CÔNG TY CỔ PHẦN PHÂN PHỐI TOP ONE

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REVIEWED INTERIM FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026

TOP ONE ALLOT JOINT STOCK COMPANY

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REPORT OF THE BOARD OF MANAGEMENT

For the six-month period ended 30 June 2026

The Board of Management of Top One Allot Joint Stock Company (hereinafter referred to as "the Company") has the honor of submitting this Report together with the Company's reviewed Interim Financial Statements for the six-month period ended 30 June 2026.

1. General information about the Company

Establishment

Top One Allot Joint Stock Company (hereinafter referred to as "the Company") was established under Business Registration Certificate No. 0106121967 issued by the Department of Planning and Investment of Hanoi City on 11 March 2013, and amended for the 16th time on 23 September 2025, by the Enterprise and Business Registration Office, Department of Finance of Tuyen Quang Province.

Form of ownership

Joint Stock Company

The Company's business activities:

Wholesale of miscellaneous goods
Details: Wholesale of a wide variety of goods, not specializing in any particular type of product.

English name:	TOP ONE ALLOT JOINT STOCK COMPANY
In short:	TOP ONE., JSC
Stock code:	TOP (UpCom)
Head office:	Village 19, Vi Xuyen Commune, Tuyen Quang Province, Vietnam.

2. Financial position and results of its operation

The Company's financial position and results of its operation for the year are presented in the accompanying Interim Financial Statements.

3. Members of The Board of Directors, Audit Committee, The Board of Management and Chief Accountant

Members of the Board of Directors, the Board of Management and Chief Accountant of the Company during the period and at the reporting date include:

Board of Directors

Mr.	Nguyen Ngoc Duong	Chairman
Mr.	Nguyen Van Binh	Member
Mr.	Tran Anh Tuan	Member
Mr.	Vu Van Thuan	Independent member

Audit Committee

Mr.	Vu Van Thuan	Chairman
Mr.	Nguyen Ngoc Duong	Member

The Board of Management and Chief Accountant

Mr.	Nguyen Van Binh	General Director	
Mr.	Nguyen Ngoc Tu	Deputy General Director	*(Appointed effective from 18 June 2026)*
Ms.	Dinh Thi Minh Thuan	Chief Accountant	

The legal representative of the Company during the period and to the date of the Financial Statements is as follows:

Mr.	Nguyen Ngoc Duong	Chairman
Mr.	Nguyen Van Binh	General Director

4. **Independent Auditor**

Branch of MOORE AISC Auditing and Informatics Services Company Limited has been appointed as an independent auditor for the first six months of 2026.

5. **Commitment of the Board of Management**

The Board of Management is responsible for the preparation of the Financial Statements that give a true and fair view of the financial position of the Company as at 30 June 2026, and of the results of its operations and its cash flows for the six-month accounting period then ended. In preparing these Financial Statements, the Board of Management has considered and complied with the following matters:

- Selected appropriate accounting policies and applied them consistently;
- Made judgments and estimates that are reasonable and prudent;
- Prepared the Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;
- Disclosed all material related parties of the Company and all material related party relationships and transactions of which they are aware.

The Board of Management is responsible for establishing and maintaining an appropriate accounting system in order to reflect fairly the financial position of the Company and to ensure that the Financial Statements comply with Vietnamese Accounting Standards and the Vietnamese Accounting System. The Board of Management is also responsible for safeguarding the assets of the Company and establishing necessary controls for the prevention and detection of fraud and errors. The Board of Management confirms that, as at the date of the preparation of the Financial Statements, there is no information relating to any fraud or suspected fraud that may have a material effect on the Financial Statements involving the Board of Management, member entities, or individuals holding key positions in the internal control system.

6. **Approval of financial statements**

Accordingly, we approve the Financial Statements, which give a true and fair view, in all material respects, of the financial position of the Company as at 30 June 2026, as well as its income statement and cash flows for the six-month accounting period ended 30 June 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant statutory requirements relating to the preparation and presentation of the Consolidated Financial Statements.

The Interim Financial Statements are prepared in accordance with Vietnamese Accounting Standards and System.

Tuyen Quang, 13 August 2026

On behalf of the Board of Management

M.S.D.N: 0106121967-C.T.C.P
CÔNG TY CỔ PHẦN PHÂN PHỐI TOP ONE
TỈNH TUYÊN QUANG

Nguyen Van Binh

General Director

MOORE AISC

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REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **SHAREHOLDERS, BOARD OF DIRECTORS AND BOARD OF MANAGEMENTS**
TOP ONE ALLOT JOINT STOCK COMPANY

We have reviewed the accompanying Interim Financial Statements of Top One Allot Joint Stock Company ("hereinafter referred to as "the Company") as prepared on 13 August 2026 from pages 05 to 34, which comprise the Statement of Financial Position as at 30 June 2026, the Income Statement, the Cash Flow Statement for the 6-month period then ended and Selected Notes to the Interim Financial Statements.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the preparation and fair presentation of the Financial Statements in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and prevailing regulations applicable to the preparation and presentation of the Financial Statements and also for the internal control which the Board of Management considers necessary for the preparation and fair presentation of the Financial Statements that are free from material misstatement, whether due to fraud or error.

Responsibility of the Auditor

Our responsibility is to express an opinion on the Interim Financial Statements based on the results of our review. We conducted our audit in accordance with the Vietnamese Standards on Auditing. However, due to the matter described in the section "Basis for Disclaimer of Conclusion", we were unable to obtain sufficient appropriate audit evidence to provide a basis for our review conclusion.

Basis for Disclaimer of Conclusion

As at 1 January 2026 and 30 June 2026, the Company had investments in Ha Giang Forestry Agricultural Commodity Joint Stock Company amounting to VND 122,879,624,000, Ha Giang 1 Breed Joint Stock Company amounting to VND 17,280,000,000, and Ha Giang 2 Breed Joint Stock Company amounting to VND 17,280,000,000. However, we have not been provided with sufficient documentation relating to the existence, completeness, rights and obligations, as well as the assessment of the fair value of these investments. In addition, these investments are also subject to legal claims initiated by a group of the Company's shareholders in connection with alleged acts of "fraudulent appropriation of assets" by the former management (as detailed in Note 1, Section VIII – Other information). As of the date of this report, the case has completed the investigation phase and is being prepared for trial. Although we performed alternative audit procedures, such procedures did not provide us with sufficient appropriate audit evidence to draw a conclusion on the above-mentioned investments. Accordingly, we do not have sufficient basis to draw a conclusion on these investments and the related items in the Financial Statements for the period ended 30 June 2026.

As presented in Note V.7 to the Financial Statements, as at 30 June 2026, the Company recorded land use rights at a cost of VND 1,661,300,000. However, up to the date of our audit, the Company was unable to provide us with sufficient documentation and supporting evidence relating to the formation of such land use rights. Consequently, we were unable to obtain sufficient appropriate audit evidence to express an opinion on the accuracy of the recorded original cost of the land use rights, or to determine whether adjustments to the "Intangible assets" item and related figures in the financial statements were necessary.

MOORE AISC

Basis for Disclaimer of Conclusion (continued)

As at 01 January 2026 and 30 June 2026, the Company had a loan receivable from its shareholder, Ms. Le Thi Phuong, with an outstanding balance of VND 3,400,000,000, which was presented under item code 265 in the Statement of Financial Position. This is not in compliance with the provisions of the prevailing Law on Securities. We were also unable to obtain sufficient and appropriate audit evidence regarding the transfer of funds relating to the above-mentioned loan receivable; therefore, we could not confirm the existence of this loan receivable as at the date of the Financial Statements.

Auditor's Conclusion

Because of the significance of the matters described in the "Basis for Disclaimer of Conclusion" paragraph, we were unable to obtain sufficient appropriate evidence to provide a basis for a conclusion on the financial statements. Accordingly, we do not express a conclusion on these financial statements.

