

**AIG ASIA INGREDIENTS
CORPORATION**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

HCM City, 29 July 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, AIG Asia Ingredients Corporation hereby announces the periodic disclosure of the financial statements (FSS) for the Quarter II of 2026 to Hanoi Stock Exchange as follows:

1. Company Name: **AIG Asia Ingredients Corporation**

- Stock Symbol: **AIG**
- Address: **Lot TH-1B, Street No. 7, South Trading Zone, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam**
- Tel: **028 5416 1386**
- Fax:
- E-mail:.....
- Website: **www.asiagroup-vn.com**

2. Details of Information Disclosure:

- Financial Statements for QII/2026

☐ Separate Financial Statements (for a public company without subsidiaries and without a superior accounting entity with affiliated units)

☐ Consolidated Financial Statements (for a public company with subsidiaries);

☐ Combined Financial Statements (for a public company with affiliated accounting units that maintain separate accounting systems).

- Cases requiring explanatory notes:

+ The audit firm issues a qualified opinion on the audited financial statements (for the audited financial statements of 2026):

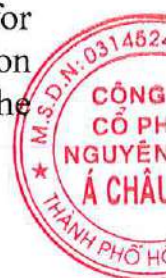
☐ Yes

☒ No

Explanatory note required if applicable:

☐ Yes

☒ No



+ Net profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or a transition from loss to profit or vice versa (for the audited financial statements of 2026):

☐ Yes

☒ No

Explanatory note required if applicable:

☐ Yes

☒ No

+ Net profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

Explanatory note required if applicable:

☒ Yes

☐ No

+ Net profit after tax in the reporting period is negative, transitioning from a profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes

☒ No

Explanatory note required if applicable:

☐ Yes

☒ No

This information was disclosed on the company's website on 29 July 2026, at the following link: www.asiagroup-vn.com

We hereby certify that the disclosed information above is true and accurate, and we take full responsibility before the law for the content of the disclosed information.

Attachments:

- Separate Financial Statements for QII/2026.
- Explanation of profit change in QII/2026 report compared to the same period.

Company representation

Legal Representative/Authorized Person for
Information Disclosure

(Sign, clearly state full name, position, and affix seal)



Nguyen Bao Tung
General Director

AIG ASIA INGREDIENTS
CORPORATION

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, 29 July 2026

**EXPLANATION OF PROFIT CHANGE IN QUARTER II/2026 REPORT COMPARED
TO THE SAME PERIOD**

To: - State Securities Commission of Vietnam
- Vietnam Stock Exchange
- Hanoi Stock Exchange

Company name: AIG ASIA INGREDIENTS CORPORATION
English name: AIG ASIA INGREDIENTS CORPORATION
Head office's address: Lot TH-1B, Street No. 7, South Trading Zone, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam
Phone: 028 5416 1386
Website: www.asiagroup-vn.com
Person performing the disclosure: Mr. Nguyen Bao Tung
Position: Legal representative

Type of disclosed information:

☒ Periodic ☐ Extraordinary ☐ Request

Information Disclosure Content:

On 29 July 2026, AIG ASIA INGREDIENTS CORPORATION ("Company") submitted its unaudited Separate Financial Statements for QUARTER II/2026 ("Report") signed on 29 July 2026.

There are reasons that the Net profit after tax in Quarter II/2026 increased by above 10% compared to Quarter II/2025 as follows:

				VND
Code	Items	Quarter II/2026	Quarter II/2025	% Movement
60	18. Net profit/(loss) after tax	189,492,774,845	317,696,325,144	-40.35%

Main Reasons:

- Code 22: Dividend income in Quarter II/2026 amounted to VND 221 billion, sharply decreased by 35% compared to VND 340 billion in Quarter II/2025, as funds were allocated to M&A

activities in accordance with the BOD's plan. The net impact of other items on the Income Statement was insignificant relative to dividend income.

We hereby certify that the information disclosed above is true and accurate, and we take full legal responsibility for the content of the disclosed information.


Legal Representative
GENERAL DIRECTOR



Nguyen Bao Tung



AIG Asia Ingredients Corporation

Separate financial statements

For the accounting period at the end of Quarter II/2026

AIG Asia Ingredients Corporation

CONTENTS

	<i>Pages</i>
Separate Statement of financial position	1 - 2
Seperate Income statement	3 - 4
Seperate Cash flow statement	5 - 6
Notes to the Separate financial statements	7 - 28

SEPARATE STATEMENT OF FINANCIAL POSITION
as at 30 June 2026

VND

Code	ASSETS	Notes	30 June 2026	31 December 2025
100	A. CURRENT ASSETS		938,594,761,942	215,610,542,624
110	I. Cash and cash equivalents	4	5,948,263,230	60,822,565,663
111	▪ Cash		5,948,263,230	15,810,853,334
112	▪ Cash equivalents		-	45,011,712,329
120	II. Short-term financial investments		244,843,047,956	25,875,890,413
123	▪ Investments held to maturity		244,843,047,956	25,875,890,413
130	III. Short-term receivables		669,819,343,995	107,094,571,169
131	▪ Short-term receivables from	5.1	93,129,275,961	95,412,790,403
132	▪ Short-term advances to suppliers	5.2	7,545,282,500	9,769,141,075
135	▪ Other short-term receivables	6	569,144,785,534	1,912,639,691
160	VI. Other current assets		17,984,106,761	21,817,515,379
161	▪ Short-term prepaid expenses	11	1,961,644,715	2,890,740,437
162	▪ Deductible VAT		16,015,822,046	18,920,134,942
163	▪ Taxes and other receivables from the State	13	6,640,000	6,640,000
200	B. NON-CURRENT ASSETS		3,491,841,767,638	3,607,906,201,928
210	I. Long-term receivables		35,500,000	35,500,000
215	▪ Other long-term receivables	6	35,500,000	35,500,000
220	II. Fixed assets		5,146,092,485	2,413,646,691
221	▪ Tangible fixed assets	7	3,856,954,603	1,470,664,198
222	- Historical cost		4,551,898,636	1,946,898,636
223	- Accumulated depreciation		(694,944,033)	(476,234,438)
227	▪ Intangible fixed assets	8	1,289,137,882	942,982,493
228	- Historical cost		1,569,850,400	1,128,050,000
229	- Accumulated amortization		(280,712,518)	(185,067,507)
240	IV. Investment properties	9	94,869,368,960	97,996,930,576
241	▪ Historical cost		110,500,000,000	110,500,000,000
242	▪ Accumulated depreciation		(15,630,631,040)	(12,503,069,424)
250	V. Long-term assets in progress		4,085,000,000	245,900,200
252	▪ Construction in progress		4,085,000,000	245,900,200
260	VI. Long-term financial investments	10	3,256,772,598,276	3,374,088,917,231
261	▪ Investments in subsidiaries	10.1	3,218,121,180,314	3,318,865,707,785
262	▪ Investments in associates and joint-ventures	10.2	80,000,000,000	80,000,000,000
264	▪ Provision for devaluation of long-term investments in other entities	10	(41,348,582,038)	(24,776,790,554)
270	VII. Other non-current assets		130,933,207,917	133,125,307,230
271	▪ Long-term prepaid expenses	11	130,933,207,917	133,125,307,230
280	TOTAL ASSETS		4,430,436,529,580	3,823,516,744,552

