AN PHU IRRADIATION JOINT STOCK COMPANY	**THE SOCIALIST REPUBLIC OF VIETNAM**
	Independence – Freedom - Happiness

No: 11/CBTT.API

An Phu, July 20, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Incompliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, issued by the Ministry of Finance, guiding the disclosure of information in the securities market, An Phu Irradiation Joint Stock Company submits the disclosure of its financial statements for the 2nd quarter of 2026 to Hanoi Stock Exchange as follows:

1. Organization Name: AN PHU IRRADIATION JOINT STOCK COMPANY

- Securities symbol: APC
- Address: No. 119A/2, Group 4, Quarter 1B, An Phu Ward, Ho Chi Minh City.
- Contact phone: 0274 371 3116 Fax: 0274 371 4036
- E-mail: nhung.ntt@apic.com.vn Website: www.apic.com.vn

2. Disclosure information content:

- Financial Statements for the quarter 2nd year 2026:

☐ Separate Financial Statements (The listed organization has no subsidiaries, and the superior accounting unit has no affiliated units);

☐ Consolidated Financial Statements (The listed organization has subsidiaries);

☑ Combined Financial Statements (The listed organization has affiliated units with separate accounting systems).

- Cases requiring explanation:

+ The auditor provided an opinion that is not a full acceptance of the Financial Statements (for the 2025 audited financial statements):

☐ Yes ☐ No

Explanation document if applicable:

☐ Yes ☐ No

+ Profit after tax in the reporting period shows a deviation of 5% or more before and after the audit, or shifts from loss to profit or vice versa (for the 2025 audited financial statements):

☐ Yes ☐ No

Explanation document if applicable:

☐ Yes ☐ No

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

☑ Yes ☐ No

Explanation document if applicable:

☑ Yes ☐ No

+ Profit after tax in the reporting period is a loss, shifts from profit to loss compared to the same period of the previous year or vice versa:

☐ Yes ☐ No

Explanation document if applicable:

☐ Yes ☐ No

3. This information has been discolsed on the company's website on July 20, 2026 at the link: www.apic.com.vn.

Attachments: Financial Statements for the 2nd quarter year 2026; Explanation document.

Authorized person to disclose information
CHIEF ACCOUNTANT

Recipients:
- As states above;
- Archived: Secretary of the BoDs.

NGUYEN THI TUYET NHUNG

CÔNG TY CỔ PHẦN CHIẾU XẠ AN PHÚ

Digitally signed by CÔNG TY CỔ PHẦN CHIẾU XẠ AN PHÚ
DN: C=VN, S=BÌNH DƯƠNG, L=Thành phố Thuận An, CN=CÔNG TY CỔ PHẦN CHIẾU XẠ AN PHÚ, OID.0.9.2342.19200300.100.1.1=MST:3700480244
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APIRA

AN PHU IRRADIATION JOINT STOCK COMPANY

Address: No. 119A/2, Group 4, Quarter 1B, An Phu Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

2nd Quarter of 2026

1. STATEMENT OF FINANCIAL POSITION
2. STATEMENT OF PROFIT OR LOSS
3. CASH FLOW STATEMENT
4. NOTES TO THE FINANCIAL STATEMENTS

AN PHU IRRADIATION JOINT STOCK COMPANY
No. 119A/2, Group 4, Quarter 1B, An Phu Ward, Ho Chi Minh City

Form B 01 - DN
(Issued according to Circular No.99/2025/TT-BTC Dated October 27, 2025 of the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION
QUARTER 2/2026

As of 30 June 2026 *Unit: VND*

ASSETS	Code	Note	Ending balance 30/06/2026	Beginning balance 01/01/2026
A. CURRENT ASSETS	**100**		**74,822,952,372**	**70,711,627,171**
I. Cash and cash equivalents	**110**		**14,108,790,321**	**8,169,024,767**
1. Cash	111	V.1	14,108,790,321	8,169,024,767
2. Cash equivalents	112	-	-	-
II. Short-term financial investments	**120**	-	-	-
1. Trading securities	121	-	-	-
2. Provisions for devaluation of trading securities	122	-	-	-
3. Held-to-maturity investments	123	V.2	-	-
4. Provision for diminution in value of short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments	126		-	-
III. Short-term receivables	**130**		**55,323,439,010**	**54,217,209,864**
1. Short-term trade receivables	131	V.3	18,548,342,879	16,725,784,105
2. Short-term prepayments to suppliers	132	V.4	44,185,954,030	44,926,211,464
3. Short-term inter-company receivables	133	-	-	-
4. Short-term Liabilities Arising from Contracts	134	-	-	-
5. Other short-term receivables	135	V.5a	580,637,616	366,491,616
6. Allowance for short-term doubtful debts	136	V.6	(7,991,495,515)	(7,801,277,321)
7. Deficit assets for treatment	137	-	-	-
IV. Inventories	**140**		**1,558,382,185**	**2,572,190,084**
1. Inventories	141	V.7	1,558,382,185	2,572,190,084
2. Allowance for inventories	142	-	-	-
V. Short-term biological assets	**150**		-	-
1. Short-term bearer livestock	151	-	-	-
2. Short-term bearer plants	152		-	-
3. Provision for losses on short-term biological assets (*)	153	-	-	-
VI. Other current assets	**160**		**3,832,340,856**	**5,753,202,456**
1. Short-term prepaid expenses	161	V.8a	945,448,336	1,553,294,053
2. Deductible VAT	162	-	372,385,073	1,685,400,956
3. Taxes and other receivables from the State	163	V.14b	2,514,507,447	2,514,507,447
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-

AN PHU IRRADIATION JOINT STOCK COMPANY
No. 119A/2, Group 4, Quarter 1B, An Phu Ward, Ho Chi Minh City

Form B 01 - DN
(Issued according to Circular No.99/2025/TT-BTC Dated October 27, 2025 of the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION
QUARTER 2/2026