Hanoi, 13 August 2026

Branch of Moore AISC Auditing and Informatics Services Company Limited

M.S.C.N: 0300513041-002 - C.T.T.N.H.H
CHI NHÁNH
CÔNG TY TNHH
KIỂM TOÁN VÀ
DỊCH VỤ TIN HỌC
MOORE AISC
THÀNH PHỐ HÀ NỘI

Nguyen Thanh Tung
Deputy Director
Audit Practising Registration Certificate
No. 4981-2024-005-1

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

	ASSETS	**Code**	**Notes**	**30/06/2026**	**01/01/2026**
A.	**CURRENT ASSETS**	**100**		**404,758,110**	**458,522,951**
I.	**Cash and Cash equivalents**	**110**	**V.1**	**212,208,353**	**179,428,312**
1.	Cash	111		212,208,353	179,428,312
II.	**Short-term financial investments**	**120**	**V.2**	**161,060,000**	**102,480,000**
1.	Trading securities	121		161,090,000	102,480,000
2.	Provision for decline in value of trading securities	122		(30,000)	-
III.	**Short-term receivables**	**130**		**405,900**	**140,314,877**
1.	Short-term trade receivables	131	V.3	-	14,217,000
2.	Short-term prepayments to suppliers	132	V.4	405,900	98,900,001
3.	Other short-term receivables	135	V.5	-	27,197,876
IV.	**Inventories**	**140**	**V.6**	**-**	**2,185,186**
1.	Inventories	141		-	2,185,186
V.	**Other current assets**	**160**		**31,083,857**	**34,114,576**
1.	Deductible VAT (Value Added Tax)	162		31,083,857	16,254,736
2.	Taxes and other receivables from the State budget	163		-	17,859,840
B.	**LONG-TERM ASSETS**	**200**		**161,960,812,762**	**161,991,577,582**
I.	**Fixed assets**	**220**		**1,087,188,762**	**1,117,953,582**
1.	Intangible fixed assets	227	V.7	1,087,188,762	1,117,953,582
	Cost	*228*		*1,661,300,000*	*1,661,300,000*
	Accumulated amortization	*229*		*(574,111,238)*	*(543,346,418)*
II.	**Long-term financial investments**	**260**	**V.2**	**160,873,624,000**	**160,873,624,000**
1.	Investments in joint ventures, associates	262		157,439,624,000	157,439,624,000
2.	Long-term investments held to maturity	265		3,434,000,000	3,434,000,000
	TOTAL ASSETS (100+200)	**280**		**162,365,570,872**	**162,450,100,533**

TOP ONE ALLOT JOINT STOCK COMPANY

Form B 01a - DN
Circular No. 99/2025/TT-BTC

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026 *Unit: VND*

	RESOURCES	Code	Notes	30/06/2026	01/01/2026
C.	**LIABILITIES**	**300**		**114,982,792**	**148,540,000**
I.	**Current liabilities**	**310**		**114,982,792**	**148,540,000**
1.	Short-term trade payables	311	V.8	22,900,000	13,540,000
2.	Payables to employees	315		15,000,000	10,000,000
3.	Short-term accrued expenses	316	V.10	-	125,000,000
4.	Short-term borrowings and finance lease liabilities	321	V.11	77,082,792	-
D.	**OWNERS' EQUITY**	**400**	**V.12**	**162,250,588,080**	**162,301,560,533**
1.	Owners' contributed capital	411		253,500,000,000	253,500,000,000
	Ordinary shareholders with voting rights	*411a*		*253,500,000,000*	*253,500,000,000*
2.	Undistributed profit after tax	420		(91,249,411,920)	(91,198,439,467)
	Undistributed profits after tax of previous period	*420a*		*(91,198,439,467)*	*(91,000,334,188)*
	Undistributes profits after tax of current period	*420b*		*(50,972,453)*	*(198,105,279)*
	TOTAL RESOURCES (300+400)	**440**		**162,365,570,872**	**162,450,100,533**

Tuyen Quang, 13 August 2026

LEGAL REPRESENTATIVE

Preparer	Chief Accountant	General Director
Dinh Thi Minh Thuan	Dinh Thi Minh Thuan	Nguyen Van Binh

M.S.D.N: 0106121967-C.T.C.P
CÔNG TY CỔ PHẦN PHÂN PHỐI TOP ONE
TỈNH TUYÊN QUANG

TOP ONE ALLOT JOINT STOCK COMPANY

Form B 02a - DN
Circular No. 99/2025/TT-BTC

INTERIM INCOME STATEMENT

For the six-month period ended 30 June 2026

Unit: VND

	ITEMS	Code	Notes	The first six months of 2026	The first six months of 2025
1.	Revenue from goods sold and services rendered	01	VI.1	37,996,643	25,687,566
2.	Revenue deductions	02		-	-
3.	**Net revenue from goods sold and services rendered (10 = 01 - 02)**	**10**		**37,996,643**	**25,687,566**
4.	Cost of goods sold	11	VI.2	35,153,800	25,971,417
5.	**Gross profit from goods sold and services rendered (20 = 10 -11)**	**20**		**2,842,843**	**(283,851)**
6.	Gain/(loss) from the sale, disposal of investment property	21		-	-
7.	Financial income	22	VI.3	237,891,974	202,410,246
8.	Financial expenses	23	VI.4	3,571,482	66,328
	In which: Interest expense	*24*		-	-
9.	Selling expenses	25		-	-
10.	General and administrative expenses	26	VI.5	226,511,127	297,154,704
11.	**Net profit from operating activities (30 = 20 + 21+ 22 - (23 + 25 + 26))**	**30**		**10,652,208**	**(95,094,637)**
12.	Other income	31	VI.6	12,999,999	19,500,000
13.	Other expenses	32	VI.7	74,624,660	-
14.	**Other profit (40 = 31 - 32)**	**40**		**(61,624,661)**	**19,500,000**
15.	**Total accounting profit before tax (50 = 30 + 40)**	**50**		**(50,972,453)**	**(75,594,637)**
16.	Current Corporate income tax expense	51	VI.9	-	-
17.	Deferred Corporate income tax expense	52		-	-
18.	**Profit after Corporate income tax (60 = 50 - 51 -52)**	**60**		**(50,972,453)**	**(75,594,637)**
19.	**Basic earnings per share**	**70**	**VI.10**	**(2)**	**(3)**

Tuyen Quang, 13 August 2026

LEGAL REPRESENTATIVE

Preparer	Chief Accountant	General Director
Dinh Thi Minh Thuan	**Dinh Thi Minh Thuan**	**Nguyen Van Binh**

M.S.D.N: 0106121967-C.T.C
CÔNG TY CỔ PHẦN PHÂN PHỐI TOP ONE
TỈNH TUYÊN QUANG

TOP ONE ALLOT JOINT STOCK COMPANY

Form B 03a - DN

Circular No. 99/2025/TT-BTC

INTERIM CASH FLOW STATEMENT

(The indirect method)

For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Code	Notes	The first six months of 2026	The first six months of 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		**(50,972,453)**	**(75,594,637)**
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02		30,764,820	30,764,820
- Provisions	03		30,000	-
- Gains/losses from investing activities	05		(204,000,000)	(202,410,246)
3. Profit from operating activities before changes in working capital	**08**		**(224,177,633)**	**(247,240,063)**
- Increase/Decrease in receivables	09		142,939,696	149,315,583
- Increase/Decrease in inventories	10		2,185,186	-
- Increase/Decrease in payables (Other than interest payables, corporate income tax payable)	11		(110,640,000)	(10,900,000)
- Increase/Decrease in trading securities	13		(58,610,000)	-
Net cash flows from operating activities	**20**		**(248,302,751)**	**(108,824,480)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Interest, dividends and profits received	27		204,000,000	204,086,958
Net cash flows from investing activities	**30**		**204,000,000**	**204,086,958**
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33		141,288,289	-
2. Repayment of borrowings	34		(64,205,497)	-
Net cash flows from financing activities	**40**		**77,082,792**	**-**
Net cash flows during the period (20+ 30 + 40)	**50**		**32,780,041**	**95,262,478**
Cash and cash equivalents at the beginning of the period	**60**		**179,428,312**	**219,582,499**
Cash and cash equivalents at the end of the period (50+60+61)	**70**	**V.1**	**212,208,353**	**314,844,977**

Tuyen Quang, 13 August 2026

LEGAL REPRESENTATIVE

Preparer	Chief Accountant	General Director
Dinh Thi Minh Thuan	**Dinh Thi Minh Thuan**	**Nguyen Van Binh**

SELECTED NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026 *Unit: VND*

I. BUSINESS HIGHLIGHTS

1. Company Information

Top One Allot Joint Stock Company (hereinafter referred to as "the Company") was established under Business Registration Certificate No. 0106121967 issued by the Department of Planning and Investment of Hanoi City on 11 March 2013, and amended for the 16th time on 23 September 2025, by the Enterprise and Business Registration Office, Department of Finance of Tuyen Quang Province.

English name:	**TOP ONE ALLOT JOINT STOCK COMPANY**
In short:	**TOP ONE., JSC**
Stock code	TOP (UpCom)
Head office:	Village 19, Vi Xuyen Commune, Tuyen Quang Province, Vietnam.