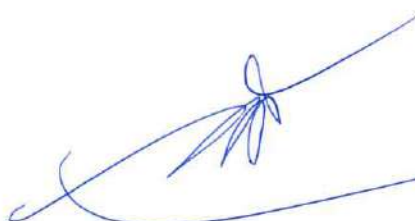
SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)
as at 30 June 2026

VND

Code	RESOURCES	Notes	30 June 2026	31 December 2025
300	A. LIABILITIES		333,532,966,356	460,127,471,520
310	I. Current liabilities		333,532,966,356	460,127,471,520
311	▪ Short-term payables to suppliers	12	43,775,963,613	74,079,573,721
314	▪ Short-term taxes and other obligations to the State	13	1,009,978,567	1,488,717,302
316	▪ Short-term accrued expenses	14	19,453,050,822	20,360,813,773
319	▪ Short-term unearned revenue		5,600,000	6,292,928
320	▪ Other short-term payables		193,079,198	91,779,640
321	▪ Short-term loans and finance lease liabilities	15	255,000,000,000	350,000,000,000
323	▪ Bonus and welfare fund		14,095,294,156	14,100,294,156
400	B. OWNERS' EQUITY		4,096,903,563,224	3,363,389,273,032
410	I. Owners' equity		4,096,903,563,224	3,363,389,273,032
411	▪ Contributed capital	16.1	1,706,012,980,000	1,706,012,980,000
412	▪ Capital surplus	16.1	174,000,000,000	174,000,000,000
420	▪ Retained profits	16.1	2,216,890,583,224	1,483,376,293,032
420a	- Previous years' retained profits		1,483,376,293,032	981,753,062,898
420b	- Current year's retained profits		733,514,290,192	501,623,230,134
440	TOTAL RESOURCES		4,430,436,529,580	3,823,516,744,552

Ho Chi Minh City, Vietnam

29 July 2026


Vu Minh Duc
Preparer

Nguyen Thi Anh Ngoc
Chief AccountantNguyen Bao Tung
General Director

SEPERATE INCOME STATEMENT
for the accounting period at the end of Quarter II/2026

VND

Code	Items	Notes	Quarter II		Accumulated amounts up to the end of this quarter	
			Current year	Previous year	Current year	Previous year
01	1. Revenue	17.1	129,515,513,955	11,606,330,192	260,910,080,453	17,169,318,472
02	2. Deductions		-	-	-	-
10	3. Net revenue	17.1	129,515,513,955	11,606,330,192	260,910,080,453	17,169,318,472
11	4. Cost of sales	18	(117,726,743,557)	(8,584,021,374)	(239,299,084,651)	(11,259,157,733)
20	5. Gross profit		11,788,770,398	3,022,308,818	21,610,995,802	5,910,160,739
21	6. Gain/(loss) on sale and disposal of investment property		-	-	-	-
22	7. Financial incomes	17.2	224,341,083,633	340,339,722,775	775,897,028,434	378,664,956,428
23	8. Financial expenses	19	(23,715,657,312)	(7,201,246,569)	(28,553,177,855)	(16,106,908,866)
24	In which: Interest expenses		(4,576,438,357)	(7,201,246,569)	(9,413,958,900)	(16,103,356,157)
25	9. Selling expenses	20	(2,041,563,950)	(20,772,500)	(2,997,522,422)	(20,772,500)
26	10. General & administrative expenses	20	(20,729,359,175)	(18,328,409,405)	(32,289,035,018)	(30,657,697,230)
30	11. Net operating profit		189,643,273,594	317,811,603,119	733,668,288,941	337,789,738,571
31	12. Other incomes		1	96,955	1	497,755
32	13. Other expenses		(150,498,750)	(112,866,930)	(153,998,750)	(112,866,930)

SEPERATE INCOME STATEMENT (continued)
for the accounting period at the end of Quarter II/2026

VND

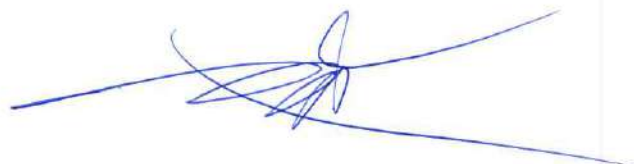
Code	Items	Notes	Quarter II		Accumulated amounts up to the end of this quarter	
			Current year	Previous year	Current year	Previous year
40	14. Other loss		(150,498,749)	(112,769,975)	(153,998,749)	(112,369,175)
50	15. Net profit before tax		189,492,774,845	317,698,833,144	733,514,290,192	337,677,369,396
51	16. Current CIT expenses	21	-	(2,508,000)	-	(2,508,000)
52	17. Deferred CIT incomes/(expenses)		-	-	-	-
60	18. Net profit after tax		189,492,774,845	317,696,325,144	733,514,290,192	337,674,861,396

Ho Chi Minh City, Vietnam

29 July 2026



Vu Minh Duc
Preparer



Nguyen Thi Anh Ngoc
Chief Accountant



Nguyen Bao Tung
General Director

SEPERATE CASH FLOW STATEMENT (continued)
for the accounting period at the end of Quarter II/2026