As of 30 June 2026 *Unit: VND*

ASSETS	Code	Note	Ending balance 30/06/2026	Beginning balance 01/01/2026
B. NON-CURRENT ASSETS	**200**		**646,664,052,896**	**675,070,131,818**
I. Long-term receivables	**210**		**10,348,350,000**	**10,348,350,000**
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term inter-company receivables	214		-	-
6. Other long-term receivables	215	V.5b	10,348,350,000	10,348,350,000
7. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	**220**		**520,546,664,928**	**564,323,777,153**
1. Tangible fixed assets	221		520,546,664,928	544,295,373,274
- Historical cost	*222*		*931,967,613,796*	*930,759,266,221*
- Accumulated depreciation	*223*		*(411,420,948,868)*	*(386,463,892,947)*
2. Financial leased assets	224		-	-
- Historical cost	*225*		-	-
- Accumulated depreciation	*226*		-	-
3. Intangible fixed assets	227		-	20,028,403,879
- Historical cost	*228*		*5,502,042,896*	*40,565,943,633*
- Accumulated depreciation	*229*		*(5,502,042,896)*	*(20,537,539,754)*
III. Long-term biological assets	**230**		-	-
IV. Investment property	**240**		-	-
IV. Long-term assets in process	**250**		**1,854,722,750**	**1,854,722,750**
1. Long-term work in process	251	-	-	-
2. Construction-in-progress	252	V.9	1,854,722,750	1,854,722,750
V. Long-term financial investments	**260**	-	**9,518,066,000**	**9,440,960,000**
1. Investments in subsidiaries	261	-	-	-
2. Investments in joint ventures and associates	262	-	-	-
3. Investments in other entities	263	-	-	-
4. Provisions for devaluation of long-term financial investments	264	-	-	-
5. Held-to-maturity investments	265	V.2	9,518,066,000	9,440,960,000
6. Provision for diminution in value of long-term held-to-maturity investments	266	-	-	-
VI. Other non-current assets	**270**	-	**104,396,249,218**	**89,102,321,915**
1. Long-term prepaid expenses	271	V.8b	104,396,249,218	89,102,321,915
2. Deferred income tax assets	272	-	-	-
3. Long-term components and spare parts	273	-	-	-
4. Other non-current assets	278		-	-
TOTAL ASSETS	**280**		**721,487,005,268**	**745,781,758,989**

AN PHU IRRADIATION JOINT STOCK COMPANY

No. 119A/2, Group 4, Quarter 1B, An Phu Ward, Ho Chi Minh City

Form B 01 - DN

(Issued according to Circular No.99/2025/TT-BTC Dated October 27, 2025 of the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION
QUARTER 2/2026

As of 30 June 2026 *Unit: VND*

RESOURCES	Code	Note	Ending balance 30/06/2026	Beginning balance 01/01/2026
C. LIABILITIES	**300**		**187,224,272,033**	**202,837,106,700**
I. Current liabilities	**310**		**46,895,990,033**	**55,542,276,700**
1. Short-term trade payables	311	V.10	12,543,749,189	13,105,020,348
2. Short-term advances from customers	312	V.11	110,970,027	103,407,473
3. Dividends and profit payable	313	-		
4. Taxes and other obligations to the State Budget	314	V.14a	585,639,808	511,268,373
5. Payables to employees	315	-	2,386,973,971	1,735,509,528
6. Short-term accrued expenses	316	V.15	2,562,066,481	2,392,427,229
7. Short-term inter-company payables	317	-	-	-
8. Short-term payables from construction contracts	318	-	-	-
9. Short-term unearned revenue	319	-	-	-
10. Other short-term payables	320	V.16	1,611,881,877	1,587,935,069
11. Short-term borrowings and financial leases	321	V.17a	14,000,016,000	23,000,016,000
12. Provisions for short-term payables	322	-	-	-
13. Bonus and welfare funds	323	-	13,094,692,680	13,106,692,680
14. Price stabilization fund	324	-	-	-
15. Trading Government bonds	325	-	-	-
II. Non-current liabilities	**330**		**140,328,282,000**	**147,294,830,000**
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to state budget	334		-	-
4. Long-term accrued expenses	333		-	-
5. Inter-company payables for working capital	335		-	-
6. Long-term inter-company payables	336		-	-
7. Long-term unearned revenue	337		-	-
8. Other long-term payables	338	V.16	661,650,000	628,190,000
9. Long-term borrowings and financial leases	339	V.17b	139,666,632,000	146,666,640,000
10. Convertible bonds	340	-	-	-
11. Preferred shares	341		-	-
12. Deferred income tax liability	342		-	-
13. Provisions for long-term payables	343		-	-
14. Science and technology development fund	344		-	-

AN PHU IRRADIATION JOINT STOCK COMPANY

No. 119A/2, Group 4, Quarter 1B, An Phu Ward, Ho Chi Minh City

Form B 01 - DN

(Issued according to Circular No.99/2025/TT-BTC Dated October 27, 2025 of the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION

QUARTER 2/2026

As of 30 June 2026 *Unit: VND*

RESOURCES	Code	Note	Ending balance 30/06/2026	Beginning balance 01/01/2026
D. OWNER'S EQUITY	**400**		**534,262,733,235**	**542,944,652,289**
1. Capital	411	V.18	201,213,950,000	201,213,950,000
- Ordinary shares carrying voting rights	411a	-	201,213,950,000	201,213,950,000
- Preferred shares	411b	-	-	-
2. Share premiums	412	V.18	121,440,570,454	121,440,570,454
3. Bond conversion options	413	-	-	-
4. Other sources of capital	414	-	-	-
5. Treasury shares	415	V.18	(2,163,700,000)	(2,163,700,000)
6. Differences on asset revaluation	416	-	-	-
7. Foreign exchange differences	417	-	-	-
8. Investment and development fund	418	V.18	9,269,234,725	9,269,234,725
10. Other funds	419	-	-	-
11. Retained earnings	420	V.18	204,502,678,056	213,184,597,110
- Retained earnings accumulated to the end of the previous period	420a	-	213,187,957,030	240,020,986,653
- Retained loss of the current period	420b	-	(8,685,278,974)	(26,836,389,543)
TOTAL RESOURCES	**440**		**721,487,005,268**	**745,781,758,989**

An Phu, 18 July 2026

Preparer	Chief Accountant	General Director
Phan Thi Loi	**Nguyen Thi Tuyet Nhung**	**Vo Thuy Duong**

M.S.D.N: 3700480244 C.T.C.P * CÔNG TY CỔ PHẦN CHIẾU XẠ AN PHÚ * THÀNH PHỐ HỒ CHÍ MINH

AN PHU IRRADIATION JOINT STOCK COMPANY
No. 119A/2, Group 4, Quarter 1B, An Phu Ward, Ho Chi Minh City

Form B 02 - DN
(Issued according to Circular No.99/2025/TT-BTC Dated October 27, 2025 of the Ministry of Finance)

