value				
1 Opening balance	-	-	621,267,000	621,267,000
2 Closing balance	-	-	492,729,000	492,729,000

10. SHORT-TERM TRADE PAYABLES

	30/06/2026	31/12/2025
	VND	VND
- Trade payables to other parties	6,166,996,670	29,433,717,798
- Trade payables to related parties	-	-
Total	**6,166,996,670**	**29,433,717,798**

11. PREPAID EXPENSES

	30/06/2026	31/12/2025
	VND	VND
- Short-term	**2,180,880,356**	**1,612,252,905**
+ *Standard appraisal fee*	519,338,253	68,575,168
+ *Insurance fee*	604,978,624	1,168,206,499
+ *Others*	1,056,563,479	375,471,238
- Long-term	**9,745,193,356**	**10,024,428,990**
+ *Land rental*	7,565,743,373	7,688,172,995
+ *Maintenance and overhaul*	1,324,099,529	1,283,340,609
+ *Tools and supplies issued for consumption*	855,350,454	1,052,915,386
Total	**11,926,073,712**	**11,636,681,895**

12. SHORT-TERM LOANS	**30/06/2026** VND	**31/12/2025** VND
- Vietinbank Ho Chi Minh City Branch	121,010,244,264	137,045,203,919
- Shinhan Bank VN	75,458,188,653	-
- ACB Long An Branch	21,823,506,432	49,902,751,808
- Hong Leong Bank Vietnam Limited	55,086,018,624	70,136,876,331
- Vietcombank Transaction Center Branch	129,199,359,744	19,775,934,148
Total	**402,577,317,717**	**276,860,766,206**

13. TAXES AND OTHER PAYABLES TO THE STATE	**30/06/2026** VND	**31/12/2025** VND
- Corporate income tax	1,649,306,182	4,165,173,651
- Land housing tax, land rental charges	120,508,500	-
Total	**1,769,814,682**	**4,165,173,651**

14. SHORT-TERM ACCRUED EXPENSES	**30/06/2026** VND	**31/12/2025** VND
- Interest expenses	391,364,064	415,488,452
- Outsourcing costs	101,172,500	82,552,950
- Commission expense	448,287,718	584,038,555
- Electrical expense	194,439,516	192,414,508
- Others	125,250,000	221,910,000
Total	**1,260,513,798**	**1,496,404,465**

15. DIVIDENDS AND PROFITS PAYABLE	**30/06/2026** VNĐ	**31/12/2025** VNĐ
- Dividends payable to non-depository shareholders	10,503,300	9,877,725
Total	**10,503,300**	**9,877,725**

16. OTHER PAYABLES	**30/06/2026** VND	**31/12/2025** VND
a. Short-term		
- Union fund	16,434,609	98,677,596
- Packaging expenses incurred on behalf of a third party	130,339,691	157,835,095
- Others	337,811,041	251,928,244
Total	**484,585,341**	**508,440,935**
b. Long-term		
- Provision for non-current payables (*)	2,637,530,114	2,569,077,020
Total	**2,637,530,114**	**2,569,077,020**

(*) This represents severance allowance pay to employee

17. OWNERS' EQUITY

A. Movement in owners' equity

Unit: VND

	Owners' contributed capita	Undistributed profit	Total
Previous year			
Beginning balance	**152,280,190,000**	**94,935,702,751**	**247,215,892,751**
- Profit in the year	-	40,125,028,403	40,125,028,403
- Distributions to welfare fund in 2024	-	(2,247,000,000)	(2,247,000,000)
- Dividends from 2024 profit (i)	-	(22,842,028,500)	(22,842,028,500)
- Executive management bonus (i)	-	(4,500,000,000)	(4,500,000,000)
Ending balance	**152,280,190,000**	**105,471,702,654**	**257,751,892,654**
Current year			
Beginning balance	**152,280,190,000**	**105,471,702,654**	**257,751,892,654**
- Profit in the year	-	12,111,726,268	12,111,726,268
- Distributions to welfare fund in 2025	-	(2,006,000,000)	(2,006,000,000)
- Dividends from 2025 profit (ii)	-	(22,842,028,500)	(22,842,028,500)
Ending balance	**152,280,190,000**	**92,735,400,422**	**245,015,590,422**

(i) According to the Resolution of the Annual General Meeting of Shareholders 2025 No. 01/NQ-DHDCD dated April 15, 2025

(ii) According to the Resolution of the Annual General Meeting of Shareholders 2026 No. 01/NQ-DHDCD dated April 21, 2026

B. Charter capital

	Ending balance Amount under par value	%	Begining balance Amount under par value	%
- PAN Group Joint Stock Company	118,588,410,000	77.88	118,588,410,000	77.88
- Other shareholders	33,691,780,000	22.12	33,691,780,000	22.12
Total	**152,280,190,000**	**100**	**152,280,190,000**	**100**