VND

Code	Items	Notes	For the accounting period at the end of Quarter II/2026	For the accounting period at the end of Quarter II/2025
01	I. CASH FLOWS FROM OPERATING ACTIVITIES			
	Profit before tax		733,514,290,192	337,677,369,396
	Adjustments for:			
02	▪ Depreciation and amortization	7;8;9	3,441,916,222	3,441,721,495
03	▪ Provisions	18	16,571,791,484	-
05	▪ Gains from investing activities	17.2	(773,318,534,651)	(378,664,956,428)
06	▪ Interest expenses	19	9,413,958,900	16,103,356,157
08	Operating profit before changes in working capital		(10,376,577,853)	(21,442,509,380)
09	▪ (Increase)/decrease in receivables		4,679,346,736	10,360,754,738
10	▪ (Increase)/decrease in inventories		-	(22,182,192)
11	▪ Increase/(decrease) in payables (excluding interest, CIT payables)		(31,423,779,133)	6,259,836,050
12	▪ (Increase)/decrease in prepaid expenses		3,121,195,035	527,873,020
14	▪ Interest expenses paid		(9,579,684,931)	(10,720,000,000)
15	▪ CIT paid		-	(2,508,000)
17	▪ Other cash outflows from operating activities		(5,000,000)	-
20	Net cash flows from operating activities		(43,584,500,146)	(15,038,735,764)
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	▪ Acquisition and construction of fixed assets and other long-term assets		(4,962,566,866)	(1,164,438,750)
23	▪ Loans to other parties or purchases of financial instruments of other entities		(220,000,000,000)	(10,000,000,000)
24	▪ Cash inflows from loan collection, selling debt instruments of other entities		5,000,000,000	15,000,000,000
25	▪ Cash outflows for investments in other entities		(1,798,000,000)	-
26	▪ Cash inflows from withdrawal of investments in other entities		99,975,100,000	69,982,600,000
27	▪ Interest income, dividends and profit received		205,495,664,579	135,510,258,668
30	Net cash flows from investing activities		83,710,197,713	209,328,419,918

SEPERATE CASH FLOW STATEMENT (continued)
for the accounting period at the end of Quarter II/2026

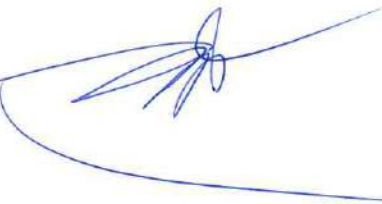
VND

Code	Items	Notes	For the accounting period at the end of Quarter II/2026	For the accounting period at the end of Quarter II/2025
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
34	▪ Repayments of loan principals		(95,000,000,000)	(90,000,000,000)
40	Net cash flows from financing activities		(95,000,000,000)	(90,000,000,000)
50	Net cash flows during the period		(54,874,302,433)	104,289,684,154
60	Cash and cash equivalents at the beginning of year	4	60,822,565,663	25,613,245,018
61	▪ Impacts of foreign exchange difference		-	-
70	Cash and cash equivalents at the end of year	4	5,948,263,230	129,902,929,172

Ho Chi Minh City, Vietnam

29 July 2026


Vu Minh Duc
Preparer


Nguyen Thi Anh Ngoc
Chief Accountant




Nguyen Bao Tung
General Director

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

as at 30 June 2026 and for the accounting period at the end of Quarter II/2026

1. CORPORATE INFORMATION

AIG Asia Ingredients Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No. 0314524981 issued by the Department of Planning and Investment ("DPI") of Ho Chi Minh City on 19 July 2017 and other amended ERCs.

The current principal activities of the Company are management consulting services (excluded finance, accountant, law consulting), warehousing and storage of goods, manufacturing and blending of foodstuffs, food additives.

The Company's registered head office is located at Lot TH-1B, Street No. 7, South Commercial Area, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam.

The number of the Company's employees as at 30 June 2026 was 98 (31 December 2025: 90).

Corporate structure

As at 30 June 2026, the Company invested in 10 direct subsidiaries, 5 indirect subsidiaries, 1 direct associate and 2 indirect associates, in which:

Subsidiaries comprise:▶ ***Asia Chemical Corporation ("ACC")***

ACC is a shareholding incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 0304918352 issued by the DPI of Ho Chi Minh City on 9 April 2007 and other amended BRCs, ERCs. ACC's registered head office is located at Lot K4B, Le Minh Xuan Industrial Zone, Road No. 4, Binh Loi Ward, Ho Chi Minh City, Vietnam. The main activities as registered by ACC are to provide products and services to various industries including food and beverage, dairy, seafood, pharmaceuticals, and bakery.

As at 30 June 2026, the Company holds a 96.34% ownership interest and voting rights in ACC (31 December 2025: 96.34% ownership interest and voting rights).

▶ ***Asia Sai Gon Food Ingredients Joint Stock Company ("AFI")***

AFI is a shareholding incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 3700916876 issued by the DPI of Binh Duong Province on 7 May 2008, and other amended BRCs, ERCs. AFI's registered head office is located at Lot No. C-9E-CN, My Phuoc 3 Industrial Zone, Thoi Hoa Ward, Ho Chi Minh City, Vietnam. The main activities as registered by AFI are to manufacture foodstuff, non-dairy creamer product and other food ingredients.

As at 30 June 2026, the Company holds a 64.01% ownership interest and voting rights in AFI (31 December 2025: 64.01% ownership interest and voting rights).

▶ ***Asia Coconut Processing Joint Stock Company ("ACP")***

ACP is a shareholding incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 1300975859 issued by the DPI of Ben Tre Province on 19 December 2014 and other amended ERCs. ACP's registered head office is located at Lot EI-2, EI-3, EI-4, Giao Long Industrial Zone, Phase II, Giao Long Commune, Vinh Long Province, Vietnam. The main activities as registered by ACP are to manufacture and provide coconut products (desiccated coconut, coconut milk powder, coconut milk, frozen coconut cream, nata de coco and coconut oil) for domestic and foreign market.

As at 30 June 2026, the Company holds a 73.42% ownership interest and voting rights in ACP (31 December 2025: 73.42% ownership interest and voting rights).

1. CORPORATE INFORMATION (continued)**Corporate structure** (continued)

As at 30 June 2026, the Company invested in 10 direct subsidiaries, 5 indirect subsidiaries, 1 direct associate and 2 indirect associates, in which: (continued)

Subsidiaries comprise: (continued)▶ **APIS Corporation ("APIS")**

APIS is a shareholding incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 0312705358 issued by the DPI of Binh Duong Province on 25 March 2014 and other amended ERCs. APIS's registered head office is located at Lot 18A VSIP II-A, No. 27 Street, Vietnam – Singapore II-A Industrial Zone, Vinh Tan Ward, Ho Chi Minh City, Vietnam. The main activities as registered by APIS are to trade and manufacture food materials, functional foods and essential oils.

As at 30 June 2026, the Company holds a 76.96% ownership interest and voting rights in APIS (31 December 2025: 76.96% ownership interest and voting rights).

▶ **Asia Hoa Son Corporation ("AHS")**

AHS (formerly known as Hoa Son Agricultural Processing Co., Ltd.) incorporated under the Law on Enterprise of Vietnam pursuant to the Business Registration Certificate No. 2901627664 issued by the DPI of Nghe An Province on 23 May 2013 and other amended BRCs, ERCs. The company was renamed according to the amended ERC No. 2901627664 issued by the DPI of Nghe An Province on 13 December 2018. AHS's registered head office is located at Yen Hoa Village, Vinh Tuong Ward, Nghe An Province, Vietnam. The main activities as registered by AHS are to produce starch and starch products; producing sugar, livestock, aquatic feed.