STATEMENT OF PROFIT OR LOSS
QUARTER 2/2026

For the period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Code	Note	Quarter II - 2026	Quarter II - 2025	Year-to-date 2026	Year-to-date 2025
1. Revenue from sales of goods and provision of services	01	VI.1	32,206,371,917	28,871,481,676	60,153,652,817	54,740,582,225
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	10		32,206,371,917	28,871,481,676	60,153,652,817	54,740,582,225
4. Cost of sales	11	VI.2	24,488,676,698	23,540,476,047	48,675,257,706	46,366,916,040
5. Gross profit (20 = 10 -11)	**20**		**7,717,695,219**	**5,331,005,629**	**11,478,395,111**	**8,373,666,185**
6. Gain/loss from disposal of investment properties	**21**					
7. Finance income	22	VI.3	411,327,190	2,100,824	430,722,173	9,003,213
8. Finance expenses	23	VI.5	2,773,352,535	4,204,896,961	5,573,355,918	8,080,530,076
In which: Borrowing costs	*24*		*2,749,484,635*	*3,413,301,626*	*5,529,018,661*	*7,265,992,158*
9. Selling expenses	25	VI.6a	884,966,516	775,483,043	1,643,122,021	1,738,733,362
10. General and administrative expenses	26	VI.6b	6,927,256,236	7,156,333,692	13,417,247,706	13,293,401,095
11. Operating profit/(loss) (30 = 20 + (21 - 22) - (25 + 26))	**30**		**(2,456,552,878)**	**(6,803,607,243)**	**(8,724,608,361)**	**(14,729,995,135)**
12. Other income	31	VI.4	90,909,091	190,909,091	90,909,091	190,909,091
13. Other expenses	32	VI.7	29,473,946	-	51,579,704	14,427
14. Other profit/(loss) (40 = 31 - 32)	**40**		**61,435,145**	**190,909,091**	**39,329,387**	**190,894,664**
15. Accounting profit/(loss) before tax (50 = 30 + 40)	**50**		**(2,395,117,733)**	**(6,612,698,152)**	**(8,685,278,974)**	**(14,539,100,471)**
16. Current corporate income tax expense	51		-	-	-	-
17. Deferred corporate income tax expense	52		-	-	-	-
18. Net profit/(loss) after tax (60 = 50 - 51 -52)	**60**		**(2,395,117,733)**	**(6,612,698,152)**	**(8,685,278,974)**	**(14,539,100,471)**
19. Basic earnings per share	70		(120)	(332)	(436)	(730)
20. Diluted earnings per share	71		(120)	(332)	(436)	(730)

An Phu, 18 July 2026

Preparer	Chief Accountant	General Director
Phan Thi Loi	Nguyen Thi Tuyet Nhung	Vo Thuy Duong

CÔNG TY CỔ PHẦN CHIẾU XẠ AN PHÚ
M.S.D.N: 3700480244
THÀNH PHỐ HỒ CHÍ MINH

This statement should be read in conjunction with the Notes to the Combined Financial Statements

CASH FLOW STATEMENT

(Indirect method)

For the period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Code	Note	From 01 Jan 2026 to 30 Jun 2026	From 01 Jan 2025 to 30 Jun 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit/(loss) before tax	01		**(8,681,919,054)**	**(14,539,100,471)**
2. Adjustments:				
- Depreciation of fixed assets and investment propert	02	V.12,13	26,138,750,958	26,729,287,130
- Provisions and allowances	03	V.6	190,218,194	178,387,769
- Exchange gain/(loss) due to revaluation of monetary items in foreign currencies	04	VI.5	(525,044,046)	729,778,571
- Gain/(loss) from investing activities	05	VI.4	(90,909,091)	(194,467,277)
- Borrowing costs	06	VI.5	5,529,018,661	7,265,992,158
- Others	07		-	-
3. Operating profit before changes of working capital	**08**		**22,560,115,622**	**20,169,877,880**
- Increase/(decrease) of receivables	09		(501,021,889)	(259,381,971)
- Increase/(decrease) of inventories	10		1,013,807,899	(47,746,755)
- Increase/(decrease) of payables (excluding accrued loan interest and corporate income tax	11		734,751,587	1,659,621,427
- Increase/(decrease) of prepaid expenses	12		4,835,079,347	4,501,800,982
- Increase/(decrease) of trading securities	13		-	-
- Borrowing costs paid	14		(5,586,680,790)	(6,709,512,761)
- Corporate income tax paid	15		-	-
- Other cash inflows	16		-	-
- Other cash outflows	17		(12,000,000)	(25,000,000)
Net cash flows from operating activities	**20**		**23,044,051,776**	**19,289,658,802**
II. CASH FLOWS FROM INVESTING ACTIVITIES				-
1. Purchases and construction of fixed assets and other non-current assets	21		(1,322,305,539)	(74,730,000)
2. Proceeds from disposals of fixed assets and other non-current assets	22		100,000,000	-
3. Cash outflow for lending, buying debt instruments of other entities	23		-	-
4. Cash recovered from lending, selling debt instruments of other entries	24		-	10,641,874,556
5. Investments in other entities	25		-	-
6. Withdrawals of investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27		-	267,913,328
Net cash flows from investing activities	**30**		**(1,222,305,539)**	**10,835,057,884**

CASH FLOW STATEMENT

(Indirect method)

For the period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Code	Note	From 01 Jan 2026 to 30 Jun 2026	From 01 Jan 2025 to 30 Jun 2025
III. CASH FLOWS FROM FINANCING ACTIVITIES				-
1. Proceeds from issuing stocks and capital contributions from owners	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33		-	181,000,000,000
4. Repayment for loan principal	34		(16,000,008,000)	(203,110,444,882)
5. Payments for financial leased assets	35		-	-
6. Dividends and profit paid to the owners	36		-	-
Net cash flows from financing activities	**40**		**(16,000,008,000)**	**(22,110,444,882)**
Net cash flows during the period (50 = 20 + 30 + 40)	**50**		**5,821,738,237**	**8,014,271,804**
Beginning cash and cash equivalents	**60**	**V.1**	**8,169,024,767**	**7,689,043,385**
Effects of fluctuations in foreign exchange rates	61		118,027,317	201,979,417
Ending cash and cash equivalents (70 = 50 + 60 + 61)	**70**	**V.1**	**14,108,790,321**	**15,905,294,606**

An Phu, 18 July 2026

Preparer	**Chief Accountant**	**General Director**
Phan Thi Loi	**Nguyen Thi Tuyet Nhung**	**Vo Thuy Duong**

M.S.D.N: 3700480244 - C.T.C.P * CÔNG TY CỔ PHẦN CHIẾU XẠ AN PHU * THÀNH PHỐ HỒ CHÍ MINH

NOTES TO THE FINANCIAL STATEMENTS
QUARTER 2/2026

For the period from 01 January 2026 to 30 June 2026 *Unit: VND*

I. CORPORATE INFORMATION

1. Ownership form

An Phu Irradiation Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company. The company was established under Business Registration Certificate No. 4603000059, registered for the first time on 20 January 2003 by Binh Duong Province Department of Planning and Investment. The Business Registration Certificate No. 3700480244 amended for the 17th time on 02 August 2025, granted by Ho Chi Minh City Department on Finance.