2. Form of ownership

Joint Stock Company

3. Business sector

Wholesale of miscellaneous goods
Details: Wholesale of a wide variety of goods, not specializing in any particular type of product.

4. Normal operating cycle

Normal operating cycle of the Company lasts 12 months of the normal financial year beginning on 01 January and ending on 31 December annually.

5. Characteristics of the Company's operations during the financial period affecting the financial statements

None.

6. The number of employees at the end of the period

Total number of employees as at June 30 2026: 05. (As at December 31 2025: 06)

7. Corporate structure

List of joint ventures, associates

The investments in which the Company does not have control but has significant influence are presented as follows:

As at 30 June 2026, the Company has 3 directly owned joint ventures and associated companies (As at 31 December 2025, the Company has 3 directly owned joint ventures and associated companies).

Company name, address as at 30 June 2026	**% direct ownership**	**% of voting rights**
1. Ha Giang Forestry Agricultural Commodity Joint Stock Company Address: Group 1 – Viet Lam Town – Vi Xuyen District – Ha Giang Province Currently Group 1, Vi Xuyen Commune, Tuyen Quang Province.	48%	48%
2. Ha Giang 1 Breed Joint Stock Company Address: Nam Quang Hamlet, Quang Nan Commune, Vi Xuyen District, Ha Giang Province Currently Vat Village, Vi Xuyen Commune, Tuyen Quang Province.	48%	48%

SELECTED NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026 *Unit: VND*

Company name, address as at 30 June 2026	% direct ownership	% of voting rights
3. Ha Giang 2 Breed Joint Stock Company Address: Nam Quang Hamlet, Quang Nan Commune, Vi Xuyen District, Ha Giang Province Currently Team 1, Chung Village, Viet Lam Commune, Tuyen Quang Province.	48%	48%

8. Statement on the Comparability of Information Presented in the Financial Statements

During the six-month accounting period ended 30 June 2026, the Company changed the basis for the preparation and presentation of its Financial Statements from the accounting regime under Circular 200/2014/TT-BTC to that of Circular 99/2025/TT-BTC, which was issued on 27 October 2025, and became effective on 01 January 2026. Due to differences in the principles of recognition, measurement and presentation between the two accounting regimes, the Company has retrospectively adjusted the comparative information for the prior period to ensure consistency and comparability between reporting periods. Material impacts of this transition have been reflected in the relevant line items of the financial statements and disclosed in the corresponding notes.

9. Applying the going concern basis in the preparation of financial statements

The Financial Statements have been prepared on the assumption that the Company will continue as a going concern in the foreseeable future. The Board of Management has assessed the Company's ability to continue as a going concern based on the information available as at the end of the accounting period and concluded that the going concern basis of accounting is appropriate. The Board of Management is not aware of any material uncertainties that may cast significant doubt upon the Company's ability to continue as a going concern.

10. Important events occurred during the period

During the accounting period, the Company was involved in significant events that had a material effect on its financial position, results of operations, cash flows or the information presented in the Financial Statements. Such significant events include, but are not limited to, the following:
- Resolutions on the transfer or liquidation of projects or assets of material value;
- Material litigation, disputes, decisions of competent authorities or significant legal obligations.;

Details of these material events are presented in the relevant notes to the financial statements.

II. FINANCIAL YEAR AND REPORTING CURRENCY

1. Financial year

The financial year of the Company begins on 01 January and ends on 31 December annually.

2. Accounting currency

Vietnamese Dong (VND) is used as a currency unit for accounting records.
During the financial period, there was no change in the currency used by the Company for accounting purposes compared with the previous period.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting Regime

The Company applies Vietnamese Accounting Standards, the Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated on 27 October 2025, of the Ministry of Finance ("Circular 99"), and relevant regulations in the preparation and presentation of the financial statements.

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

We conducted our accounting, preparation, and presentation of the Financial Statements in accordance with Vietnamese Accounting Standards and System and other relevant statutory regulations. The Financial Statements give a true and fair view of the financial position of the Company and the results of its operations as well as its cash flows.

IV. APPLICABLE ACCOUNTING POLICIES

1. Principles for recording cash

Cash includes cash on hand, demand deposits at banks

2. Principles for accounting financial investments

Principle for trading securities

Trading securities are investments held by the Company for trading purposes in accordance with the provisions of law in the short term (including securities with a remaining maturity of more than 12 months that are purchased and sold for profit-making purposes), including bills, bonds and other financial instruments (fund certificates, shares, warrants, call/put options, futures contracts, commercial papers, debts/loans held for trading purposes) that are purchased and sold by the Company for profit.

Trading securities are initially recognized at fair value at the transaction date. Costs associated with the purchase of securities (if any) are recognized as financial expenses for the period. Trading securities are recognised at the time the investor obtains ownership rights, specifically as follows:
- Listed securities are recognised at the trade date (T+0);
- Unlisted securities are recognised at the time ownership rights are officially obtained in accordance with applicable laws.

Income from trading securities is recognized as financial income, specifically:
- Dividends and interest on bonds arising after the investment date are recognized as financial income;
- Costs related to the pre-investment stage are recorded as a reduction in the value of the investment.

At the end of the accounting period, if the market value of securities is lower than their cost, the Company makes a provision for diminution in value in accordance with applicable regulations. During the holding period, the Company shall not reclassify trading securities as held-to-maturity investments and vice versa.

Provision for Diminution in Value of Trading Securities

The Company makes a provision for the portion of potential losses where there is reliable evidence that the market value of securities held by the Company for trading purposes has decreased below their carrying amount.

For listed securities or securities whose fair value can be determined, the provision is determined based on the market price as at the end of the accounting period.For securities whose fair value cannot be determined, the provision is determined based on the losses of the investee.

At the end of the accounting period, the Company determines the required provision for each investment. Where the required provision is greater than the provision previously made, the Company makes an additional provision and recognizes the additional amount as financial expenses. Where the required provision is lower than the unused provision previously made, the Company reverses the difference and records a reduction in financial expenses for the period. The reversal may be made upon the sale or transfer of the securities or at the end of the accounting period when the required provision is reassessed. The Company shall consistently apply the selected method between accounting periods.

2. Principles for accounting financial investments (Continued)

Held-to-Maturity Investments

Held-to-maturity investments are loans that the Company has the intention and ability to hold to maturity for interest income. These investments do not include financial instruments held for trading purposes. At the end of the accounting period, investments are classified as current or non-current assets based on their remaining term to maturity.

Interest income is recognized as financial income on an accrual basis, based on the holding period and the effective interest rate. Interest received in advance is allocated over the relevant periods; interest received periodically is recognized in each period as it arises. Upon maturity or early settlement, the difference between the recoverable amount and the carrying amount (after deducting provisions and related costs) is recognized in the financial results for the period.

At the reporting date, where there are indications or evidence that part or all of an investment held to maturity may not be recoverable, the Company makes a provision for losses in accordance with prevailing regulations. The provision is recognized as financial expenses for the period and presented in the asset impairment provision account.

Investments in Associates

An associate is an enterprise over which the Company has significant influence but not control. Significant influence is generally evidenced by the holding of between 20% and 50% of voting rights or by the ability to participate in decisions relating to the financial and operating policies of the investee.

These investments are initially recognized at cost, comprising the purchase price and directly attributable transaction costs. Dividends and profits arising before the acquisition date are deducted from the carrying amount of the investment. Dividends and profits arising after the acquisition date are recognized as financial income. For dividends received in the form of shares, the Company only monitors the increase in the number of shares and does not recognize any additional value.

The determination of control and significant influence is based on the substance of the transaction as at the date of preparation of the Financial Statements and is not affected by any future disposal plans. Where such rights are restricted by legal or operational factors, the Company assesses the actual circumstances in order to classify the investment. When the Company no longer has control or significant influence, the investment is remeasured at fair value; the difference between fair value and carrying amount is recognized in the financial results for the period.

At the end of the accounting period, the Company assesses investments in associates for impairment based on objective evidence and available information, including accumulated losses, impairment of assets or deterioration in the investee's ability to recover capital. For listed investments, fair value is determined based on the closing price at the end of the accounting period. A provision is made when the recoverable amount of an investment is lower than its carrying amount. The recoverable amount is determined based on fair value (where determinable) or the net asset value of the investee (determined based on its financial position, results of operations and ability to generate future cash flows). The provision is recognized as financial expenses for the period and is reversed when the underlying causes of impairment no longer exist.