As at 30 June 2026, the Company holds a 99.995% ownership interest and voting rights in AHS (31 December 2025: 99.995% ownership interest and voting rights).

▶ **AFC Food Company Limited ("AFC")**

AFC is a one-member limited liability company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 3702533540 issued by the DPI of Binh Duong Province on 10 February 2017 and other amended ERCs. AFC's registered head office is located at Lot C-9F-CN, My Phuoc 3 Industrial Zone, Thoi Hoa Ward, Ho Chi Minh City, Vietnam. The main activities as registered by AFC are to manufacture and trade foods.

As at 30 June 2026, the Company holds a 100% ownership interest and voting rights in AFC (31 December 2025: 100% ownership interest and voting rights).

▶ **VICTA Trading Corporation ("VICTA")**

VICTA formerly known as Asia Industrial Chemicals Joint Stock Company ("AIC") incorporated in Vietnam under the ERC No. 0313428499 issued by the DPI of Ho Chi Minh City on 7 September 2015 and other amended ERCs. The company was renamed according to the amended ERC No.0313428499 issued by the DPI of Ho Chi Minh City on 6 April 2023. VICTA's registered head office at Lot TH-1B, Street No. 7, South Trading Zone, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam. The main activities as registered by VICTA are trading industrial chemicals, trading feed and ingredients for cattle, poultry and aquatic animals, leasing, operating and managing houses and non-residential land.

As at 30 June 2026, the Company holds a 99.98% ownership interest and voting rights in VICTA (31 December 2025: 99.98% ownership interest and voting rights).

1. CORPORATE INFORMATION (continued)**Corporate structure** (continued)

As at 30 June 2026, the Company invested in 10 direct subsidiaries, 5 indirect subsidiaries, 1 direct associate and 2 indirect associates, in which: (continued)

Subsidiaries comprise: (continued)▶ *Asia Ingredients Group Singapore Pte. Ltd ("AIS")*

AIS formerly known as Asia Chemical Corporation (ACC) Pte. Ltd ("ACC PTE") is a one-member limited liability company incorporated in Singapore pursuant to the registration No. 201756070K issued by the Accounting and Corporation Regulatory Authority of Singapore on 15 December 2017. AIS's registered head office is located at 160 Robinson Rd, #26-04 SBF Center, Singapore 068914. The main activities as registered by AIS are business and management consultancy services; general wholesale trade (including general importers and exporters).

As at 30 June 2026, the Company holds a 96.34% ownership interest and 100% voting rights in AIS (31 December 2025: 96.34% ownership interest and 100% voting rights) through a subsidiary.

▶ *Mekong Delta Gourmet Joint Stock Company ("MDG")*

MDG is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 1102039618 issued by the DPI of Long An Province on 26 September 2023. MDG's registered head office is located at Lot C2, Doc 2 Street, Phu An Thanh Industrial Park, Ben Luc Ward, Tay Ninh Province, Vietnam. The main activities as registered by MDG are the processing and preservation vegetables.

As at 30 June 2026, the Company holds a 98% ownership interest and voting rights in MDG (31 December 2025: 98% ownership interest and voting rights).

▶ *Asia Specialty Ingredients Joint Stock Company ("ASI")*

ASI is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 0901155640 issued by the DPI of Hung Yen Province on 29 February 2024. ASI's registered head office is located at Chi Long Village, Nguyen Van Linh Ward, Hung Yen Province, Vietnam. The main activities as registered by ASI are the production of spice.

As at 30 June 2026, the Company holds a 85% ownership interest and voting rights in ASI (31 December 2025: 83% ownership interest and voting rights).

▶ *Asia Shimakyu Food Corporation ("AFS")*

AFS is a shareholding incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 3703261917 issued by the DPI of Binh Duong Province on 12 November 2024. AFS's registered head office is located at Lot 18A VSIP II-A, No. 27 Street, Vietnam – Singapore II-A Industrial Zone, Vinh Tan Ward, Ho Chi Minh City, Vietnam. The main activities as registered by AFS are to manufacture, blend and package food, food materials and food additives.

As at 30 June 2026, the Company holds a 75.43% ownership interest and 98% voting rights in AFS (31 December 2025: 75.43% ownership interest and 98.00% voting rights) through subsidiary.

▶ *G.C Food Joint Stock Company ("GCF")*

GCF is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 3602503768 issued by the DPI of Dong Nai Province on 31 May 2011 and other amended BRCs, ERCs. GCF's registered head office is located at Lot V-2E, Street No.11, Ho Nai Industrial Park, Ho Nai Ward, Dong Nai Province, Vietnam. The main activities as registered by GCF are wholesales of foods.

As at 30 June 2026, the Company holds a 52.87% ownership interest and voting rights in GCF (31 December 2025: 52.87% ownership interest and voting rights).

1. CORPORATE INFORMATION (continued)**Corporate structure** (continued)

As at 30 June 2026, the Company invested in 10 direct subsidiaries, 5 indirect subsidiaries, 1 direct associate and 2 indirect associates, in which: (continued)

Subsidiaries comprise: (continued)▶ *Vietfarm Food Joint Stock Company ("VFC")*

VFC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 4500577748 issued by the DPI of Khanh Hoa Province on 20 May 2014 and other amended BRCs, ERCs. VFC's registered head office is located at National Highway 1A, Thanh Hai Industrial Park, Bao An Ward, Khanh Hoa Province, Vietnam. The main activities as registered by VFC are Processing and manufacturing of aloe vera, coconut jelly, yogurt jelly, herbal products and soy milk.

As at 30 June 2026, the Company holds a 52.5% ownership interest and 99.29% voting rights in VFC (31 December 2025: 52.5% ownership interest and 99.29% voting rights) through subsidiary.

▶ *Vietfarm Food Joint Stock Company ("VCC")*

VFC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 3600714322 issued by the DPI of Dong Nai Province on 20 January 2005 and other amended BRCs, ERCs. VCC's registered head office is located at Lot V-2E, Street No.11, Ho Nai Industrial Park, Ho Nai Ward, Dong Nai Province, Vietnam. The main activities as registered by VCC are manufacturing beverages: aloe vera, coconut jelly, yogurt jelly, herbal products and soy milk.

As at 30 June 2026, the Company holds a 52.61% ownership interest and 99.5% voting rights in VCC (31 December 2025: 52.61% ownership interest and 99.5% voting rights) through subsidiary.

▶ *Sun and Wind Joint Stock Company ("SWC")*

SWC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 4500624846 issued by the DPI of Ninh Thuan Province on 17 July 2018 and other amended ERCs. SWC's registered head office is located at Phu Thuan, My Son Commune, Khanh Hoa Province, Vietnam. The main activities as registered by SWC are fruit cultivation and poultry farming.