Head office: No. 119A/2, Group 4, Quarter 1B, An Phu Ward, Ho Chi Minh City.

2. Operating field:

Operating field of the Company is servicing

3. Principal business activities

Principal business activities of the Company are to irradiate and sterilize aquatic products and medical instruments; to irradiate, preserve industrial products and other consumer products; to preserve frozen vegetables; to preserve frozen foods.

4. Normal operating cycle

Normal operating cycle of the Company is within 12 months

5. Effects of the Company's operation during the period on the Combined Financial Statements: none

6. Structure of the Company

Affiliates which are not legal entities and cannot do accounting works independently

Affiliates: An Phu Irradiation Joint Stock Company – Branch 1
Affiliates: An Phu Irradiation Joint Stock Company – Branch 2
Affiliates: An Phu Irradiation Joint Stock Company – Branch 3

Representative Office: An Phu Irradiation Joint Stock Company – Ho Chi Minh City Representative Office

7. Total number of employees as of 30 June 2026: 194 employees. (As of 01 April 2026: 198 employees)

8. Statement of information comparability on the Combined Financial Statements

The corresponding figures in the previous period can be comparable with figures in the current period

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year

The fiscal year of the Company is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND).

NOTES TO THE FINANCIAL STATEMENTS
QUARTER 2/2026

For the period from 01 January 2026 to 30 June 2026 *Unit: VND*

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

The Company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Minister of Finance.

2. Statement of the compliance with the Accounting Standards and System

The Company applies Vietnamese Accounting Standards and guiding documents issued by the State. The Financial Statements are prepared and presented in accordance with all requirements of each standard, guiding circulars, and the prevailing Corporate Accounting System

IV. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT STATUTORY REGULATIONS

1. Principles of converting Financial Statements prepared in foreign currencies into Vietnam Dong

2. Exchange rates applied in accounting:

Exchange rates applied for accounting of foreign exchange differences arising during the period: These are the actual exchange rates at the time of the transaction (the buying or selling rate of the commercial bank where the Company opens its account, or the average transfer buying/selling rate of the commercial bank with which the Company regularly transacts).

Exchange rates applied for revaluation of monetary items denominated in foreign currencies at the reporting date: These are the actual exchange rates (average transfer buying/selling rates) of the commercial bank with which the Company regularly transacts at the end of the accounting period.

Cross exchange rates for cases where the bank does not announce the transaction exchange rate of the foreign currency.

3. Principles for determining the effective interest rate used for discounting cash flows:

4. Principle of recognition of trade and other receivables

Cash: Includes cash on hand and demand deposits at banks.

Cash equivalents: These are short-term investments with a maturity period of not more than 03 months from the date of investment, which are highly liquid and readily convertible into known amounts of cash, and which are subject to an insignificant risk of changes in value.

5. Accounting principles for financial investments:

a) Trading securities

b) Held-to-maturity investments

c) Investments in subsidiaries, joint ventures, and associates:

d) Investments in equity instruments of other entities:

đ) Other accounting methods for transactions related to financial investments:

6. Accounting principles for receivables:

Receivables are monitored in detail by aging, debtor, original currency, and other factors based on the Company's management requirements. Receivables are classified as short-term and long-term in the financial statements based on the remaining maturity of the receivables at the reporting date.

Provision for doubtful debts is made for receivables that are overdue according to economic contracts, loan agreements, contractual commitments, or debt recognitions; and for receivables that are not yet due but are unlikely to be recovered. Specifically:

The provision for overdue receivables is based on the original payment schedule under the initial purchase and sale contracts, regardless of any debt extensions between parties.

For receivables that are not yet due, provision is made if the debtor has gone bankrupt, is undergoing dissolution procedures, has gone missing, has absconded, or based on the expected loss level that may occur.

7. Accounting principles for inventories:

Inventories are initially recognized at cost, which includes: purchase costs, processing costs, and other directly attributable costs incurred in bringing the inventories to their present location and condition at the time of initial recognition.

After initial recognition, at the reporting date, if the Net Realizable Value (NRV) is lower than the cost, inventories are recognized at their net realizable value.

Inventory value is determined using the weighted average method.

Inventories are accounted for using the perpetual inventory system

Method for determining the value of work-in-progress (WIP) at the end of the period: WIP costs are aggregated based on actual costs incurred for each type of unfinished product.

Provision for devaluation of inventories is made at the end of the period for the difference between the cost of inventories and their net realizable value, where the cost is higher than the net realizable value.

8. Principles for recognition of deferred expenses:

Prepaid expenses include actual expenses incurred but related to the business operation results of multiple accounting periods. The Company's prepaid expenses primarily consist of tools and supplies, land rentals, and radioactive source expenses. These prepaid expenses are allocated over the prepayment period or the period during which the corresponding economic benefits are generated from these expenses

The Company's prepaid expenses include:

Tools and supplies: Tools and supplies put into use are allocated to expenses using the straight-line method over an allocation period not exceeding 03 years.

Land rentals: Prepaid land rentals represent the amount paid for the land currently used by the Company. Prepaid land rentals are allocated to expenses on a straight-line basis corresponding to the term of the lease contract.

Radioactive source expenses: Radioactive source expenses represent the total amount spent to purchase radioactive sources. These expenses are allocated based on the consumption characteristics of the assets.

9. Accounting principles and depreciation of fixed assets

Tangible fixed assets and intangible fixed assets are initially recognized at cost. During the period of use, tangible and intangible fixed assets are recorded at historical cost, accumulated depreciation/amortization, and net book value.

Depreciation of fixed assets is calculated using the straight-line method based on their estimated useful lives as follows:

Buildings and structures	*3 - 35 years*
Machinery and equipment	*3 - 15 years*
Vehicles	*5 - 12 years*
Office equipment	*3 - 10 years*

The land use right is amortized in accordance with the straight-line method over the lease period (i.e. 20 - 47 years).

Computer software is amortized in accordance with the straight-line method in 2 - 5 years

10. Accounting principles for construction in progress

Construction in progress includes the costs of planting and tending rubber trees, as well as fixed assets being purchased or constructed but not yet completed at the end of the accounting period, and is recognized at cost. These costs comprise construction costs, installation of machinery and equipment, and other directly attributable costs. Depreciation of CIP only commences when these assets are completed and put into use.

11. Accounting principles for operating leases

An operating lease is a type of asset lease where substantially all risks and rewards incidental to ownership of the asset remain with the lessor. Payments under operating leases are recognized in the income statement on a straight-line basis over the lease term.

12. Accounting principles for trade payables and accrued expenses

Payables and accrued expenses are recognized for the amounts to be paid in the future related to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable

The classification of payables is performed based on the following principles:

Trade payables: Reflect commercial payables arising from transactions for the purchase of goods, services, and assets where the supplier is an independent entity from the Company.