3. Principles for Accounting for Receivables

Receivables represent the Company's rights to receive cash or other economic benefits from counterparties arising from transactions that have occurred. Receivables are recognized at cost and are monitored in detail by counterparty and maturity. At the end of the accounting period, receivables are presented at cost less any provision for doubtful debts made.

Receivables are classified as current or non-current based on the nature of the receivables and the remaining collection period of no more than 12 months from the end of the accounting period.

The Company's receivables include:

Trade receivables represent amounts arising from revenue from sales of products, goods, investment properties and fixed assets, financial investments, provision of services and other transactions with customers, for which the right to receive payment is subject only to the passage of time. This item also includes receivables of construction contractors from project owners in respect of completed work.

Other receivables include receivables arising outside the ordinary course of sales and service provision, interest on loans. For material other receivables, the Company monitors and provides detailed disclosures of the nature of the transaction, value, date of occurrence, payment/collection term, status of overdue amounts (if any) and relevant terms and conditions in accordance with prevailing regulations.

4. Principles for Accounting for Inventories

Inventories comprise assets purchased for production or sale in the ordinary course of business, including goods in transit, raw materials and supplies, tools and supplies, work in progress, finished goods, merchandise and goods on consignment.

Principles for recognition of inventories: Inventories are recognized at cost, which comprises purchase costs, conversion costs, non-refundable taxes and other directly attributable costs incurred in bringing the inventories to their present location and condition, after deducting trade discounts and other price reductions. At the end of the accounting period, inventories are stated at the lower of cost and net realizable value.

Method of making provision for decline in value of inventories: A provision for decline in value of inventories is made when there is evidence that the net realizable value of inventories is lower than cost. Net realizable value is determined based on the estimated selling price in the ordinary course of business less (-) estimated costs of completion and estimated costs necessary to make the sale. The provision is recognized in cost of goods sold for the period. The provision is made or reversed based on a comparison between the required provision and the provision previously recognized.

5. Principles for Recognition and Depreciation of Fixed Assets

Principles for Accounting for Intangible Fixed Assets

Intangible fixed assets are non-physical assets held by the Company for use in production and business activities, provision of services or for lease, which satisfy the recognition criteria prescribed by prevailing regulations.

Intangible fixed assets are stated at cost less (-) accumulated amortization. The cost of an intangible fixed asset comprises all costs incurred by the Company to acquire the intangible fixed asset up to the time when the asset is brought to the condition necessary for it to be capable of operating in the manner intended by the Company. Costs incurred after initial recognition are recognized as expenses in the period, unless they increase future economic benefits and can be reliably measured, in which case they are capitalized as part of the cost of the asset.

Upon disposal or retirement of an intangible fixed asset, its cost and accumulated amortization are derecognized; any difference between the disposal proceeds and the remaining carrying amount is recognized as income or expense for the period.

5. Principles for Recognition and Depreciation of Fixed Assets (Continued)

Principles for Accounting for Intangible Fixed Assets (Continued)

Cost of intangible fixed assets representing land use rights: The cost of an intangible fixed asset representing land use rights is the amount paid by the Company to obtain lawful land use rights (including amounts paid to organizations or individuals transferring the land use rights; compensation, site clearance and site leveling costs, registration fees, etc.) or is determined in accordance with agreements among capital-contributing parties. The determination of land use rights as intangible fixed assets complies with relevant laws and regulations governing the management, use and amortization of fixed assets.

The estimated useful lives of fixed assets are as follows:

Land use rights with definite terms are amortized over the terms specified in the relevant land use right certificates.

6. Principles for Accounting for Payables

Payables are recognized when the Company has a present obligation arising from past transactions or events and the settlement of such obligation is expected to result in an outflow of the Company's economic resources. Payables are recognized when the obligation is probable and its value can be reliably measured.

At the end of the accounting period, payables are classified as current or non-current based on their remaining settlement periods in accordance with applicable standards and accounting regimes.

Payables are monitored in detail by counterparty, payment term, currency and other factors according to the Company's management requirements, based on the following principles:

Trade payables represent the Company's payment obligations to suppliers of goods and services and other related parties under contracts. These amounts are monitored in detail by counterparty and include advances received from customers. Discounts and price reductions (if any) are accounted for separately in accordance with applicable regulations.

7. Employee Benefits

Employee benefits include salaries, wages, bonuses, compulsory insurance contributions and other benefits that the Company is obliged to pay to employees in accordance with laws, labor contracts, collective labor agreements or the Company's regulations in exchange for services rendered by employees. Employee benefits are recognized as expenses in the period in which employees render services giving rise to the Company's present obligations. Amounts unpaid as at the end of the accounting period are recognized as payables to employees or other payables, depending on their nature.

Salaries, wages and other salary-related amounts payable to employees are recognized as expenses for the period based on working time or the volume of work completed in accordance with labor contracts and the Company's relevant regulations.

Compulsory insurance contributions, including social insurance, health insurance, unemployment insurance and other statutory contributions, are recognized as expenses for the period in accordance with applicable laws and are recognized as payables until they are remitted to the competent authorities.

Deductions from employees' salaries in accordance with laws or agreements are recognized as amounts payable to the relevant parties until settled.

Bonuses and other benefits (if any) are recognized when the Company has a present obligation arising from past events, an outflow of resources is probable and the amount of the obligation can be reliably measured.

8. Principles for Recognition of Accrued Expenses

Accrued expenses represent expenses that have actually been incurred or are certain to be incurred in connection with production and business activities during the period up to the reporting date but for which supporting documents have not yet been received, payment has not yet been made or payment is not yet due. Such expenses are recognized on the basis of matching revenue and expenses to ensure that expenses are recognized in the appropriate accounting period in which they arise. Accruals must be made on a reasonable and reliable basis and calculated consistently with the actual expenses expected to be incurred.

Accrued expenses include items such as accrued borrowing interest, accrued salaries for employees on leave, accrued production stoppage costs and other accrued expenses relating to the Company's production and business activities, but exclude provisions for liabilities.

9. Principles for Recognition of Borrowings and Finance Lease Liabilities

The Company's borrowings and finance lease liabilities include short-term borrowings for production and business activities and investment borrowings. Borrowings and finance lease liabilities are recognized at the actual amounts received and amounts remaining payable, excluding borrowing costs, and are monitored in detail by lender, loan agreement, borrowing term and loan currency.

Borrowings and finance lease liabilities with remaining settlement periods of more than 12 months from the end of the accounting period are classified as long-term borrowings and finance lease liabilities. Those with remaining settlement periods of 12 months or less, or for which the Company does not have an unconditional right to defer settlement for at least 12 months from the end of the accounting period, are classified as short-term borrowings and finance lease liabilities.

10. Principles for Recognition of Owners' Equity

Owners' contributed capital is recognized based on the amount of capital actually contributed and does not include committed but unpaid capital contributions or receivables from owners.

Owners' contributed capital includes initial and additional capital contributions from owners; additions from undistributed after-tax profits and other funds within owners' equity; the equity component of convertible bonds (the option to convert bonds into shares); non-refundable grants and other amounts permitted by competent authorities to be recognized as increases in owners' equity in accordance with prevailing regulations.

Principles for Recognition of Undistributed Profits

Undistributed profits after tax represent the Company's results of operations after corporate income tax and the distribution of profits or treatment of losses in accordance with applicable laws and the Company's Charter.

Profit distributions are made based on after-tax profits not yet distributed by the Company after considering its financial position, cash flows and restrictions prescribed by law, the Company's Charter and resolutions of the General Meeting of Shareholders.

When distributing profits, the Company considers the effects of non-cash items that may affect its ability to pay dividends or distribute profits, including gains arising from the revaluation of assets contributed as capital, revaluation of monetary items denominated in foreign currencies, and gains from other non-cash items.

11. Principles and Methods for Recognition of Revenue and Other Income

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

1. The Company has transferred substantially all the risks and rewards associated with ownership of the products or goods to the buyer;
2. The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
3. Revenue can be measured reliably;
4. It is probable that the economic benefits associated with the sale transaction will flow to the Company;
5. The costs incurred or to be incurred in respect of the sale transaction can be measured reliably.

Principles and methods for recognition of financial income

Financial income is recognized when both of the following conditions are satisfied: (1) it is probable that the economic benefits associated with the transaction will flow to the Company; and (2) the amount of revenue can be measured with reasonable certainty.

Financial income includes interest income, royalties, dividends and distributed profits, and other financial income of the Company (investment in securities, liquidation of contributed capital in joint ventures, investments in associates and subsidiaries, other capital investments; foreign exchange gains; gains from transfer of capital, etc.).