C. Equity transactions and dividends

Share capital	**Ending balance** VND	**Begining balance** VND
+ *Beginning-of-year contributed capital*	152,280,190,000	152,280,190,000
+ *As at June 30, 2026*	152,280,190,000	152,280,190,000

C. Equity transactions and dividends (continued)

	30/06/2026	31/12/2025
- Dividends	VND	VND
+ Dividends announced	22,842,028,500	22,842,028,500
In which		
Dividends paid	22,841,402,925	22,841,402,925
Dividends unpaid	625,575	625,575

D. Shares	**30/06/2026**	**31/12/2025**
- Number of shares registered for issuance	15,228,019	15,228,019
- Number of shares issued to the public	15,228,019	15,228,019
+ Ordinary shares	15,228,019	15,228,019
+ Preferred shares		
- Number of treasury shares		
+ Ordinary shares		
+ Preferred shares		
- Number of outstanding shares in circulation	15,228,019	15,228,019
+ Ordinary shares	15,228,019	15,228,019
+ Preferred shares		

A common share has par value of VND 10,000

VI. SUPPLEMENTARY INFORMATION FOR ITEMS IN STATEMENT OF INCOME

1. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Q2 2026	Q1 2026
	VND	VND
- Revenue from goods sold	175,373,845,644	134,051,628,806
Total	**175,373,845,644**	**134,051,628,806**

2. DEDUCTIONS

	Q2 2026	Q1 2026
	VND	VND
- Trade discounts	-	1,992,083
- Sales discounts	-	51,020
- Sales Returns	1,866,666	8,240,683
Total	**1,866,666**	**10,283,786**

3. NET REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Q2 2026	Q1 2026
	VND	VND
- Net revenue from goods sold	175,371,978,978	134,041,345,020
Total	**175,371,978,978**	**134,041,345,020**

4. COST OF GOODS SOLD AND SERVICES RENDERED

	Q2 2026 VND	Q1 2026 VND
- Cost of finished goods sold	152,989,238,435	116,851,753,681
- Provision for devaluation of inventories	-	-
Total	**152,989,238,435**	**116,851,753,681**

5. FINANCE INCOME

	Q2 2026 VND	Q1 2026 VND
- Interest from deposit and lending	417,528,923	607,417,281
- Unrealized Foreign Exchange Gains	587,293,759	1,328,474,815
- Realized Foreign Exchange Gains	340,124,785	1,849,715,786
- Dividends received	(40,000)	-
Total	**1,344,907,467**	**3,785,607,882**

6. FINANCIAL EXPENSES

	Q2 2026 VND	Q1 2026 VND
- Loan interests	4,057,941,432	2,824,007,877
- Realized Foreign Exchange Losses	573,832,891	513,585,326
Total	**4,631,774,323**	**3,337,593,203**

7. SELLING EXPENSES

	Q2 2026 VND	Q1 2026 VND
- Labour cost	1,422,280,123	1,039,902,995
- Packing expenses	15,142,760	2,171,096
- Depreciation charge of fixed assets	21,802,731	20,036,175
- Out-sourced services	2,608,372,894	1,722,504,110
- Others	2,074,703,868	1,812,660,426
Total	**6,142,302,376**	**4,597,274,802**

8. GENERAL AND ADMINISTRATIVE EXPENSES

	Q2 2026 VND	Q1 2026 VND
- Labour cost	3,278,869,050	2,040,506,063
- Administrative material expense	148,022,679	106,344,638
- Depreciation charge of fixed assets	182,912,884	179,615,742
- Out-sourced services	565,887,922	345,921,449
- Others	622,437,389	1,261,781,882
Total	**4,798,129,924**	**3,934,169,774**

9. CORPORATE INCOME TAX

	Q2 2026 VND	Q1 2026 VND
- Corporate income tax expense based on taxable profit in the current period	1,649,306,182	1,862,160,249
Total	**1,649,306,182**	**1,862,160,249**

10. PRODUCTION COST BY NATURE

	Q2 2026 VND	Q1 2026 VND
- Raw materials and consumables	174,718,146,613	89,787,448,998
- Labour	11,843,444,885	8,769,558,819
- Depreciation charge of fixed assets	5,367,016,036	4,818,396,887
- Out-sourced services	6,542,368,502	5,518,056,565
- Other monetary expenses	2,176,351,861	1,942,325,721
Total	**200,647,327,897**	**110,835,786,990**

VII. OTHER INFORMATION

1. COMPARATIVE INFORMATION

The financial statements for the current period have been prepared and presented in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025, applicable from the financial year commencing on January 1, 2026.