Accrued expenses: Reflect payables for goods and services received from suppliers or provided to customers but not yet paid due to lack of invoices or insufficient accounting documentation, as well as payables to employees for accrued vacation pay, and other production and business expenses to be accrued in advance.

Other payables: Reflect non-commercial payables that are not related to the purchase, sale, or provision of goods and services.

Payables and accrued expenses are classified as short-term and long-term in the Balance Sheet based on their remaining maturity at the end of the accounting period.

13. Principle of recognition of equity

Owner's contributed capital: Owner's contributed capital is recognized based on the actual capital contributed by shareholders.

Share premium is recognized based on the difference between the issuance price and the par value of shares upon initial or additional issuance, the difference between the re-issuance price and the book value of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs related to the additional issuance of shares and re-issuance of treasury shares are recorded as a decrease in share premium.

Treasury shares: When shares issued by the Company are repurchased, the amount paid, including transaction costs, is recognized as treasury shares and presented as a deduction from owner's equity. Upon re-issuance, the difference between the re-issuance price and the book value of treasury shares is recorded in "Share premium".

Profit after corporate income tax is distributed to shareholders after appropriation to funds.

The distribution of profit to shareholders takes into consideration non-monetary items within undistributed post-tax profits that may affect cash flows and dividend payment capacity, such as gains from revaluation of assets contributed as capital, gains from revaluation of monetary items, financial instruments, and other non-monetary items.

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

14. Principles and methods for recognition of revenue and other income:

Revenue from the rendering of services is recognized when all of the following conditions are simultaneously satisfied:

Revenue can be measured with reasonable certainty. When the contract provides the buyer with the right to return the services under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer is no longer entitled to return the services provided.

When the result of a service-providing transaction cannot be determined with certainty, turnover therefrom shall be recognized corresponding to the recognized and The Company has received or will receive economic benefits from the service transaction.

The stage of completion of the transaction at the reporting date can be measured.

The costs incurred for the transaction and the costs to complete the service transaction can be measured.

In cases where services are rendered in multiple periods, revenue recognized in each period is based on the results of the work completed as of the end of the accounting period.

Interest income is recognized on a time-proportion basis and the actual effective interest rate for each period.

15. Principles for recognition of borrowings

The value of borrowings is recognized as the total amount borrowed from banks, organizations, financial companies, and other entities (excluding borrowings in the form of bond issuances or preferred stock issuances with mandatory repurchase terms at a specific point in the future).

Borrowings are monitored in detail by each lender, creditor, loan agreement, and type of borrowed asset.

16. Principles for recognition of interest expenses and capitalization of borrowing costs:

Borrowing costs include interest and other costs incurred directly in connection with borrowings.

Borrowing costs are recognized as an expense when incurred. In cases where borrowing costs are directly attributable to the investment, construction, or production of a qualifying asset that takes a substantial period of time (over 12 months) to get ready for its intended use or sale, such costs are capitalized as part of the cost of that asset. For specific borrowings serving the construction of fixed assets or investment properties, interest is capitalized even if the construction period is under 12 months. Income earned on the temporary investment of specific borrowings is deducted from the cost of the related assets.

For general borrowings used for the purpose of investment, construction, or production of a qualifying asset, the amount of borrowing costs to be capitalized is determined by applying a capitalization rate to the weighted average accumulated expenditures incurred for the investment, construction, or production of that asset. The capitalization rate is calculated as the weighted average interest rate of the outstanding borrowings during the year, excluding specific borrowings used for the purpose of obtaining a specific asset.

17. Principles for recognition of expenses

Expenses are decreases in economic benefits, recognized at the time the transaction occurs or when there is a reasonable certainty that they will be incurred in the future, regardless of whether cash has been paid or not.

Expenses and the revenue they generate must be recognized simultaneously in accordance with the matching principle. In cases where the matching principle conflicts with the prudence principle, expenses are recognized based on the substance and provisions of accounting standards to ensure a true and fair view of the transactions.

18. Principles for recognition of corporate income tax

Current income tax is the amount of tax calculated based on taxable income. The difference between taxable income and accounting profit is due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for non-taxable income and carried-forward losses.

Deferred income tax is the amount of corporate income tax payable or recoverable due to temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are only recognized when it is probable that future taxable profits will be available against which these deductible temporary differences can be utilized.

The carrying amount of deferred corporate income tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefit of part or all of the deferred tax assets to be utilized. Previously unrecognized deferred corporate income tax assets are re-evaluated at each balance sheet date and recognized when it becomes probable that sufficient taxable profits will be available to utilize these unrecognized deferred tax assets.

Deferred tax assets and deferred tax liabilities are determined at the tax rates that are expected to apply to the year when the asset is realized or the liability is settled, based on tax rates that have been enacted at the balance sheet date. Deferred tax is recognized in the Income Statement and only charged directly to equity when the tax relates to items credited or charged directly to equity.

Deferred tax assets and deferred tax liabilities are offset when:

The Company has a legally enforceable right to set off current tax assets against current tax liabilities; and

The deferred tax assets and deferred tax liabilities relate to corporate income tax levied by the same taxation authority:

For the same taxable entity; or

The Company intends to settle current tax liabilities and current tax assets on a net basis, or to realize the assets and settle the liabilities simultaneously in each future period when significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

19. Accounting principles for related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making decisions regarding financial and operating policies. Parties are also considered related if they are subject to common control or common significant influence

In considering each possible related party relationship, attention is directed to the substance of the relationship rather than merely the legal form.

20. Other accounting principles and methods

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE FINANCIAL STATEMENT

1. Cash and cash equivalents	**30/06/2026**	**01/01/2026**
Cash	**14,108,790,321**	**8,169,024,767**
Cash on hand	88,031,330	151,746,087
Demand deposits in banks	14,020,758,991	8,017,278,680
Total	**14,108,790,321**	**8,169,024,767**

2. Held-to-maturity investments	**30/06/2026**	**01/01/2026**
Eximbank - Can Tho Branch	9,518,066,000	9,440,960,000
Total	**9,518,066,000**	**9,440,960,000**

3. Short-term trade receivables	**30/06/2026**	**01/01/2026**
Receivables from related party	***291,548,570***	***23,692,111***
Thai Son Company Limited	291,548,570	23,692,111
Receivables from other customers	***18,256,794,309***	***16,702,091,994***
Quoc Viet Seafood Processing and Import-Export Trading Joint Stock Company	5,849,353,705	5,849,353,705
HungHau Foods Joint stock Company	1,538,866,451	102,852,610
TS FOOD COMPANY LIMITED	1,687,980,739	58,513,680