12. Principles for Accounting for Cost of Goods Sold

Cost of goods sold represents the cost of products, goods, services, biological assets (except perennial plants yielding periodic products and working animals accounted for as fixed assets), investment properties; production costs of construction products (for construction enterprises) sold during the period; costs related to investment property business activities and other expenses recognized in or deducted from cost of goods sold during the reporting period. Cost of goods sold is recognized when the related transactions arise or when there is a relatively certain possibility that such transactions will arise in the future, regardless of whether or not payment has been made. Cost of goods sold and revenue are recognized simultaneously in accordance with the matching principle. Costs in excess of normal consumption levels are immediately recognized in cost of goods sold in accordance with the prudence principle.

13. Principles for Accounting for Financial Expenses

Financial expenses comprise expenses and losses arising from financial activities, including borrowing costs that are not capitalized in accordance with applicable regulations; losses on disposal of financial investments; transaction costs for the sale of securities; provisions for losses on financial investments; losses arising from sales of foreign currencies; foreign exchange losses and other financial expenses.

Financial expenses are recognized separately by nature when they are actually incurred during the period and can be reliably measured based on sufficient supporting evidence.

14. Principles for Accounting for General Administrative Expenses

General administrative expenses: These represent general administrative expenses of the Company as a whole. General administrative expenses include management personnel expenses (salaries, salary-related contributions and insurance); office supplies; tools and supplies; depreciation of fixed assets used for management purposes; taxes, fees and charges (business license tax, land rental and other fees not included in the value of assets); provisions for doubtful debts; outsourced service expenses; and other cash expenses incurred by administrative departments

Recognition principles: General and administrative expenses are recognized in the Income Statement in accordance with the matching and accrual principles at the time they are incurred, regardless of the actual timing of payment. Expenses that are not deductible for corporate income tax purposes but are supported by valid and lawful invoices and accounting documents are fully recognized as accounting expenses in the period and are excluded when determining taxable income for corporate income tax purposes.

15. Principles and Methods for Recognition of Corporate Income Tax Expenses

Corporate income tax expenses comprise current corporate income tax expense and deferred corporate income tax expense arising from or reversed during the period in determining the Company's results of operations for the current financial period.

Current corporate income tax: Current corporate income tax is the amount of corporate income tax payable (or recoverable) determined based on taxable income and the corporate income tax rate applicable for the period. Taxable income is determined based on accounting profit after adjustments for differences prescribed by corporate income tax laws, including non-deductible expenses, taxable or non-taxable income, tax losses carried forward in accordance with regulations and other adjustments.

The Company's tax obligations are declared and determined based on prevailing tax laws and regulations. Due to differences in the application and interpretation of tax regulations, the Company's tax returns may be subject to examination and reassessment by the tax authorities. Differences (if any) between the amount of tax assessed and the amount declared will be recognized in the Financial Statements in the period in which an official decision or conclusion is issued by the tax authorities.

16. Principles for Recognition of Earnings per Share

Basic earnings per share is calculated by dividing the profit or loss attributable to holders of ordinary shares of the Company, after deducting the appropriation to the Bonus and Welfare Fund made during the period, by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share is calculated by dividing the profit or loss after tax attributable to holders of ordinary shares of the Company (after adjustment for dividends on preference shares with conversion rights) by the weighted average number of ordinary shares outstanding during the period and the weighted average number of ordinary shares that would be issued upon the conversion of all dilutive potential ordinary shares into ordinary shares.

17. Related Parties

In accordance with Vietnamese Accounting Standard No. 26 – Related Party Disclosures, related parties of the Company include:

(i) Enterprises that directly or indirectly, through one or more intermediaries, control, are controlled by, or are under common control with the reporting enterprise (including parent companies, subsidiaries and fellow subsidiaries);

(ii) Associates (as prescribed in Vietnamese Accounting Standard No. 07 – Accounting for Investments in Associates);

(iii) Individuals who, directly or indirectly, hold voting rights in the reporting enterprise that give them significant influence over the enterprise, including close family members of such individuals. Close family members of an individual are those who may influence, or be influenced by, that individual in their dealings with the enterprise, including parents, spouses, children and siblings;

(iv) Key management personnel who have authority and responsibility for planning, directing and controlling the activities of the reporting enterprise, including directors and officers of the Company and close family members of such individuals;

(v) Enterprises in which any of the individuals described in (iii) or (iv) directly or indirectly holds a significant voting interest or over which such individuals are able to exercise significant influence. This includes enterprises owned by directors or major shareholders of the reporting enterprise and enterprises that have a key member of management in common with the reporting enterprise.

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

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	30/06/2026	01/01/2026
Cash on hand	175,264,000	164,431,357
Demand Deposits	36,944,353	14,996,955
+ Joint Stock Commercial Bank for Investment and Development of VietNam - Ha Dong Branch	*36,944,353*	*14,996,955*
Total	**212,208,353**	**179,428,312**

Unit: VND

2. Financial Investments

a. Trade securities

	30/06/2026				01/01/2026			
	Quantity	**Original Price**	**Fair Value**	**Provision**	**Quantity**	**Original Price**	**Fair Value**	**Provision**
Total value of shares	**11,700**	**161,090,000**	**265,020,000**	**(30,000)**	**8,200**	**102,480,000**	**105,780,000**	**-**
Petrolimex Gas Corporation - JSC - Stock Code: PGC	11,600	160,520,000	264,480,000	-	-	-	-	-
Tu Liem Urban Environment Service Joint Stock Company - Stock Code: MTL	100	570,000	540,000	(30,000)	-	-	-	-
Daklak Rubber Investment Joint Stock Company - Stock code: DRI	-	-	-	-	8,200	102,480,000	105,780,000	-
Total	**11,700**	**161,090,000**	**265,020,000**	**(30,000)**	**8,200**	**102,480,000**	**105,780,000**	**-**

During the period, the Company restructured its securities portfolio to align with its investment strategy, market conditions, and cash flow management needs. Fluctuations in the value of trading securities primarily arose from trading activities during the period and the revaluation to market price at the end of the accounting period.

Profit from securities trading activities during the year was primarily derived from transactions involving listed shares. The revaluation loss of trading securities arising from the downward movement of the stock market at the end of the period is presented in the explanatory notes to the income statement, sections VI.3 and VI.4.

SELECTED NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026

Unit: VND

2. Financial Investments (Continued)

b. Investments held to maturity

	30/06/2026				01/01/2026			
	Quantity	Original Price	Recoverable amount	Provision	Quantity	Original Price	Recoverable amount	Provision
Long-term		3,434,000,000	3,434,000,000	-		3,434,000,000	3,434,000,000	-
Loan		3,434,000,000	3,434,000,000	-		3,434,000,000	3,434,000,000	-
Ms. Le Thi Phuong		*3,434,000,000*	*3,434,000,000*	-		*3,434,000,000*	*3,434,000,000*	-
Total	-	**3,434,000,000**	**3,434,000,000**	-	-	**3,434,000,000**	**3,434,000,000**	-

(*) The loan granted to Ms. Le Thi Phuong under Loan Agreement No. 01/2022/HĐVV-TOP dated December 15, 2022, has a principal amount of VND 3,400,000,000, a term of 60 months (from December 19, 2022, to December 19, 2027), and an interest rate of 12% per annum; it is an unsecured loan. As of the financial reporting date, the loan has not yet fallen due, and the Board of Management assesses that the full recovery of both principal and interest in accordance with the agreement is probable.

c. Investment in joint ventures and associated companies

	30/06/2026				01/01/2026			
	Quantity	Original Price	Fair Value (*)	Provision	Quantity	Original Price	Fair Value (*)	Provision
Investment in joint ventures and associated companies		**157,439,624,000**		-		**157,439,624,000**		-
Ha Giang Forestry Agricultural Commodity Joint Stock Company		*122,879,624,000*		-		*122,879,624,000*		-
Ha Giang 1 Breed Joint Stock Company		*17,280,000,000*		-		*17,280,000,000*		-
Ha Giang 2 Breed Joint Stock Company		*17,280,000,000*		-		*17,280,000,000*		-
Total		**157,439,624,000**		-		**157,439,624,000**		-

(*) The Company has not determined the fair value of these financial investments because the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime do not provide specific guidance on fair value measurement.

Unit: VND

2. Financial Investments (continued)

Detailed information on the Company's investments in other entities as at 30 June 2026 is as follows:

Joint Ventures and Associated Companies name	Place of establishment and operation	Ownership interest	Voting rights	Main business activities
Ha Giang Forestry Agricultural Commodity Joint Stock Company	Group 1 – Viet Lam Town – Vi Xuyen District – Ha Giang Province Currently Group 1, Vi Xuyen Commune, Tuyen Quang Province.	48%	48%	General wholesale trade (excluding sectors prohibited by the State) and food processing. At the date of the audit, the Company was no longer operating at the registered address.

