AN PHU IRRADIATION JOINT STOCK COMPANY

No: 14/CBTT.API

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness

An Phu, August 14, 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 combined interim financial statement for 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 Province
- 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:

- Comnied Interim Financial Statements for the fiscal year ending December 31, 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 reviewd / 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 reviewd / 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 *August 14*, 2026 at the link: www.apic.com.vn.

Attachments: Combined Interim Financial Statements for the fiscal year ending December 31, 2026; Explanation document.

Authorized person to disclose information
CHIEF ACCOUNTANT

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

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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CÔNG TY CỔ PHẦN CHIẾU XẠ AN PHÚ
THÀNH PHỐ HỒ CHÍ MINH

NGUYEN THI TUYET NHUNG

COMBINED INTERIM FINANCIAL STATEMENTS

FOR THE FIRST 6 MONTHS
OF THE FISCAL YEAR ENDING 31 DECEMBER 2026

AN PHU IRRADIATION JOINT STOCK COMPANY

CONTENTS

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GENERAL INFORMATION

Corporate information

An Phu Irradiation Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company, which has been operating under:

- The Business Registration Certificate No. 3700480244, initially registered on 20 January 2003 and 17th amended on 02 August 2025, issued by Ho Chi Minh City Department of Finance;
- The Investment Incentive Certificate No. 73/CN-UB dated 30 June 2003, issued by the People's Committee of Binh Duong Province;
- The Investment Registration Certificate (project code) No. 6803760767, initially certified on 26 October 2009 and 2nd amended on 16 December 2016, issued by Vinh Long Industrial Zones Authority;
- The Investment Registration Certificate (project code) No. 2530281101, initially certified on 23 October 2018, issued by Bac Ninh Industrial Zones Authority;
- The Investment Registration Certificate (project code) No. 7538722580, initially certified on 22 November 2019 and 1st amended on 08 December 2021, issued by the Saigon Hi-Tech Park Management Board;
- The Representative Office Operation Registration Certificate No. 3700480244-004, initially certified on 13 October 2023 and 2nd amended on 03 September 2025, issued by Ho Chi Minh City Department of Finance;

The Company's principal business activities 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;
- To wholesale seafood, meat products, agricultural products of all kinds;
- To produce basic chemicals (not producing at the head office where is only acted as a transaction office);
- To wholesale other chemicals (except for those in Schedule 1 under the International Convention);
- To research and develop irradiation technology applied in the fields of new material technology; nanotechnology, medicine and healthcare.

Head office

- Address : No. 119A/2, Group 4, Quarter 1B, An Phu Ward, Ho Chi Minh City
- Tel. : +84 (0274) 371 3116
- Fax : +84 (0274) 371 4036

The Company has the following affiliates:

Affiliate	Address
An Phu Irradiation Joint Stock Company - Branch 1	Lots C1 and C2, Binh Minh Industrial Park, My Loi Hamlet, Cai Von Ward, Vinh Long Province
An Phu Irradiation Joint Stock Company - Branch 2	No. 29, Road 9, VSIP Bac Ninh Industrial – Urban – Service Park, Dai Dong Commune, Bac Ninh Province
An Phu Irradiation Joint Stock Company - Branch 3	Lot E6 - 6, Lot E6 – 7, Road D1, Hi-Tech Park, Tang Nhon Phu Ward, Ho Chi Minh City
An Phu Irradiation Joint Stock Company - Representative office in Ho Chi Minh	No. 157 Le Thanh Ton Street, Ben Thanh Ward, Ho Chi Minh City

The Board of Directors

The Company's Board of Directors during the period and up to the date of this statement include:

Full name	Position	
Mr. Huynh Ngoc Hau	Chairman	Reappointed on 28 April 2023
Ms. Vo Thuy Duong	Member	Reappointed on 28 April 2023
Ms. Huynh Thi Bich Loan	Member	Reappointed on 28 April 2023
Ms. Le Thi My Duyen	Member	Appointed on 28 April 2023
Ms. Tran Ngoc Tram	Member	Appointed on 26 April 2024
Mr. Nguyen Ngoc Hoang	Admin Manager	Appointed on 03 July 2020