2. TRANSACTIONS WITH RELATED PARTIES

2.1 Related parties	**Relationship**
- BOD, CEO and Internal Audit Department	Company Management Member
- The Pan Group Joint Stock Company	Parent company
- Bibica Joint Stock Company	Affiliate
- Golden Beans Coffee Joint Stock Company	Affiliate
- Pan Food Joint Stock Company	Affiliate
- Pan Farm Joint Stock Company	Affiliate
- Sao Ta Food Joint Stock Company	Affiliate
- Ben Tre Seafood Export-Import Joint Stock Company	Affiliate
- 584 Nha Trang Seafood Joint Stock Company	Affiliate
- Khang An Foods Joint Stock Company	Affiliate
- Bibica Hanoi One Member Limited Liability Company	Related party
- Bibica Western One Member Limited Liability Company	Related party
- Bibica Joint Stock Company - Bibica Bien Hoa Factory	Related party
- Pan Consumer Goods Distribution Joint Stock Company	Related party
- Vietnam National Seed Group Jsc	Related party
- Viet Nam Fumigation Joint Stock Company	Related party
- Coco Food Company Limited	Related party
- SSI Securities Corporation	Related party
- SSI Asset Management Company Limited	Related party
- NDH Consulting Company Limited	Related party

2.2 Transactions with related parties

a. Significant transactions with related parties during the year were as follows:

- Salary and remuneration to members of the Board of Directors and Management		Q2 2026 VND	Q1 2026 VND
Mr. Nguyen Van Khai	Chairman of the Board of Directors	90,000,000	90,000,000
Mr. Luong Ngoc Thai	Member of Board of Directors	45,000,000	45,000,000
Mr. Phan Ngoc Son	Member of Board of Directors, CEO	441,500,000	439,499,998
Ms. Huynh Thi Ngoc My	Deputy General Director	246,283,802	238,372,321
Mr. Nguyen Kim Lan	Head of Internal Audit Department	15,000,000	15,000,000
Ms. Truong Thi Kim Phuong	Member of Internal Audit Department	54,718,740	52,598,738
Ms. Huynh Thi Tuyet Mai	Member of Internal Audit Department	54,598,740	52,444,332
	Total	**947,101,282**	**932,915,389**

- Related parties		Q2 2026 VND	Q1 2026 VND
- The Pan Group Joint Stock Company	- Sales of goods	-	3,998,148
	- Dividends paid	17,788,261,500	-
- Bibica Joint Stock Company	- Sales of goods	-	546,991
- Bibica Western One Member Limited Liability Company	- Sales of goods	123,557,828	532,096,249
- Sao Ta Food Joint Stock Company	- Sales of goods	-	4,048,611
- Golden Beans Coffee Joint Stock Company	- Purchase of goods	3,587,500	124,360,292
	- Settlement of Loan Agreement	4,000,000,000	-
	- Lending interest	7,013,698	80,657,534
- Viet Nam Fumigation Joint Stock Company	- Purchase of service	95,355,000	135,483,500
- Coco Food Company Limited	- Sales of goods	95,780,848	72,870,973
	- Purchase of goods	-	15,200,000
- SSI Securities Corporation - HN Branch	- Sales of goods	143,288,889	6,097,776
- SSI Securities Corporation	- Sales of goods	4,035,552	-
- SSI Asset Management Company Limited	- Sales of goods	-	3,964,440
- NDH Consulting Company Limited	- Purchase of service	100,000,000	36,000,000
		22,360,880,815	**1,015,324,514**

b. Significant balances with related parties as at the balance sheet date were as follows:

	VND
Short-term trade receivables	**217,646,531**
- Bibica Western One Member Limited Liability Company	35,698,367
- Coco Food Company Limited	181,948,164

3. Event after the reporting date

There have been no material subsequent events after the reporting date that have a material impact, or could have a material impact, on the Company's operations and results of operations for the second quarter of 2026, requiring adjustment or disclosure in the financial statements.

4. Explanation for changes in business result of Q2 2026

* Compare to Q2 2025

Compared with the same period last year, net revenue for the second quarter of 2026 recorded strong growth, driven by the Company's efforts to expand sales and broaden its market presence. However, cost of sales increased at a faster pace due to higher raw material costs, resulting in a lower gross profit margin. In addition, other operating expenses also increased significantly, leading to a decline in the Company's operating performance for the second quarter of 2026 compared with the same period last year.

* Compare to Q1 2026

Compared with the first quarter of 2026, the Company's business performance recorded a slight decline. Although sales revenue maintained a solid growth trajectory, increased operating costs associated with the early stage of market expansion, together with lower finance income, weighed on profitability. Consequently, profit for the second quarter of 2026 was slightly lower than that of the first quarter of 2026.

Date of Approval: July 20, 2026

Preparer	Chief Accountant	General Director
Truong Thi Phuong Linh	Du Truong Linh	Phan Ngoc Son

M.S.D.N: 1100107301 C.T.C.P. CÔNG TY CỔ PHẦN CHẾ BIẾN HÀNG XUẤT KHẨU LONG AN P. LONG AN - T. TÂY NINH