(1) In 2018, the Company made an investment in Nam Ha Processing Vegetables and Herbs Joint Stock Company with a total investment value of VND 243,200,000,000, representing 95% of the charter capital of Nam Ha Processing Vegetables and Herbs Joint Stock Company. The investment was approved pursuant to the Resolutions of the 2018 and 2019 Annual General Meetings of Shareholders of the Company.

(2) In 2019, the Company implemented the investment restructuring plan approved at the First Extraordinary General Meeting of Shareholders in 2019. Accordingly, the Company divested its entire capital contribution in Nam Ha Processing Vegetables and Herbs Joint Stock Company, and all proceeds from this divestment were used to acquire 95% of the shares of Ha Giang Forestry Agricultural Commodity Joint Stock Company.

(3) In 2020, the Company transferred 47% of the charter capital of Ha Giang Forestry Agricultural Commodity Joint Stock Company, equivalent to 1,128,000 shares, at a transfer price of VND 32,000 per share. After the transfer, the Company continued to hold 1,152,000 shares of Ha Giang Forestry Agricultural Commodity Joint Stock Company, representing 48% of its charter capital. The related financial gains/losses arising from this transaction were reflected in the 2020 financial statements.

(4) The Board of Directors of Top One Allot Joint Stock Company (represented by Mr. Nguyen Ngoc Duong – Chairman of the Board of Directors) filed a criminal complaint with the competent authorities on 4 February 2023, reporting certain individuals from the former Management Board for violations in the Company's management and operations prior to 28 August 2022, including matters related to some of the above-mentioned transactions

(5) On 30 January 2026, the Court issued First-instance Criminal Judgment No. 06/2026/HS-ST, determining that these were legal entities established within a corporate network managed by the defendants to facilitate illegal capital mobilization and project the image of an investment ecosystem for the purpose of fraudulent asset appropriation. Accordingly, the Court ordered the destruction of all signature seals and title seals of the defendants used in the commission of the offences at all of the above-mentioned companies. The Court also recommended that the Investigation Police Agency of Tuyen Quang Provincial Police continue to investigate and verify the operational status of the companies established by the defendants in connection with the offences in this case and, where such companies fail to satisfy the conditions prescribed by the Law on Enterprises, request the competent authorities to revoke their Enterprise Registration Certificates in accordance with applicable laws and regulations. (Details are presented in Note VIII.1.)

Unit: VND

2. Financial Investments (continued)

Detailed information on the Company's investments in other entities as at 30 June 2026 is as follows: (Continued)

Joint Ventures and Associated Companies name	Place of establishment and operation	Ownership interest	Voting rights	Main business activities
Ha Giang 1 Breed Joint Stock Company	Nam Quang Hamlet, Quang Nan Commune, Vi Xuyen District, Ha Giang Province Currently Vat Village, Vi Xuyen Commune, Tuyen Quang Province.	48%	48%	Cultivation of spices, medicinal plants, and perennial aromatic plants, and livestock breeding. At the date of the audit, the Company was no longer operating at the registered address.
Ha Giang 2 Breed Joint Stock Company	Nam Quang Hamlet, Quang Nan Commune, Vi Xuyen District, Ha Giang Province Currently Team 1, Chung Village, Viet Lam Commune, Tuyen Quang Province.	48%	48%	Cultivation of spices, medicinal plants, and perennial aromatic plants, and livestock breeding. At the date of the audit, the Company was no longer operating at the registered address.

The above-mentioned financial investments were approved by the Board of Directors under Resolution No. 1206/2020/TOP/NQ-BOD dated 12 June 2020.

SELECTED NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026 *Unit: VND*

3. Trade receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
a. Short-term	-	-	**14,217,000**	-
Mr. Tran Hong Tai	-	-	*14,217,000*	-
Total	-	-	**14,217,000**	-

b. Trade receivables from related partie

Details of trade receivables from related parties as at the reporting date are presented in Note VIII.2 – Related Party Transactions.

4. Prepayments to suppliers

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term	**405,900**	-	**98,900,001**	-
Nhan Hoa Software Company Limited	*405,900*	-	-	-
Chu Ah Yee	-	-	*26,000,000*	-
Other prepayments to suppliers	-	-	*72,900,001*	-
Total	**405,900**	-	**98,900,001**	-

5. Other receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term	-	-	**27,197,876**	-
Deposit and Collateral	-	-	26,000,000	-
Other Receivables	-	-	1,197,876	-
Total	-	-	**27,197,876**	-

6. Inventories

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Goods	-	-	2,185,186	-
Total	-	-	**2,185,186**	-

7. Increase, Decrease in Intangible Fixed Assets

Items	Land use right (*)	Total
Original cost		
Opening balance	1,661,300,000	1,661,300,000
Closing balance	**1,661,300,000**	**1,661,300,000**
Accumulated amortization		
Opening balance	543,346,418	543,346,418
Depreciation for the period	*30,764,820*	*30,764,820*
Closing balance	**574,111,238**	**574,111,238**
Remaining Value		
Opening balance	1,117,953,582	1,117,953,582
Closing balance	**1,087,188,762**	**1,087,188,762**

- The net book value at year-end of intangible fixed assets pledged or mortgaged as collateral for borrowings: VND 0.

- The historical cost of intangible fixed assets that have been fully amortized but are still in use at period-end: VND 0.

(*) 1. Land Use Right Certificate No. CH 00097, issued by the People's Committee of Kim Boi District on 30 December 2011, and transferred to Top One Distribution Joint Stock Company under dossier No. 000933.CN.001 dated 02 March 2017.
+ Land area: 2,604 m²
+ Purpose of use: Production forest land
+ Land use term: Until 2044
+ Origin of land use: Allocated by the State without land use levy

(*) 2. Land Use Right Certificate No. CH 01140, issued by the People's Committee of Kim Boi District on 30 December 2011, and transferred to Top One Distribution Joint Stock Company under dossier No. 000933.CN.001 dated 02 March 2017.
+ Land area: 8,318 m²
+ Purpose of use: Production forest land
+ Land use term: Until 2044
+ Origin of land use: Allocated by the State without land use levy

On 26 May 2026, the Board of Directors of the Company issued Resolution No. 2605/2026/NQ-HĐQT on the implementation of the transfer of the above-mentioned land use rights during 2026 in accordance with the policy approved by the 2026 Annual General Meeting of Shareholders.

SELECTED NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026 *Unit: VND*

8. Trade payables

	30/06/2026	01/01/2026
Short-term	**22,900,000**	**13,540,000**
VHC Trading Company Limited	-	13,540,000
Other trade payables	22,900,000	-
Total	**22,900,000**	**13,540,000**

9. Tax and other receivables from and Payables to the State budget

Receivables

Item	01/01/2026	Increase during the period	Received/cleared during the period	30/06/2026
Overpaid corporate income tax	17,859,840	-	17,859,840	-
Total	**17,859,840**	-	-	-

The Company's tax finalization is subject to inspection by the tax authorities. Due to the fact that the application of tax laws and regulations to various types of transactions may be subject to different interpretations, the tax amounts presented in the Financial Statements may be adjusted in accordance with the decisions of the tax authorities.

Basis of Tax Determination and Applicable Tax Rates

Value Added Tax (VAT): The Company applies the credit method, with applicable tax rates of 0%, 5% and 10% in accordance with the prevailing tax regulations.

10. Accrued expenses

	30/06/2026	01/01/2026
Short-term	-	**125,000,000**
Audit Fees Paid in Advance	-	125,000,000
Total	-	**125,000,000**

11. Borrowings and Finance lease liabilities

Items	01/01/2026	During the period		30/06/2026
		Increase	Decrease	
Short-term loan	-	**141,288,289**	**64,205,497**	**77,082,792**
FPT Securities Joint Stock Company (*)	-	141,288,289	64,205,497	77,082,792
Total	-	**141,288,289**	**64,205,497**	**77,082,792**

(*) Short-term margin loan at FPT Securities Joint Stock Company for securities investment activities.