The Audit Committee

The Audit Committee during the period and up to the date of this statement includes:

Full name	Position	
Ms. Huynh Thi Bich Loan	Chairwoman	Appointed on 04 May 2022

The Board of Management

The Board of Management during the period and up to the date of this statement includes:

Full name	Position	
Ms. Vo Thuy Duong	General Director	Appointed on 10 February 2015
Mr. Vo Thai Son	Deputy General Director	Appointed on 08 August 2017
Mr. Vo Thai Thuan	Deputy General Director	Appointed on 18 November 2024

Legal Representative

The Company's legal representative during the period and up to the date of this statement is Ms. Vo Thuy Duong – General Director.

Auditors

A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of An Phu Irradiation Joint Stock Company (hereinafter referred to as "the Company") presents this statement together with the Combined Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026.

Responsibilities of the Board of Management

The Board of Management is responsible for the preparation of the Combined Interim Financial Statements that give a true and fair view of the financial position, the financial performance and the cash flows of the Company during the period. In order to prepare these Combined Interim Financial Statements, the Board of Management must:

- select appropriate accounting policies and apply them consistently;
- make judgments and estimates reasonably and prudently;
- state whether applicable accounting standards have been followed or not, and all the differences subject to any materials departures are disclosed and explained in the Combined Interim Financial Statements;
- prepare the Combined Interim Financial Statements of the Company on a going-concern basis unless it is inappropriate to presume that the Company will continue in business;
- design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Combined Interim Financial Statements.

The Board of Management is responsible for ensuring that proper accounting records are maintained to accurately reflect, with reasonable accuracy at any time, the financial position of the Company and that such accounting records comply with the applicable accounting framework. The Board of Management is also responsible for safeguarding the Company's assets and, accordingly, for taking reasonable measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that it has complied with the above requirements in the preparation of these Combined Interim Financial Statements.

Statement of the Board of Management

In the Board of Management's opinion, the Combined Interim Financial Statements give a true and fair view of the financial position of the Company as of 30 June 2026 and of its financial performance and cash flows for the first 6 months of the fiscal year ending 31 December 2026, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Combined Interim Financial Statements.

For and on behalf of the Board of Management,

CÔNG TY CỔ PHẦN CHIẾU XẠ AN PHÚ

Vo Thuy Duong
General Director

Date: 13 August 2026

A&C AUDITING AND CONSULTING CO., LTD.
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No. 1.1260/26/TC-AC

REPORT ON THE INTERIM FINANCIAL INFORMATION REVIEW

To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT AN PHU IRRADIATION JOINT STOCK COMPANY

We have reviewed the accompanying Combined Interim Financial Statements of An Phu Irradiation Joint Stock Company (hereinafter referred to as "the Company"), which were prepared on 13 August 2026 (from page 06 to page 42), comprising the Combined Interim Statement of Financial Position as of 30 June 2026, the Combined Interim Income Statement, the Combined Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Combined Interim Financial Statements.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the preparation, true and fair presentation of these Combined Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Combined Interim Financial Statements and responsible for internal control as the Company's Board of Management determines necessary to enable the preparation and presentation of the Combined Interim Financial Statements to be free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express conclusion on these Combined Interim Financial Statements based on our review. We have conducted the review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review on interim financial information performed by independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion of the Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Combined Interim Financial Statements have not given a true and fair view, in all material respects, of the financial position of the Company as of 30 June 2026 and of its financial performance and cash flows for the first 6 months of the fiscal year ending 31 December 2026, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Combined Interim Financial Statements.

For and on behalf of
A&C Auditing and Consulting Co., Ltd.