NOTES TO THE FINANCIAL STATEMENTS
QUARTER 2/2026

For the period from 01 January 2026 to 30 June 2026 *Unit: VND*

HAI PREMIUM TREATS CO., LTD	1,649,602,480	1,672,397,774
Other customers	7,530,990,934	9,018,974,225
Total	**18,548,342,879**	**16,725,784,105**

4. Short-term prepayments to suppliers	30/06/2026	01/01/2026
Prepayments to related party	***43,552,060,543***	***43,545,147,744***
Thai Son Company Limited	43,552,060,543	43,545,147,744
Prepayments to other suppliers	***633,893,487***	***1,381,063,720***
Other suppliers	633,893,487	1,381,063,720
Total	**44,185,954,030**	**44,926,211,464**

5. Other receivables	30/06/2026		01/01/2026	
	Value	Allowance	Value	Allowance
a. Short-term	**580,637,616**	-	**366,491,616**	-
Short-term mortgages, deposits	11,200,000	-	11,200,000	-
Advances to employees	566,691,616	-	355,291,616	-
Other short-term receivables	2,746,000	-	-	-
b. Long-term	**10,348,350,000**	-	**10,348,350,000**	-
Long-term mortgages, deposits	10,348,350,000	-	10,348,350,000	-
Total	**10,928,987,616**	-	**10,714,841,616**	-

6. Doubtful debts	30/06/2026		01/01/2026	
	Original amount	Allowance	Original amount	Allowance
Quoc Viet Seaproducts Processing Trading & Import-Export Corporation	5,849,353,705	5,849,353,705	5,849,353,705	5,849,353,705
Other customers	2,571,724,311	2,142,141,810	2,544,619,234	1,951,923,616
Total	**8,421,078,016**	**7,991,495,515**	**8,393,972,939**	**7,801,277,321**

NOTES TO THE FINANCIAL STATEMENTS
QUARTER 2/2026

For the period from 01 January 2026 to 30 June 2026 *Unit: VND*

7. Inventories	**30/06/2026**		**01/01/2026**	
	Original amount	**Allowance**	**Original amount**	**Allowance**
Tools	1,318,690,461	-	2,362,508,360	-
Goods	239,691,724	-	209,681,724	-
Total	**1,558,382,185**	-	**2,572,190,084**	-

8. Prepaid expenses	**30/06/2026**	**01/01/2026**
a. Short-term prepaid expenses	**945,448,336**	**1,553,294,053**
Tools	114,171,016	189,887,254
Insurance premiums	13,365,000	29,303,348
Repair expenses	65,270,006	60,346,673
Other short-term prepaid expenses	752,642,314	1,273,756,778
b. Long-term prepaid expenses	**104,396,249,218**	**89,102,321,915**
Tools	842,905,027	852,902,269
Land rental	45,936,861,866	26,836,109,965
Expenses for irradiation sources	57,091,183,056	60,937,535,003
Repair expenses	156,711,645	179,499,200
Other long-term prepaid expenses	368,587,624	296,275,478
Total	**105,341,697,554**	**90,655,615,968**

9. Construction-in-progress	**Beginning balance**	**Increase during the period**	**Ending balance**
Acquisition of fixed assets	1,854,722,750	-	1,854,722,750
Total	**1,854,722,750**	-	**1,854,722,750**

10 Short-term trade payables	**30/06/2026**	**01/01/2026**
Hoang Quan Mekong Corporation	7,834,555,443	7,863,680,187
CORPEX ASIA LTD,	4,143,942,688	4,352,327,375
Other suppliers	565,251,058	889,012,786
Total	**12,543,749,189**	**13,105,020,348**

11. Short-term advances from customers	**30/06/2026**	**01/01/2026**
Anusaya Fresh Viet Nam Company Limited	25,796,232	25,796,232
Other customers	85,173,795	77,611,241
Total	**110,970,027**	**103,407,473**

12. Tangible fixed assets

Items	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Historical cost					
Beginning balance	315,175,417,039	555,250,019,975	33,264,877,812	27,068,951,395	**930,759,266,221**
Additions	-	*825,250,000*	-	*1,057,549,666*	***1,882,799,666***
Disposal, liquidation		-	*674,452,091*	-	***674,452,091***
Ending balance	315,175,417,039	556,075,269,975	32,590,425,721	28,126,501,061	**931,967,613,796**
Accumulated depreciation					
Beginning balance	137,490,152,345	217,218,564,380	23,508,902,663	8,246,273,559	**386,463,892,947**
Depreciation during the period	*5,639,615,971*	*17,442,860,591*	*804,789,892*	*1,744,241,558*	***25,631,508,012***
Disposal, liquidation		-	*(674,452,091)*	-	***(674,452,091)***
Ending balance	143,129,768,316	234,661,424,971	23,639,240,464	9,990,515,117	**411,420,948,868**
Net book values					
Beginning balance	177,685,264,694	338,031,455,595	9,755,975,149	18,822,677,836	**544,295,373,274**
Ending balance	172,045,648,723	321,413,845,004	8,951,185,257	18,135,985,944	**520,546,664,928**

13. Intangible fixed assets

Items	Land use right	Computer software	Total
Initial costs			
Beginning balance	35,063,900,737	5,502,042,896	**40,565,943,633**
Disposals and other decreases	*35,063,900,737*	-	*35,063,900,737*
Ending balance	-	5,502,042,896	**5,502,042,896**
Accumulated depreciation			
Beginning balance	15,054,331,908	5,483,207,846	**20,537,539,754**
Depreciation during the period	*488,407,896*	*18,835,050*	*507,242,946*
Disposals and other decreases	*(15,542,739,804)*	-	*(15,542,739,804)*
Ending balance	-	5,502,042,896	**5,502,042,896**
Net book values			
Beginning balance	20,009,568,829	18,835,050	**20,028,403,879**
Ending balance	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 June 2026

Unit: VND

14. Taxes and other obligations to the State Budget

	01/01/2026	Amount payable	Amount paid	30/06/2026
a. Payables				
VAT on local sales	386,015,757	1,477,695,209	1,347,682,875	516,028,091
VAT on imports	-	4,187,705	4,187,705	-
Import -export tax	-	23,469	23,469	-
Personal income tax	125,252,616	189,836,681	245,477,580	69,611,717
Other taxes	-	-	-	-
Fees, legal fees and other duties	-	51,579,646	51,579,646	-
Total	**511,268,373**	**1,723,322,710**	**1,648,951,275**	**585,639,808**
b. Receivables				
Corporate income tax	2,514,507,447	-	-	2,514,507,447
Total	**2,514,507,447**	**-**	**-**	**2,514,507,447**