As at 30 June 2026, the Company holds a 46.53% ownership interest and 88% voting rights in SWC (31 December 2025: 46.53% ownership interest and 88% voting rights) through subsidiary.

Associates:▶ *Vinh Hao Spirulina Algae Corporation ("TVH")*

TVH is a shareholding incorporated in Vietnam under the BRC No. 3400516059 issued by the DPI of Binh Thuan Province on 4 February 2008 and other amended BRCs, ERCs. TVH's registered head office at Vinh Son Hamlet, Vinh Hao Commune, Lam Dong Province, Viet Nam. The main activities as registered by TVH is the production of Spirulina, food, nutritional food, dietary supplement, cosmetic, soap, feeds for cattle, poultry and aquatic animals.

As at 30 June 2026, the Company holds a 49% ownership interest in TVH (31 December 2025: 49% ownership interest) through a subsidiary.

1. CORPORATE INFORMATION (continued)***Corporate structure (continued)***

As at 30 June 2026, the Company invested in 10 direct subsidiaries, 5 indirect subsidiaries, 1 direct associate and 2 indirect associates, in which: (continued)

Associates: (continued)▶ ***Sai Gon Tropical Drinks Joint stock Company ("STD")***

STD is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 4500654985 issued by the DPI of Ninh Thuan Province on 07 April 2022 and other amended ERCs. STD's registered head office is located at Lot A1-A2, Thanh Hai Industrial Park, Bao An Ward, Khanh Hoa Province, Vietnam. The main activities as registered by STD are production of non-alcoholic beverages and mineral water.

As at 30 June 2026, the Company holds a 20% ownership interest in STD (31 December 2025: 20% ownership interest) through subsidiary.

▶ ***Asia Agricultural Technology Corporation ("ATC")***

ATC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 3502478571 issued by the DPI of Ba Ria – Vung Tau Province on 13 June 2022. ATC's registered head office is located at Lot L, D.20 Street, Chau Duc Industrial Park, Ngai Giao Commune, Ho Chi Minh City, Vietnam. The main activities as registered by ATC are the production, processing and wholesale of coffee.

As at 30 June 2026, the Company holds a 40% ownership interest and voting rights in ATC (31 December 2025: 40% ownership interest and voting rights).

2. BASIS OF PREPARATION**2.1 Purpose of preparing the separate financial statements**

The Company has subsidiaries and associates as disclosed in Note 1 and Note 10. The Company prepared these separate financial statements to meet the prevailing requirements in relation to disclosure of information, specifically the Circular No. 96/2020/TT-BTC on disclosure of information on the securities market. In addition, as required by these regulations, the Company has also prepared the consolidated financial statements of the Company and its subsidiaries for the fiscal year ended 30 June 2026.

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

2.2 Applied accounting standards and system

The separate financial statements of the Company, expressed in Vietnam dong ("VND"), are prepared in accordance with the Vietnamese Enterprise Accounting System and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

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

2. BASIS OF PREPARATION (continued)**2.2 Applied accounting standards and system (continued)**

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

2.3 Applied accounting documentation system

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

2.4 Fiscal year

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

2.5 Accounting currency

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**3.1 Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, cash at 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.

3.2 Receivables

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

The provision for doubtful debts represents amounts of outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expenses in the separate income statement.

3.3 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.

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

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

3.4 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use.

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.4 Intangible fixed assets (continued)**

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

Land use rights ("LURs")

The advance payment for land rental, of which the land lease contracts have effectiveness prior to 2003 and Land use right certificate being issued, are recorded as intangible fixed asset according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets ("Circular 45").

3.5 Depreciation and amortisation

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

Machinery and equipment	3 - 8 years
Means of transportation	6 years
Office equipment	5 years
Trademarks	10 years
Others	6 years

3.6 Investment properties

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

Subsequent expenditure relating to an investment property that has already been recognised is added to the net book value of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Company.

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	18 years
--------------------------	----------

3.7 Borrowing costs

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

3.8 Prepaid expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses on the separate balance sheet and amortised over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

Prepaid land rental

The prepaid land rental represents the unamortised balance of advance payment. Such prepaid rental is recognised as a long-term prepaid expense for allocation to the income statement over the remaining lease period according to Circular 45.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.9 Investments***Investments in subsidiaries*

Investments in subsidiaries over which the Company has control are carried at costs.

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

Investments in associates

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

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

Provision for diminution in value of investments

Provision of the investment is made when there are reliable evidence 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 separate income statement.

3.10 Payables and accruals

Payables and accruals are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Company.

3.11 Revenue recognition

The Company recognises revenue when it is probable that the economic benefits will flow to the Company and when the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales taxes or duty.

In addition to the basic criteria for revenue recognition, the followings are specific revenue recognition policies:

Revenue from rendering of management consulting services

The Company recognizes revenue based on the signed acceptance minutes.

Rental income

Rental income arising from operating leases is recognised in the separate income statement on a straight line basis over the terms of the lease.

Interest income

Interest income is recognised as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividend income

Income is recognised when the Company's entitlement as an investor to receive the dividend is established.

3.12 Taxation*Current income tax*

Current income tax assets and liabilities for the current and prior period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the balance sheet date.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.12 Taxation (continued)***Current income tax (continued)*

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

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

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

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

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

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

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

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

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

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

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on the same taxable entity.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.13 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 enterprises or individuals, including close members of their families.

4. CASH AND CASH EQUIVALENTS

	VND	
	30 June 2026	31 December 2025
Cash on hand	53,189,626	144,189,626
Cash at banks	5,895,073,604	15,666,663,708
Cash equivalents	-	45,011,712,329
Total	5,948,263,230	60,822,565,663

5. SHORT-TERM RECEIVABLES FROM CUSTOMERS AND SHORT-TERM ADVANCES TO SUPPLIERS**5.1 Short-term receivables from customers**

	VND	
	30 June 2026	31 December 2025
Receivables from other companies	60,655,773,545	77,379,809,023
<i>FES (Vietnam) Company Limited</i>	21,240,648,665	23,448,646,606
<i>Vinacafé Bien Hoa Joint-Stock Company</i>	39,415,124,880	53,897,595,750
<i>Others</i>	-	33,566,667
Receivables from related parties (Note 22)	32,473,502,416	18,032,981,380
Total	93,129,275,961	95,412,790,403
Provision for doubtful short-term debts	-	-
NET	93,129,275,961	95,412,790,403