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN A&C

Hoang Thai Vuong
Partner
Audit Practice Registration Certificate No. 2129-2023-008-1
Authorized Signatory

Ho Chi Minh City, 13 August 2026

A&C Auditing and Consulting Co., Ltd. trading as **Baker Tilly A&C** is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities

COMBINED INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As of 30 June 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
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. Short-term held-to-maturity investments	123		-	-
4. Provisions for impairment of short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provisions for impairment of 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.2	18,548,342,879	16,725,784,105
2. Short-term advances to suppliers	132	V.3	44,185,954,030	44,926,211,464
3. Short-term intra-company receivables	133		-	-
4. Receivables from construction contracts under percentage of completion method	134		-	-
5. Other short-term receivables	135	V.4a	580,637,616	366,491,616
6. Allowance for short-term doubtful debts	136	V.5	(7,991,495,515)	(7,801,277,321)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**		**1,558,382,185**	**2,572,190,084**
1. Inventories	141	V.6	1,558,382,185	2,572,190,084
2. Allowance for devaluation of inventories	142		-	-
V. Current biological assets	**150**		-	-
1. Short-term livestock intended for one-time harvest	151		-	-
2. Short-term seasonal or one-time harvest crops	152		-	-
3. Provisions for impairment of current biological assets	153		-	-
VI. Other current assets	**160**		**3,832,340,856**	**5,753,202,456**
1. Short-term deferred expenses	161	V.7a	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.15	2,514,507,447	2,514,507,447
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-

ITEMS		Code	Note	Ending balance	Beginning balance
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 advances to suppliers	212		-	-
3.	Working capital in affiliates	213		-	-
4.	Long-term intra-company receivables	214		-	-
5.	Other long-term receivables	215	V.4b	10,348,350,000	10,348,350,000
6.	Allowance for long-term doubtful debts	216		-	-
II.	**Fixed assets**	**220**		**520,546,664,928**	**564,323,777,153**
1.	Tangible fixed assets	221	V.8	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	V.9	-	20,028,403,879
-	*Initial cost*	*228*		*5,502,042,896*	*40,565,943,633*
-	*Accumulated amortization*	*229*		*(5,502,042,896)*	*(20,537,539,754)*
III.	**Non-current biological assets**	**230**		-	-
1.	Bearer animals	231		-	-
a)	Immature bearer animals	232		-	-
b)	Mature bearer animals	233		-	-
-	*Historical cost*	*234*		-	-
-	*Accumulated depreciation*	*235*		-	-
2.	Long-term livestock intended for one-time harvest	236		-	-
3.	Long-term seasonal or one-time harvest crops	237		-	-
4.	Provisions for impairment of non-current biological assets	238		-	-
IV.	**Investment property**	**240**		-	-
-	Historical cost	241		-	-
-	Accumulated depreciation	242		-	-
V.	**Non-current 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.10	1,854,722,750	1,854,722,750
VI.	**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.	Equity investments in other entities	263		-	-
4.	Provisions for impairment of long-term investments in other entities	264		-	-
5	Long-term held-to-maturity investments	265	V.11	9,518,066,000	9,440,960,000
6.	Provisions for impairment of long-term held-to-maturity investments	266		-	-
VII.	**Other non-current assets**	**270**		**104,396,249,218**	**89,102,321,915**
1.	Long-term deferred expenses	271	V.7b	104,396,249,218	89,102,321,915
2.	Deferred income tax assets	272	V.12	-	-
3.	Long-term components and spare parts	273		-	-
4.	Other non-current assets	274		-	-
	TOTAL ASSETS	**280**		**721,487,005,268**	**745,781,758,989**