12. Owners' equity

a. Comparison table for changes in Owners' equity

Items	Owners' contributed capital	Undistributed profit	Total
Opening balance at 01/01/2025	**253,500,000,000**	**(91,000,334,188)**	**162,499,665,812**
Loss in the previous period	-	(75,594,637)	**(75,594,637)**
Closing balance at 30/06/2025	**253,500,000,000**	**(91,075,928,825)**	**162,424,071,175**
Opening balance at 01/01/2026	**253,500,000,000**	**(91,198,439,467)**	**162,301,560,533**
Loss in the current period	-	(50,972,453)	**(50,972,453)**
Closing balance at 30/06/2026	**253,500,000,000**	**(91,249,411,920)**	**162,250,588,080**

b. Detail of Owners' contributed capital	**Capital contribution ratio**	**30/06/2026**	**01/01/2026**
Mr. Tran Hong Tai	25.03%	63,455,000,000	63,455,000,000
Ms. Nguyen Thi Kim Anh	5.00%	12,674,000,000	12,674,000,000
Mr. Tran Quang Bach	5.00%	12,673,000,000	12,673,000,000
Ms. Tran Thi Thu	5.00%	12,673,000,000	12,673,000,000
Other shareholders	59.97%	152,025,000,000	152,025,000,000
Total	**100.00%**	**253,500,000,000**	**253,500,000,000**

Items	***According to the Investment License/Investment Certificate/Business Registration Certificate/Company Charter***		***Contributed charter capital***	***Outstanding Contributions to Charter Capital***
	VND	Ratio %	VND	VND
Capital contribution in cash	253,500,000,000	100.00%	253,500,000,000	-
Total	**253,500,000,000**	**100.00%**	**253,500,000,000**	**-**

c. Capital transactions with owners and distributed dividends and profit

	30/06/2026	**01/01/2026**
Owners' contributed capital		
At the beginning of the period	*253,500,000,000*	*253,500,000,000*
At the end of the period	*253,500,000,000*	*253,500,000,000*

12. Owners' equity (Continued)

d. Shares	**30/06/2026**	**01/01/2026**
Number of registered shares	25,350,000	25,350,000
Number of shares issued and fully contributed	25,350,000	25,350,000
Common shares	*25,350,000*	*25,350,000*
Number of shares in circulation	25,350,000	25,350,000
Common shares	*25,350,000*	*25,350,000*
Par value of shares in circulation: VND/shares	*10,000*	*10,000*

13. Off-Statement of Financial Position Items

Assets Pledged as Collateral

Type of Asset	**Value (VND)**	**Secured Obligation**	**Secured Party**	**Security Period**
Trading Securities	161,090,000	Short-term margin loan, with an outstanding balance of VND 17,082,792 as at 30 June 2026.	FPT Securities Joint Stock Company	In accordance with the terms of the agreement
Total	**161,090,000**			

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE INCOME STATEMENT

1. Total revenue from goods sold and services rendered

	The first six months of 2026	**The first six months of 2025**
Revenue from goods sold	37,996,643	25,687,566
Total	**37,996,643**	**25,687,566**

2. Cost of goods sold

	The first six months of 2026	**The first six months of 2025**
Cost of goods sold	35,153,800	25,971,417
Total	**35,153,800**	**25,971,417**

3. Financial income

	The first six months of 2026	The first six months of 2025
Interest on deposits and loans	204,331,974	202,410,246
Interest on securities investments	33,560,000	-
Total	**237,891,974**	**202,410,246**

4. Financial expenses

	The first six months of 2026	The first six months of 2025
Loss on the sale of securities investments	1,760,000	-
Other financial expenses	1,811,482	66,328
Total	**3,571,482**	**66,328**

5. General and administrative expenses

	The first six months of 2026	The first six months of 2025
Staff cost	110,000,000	118,955,000
Office supplies expense	-	666,666
Depreciation of Fixed Assets	-	30,764,820
Taxes, fees, and charges	1,210,000	7,454,220
External services	83,032,900	85,184,000
Other costs in cash	32,268,227	54,129,998
Total	**226,511,127**	**297,154,704**

6. Other income

	The first six months of 2026	The first six months of 2025
Other income	12,999,999	19,500,000
Total	**12,999,999**	**19,500,000**

7. Other expenses

	The first six months of 2026	The first six months of 2025
Penalties	26,000,000	-
Other expenses	48,624,660	-
Total	**74,624,660**	-

SELECTED NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026

Unit: VND

8. Production and Business Costs by Element

	The first six months of 2026	The first six months of 2025
Cost of raw materials and supplies	35,153,800	25,971,417
Staff cost	110,000,000	118,955,000
Taxes, fees, and charges	1,210,000	7,454,220
Depreciation of Fixed Assets	-	30,764,820
External services	83,032,900	85,184,000
Other costs in cash	32,268,227	54,796,664
Total	**261,664,927**	**323,126,121**

9. Current corporate income tax expense

The corporate income tax payable for the period is estimated as follows:

	The first six months of 2026	The first six months of 2025
Total accounting profit before corporate income tax (CIT)	**(50,972,453)**	**(75,594,637)**
Adjustments increasing/(decreasing) total accounting profit before CIT	**58,452,008**	**-**
Adjustment to increase	58,452,008	-
Non-deductible Expenses	*48,624,660*	-
Adjustment expenses	*9,827,348*	-
Adjustment to decrease	-	-
Taxable Income for Corporate Income Tax (CIT).	**7,479,555**	**(75,594,637)**
Taxable income from business operations	7,479,555	(75,594,637)
Tax loss carry-forward and offset of profits and losses	**(7,479,555)**	**-**
Business losses carried forward during the period	(7,479,555)	-
Current CIT expense (20% tax rate)	**-**	

10. Basic earnings per share

	The first six months of 2026	The first six months of 2025
Profit after tax	**(50,972,453)**	**(75,594,637)**
Profit attributable to common shares	**(50,972,453)**	**(75,594,637)**
Weighted average number of ordinary shares outstanding during the period	25,350,000	25,350,000
Basic earnings per share	**(2)**	**(3)**

VII. FINANCIAL RISK MANAGEMENT POLICIES AND OBJECTIVES

The Company is exposed to financial risks arising from its business and investment activities, including market risk, credit risk, and liquidity risk. The Board of Management regularly monitors these risks and implements appropriate management measures to mitigate their adverse effects.

1. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in market prices

Interest rate risk

Interest rate risk arises primarily from the Company's interest-bearing loans and deposits. The Company manages this risk by monitoring market interest rate trends, balancing its capital structure, and maintaining adequate liquidity.

Equity price risk

Listed and unlisted shares held by the Company are exposed to market risks arising from uncertainties regarding the future value of the invested shares. The Company manages equity price risk by establishing investment limits. The Company's Board of Directors also reviews and approves decisions related to investments in shares.

2. Credit risk

Credit risk arises from the possibility that customers, counterparties or financial institutions may fail to fulfil their contractual payment obligations. The Company manages this risk by assessing the financial capacity of its customers, regularly monitoring outstanding receivables and maintaining deposits with reputable financial institutions.

3. Liquidity risk

Liquidity risk arises when the Company is unable to meet its financial obligations as they fall due because of insufficient financial resources. This risk mainly relates to timing differences between cash inflows from financial assets and cash outflows to settle financial liabilities. The Company manages liquidity risk by maintaining adequate levels of cash and cash equivalents, while regularly monitoring cash flows and capital utilization plans to ensure its ability to meet financial obligations upon maturity.

The Board of Management assesses that the Company has sufficient access to capital sources and maintains existing credit facilities to meet working capital requirements and future payment obligations.

4. Legal and compliance risks

The company manages legal and compliance risks by regularly updating legal regulations, reviewing compliance, and implementing appropriate control measures to mitigate potential risks.

VIII. OTHER INFORMATION

1. Other Financial Information

Litigation relating to investments

Through the capital-raising activities from 2015 to 2018, the Company has mobilized a total capital of VND 214,500,000,000.

In 2018, the Company made an investment in Nam Ha Processing Vegetables and Herbs Joint Stock Company with a total investment value of VND 243,200,000,000, representing 95% of the charter capital of Nam Ha Processing Vegetables and Herbs Joint Stock Company. The investment was approved under the resolutions of the Company's 2018 and 2019 Annual General Meetings of Shareholders.

In 2019, the Company implemented an investment restructuring plan approved under the resolution of the 1st Extraordinary General Meeting of Shareholders in 2019. Accordingly, the Company divested its entire capital in Nam Ha Processing Vegetables and Herbs Joint Stock Company, and all proceeds from this divestment were used to acquire 95% of the shares of Ha Giang Forestry Agricultural Commodity Joint Stock Company.