5.2 Short-term advances to suppliers

	VND	
	30 June 2026	31 December 2025
Advances to other companies	7,551,380,000	9,769,141,075
<i>HKKL Co., Ltd</i>	-	2,257,200,000
<i>Phan Anh Construction - Design - Consulting Company Limited</i>	6,744,000,000	6,564,000,000
<i>Ly Son Sa Ky Technology Joint Stock Company</i>	799,282,500	799,282,500
<i>Others</i>	2,000,000	148,658,575
Total	7,545,282,500	9,769,141,075

6. OTHER RECEIVABLES

		VND
	30 June 2026	31 December 2025
Short-term		
Advances to employees	2,218,760,000	1,428,000,000
Dividend receivable (Note 23)	566,423,140,000	-
Deposits	484,639,691	484,639,691
Others	18,245,843	-
Total	569,144,785,534	1,912,639,691
Long-term		
Deposits	35,500,000	35,500,000
Total	35,500,000	35,500,000
<i>In which:</i>		
<i>Due from other parties</i>	2,757,145,534	1,948,139,691
<i>Due from related parties (Note 22)</i>	566,423,140,000	-

7. TANGIBLE FIXED ASSETS

	Machinery & equipment	Office equipment	VND Total
Historical cost			
As at 31 December 2025	1,598,035,000	348,863,636	1,946,898,636
New purchases	2,565,000,000	40,000,000	2,605,000,000
As at 30 June 2026	4,163,035,000	388,863,636	4,551,898,636
Accumulated depreciation			
As at 31 December 2025	414,667,920	61,566,518	476,234,438
Depreciation	183,823,231	34,886,364	218,709,595
As at 30 June 2026	598,491,151	96,452,882	694,944,033
Net book value			
As at 31 December 2025	1,183,367,080	287,297,118	1,470,664,198
As at 30 June 2026	3,564,543,849	292,410,754	3,856,954,603

8. INTANGIBLE FIXED ASSETS

	<i>Trade marks</i>	<i>Software</i>	<i>VND Total</i>
Historical cost			
As at 31 December 2025	395,800,000	732,250,000	1,128,050,000
Transferred from construction in progress	-	441,800,400	441,800,400
As at 30 June 2026	<u>395,800,000</u>	<u>1,174,050,400</u>	<u>1,569,850,400</u>
Accumulated amortisation			
As at 31 December 2025	82,458,325	102,609,182	185,067,507
Amortisation	19,789,998	75,855,013	95,645,011
As at 30 June 2026	<u>102,248,323</u>	<u>178,464,195</u>	<u>280,712,518</u>
Net book value			
As at 31 December 2025	313,341,675	629,640,818	942,982,493
As at 30 June 2026	<u>293,551,677</u>	<u>995,586,205</u>	<u>1,289,137,882</u>

9. INVESTMENT PROPERTIES

	<i>VND Buildings & structures</i>
Historical cost	
As at 31 December 2025	110,500,000,000
New purchases	-
As at 30 June 2026	<u>110,500,000,000</u>
Accumulated depreciation	
As at 31 December 2025	12,503,069,424
Depreciation	3,127,561,616
As at 30 June 2026	<u>15,630,631,040</u>
Net book value	
As at 31 December 2025	97,996,930,576
As at 30 June 2026	<u>94,869,368,960</u>

10. LONG-TERM FINANCIAL INVESTMENTS

	<i>30 June 2026</i>	<i>VND 31 December 2025</i>
Investment in subsidiaries (Note 10.1)	3,218,121,180,314	3,318,865,707,785
Investment in associate (Note 10.2)	80,000,000,000	80,000,000,000
Total	<u>3,298,121,180,314</u>	<u>3,398,865,707,785</u>
Provision for devaluation of long-term investments	(41,348,582,038)	(24,776,790,554)
Net	<u>3,256,772,598,276</u>	<u>3,374,088,917,231</u>

AIG Asia Ingredients Corporation

B09-DN

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

as at 30 June 2026 and for the accounting period at the end of Quarter II/2026

10. LONG-TERM FINANCIAL INVESTMENTS (continued)

10.1 Details of investments in subsidiaries were as follows:

Name of subsidiary	Business activities	Status	30 June 2026		31 December 2025	
			Ownership %	Amount (VND)	Ownership %	Amount (VND)
Asia Chemical Corporation	Provide products and services to various industries including food and beverage, dairy, seafood, pharmaceuticals and bakery	Operating	96.34%	718,020,621,828	96.34%	718,020,621,828
Asia Sai Gon Food Ingredients Joint Stock Company	Manufacture foodstuff, non-dairy creamer products and other food ingredients	Operating	64.01%	503,512,000,000	64.01%	503,512,000,000
Asia Coconut Processing Joint Stock Company	Manufacture and provide coconut products (desiccated coconut, coconut milk powder, coconut milk, frozen coconut cream, nata de coco and coconut oil)	Operating	73.42%	509,543,700,000	73.42%	509,543,700,000
APIS Corporation	Trade and manufacture food materials, functional foods and essential oils	Operating	76.96%	128,067,500,000	76.96%	128,067,500,000
AFC Food Company Limited	Manufacture and trade foods	Pre-operating	100.00%	37,900,000,000	100.00%	37,900,000,000
Asia Hoa Son Corporation	Producing starch and starch products; producing sugar, livestock, aquatic feed	Operating	100.00%	450,205,902,488	100.00%	450,205,902,488
VICTA Trading Corporation	Provide chemical in various industries, food additives, animal feeds, material for poultry meat, livestock meat and aquatic foods	Operating	99.98%	51,271,335,533	99.98%	153,813,863,004
Mekong Delta Gourmet Joint Stock Company	Processing and preservation vegetables	Operating	98.00%	264,600,000,000	98.00%	264,600,000,000
Asia Specialty Ingredients Joint Stock Company	Manufacture spice	Operating	85.00%	39,148,000,000	83.00%	37,350,000,000
G.C Foods Joint Stock Company	Trading foods	Operating	52.87%	515,852,120,465	52.87%	515,852,120,465
TOTAL				3,218,121,180,314		3,318,865,707,785
Provision for devaluation of subsidiaries				(39,685,686,948)		(23,319,525,868)
NET				3,178,435,493,366		3,295,546,181,917

AIG Asia Ingredients Corporation

B09-DN

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)
as at 30 June 2026 and for the accounting period at the end of Quarter II/2026

10. LONG-TERM FINANCIAL INVESTMENTS (continued)

10.2 Details of investment in an associate were as follows:

<i>Name of associate</i>	<i>Business activities</i>	<i>Status</i>	30 June 2026		31 December 2025	
			<i>Ownership %</i>	<i>Amount (VND)</i>	<i>Ownership %</i>	<i>Amount (VND)</i>
Asia Agricultural Technology Corporation	Manufacture and trade coffee	Pre-operating	40.00%	80,000,000,000	40.00%	80,000,000,000
TOTAL				80,000,000,000		80,000,000,000
Provision for devaluation of associate				(1,662,895,090)		(1,457,264,686)
NET				78,337,104,910		78,542,735,314