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

ITEMS		Code	Note	Ending balance	Beginning balance
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.13	12,543,749,189	13,105,020,348
2.	Short-term advances from customers	312	V.14	110,970,027	103,407,473
3.	Payables for dividends and profit distributions	313		236,593,375	-
4.	Short-term taxes and amounts payable to the State budget	314	V.15	585,639,808	511,268,373
5.	Payables to employees	315	V.16	2,386,973,971	1,735,509,528
6.	Short-term accrued expenses	316	V.17	2,562,066,481	2,392,427,229
7.	Short-term intra-company payables	317		-	-
8.	Short-term payables relating to construction contracts under percentage of completion method	318		-	-
9.	Short-term deferred revenue	319		-	-
10.	Other short-term payables	320	V.18a,c	1,375,288,502	1,587,935,069
11.	Short-term borrowings and financial lease liabilities	321	V.19a,c	14,000,016,000	23,000,016,000
12.	Provisions for short-term payables	322		-	-
13.	Bonus and welfare fund	323	V.20	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 the State budget	333		-	-
4.	Long-term accrued expenses	334		-	-
5.	Intra-company payables for working capital received	335		-	-
6.	Long-term intra-company payables	336		-	-
7.	Long-term deferred revenue	337		-	-
8.	Other long-term payables	338	V.18b,c	661,650,000	628,190,000
9.	Long-term borrowings and financial lease liabilities	339	V.19b,c	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		-	-

ITEMS		Code	Note	Ending balance	Beginning balance
D -	**OWNER'S EQUITY**	**400**		**534,262,733,235**	**542,944,652,289**
1.	Owner's capital	411	V.21	201,213,950,000	201,213,950,000
-	*Ordinary shares with voting rights*	*411a*		*201,213,950,000*	*201,213,950,000*
-	*Preferred shares*	*411b*		-	-
2.	Share premiums	412	V.21	121,440,570,454	121,440,570,454
3.	Bond conversion options	413		-	-
4.	Other owner's capital	414		-	-
5.	Share repurchases	415	V.21	(2,163,700,000)	(2,163,700,000)
6.	Differences upon asset revaluation	416		-	-
7.	Foreign exchange differences	417		-	-
8.	Investment and development fund	418	V.21	9,269,234,725	9,269,234,725
9.	Other equity funds	419		-	-
10.	Retained profit	420	V.21	204,502,678,056	213,184,597,110
-	*Retained profit to the end of the previous period*	*420a*		*213,184,597,110*	*213,184,597,110*
-	*Accumulated loss for the current period*	*420b*		*(8,681,919,054)*	-
	TOTAL LIABILITIES AND OWNER'S EQUITY	**440**		**721,487,005,268**	**745,781,758,989**

Date: 13 August 2026

CÔNG TY CỔ PHẦN CHIẾU XẠ AN PHÚ

Phan Thi Loi	**Nguyen Thi Tuyet Nhung**	**Vo Thuy Duong**
Preparer	**Chief Accountant**	**Legal Representative**

COMBINED INTERIM INCOME STATEMENT
(Full form)
For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year Current year	 Previous year
1.	**Revenue from sales of goods and provisions of services**	01	VI.1	60,153,652,817	54,740,582,225
2.	**Revenue deductions**	02		-	-
3.	**Net revenue from sales of goods and provisions of services**	10		60,153,652,817	54,740,582,225
4.	**Cost of sales**	11	VI.2	48,675,257,706	46,366,916,040
5.	**Gross profit from sales of goods and provisions of services**	20		11,478,395,111	8,373,666,185
6.	**Gain/loss on disposal, liquidation of investment properties**	21		-	-
7.	**Financial income**	22	VI.3	409,930,893	9,003,213
8.	**Financial expenses**	23	VI.4	5,552,564,638	8,080,530,076
	In which: Borrowing costs	24		5,529,018,661	7,265,992,158
9.	**Selling expenses**	25	VI.5	1,643,122,021	1,738,733,362
10.	**General and administrative expenses**	26	VI.6	13,413,887,786	13,293,401,095
11.	**Net operating profit/(loss)**	30		(8,721,248,441)	(14,729,995,135)
12.	**Other income**	31	VI.7	90,909,091	190,909,091
13.	**Other expenses**	32	VI.8	51,579,704	14,427
14.	**Other profit**	40		39,329,387	190,894,664
15.	**Total accounting profit/(loss) before tax**	50		(8,681,919,054)	(14,539,100,471)
16.	**Current income tax**	51	V.15	-	-
17.	**Deferred income tax**	52		-	-
18.	**Profit/(loss) after tax**	60		(8,681,919,054)	(14,539,100,471)
19.	**Basic earnings per share**	70	VI.9	(436)	(730)
20.	**Diluted earnings per share**	71	VI.9	(436)	(730)