15. Short-term accrued expenses

	30/06/2026	01/01/2026
Infrastructure maintenance and operation expenses	1,080,629,070	1,080,629,070
Loan interest expenses	589,406,321	647,068,450
Electricity and water	591,885,674	494,793,801
Brokerage commission	272,747,762	157,898,258
Other short-term accrued expenses	27,397,654	12,037,650
Total	**2,562,066,481**	**2,392,427,229**

16. Other short-term payables

	30/06/2026	01/01/2026
Trade Union's expenditure	1,258,604,690	1,265,839,390
Social insurance premiums	-	-
Health insurance premiums	-	-
Unemployment insurance premiums	-	-
Dividends payable	661,650,000	628,190,000
Other short-term payables	353,277,187	322,095,679
Total	**2,273,531,877**	**2,216,125,069**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 June 2026 *Unit: VND*

17. Borrowings and financial leases	**30/06/2026**		**01/01/2026**	
	Amount	**Amount able to be paid off**	**Amount**	**Amount able to be paid off**
a. Short-term borrowings	**14,000,016,000**	**14,000,016,000**	**23,000,016,000**	**23,000,016,000**
Short-term borrowings from bank	-	-	9,000,000,000	9,000,000,000
Current portions of long-term borrowings	14,000,016,000	14,000,016,000	14,000,016,000	14,000,016,000
b. Long-term borrowings	**139,666,632,000**	**139,666,632,000**	**146,666,640,000**	**146,666,640,000**
Long-term borrowings from bank	139,666,632,000	139,666,632,000	146,666,640,000	146,666,640,000
Total	**153,666,648,000**	**153,666,648,000**	**169,666,656,000**	**169,666,656,000**

18. Owner's equity

a. Statement of fluctuations in owner's equity

Information on the fluctuations in owner's equity is presented in the attached Appendix.

b. Details of capital contribution of the owners	**%**	**30/06/2026**	**01/01/2026**
Ms. Vo Thuy Duong	40.02%	80,529,200,000	80,529,200,000
Thai Son Company Limited	22.16%	44,596,540,000	44,596,540,000
Torus Capital Investments Pte Ltd.	14.27%	28,707,200,000	28,707,200,000
Mr. Vo Thai Son	4.33%	8,711,000,000	8,711,000,000
Ms. Le Thi My Duyen	3.03%	6,091,400,000	6,091,400,000
Treasury shares	1.08%	2,163,700,000	2,163,700,000
Other shareholders	15.12%	30,414,910,000	30,414,910,000
Total	**100.00%**	**201,213,950,000**	**201,213,950,000**

c. Shares	**30/06/2026**	**01/01/2026**
Number of shares registered to be issued	20,121,395	20,121,395
Number of shares sold to the public	20,121,395	20,121,395
Common shares	*20,121,395*	*20,121,395*
Preferred shares		

Number of shares repurchased	216,370	216,370
Common shares	*216,370*	*216,370*
Preferred shares		
Number of outstanding shares	19,905,025	19,905,025
Common shares	*19,905,025*	*19,905,025*
Preferred shares	-	-
Face value of outstanding shares: VND	*10,000*	*10,000*

e. Funds	**30/06/2026**	**01/01/2026**
Investment and development fund	9,269,234,725	9,269,234,725
Total	**9,269,234,725**	**9,269,234,725**

* Setting up and use of Funds:

Development investment fund is set up from post- income tax profits of enterprises and used for expansion investment of business and production scale, or for intensive investment of enterprises.

19. Off-combined balance sheet items

Foreign currencies	**30/06/2026**	**01/01/2026**
USD	860,607.02	530,999.05
Total	**860,607.02**	**530,999.05**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 June 2026

Unit: VND

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE STATEMENT OF PROFIT OR LOSS

1. Revenue from sales of goods and provision of services	Quarter II - 2026	Quarter II - 2025	Year-to-date 2026	Year-to-date 2025
a. Gross revenue				
Revenue from irradiation services	23,874,738,036	22,984,883,942	46,528,771,707	43,879,618,132
Revenue from cold storage rental services	6,042,596,953	3,837,662,661	9,308,482,659	6,948,992,565
Revenue from loading and unloading services	1,776,887,958	1,557,771,698	3,427,480,506	3,026,974,528
Other revenue	512,148,970	491,163,375	888,917,945	884,997,000
Total	**32,206,371,917**	**28,871,481,676**	**60,153,652,817**	**54,740,582,225**

b. Revenue from sales of goods and provisions of sevices to related parties	Quarter II - 2026	Quarter II - 2025	Year-to-date 2026	Year-to-date 2025
Thai Son Company Limited	696,219,754	-	1,482,731,656	-
Cộng	**696,219,754**	-	**1,482,731,656**	-

2. Costs of sales	Quarter II - 2026	Quarter II - 2025	Year-to-date 2026	Year-to-date 2025
Cost of services provided	24,488,676,698	23,540,476,047	48,675,257,706	46,366,916,040
Total	**24,488,676,698**	**23,540,476,047**	**48,675,257,706**	**46,366,916,040**

3. Financial income	Quarter II - 2026	Quarter II - 2025	Year-to-date 2026	Year-to-date 2025
Term deposit interests	1,245,766	2,100,824	2,430,056	8,265,213
Exchange gain arising	410,081,424	-	428,292,117	738,000
Total	**411,327,190**	**2,100,824**	**430,722,173**	**9,003,213**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 June 2026

Unit: VND

4. Other income	**Quarter II - 2026**	**Quarter II - 2025**	**Year-to-date 2026**	**Year-to-date 2025**
Proceeds from liquidation of fixed assets	90,909,091	190,909,091	90,909,091	190,909,091
Other income	-	-	-	-
Total	**90,909,091**	**190,909,091**	**90,909,091**	**190,909,091**

5. Financial expenses	**Quarter II - 2026**	**Quarter II - 2025**	**Year-to-date 2026**	**Year-to-date 2025**
Interest expense	2,749,484,635	3,413,301,626	5,529,018,661	7,265,992,158
Realized foreign exchange losses	3,076,620	-	23,545,977	-
Unrealized foreign exchange losses from revaluation of monetary items denominated in foreign currencies	20,791,280	706,835,988	20,791,280	729,778,571
Other finance expenses	-	84,759,347	-	84,759,347
Total	**2,773,352,535**	**4,204,896,961**	**5,573,355,918**	**8,080,530,076**

6. Selling and General and administration expenses	**Quarter II - 2026**	**Quarter II - 2025**	**Year-to-date 2026**	**Year-to-date 2025**
a. Selling expenses				
Staff costs	542,118,055	471,622,445	1,079,829,509	1,096,178,635
Tools, supplies	2,011,365	9,676,480	4,022,730	13,792,960
Expenses of external services	15,066,230	277,263,494	104,291,413	582,260,824
Other expenses	325,770,866	16,920,624	454,978,369	46,500,943
Total	**884,966,516**	**775,483,043**	**1,643,122,021**	**1,738,733,362**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 June 2026