AIG Asia Ingredients Corporation

B09-DN

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

as at 30 June 2026 and for the accounting period at the end of Quarter II/2026

11. PREPAID EXPENSES

	VND	
	30 June 2026	31 December 2025
Short-term		
Tools and equipment	466,905,462	506,115,899
Insurance fee	417,466,520	364,539,522
Soft ware	923,784,800	1,197,795,011
Others	153,487,933	822,290,005
Total	1,961,644,715	2,890,740,437
Long-term		
Prepaid land rental	127,176,417,882	127,600,946,184
Tools and equipment	257,892,547	487,832,480
Office and warehouse renovation	2,638,738,869	3,780,449,399
Others	860,158,619	1,256,079,167
Total	130,933,207,917	133,125,307,230

12. SHORT-TERM PAYABLES TO SUPPLIERS

	VND	
	30 June 2026	31 December 2025
Payables to other companies	1,573,695,997	3,077,092,681
Payables to related parties (Note 22)	42,202,267,616	71,002,481,040
Total	43,775,963,613	74,079,573,721

13. TAXES AND OTHER OBLIGATIONS TO THE STATE

	VND			
	31 December 2025	Increase	Decrease	30 June 2026
Payables				
Value added tax	(240,000)	-	-	(240,000)
Personal income tax	1,482,317,302	6,050,948,534	(6,529,869,893)	1,003,395,943
Foreign contractor tax	-	118,158,525	(118,158,525)	-
Others	-	182,624	-	182,624
Total	1,482,077,302	6,169,289,683	(6,648,028,418)	1,003,338,567
In which				
Tax payables	1,488,717,302			1,009,978,567
Tax overpaid	(6,640,000)			(6,640,000)

14. SHORT-TERM ACCRUED EXPENSES

	30 June 2026	31 December 2025
Salary and bonus	14,384,617,000	15,036,237,316
Loan interest with related parties (Note 22)	4,641,794,521	4,807,520,552
Others	426,639,301	517,055,905
Total	19,453,050,822	20,360,813,773

15. SHORT-TERM LOANS

	30 June 2026	31 December 2025
Short-term loans		
Loans from banks and an individual	-	-
Loans from related parties	225,000,000,000	350,000,000,000
	225,000,000,000	350,000,000,000
Long-term loans		
Loans from bank	-	-
TOTAL	255,000,000,000	350,000,000,000

Short-term loans from related parties

Name	30 June 2026 VND	Term
Asia Sai Gon Food Ingredients Joint Stock Company	255,000,000,000	From 01 October 2025 to 29 September 2026
Total	255,000,000,000	

16. OWNERS' EQUITY**16.1 Changes in owners' equity**

	Share capital	Share premium	Undistributed earnings	Total
Previous year				
As at 31 December 2024	1,706,012,980,000	174,000,000,000	981,753,062,898	2,861,766,042,898
Net profit for the year			337,674,861,396	337,674,861,396
As at 30 June 2025	1,706,012,980,000	174,000,000,000	1,319,427,924,294	3,199,440,904,294
Current year				
As at 31 December 2025	1,706,012,980,000	174,000,000,000	1,483,376,293,032	3,363,389,273,032
Net profit for the year			733,514,290,192	733,514,290,192
As at 30 June 2026	1,706,012,980,000	174,000,000,000	2,216,890,583,224	4,096,903,563,224

16. OWNERS' EQUITY (continued)**16.2 Capital transactions with owners**

	VND	
	30 June 2026	31 December 2025
Contributed share capital		
Beginning balance	1,706,012,980,000	1,706,012,980,000
Increase	-	-
Ending balance	<u>1,706,012,980,000</u>	<u>1,706,012,980,000</u>
Dividend paid	-	-

16.3 Shares

	Number of shares	
	30 June 2026	31 December 2025
Authorised shares	170,601,298	170,601,298
Issued shares		
Ordinary shares	170,601,298	170,601,298
Treasury shares		
Ordinary shares	-	-
Shares in circulation		
Ordinary shares	170,601,298	170,601,298

17. REVENUE**17.1 Revenue from sales of goods and rendering of services**

	VND	
	For the accounting period at the end of Quarter II/2026	For the accounting period at the end of Quarter II/2025
Gross revenue	260,910,080,453	17,169,318,472
Of which:		
Sales of merchandise	219,676,882,250	5,983,227,380
Revenue from rendering services	41,233,198,203	11,186,091,092
Net revenue	<u>260,910,080,453</u>	<u>17,169,318,472</u>
Of which:		
Sale to other parties	219,715,375,178	6,061,227,380
Sale to related parties (Note 22)	41,194,705,275	11,108,091,092

AIG Asia Ingredients Corporation

B09-DN

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

as at 30 June 2026 and for the accounting period at the end of Quarter II/2026

17. REVENUE (continued)

17.2 Financial income

		VND
	<i>For the accounting period at the end of Quarter II/2026</i>	<i>For the accounting period at the end of Quarter II/2025</i>
Interest incomes from banks & other parties	3,935,359,381	1,081,819,331
Interest incomes from related parties (Note 22)	546,102,741	504,041,097
Distributed dividends and profits	771,404,500,000	377,079,096,000
Realised foreign exchange gains	11,066,312	-
Total	775,897,028,434	378,664,956,428

18. COST OF GOOD SOLD AND SERVICES RENDERED

		VND
	<i>For the accounting period at the end of Quarter II/2026</i>	<i>For the accounting period at the end of Quarter II/2025</i>
Cost of merchandises sold	207,862,812,500	5,771,135,000
Cost of services rendered	31,436,272,151	5,488,022,733
Total	239,299,084,651	11,259,157,733

19. FINANCIAL EXPENSES

		VND
	<i>For the accounting period at the end of Quarter II/2026</i>	<i>For the accounting period at the end of Quarter II/2025</i>
Interest expenses charged by related parties (Note 22)	9,413,958,900	14,478,917,804
Interest expenses charged by other parties	-	1,624,438,353
Realised foreign exchange losses	-	3,552,709
Losses arising from the recovery of investment due to a reduction of charter capital of a subsidiary	2,567,427,471	-
Provision for devaluation of investments	16,571,791,484	-
Total	28,553,177,855	16,106,908,866