Date: 13 August 2026

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

Phan Thi Loi	**Nguyen Thi Tuyet Nhung**	**Vo Thuy Duong**
Preparer	**Chief Accountant**	**Legal Representative**

COMBINED INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year: Current year	Accumulated from the beginning of the year: Previous year
I.	**Cash flows from operating activities**				
1.	***Profit/loss before tax***	***01***		***(8,681,919,054)***	***(14,539,100,471)***
2.	***Adjustments for:***				
-	Depreciation/Amortization of fixed assets and investment properties	02		26,559,159,990	26,729,287,130
-	Provisions and allowances	03	V.5	190,218,194	178,387,769
-	Exchange gain/loss due to revaluation of monetary items in foreign currencies	04	VI.3, 4	(364,131,291)	729,778,571
-	Gain/loss from investing and financing activities	05	VI.7	(90,909,091)	(194,467,277)
-	Borrowing costs	06	VI.4	5,529,018,661	7,265,992,158
-	Other adjustments	07		-	-
3.	***Operating profit/loss before movements in working capital***	***08***		***23,141,437,409***	***20,169,877,880***
-	Increase/decrease of receivables	09		(652,034,857)	(259,381,971)
-	Increase/decrease of inventories	10		1,013,807,899	(47,746,755)
-	Increase/decrease of payables	11		632,862,585	1,659,621,427
-	Increase/decrease of deferred expenses	12		4,414,670,315	4,501,800,982
-	Increase/decrease of trading securities	13		-	-
-	Interest expenses paid	14	V.17, VI.4	(5,586,680,790)	(6,709,512,761)
-	Corporate income tax paid	15		-	-
-	Other cash inflows	16		-	-
-	Other cash outflows	17	V.20	(12,000,000)	(25,000,000)
	Net cash flows generated from operating activities	***20***		***22,952,062,561***	***19,289,658,802***
II.	**Cash flows from investing activities**				
1.	Purchases and construction of fixed assets and other non-current assets	21	V.3, 8, 13	(1,171,681,566)	(74,730,000)
2.	Proceeds from disposals of fixed assets and other non-current assets	22	V.8, VI.7	90,909,091	-
3.	Cash outflow for lending, buying debt instruments of other entities	23		-	-
4.	Cash recovered from lending, selling debt instruments of other entities	24		-	10,641,874,556
5.	Equity investments in other entities	25		-	-
6.	Cash recovered from equity investments in other entities	26		-	-
7.	Interest earned, dividends and profits received	27		-	267,913,328
	Net cash flows generated from/(used in) investing activities	***30***		***(1,080,772,475)***	***10,835,057,884***

ITEMS	Code	Note	Accumulated from the beginning of the year: Current year	Accumulated from the beginning of the year: Previous year
III. Cash flows from financing activities				
1. Proceeds from share issue and owners' contributed capital	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 borrowing principal	34	V.19a	(16,000,008,000)	(203,110,444,882)
5. Payment for financial lease principal	35		-	-
6. Dividends and profit paid to the owners	36		-	-
Net cash flows used in financing activities	***40***		***(16,000,008,000)***	***(22,110,444,882)***
Net cash flows during the period	**50**		**5,871,282,086**	**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		68,483,468	201,979,417
Ending cash and cash equivalents	**70**	**V.1**	**14,108,790,321**	**15,905,294,606**