Unit: VND

b. General and administration expenses

Staff costs	2,999,498,313	2,872,012,260	6,254,376,566	5,675,609,163
Office stationery	114,172,847	76,987,973	218,843,914	156,698,230
Depreciation/(amortization) of fixed assets	1,470,261,411	1,832,811,514	2,963,207,220	3,667,739,661
Taxes, fees and legal fees	-	1,005,558	-	9,799,371
Allowance for doubtful debts	190,218,194	178,387,769	190,218,194	178,387,769
Expenses of external services	1,370,266,384	1,026,173,878	2,284,828,783	1,885,077,550
Other expenses	782,839,087	1,168,954,740	1,505,773,029	1,720,089,351
Total	**6,927,256,236**	**7,156,333,692**	**13,417,247,706**	**13,293,401,095**

7. Other expenses

	Quarter II - 2026	Quarter II - 2025	Year-to-date 2026	Year-to-date 2025
Others	29,473,946	-	51,579,704	14,427
Total	**29,473,946**	**-**	**51,579,704**	**14,427**

8. Operating costs by factor

	Quarter II - 2026	Quarter II - 2025	Year-to-date 2026	Year-to-date 2025
Materials and supplies	2,972,141,452	3,315,736,675	6,173,970,894	6,428,419,905
Labor costs	8,741,750,653	8,120,856,187	17,789,090,620	16,436,950,833
Depreciation/(amortization) of fixed assets	13,048,625,034	13,364,224,832	26,138,750,958	26,729,287,130
Expenses of external services	6,196,601,665	5,218,542,527	11,446,247,534	9,453,021,468
Other expenses	1,341,780,646	1,452,932,561	2,187,567,427	2,351,371,161
Total	**32,300,899,450**	**31,472,292,782**	**63,735,627,433**	**61,399,050,497**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 June 2026 *Unit: VND*

9. Basic/diluted earnings per share	Quarter II - 2026	Quarter II - 2025	Year-to-date 2026	Year-to-date 2025
Accounting profit/(loss) after corporate income tax	**(2,395,117,733)**	**(6,612,698,152)**	**(8,685,278,974)**	**(14,539,100,471)**
Increases/(decreases) of accounting profit to determine profit subject to corporate income tax	-	-	-	-
Profit/(loss) used to calculate basic/diluted earnings per share	**(2,395,117,733)**	**(6,612,698,152)**	**(8,685,278,974)**	**(14,539,100,471)**
The average number of ordinary shares outstanding during the period	19,905,025	19,905,025	19,905,025	19,905,025
Basic/diluted earnings per share	**(120)**	**(332)**	**(436)**	**(730)**

VII. OTHER DISCLOSURES

1. Transactions with related parties

The Company's related parties include the key managers, their related individuals and other related parties.

a. *Transactions and balances with the key managers and their related individuals*

The Company's key managers include the Board of Management and the Board of Directors. The key managers' related individuals are their close family members.

Transactions with the key managers and their related individuals

The Company has no sales of goods and service provisions to the key managers and their related individuals and only has transactions with the key managers and their related individuals as follows:

Advance	**30/06/2026**	**01/01/2026**
Vo Thuy Duong	251,691,616	298,491,616
Vo Thai Son	250,000,000	500,000,000

Receivables from and payables to the key managers and their related individuals

+ Income of the key managers		**Quarter II - 2026**
Vo Thuy Duong	Board Member cum General Director	357,183,000
Vo Thai Son	Deputy General Director	203,283,000
Vo Thai Thuan	Deputy General Director	145,533,000
Le Thi My Duyen	Board Member	117,950,000
Huynh Ngoc Hau	Chairman	48,000,000
Huynh Thi Bich Loan	Board Member cum Chairwoman of Internal Audit Committee	42,000,000
Tran Ngoc Tram	Board Member	42,000,000
Nguyen Ngoc Hoang	Admin Manager	36,000,000
Total		**991,949,000**

b. *Transactions and balances with other related party*

Other related party of the Company is only Thai Son Company Limited, which is a major shareholder

Apart from sales of goods and service provisions to related parties presented in Note VI.1b, the Company conducted purchases of merchandise from Thai Son Co., Ltd. in Quarter 2/2026, amounting to VND 221,596,701.

2. Segment information

The Company's principal business activities are to provide services of irradiation, sterilization, storage and preservation of products. These services have no differences in terms of risks and economic benefits.

The Company's services are provided to customers in Binh Duong Province, Ho Chi Minh City, Mekong River Delta and Northern provinces through the Company's Head Office and branches. These markets also have no differences in terms of risks and economic benefits.

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 June 2026 *Unit: VND*

3. Comparative figures

Comparative figures are extracted from the financial statements of An Phu Irradiation Joint Stock Company for the fiscal year ended 31 December 2025, which were audited by A&C Auditing and Consulting Co., Ltd., and the financial statements for Quarter 2/2025 prepared by the Company.

An Phu, 18 July 2026

Preparer	Chief Accountant	General Director
Phan Thi Loi	Nguyen Thi Tuyet Nhung	Vo Thuy Duong

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THÀNH PHỐ HỒ CHÍ MINH

Appendix: Statement of changes in owner's equity

Unit: VND

	Capital	Share premiums	Treasury stocks	Foreign exchange differences	Investment and development fund	Retained earnings	Total
Beginning balance of the previous year	201,213,950,000	121,440,570,454	(2,163,700,000)	-	9,269,234,725	240,020,986,653	569,781,041,832
Profit/(loss) in the previous year	-	-	-	-	-	(26,836,389,543)	(26,836,389,543)
Ending balance of the previous year	**201,213,950,000**	**121,440,570,454**	**(2,163,700,000)**	-	**9,269,234,725**	**213,184,597,110**	**542,944,652,289**
Beginning balance of the current year	201,213,950,000	121,440,570,454	(2,163,700,000)	-	9,269,234,725	213,184,597,110	542,944,652,289
Profit/(loss) for the period	-	-	-	-	-	(8,685,278,974)	(8,685,278,974)
Other profit	-	-	-	-	-	3,359,920	3,359,920
Ending balance of the period	**201,213,950,000**	**121,440,570,454**	**(2,163,700,000)**	-	**9,269,234,725**	**204,502,678,056**	**534,262,733,235**

An Phu, 18 July 2026

Preparer	Chief Accountant	General Director
Phan Thi Loi	Nguyen Thi Tuyet Nhung	Vo Thuy Duong

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