In 2020, the Company transferred 47% of the charter capital in Ha Giang Forestry Agricultural Commodity Joint Stock Company, equivalent to 1,128,000 shares, at a transfer price of VND 32,000 per share. After the transfer, the Company retained 1,152,000 shares of Ha Giang Forestry Agricultural Commodity Joint Stock Company, representing 48% of the charter capital. The related gains and losses from this transaction were reflected in the 2020 financial statements.

The Board of Directors of Top One Allot Joint Stock Company (represented by Mr. Nguyen Ngoc Duong – Chairman of the Board) submitted a criminal complaint to the competent authorities on 28 October 2022, reporting alleged violations by certain members of the Board of Management during the period prior to 28 August 2022 in the management and operation of the Company, including matters related to certain transactions mentioned above. In April 2023, the Investigation Police Department of the Ha Giang Provincial Police notified the Company of its receipt of the above criminal denunciation.

The case underwent a first-instance trial at the People's Court of Tuyen Quang Province. On 30 January 2026, the Court issued Criminal First-instance Judgment No. 06/2026/HS-ST, finding Mr. Dinh Van Tao, Mr. Nguyen The Trinh, Mr. Nguyen Huu Kha, Mr. Do Xuan Long and Mr. Vu Thai Binh guilty of "Fraudulent appropriation of property" pursuant to Point a, Clause 4, Article 174 of the Criminal Code. The judgment determined that the defendants' actions involved using the corporate structure of Top One Allot Joint Stock Company to fabricate an image of financial strength and investment potential that did not reflect reality, and to issue shares and mobilize capital from investors through deceptive information in order to appropriate assets. The Court concluded that the defendants' criminal acts did not infringe upon the assets of Top One Allot Joint Stock Company but directly appropriated funds from securities investors. In reality, Top One Allot Joint Stock Company possessed no assets or physical headquarters, and its contributed capital was entirely fictitious—generated by Mr. Dinh Van Tao and his accomplices through und-circulation transactions. Accordingly, the Company was not determined to be the injured party and was therefore not entitled to compensation for damages; instead, the shareholders were determined to be the direct victims of the offences. The court decided to order the defendants to jointly compensate 50 victims/52 securities accounts who requested compensation at the time of the first-instance trial and 489 existing shareholders/502 securities accounts, who have related rights and obligations in the case, with a total amount of VND 23,094,243,000.

On 9 February 2026, Top One Allot Joint Stock Company filed an appeal against Criminal First-instance Judgment No. 06/2026/HS-ST dated 30 January 2026. Under the appeal, the Company requested the appellate court to review the valuation of the Company's shares and to order the defendants to jointly compensate the Company in the amount of VND 209,888,890,760 (after deducting valid expenses and assets already handed over); and change the Company's procedural status from a person with related rights and obligations to an injured party.

SELECTED NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026 *Unit: VND*

1. Other Financial Information (Continued)

Litigation relating to investments (Continued)

On February 26, 2026, the People's Court of Tuyen Quang Province issued Notice No. 08/TB-TA regarding the (supplementary) appeal, confirming receipt of the appeal from Top One Distribution Joint Stock Company as well as appeals from various injured parties and persons with related rights and obligations, the case is currently under appellate proceedings. Accordingly, as at the date of issuance of these Financial Statements, the final outcome of the case and its potential impact (if any) on the Company's Financial Statements have not yet been determined.

As at the date of these Financial Statements, the Company has not yet obtained sufficient basis to determine the recoverable amount of the above investments and has not yet finalized its course of action in respect of these investments. The Criminal First-instance Judgment does not provide for the cancellation, recovery or other disposition of the value of the Company's investments, but primarily addresses the criminal liability of the defendants.

2. Transactions and balances with related parties

Details regarding the definition of related parties are presented in Note IV.17.

Details regarding the key related parties and their relationships are presented below:

Related parties	Relationship
Mr. Nguyen Ngoc Duong	Chairman of the Board of Directors
Mr. Nguyen Van Binh	Member of the Board of Directors
Mr. Tran Anh Tuan	Member of the Board of Directors
Mr. Vu Van Thuan	Member of the Board of Directors
Mr. Tran Hong Tai	Major shareholder
Ha Giang Forestry Agricultural Commodity Joint Stock Company	Associated company
Ha Giang 1 Breed Joint Stock Company	Associated company
Ha Giang 2 Breed Joint Stock Company	Associated company

a. Income of Key Management Personnel of the Company

Key management personnel comprise members of the Board of Directors and members of the Executive Management (the Board of Management and the Chief Accountant). Individuals related to key management personnel are close family members of such key management personnel.

Related parties	Position	Nature of income	The first six months of 2026	The first six months of 2025
Board of Directors and Audit Committee			**49,000,000**	**48,000,000**
Mr. Nguyen Ngoc Duong	Chairman	Salary	36,000,000	33,000,000
Mr. Tran Anh Tuan	Member	Salary	6,000,000	6,000,000
Mr. Vu Van Thuan	Member	Salary	7,000,000	9,000,000

a. Income of Key Management Personnel of the Company (Continued)

Related parties	Position	Nature of income	The first six months of 2026	The first six months of 2025
Board of Management and Chief Accountant			**60,000,000**	**54,000,000**
Mr. Nguyen Van Binh	Member of the Board of Directors /General Director	Salary	40,000,000	36,000,000
Ms. Dinh Thi Minh Thuan	Chief Accountant	Salary	20,000,000	18,000,000

b. Transactions and balances with related parties

Related parties – Receivables and payables	Balance as at	
	30/06/2026	**01/01/2026**
Short-term trade receivables	-	**14,217,000**
Mr. Tran Hong Tai	-	*14,217,000*

Related party transactions in the Income Statement	Transactions during the period	
	The first six months of 2026	**The first six months of 2025**
Revenue from goods sold	**37,996,643**	**25,687,566**
Selling goods.	37,996,643	25,687,566
Mr. Tran Hong Tai	*37,996,643*	*25,687,566*

3. Comparative information

3.1. Present the comparative figures at the beginning of the period.

The comparative figures presented in the Statement of Financial Position as at 1 January 2026 were audited by the Branch of Moore AISC Auditing and Informatics Services Company Limited. The comparative figures presented in the Income Statement and the Interim Statement of Cash Flows for the six-month accounting period ended 30 June 2025 were reviewed by the Branch of Moore AISC Auditing and Informatics Services Company Limited.

3.2. Retrospective Application of Changes in Accounting Policies

a. Adoption of new accounting regime

As presented in Note III.1, from January 1, 2026, the Company has applied Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance guiding the Enterprise Accounting System. The Board of Management has assessed the impact of adopting Circular No. 99/2025/TT-BTC on the Company's financial statements. The primary changes relate to the classification, presentation, and disclosure of certain items within the financial statements. The adoption of this Circular does not have a material impact on the Company's financial position, results of operations, or cash flows.

SELECTED NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026 *Unit: VND*

b. Comparative Information for the Financial Year Ended 31 December 2025

Items	Code according to Circular No. 200/2014/TT-BTC	The first six months of 2025	Code according to Circular No. 99/2025/TT-BTC	The first six months of 2025 (Represented)
Interim Income Statement				
Financial income	21	202,410,246	22	202,410,246
Financial expenses	22	66,328	23	66,328

Items	Code according to Circular No. 200/2014/TT-BTC	01/01/2026	Code according to Circular No. 99/2025/TT-BTC	01/01/2026 (Represented)
Interim Statement of Financial Position				
Other short-term receivables	136	61,197,876	135	27,197,876
Deductible VAT (Value Added Tax)	152	16,254,736	162	16,254,736
Taxes and other receivables from the State budget	153	17,859,840	163	17,859,840
Investments in joint ventures, associates	252	157,439,624,000	262	157,439,624,000
Long-term loan receivables	215	3,400,000,000	-	-
Long-term investments held to maturity	255	-	265	3,434,000,000
Payables to employees	314	10,000,000	315	10,000,000
Short-term accrued expenses	315	125,000,000	316	125,000,000
Undistributed profit after tax	421	(91,198,439,467)	420	(91,198,439,467)
Undistributed profits after tax of previous period	421a	(91,000,334,188)	420a	(91,000,334,188)
Undistributes profits after tax of current period	421b	(198,105,279)	420b	(198,105,279)

4. Going concern information: The company will continue to operate in the future.

Tuyen Quang, 13 August 2026

LEGAL REPRESENTATIVE

Preparer	Chief Accountant	General Director
Dinh Thi Minh Thuan	**Dinh Thi Minh Thuan**	**Nguyen Van Binh**

M.S.D.N: 0106121967-C.T.C.P
CÔNG TY CỔ PHẦN PHÂN PHỐI TOP ONE
TỈNH TUYÊN QUANG