Date: 13 August 2026

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

Preparer	Chief Accountant	Legal Representative
Phan Thi Loi	**Nguyen Thi Tuyet Nhung**	**Vo Thuy Duong**
Preparer	**Chief Accountant**	**Legal Representative**

NOTES TO THE COMBINED INTERIM FINANCIAL STATEMENTS
For the first 6 months of the fiscal year ending 31 December 2026

I. GENERAL INFORMATION

1. Ownership form
An Phu Irradiation Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company.

2. Business field
The Company operates in the service sector.

3. Principal business activities
The Company's principal business activities are irradiation for the sterilization of aquatic products and medical devices; irradiation and preservation of industrial products and other consumer products; preservation of frozen fruit and vegetable preservation; and preservation of frozen food.

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

5. Affiliates which are not legal entities and do accounting works dependently

Affiliates	Address
An Phu Irradiation Joint Stock Company - Branch 1	Lots C1 and C2, Binh Minh Industrial Park, My Loi Hamlet, Cai Von Ward, Vinh Long Province
An Phu Irradiation Joint Stock Company - Branch 2	No. 29, Road 9, VSIP Bac Ninh Industrial – Urban – Service Park, Dai Dong Commune, Bac Ninh Province
An Phu Irradiation Joint Stock Company - Branch 3	Lot E6 - 6, Lot E6 – 7, Road D1, Hi-Tech Park, Tang Nhon Phu Ward, Ho Chi Minh City
An Phu Irradiation Joint Stock Company – Representative office in Ho Chi Minh	No. 157 Le Thanh Ton Street, Ben Thanh Ward, Ho Chi Minh City

6. Headcount
As of the reporting date, the Company's headcount is 194 (headcount at the beginning of the year: 197).

7. Statement of information comparability on the Combined Interim Financial Statements
The corresponding figures of the previous period are comparable with the figures of the current period. During the period, the Company adopted the Vietnamese Enterprise Accounting System, which was issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99") in replacement to the Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain items in the Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance" column and the "Previous period" column in the Combined Interim Financial Statements have been restated in accordance with the new classifications and names specified in the Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owner's equity and after-tax profit.

8. Other information

The Company's shares was registered for trading on the UPCoM market (Unlisted Public Company Market) of Hanoi Stock Exchange under the stock code "APC" according to Decision No. 463/QĐ-SGDHN dated 08 May 2024 of Hanoi Stock Exchange. The first trading date was 15 May 2024.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY UNIT

1. Accounting period

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

2. Accounting currency unit

The accounting currency unit is the Vietnamese Dong ("VND") because transactions are primarily denominated in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular 99 and other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Financial Statements.

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

The Company's Board of Management has complied with all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular 99 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in the preparation and presentation of the Financial Statements.

Adoption of the new Enterprise Accounting System

The fiscal year ended 31 December 2026 is the first year when the Company applies the Vietnamese Enterprise Accounting System under the Circular 99 in replacement to the Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to the application of Circular 99 is carried out using the following methods:

- For changes in accounting policies where the Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where the Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

The impact of these changes in accounting policies on comparative figures is not significant.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Accounting convention

The Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

The Company's affiliates have their own accounting sections but cannot do the accounts recording independently. The Combined Financial Statements of the whole Company are prepared on the basis of the combination of the Financial Statements of Head Office and those of the Company's affiliates that are authorized to prepare Financial Statements. Intra-company transactions and intra-company balances between the Head Office and its affiliates, or between affiliates are excluded when the Combined Financial Statements are prepared.

2. Foreign currency transactions

Transactions denominated in foreign currencies are translated at the spot exchange rate at the date of transaction. The balances of monetary items denominated in foreign currencies at the reporting date (excluding foreign currency-denominated receivables for which an allowance for doubtful debts has been made) are revalued at the average buying and selling rates applicable to wire transfer of Vietcombank – South Binh Duong Branch (where the Company regularly conducts transactions).