20. SELLING EXPENSE AND GENERAL AND ADMINISTRATION EXPENSES

	<i>For the accounting period at the end of Quarter II/2026</i>	<i>VND For the accounting period at the end of Quarter II/2025</i>
Selling expenses	2,997,522,422	20,772,500
Salary expenses	959,603,185	-
Transportation fees	881,292,139	-
Others	1,156,627,098	20,772,500
General and administration expenses	32,289,035,018	30,657,697,230
Salary expenses	24,052,726,184	19,901,350,046
Depreciation and amortization	654,103,037	778,118,509
Office, warehouse and land rental fees	76,324,944	1,148,280,078
Others	7,505,880,853	8,829,948,597
Total	35,286,557,440	30,678,469,730

21. CORPORATE INCOME TAX

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

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

21.1 CIT expense

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

	<i>For the accounting period at the end of Quarter II/2026</i>	<i>VND For the accounting period at the end of Quarter II/2025</i>
Net profit before tax	733,514,290,192	337,677,369,396
<i>At CIT rate of 20% applicable to the Company</i>	<i>146,702,858,038</i>	<i>67,535,473,879</i>
Non-deductible expenses	133,200,000	910,136,013
Incomes not subject to CIT	(154,280,900,000)	(75,415,819,200)
Unrecognised deferred tax assets of tax losses carried forward	7,444,841,962	6,970,209,309
Adjustment for under accrual of CIT from previous years	-	2,508,000
CIT expense	-	2,508,000

21.2 Current tax

The current CIT tax is based on taxable income for the current year. The taxable income of the Company for the year differs from the accounting profit before tax as reported in the separate income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are not taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted at the balance sheet date.

22. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties were as follows:

			VND	
<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	<i>For the accounting period at the end of Quarter II/2026</i>	<i>For the accounting period at the end of Quarter II/2025</i>
Asia Hoa Son Corporation	Subsidiary	Loan interest	-	2,254,273,970
Asia Chemical Corporation	Subsidiary	Dividend received	130,000,000,000	70,000,000,000
		Dividends declared	475,534,640,000	190,213,856,000
		Rendering services	11,897,102,998	4,233,582,539
		Loan interest	-	4,919,863,011
Asia Coconut Processing Joint Stock Company	Subsidiary	Purchase of goods	85,853,602	12,100,000
		Dividend received	-	5,000,000,000
		Lending principal received	-	15,000,000,000
		Interest income	-	83,630,137
		Interest income received	-	194,383,562
		Rendering services	16,828,538,433	844,855,004
APIS Corporation	Subsidiary	Purchase of goods	-	95,377,760
		Rendering services	3,828,208,869	1,729,745,160
		Dividends declared	25,013,500,000	10,005,400,000
Asia Sai Gon Food Ingredients Joint Stock Company	Subsidiary	Purchase of goods	207,895,219,909	5,771,135,000
		Loan interest	9,413,958,900	4,500,205,479
		Loan interest paid	9,579,684,931	2,597,808,219
		Rendering services	8,640,854,975	2,536,043,164
		Borrowing principal payments	95,000,000,000	-
		Dividends declared	195,875,000,000	117,525,000,000
VICTA Trading Corporation	Subsidiary	Capital redemption	99,975,100,000	69,982,600,000
		Loan interest	-	2,804,575,344
		Dividends declared	74,981,360,000	37,490,680,000
		Dividend received	74,981,360,000	37,490,680,000
		Rendering services	-	1,763,865,225
Asia Specialty Ingredients Joint Stock Company	Subsidiary	Lending	-	10,000,000,000
		Lending principal received	5,000,000,000	-
		Interest income	546,102,741	420,410,960
G.C Food Joint Stock Company	Subsidiary	Purchase of goods	22,100,000	-
		Dividends declared	-	21,844,160,000
		Dividend received	-	21,844,160,000

22. TRANSACTIONS WITH RELATED PARTIES(continued)

Amounts due from and due to related parties were as follows:

				VND
Related parties	Relationship	Transactions	30 June 2026	31 December 2025
Receivables from customers				
Asia Sai Gon Food Ingredients Joint Stock Company	Subsidiary	Rendering services	5,072,511,426	6,649,421,582
Asia Coconut Processing Joint Stock Company	Subsidiary	Rendering services	18,208,423,095	11,204,553,409
APIS Corporation	Subsidiary	Rendering services	2,151,373,139	10,526,389
Asia Chemical Corporation	Subsidiary	Rendering services	7,041,194,756	-
Asia Hoa Son Corporation	Subsidiary	Rendering services	-	168,480,000
Other receivables				
Asia Chemical Corporation	Subsidiary	Dividend receivable	345,534,640,000	-
APIS Corporation	Subsidiary	Dividend receivable	25,013,500,000	-
Asia Hoa Son Corporation	Subsidiary	Dividend receivable	195,875,000,000	-
Asia Specialty Ingredients Joint Stock Company	Subsidiary	Interest income receivable	1,421,993,154	875,890,413
		Short-term loan receivable	20,000,000,000	25,000,000,000
Payables to suppliers				
Asia Sai Gon Food Ingredients Joint Stock Company	Subsidiary	Purchase of goods	42,182,012,000	71,002,481,040
Asia Coconut Processing Joint Stock Company	Subsidiary	Purchase of goods	20,255,616	-
Short-term loans				
Asia Sai Gon Food Ingredients Joint Stock Company	Subsidiary	Short-term loans	255,000,000,000	350,000,000,000
Loan interests				
Asia Sai Gon Food Ingredients Joint Stock Company	Subsidiary	Loan interests	4,641,794,521	4,807,520,552

22. TRANSACTIONS WITH RELATED PARTIES(continued)

Remuneration to members of the Board of Directors, the Board of Supervision and the Management were as follow:

	<i>For the accounting period at the end of Quarter II/2026</i>	<i>VND For the accounting period at the end of Quarter II/2025</i>
Remunerations	<u>4,572,490,000</u>	<u>3,250,079,834</u>

23. LEASE COMMITMENTS

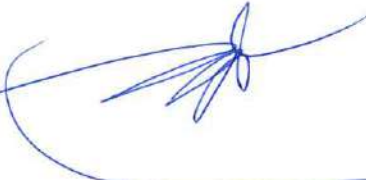
As at 30 June 2026, the minimum lease commitments payable in the future under the operating lease agreements were as follows:

	<i>30 June 2026</i>	<i>VND 31 December 2025</i>
Within 01 year	1,006,630,452	1,006,630,452
Over 01 to 05 years	4,026,521,808	4,026,521,808
More than 05 years	35,694,769,304	36,195,526,277
Total	<u>40,727,921,564</u>	<u>41,228,678,537</u>

Ho Chi Minh City, Vietnam

29 July 2026


Vu Minh Duc
Preparer


Nguyen Thi Anh Ngoc
Chief Accountant


Nguyen Bao Tung
General Director