Exchange differences arising from the transactions denominated in foreign currency during the period are recognized in financial income (if a gain) or financial expenses (if a loss). Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the reporting date are presented on the basis of net amount of total gains and total losses arising from the revaluation of such items and are recognized in financial income (if a gain) or financial expenses (if a loss).

3. Cash and cash equivalents

Cash includes cash on hand, cash in bank and cash in transit. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment (calculated from the date of purchase to the maturity date), which can be readily converted into a known amount of cash and are not subject to significant risks in conversion to cash at the reporting date. Restricted cash and cash equivalents are not presented under this item, but under the items "Other current assets" or "Other non-current assets", depending on the duration of the restriction.

4. Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. The Company's held-to-maturity investments include time deposits held for the purpose of collecting periodic interest.

Held-to-maturity investments are initially recognized at cost, including the acquisition cost and directly attributable transaction costs (such as transaction fees, brokerage commissions, etc.). Interest accrued prior to the acquisition date is deducted from the cost of the investment upon initial recognition. After the initial recognition, these investments are measured at cost. Interest income earned after the acquisition date is recognized in financial income using accrual basis.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted from the investment costs. If the evidence of loss diminishes or no longer exists in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

5. Receivables

Receivables are recognized at their carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables represent receivables of a commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables represent receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in details by subject, term and original currency.

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- For overdue debts:
  - 30% of the value of debts overdue between 6 months and less than 1 year.
  - 50% of the value of debts overdue between 1 year and less than 2 years.
  - 70% of the value of debts overdue between 2 years and less than 3 years.
  - 100% of the value of debts overdue for 3 years or more.
- For doubtful debts: Allowance is made on the basis of the estimated loss.

Increases or decreases in the obligatory allowance for doubtful debts as of the reporting date are recorded into general and administrative expenses.

6. Inventories

Inventories are stated at the lower of cost and net realizable value.

The cost of inventories comprises costs of purchases and other directly attributable costs incurred in bringing the inventories to their present location and conditions.

Inventory costs are determined using the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for devaluation of inventories is recognized for each type of inventories when their costs exceed their net realizable values. Increases or decreases in the obligatory allowance for devaluation of inventories as of the balance sheet date are recorded into costs of sales.

Spare parts, standby equipment held for use for more than 12 months or beyond the Company's normal operating cycle, and work in progress with production or conversion periods extending beyond the normal operating cycle, are not classified as inventories but are presented as non-current assets in the Statement of Financial Position.

7. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Financial Statements.

The Company allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating deferred expenses are as follows:

Tools and supplies

The tools and supplies issued for use in connection with business operations over multiple accounting periods are recognized as deferred expenses and are allocated into operation costs on a straight-line basis over their estimated useful lives (3 years for maximum). For certain tools and supplies with specific usage features, the Company may apply an allocation method based on the extent to which the tools and supplies are utilized in business operations during each accounting period.

Land rental

Rental to get the right to use leased land at VSIP Bac Ninh Industrial Park for business operations, which are prepaid for multiple accounting periods, are recognized as deferred expenses and allocated into operating costs on a straight-line basis over the corresponding prepaid lease term (i.e. 20 - 47 years).

Expenses for irradiation sources

Expenses of radioactive source represent the total amount spent on purchase of irradiation sources and are allocated into costs on the basis of depreciation features of this asset.

Other deferred expenses

Other expenses incurred that relate to multiple accounting periods are recognized as deferred expenses and allocated to operating costs in a manner appropriate to the characteristics and nature of each expense item.

8. Tangible fixed assets

Tangible fixed assets are presented at historical cost less accumulated depreciation. Historical cost of tangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the time when it is brought to its working condition for its intended use.

Subsequent costs are added to the historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the period. Costs of routine repairs and maintenance of tangible fixed assets are recognized into operation costs in the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and amortized gradually into operation costs until the next routine repair or maintenance period.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The useful lives and depreciation methods are reviewed at least at the end of each fiscal year and adjusted as necessary. The depreciation years applied are as follows:

Fixed assets	Years
Buildings and structures	03 – 35
Machinery and equipment	03 – 15
Vehicles	05 – 12
Office equipment	03 – 08

9. Intangible fixed assets

Intangible fixed assets are presented at their initial cost minus any accumulated amortization.

Initial cost of intangible fixed assets includes all costs incurred by the Company to acquire the asset up to the time when it is brought to its working condition for its intended use. Subsequent costs attributable to intangible fixed assets are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of an intangible fixed asset, its initial cost and accumulated amortization are derecognized, then any gain or loss resulting from such disposal is included in the income or the expenses during the period.

The useful life and amortization method are reviewed at least at the end of each fiscal year and adjusted as necessary.

The Company's intangible fixed assets include computer software. Costs directly attributable to computer software that is not an integral part of the related hardware are capitalized. The cost of computer software includes all directly attributable costs incurred by the Company up to the date the software is available to use. The computer software is amortized on a straight-line basis over a period of 2 to 5 years.

10. Construction in progress

Construction in progress reflects costs directly related to assets under construction, machinery and equipment under installation, including borrowing costs capitalized in accordance with Vietnamese Accounting Standard No. 16 — Borrowing Costs ("VAS 16"). These assets are recorded at historical cost and are not depreciated until they are available for use. Upon completion, all costs are transferred to the appropriate asset categories based on their intended use, including tangible fixed assets, intangible fixed assets, investment property or inventories, and depreciation/amortization commences when the assets are available for use.

Costs of upgrades and renovations of fixed assets in progress are accounted for separately and, upon completion, are added to the historical cost of the corresponding fixed assets.

Repair and maintenance expenses for fixed assets incurred on a regular basis to maintain the assets in their normal operating condition are recognized in operating expenses during the period. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, the expenses are recognized as deferred expenses and amortized to operating expenses over the period until the next scheduled repair or maintenance.

11. Payables and accrued expenses

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

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables represent liabilities of a commercial nature arising from the purchase of goods, services or assets, where the suppliers are independent third parties of the Company.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers for which payment has not yet been made due to the absence of invoices or insufficient supporting documentation, as well as employee entitlements such as accrued annual leave, and other accrued operation costs.
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of goods or provisions of services.

Payables and accrued expenses are presented as short-term or long-term in the Statement of Financial Position based on their remaining maturities as at the reporting date.

12. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Company no longer has discretion to avoid the obligation to pay dividends to shareholders in accordance with securities laws.

13. Owner's equity

Owner's capital

The owner's capital is recorded according to the actual amounts contributed by the shareholders.

Share premiums

Share premiums recognized comprise:

- The excess of the issuance price over the par value of shares issued in an IPO or additional issuance..
- The difference between the repurchase price and the re-issuance price of the Company's own share..
- The excess of the principal of convertible bonds over the par value of the additional shares issued upon conversion together with the full value of the bond conversion options, which is transferred to share premiums, regardless of whether the bondholders exercise their options or not.
- The excess of the actual amount received for capital contributions over the corresponding capital amount sated in the Corporation's Charter.

Directly attributable costs incurred in connection with a successful share issuance are deducted from share premiums. Costs incurred in connection with an unsuccessful share issuance are recognized as financial expenses during the period..

Treasury shares

When the Company repurchases its own issued shares, the total amount paid, including directly attributable transaction costs, is recognized as treasury shares and presented as a deduction from equity. As at the reporting date, the actual cost of treasury shares is presented as a negative amount in the Statement of Financial Position as to reduce the owner's capital. Where shares are repurchased for immediate cancellation, the corresponding amount is directly deducted from the owner's capital and share premium. Upon reissuance, the cost of treasury shares is determined using the weighted average method. The difference between the reissuance price and the weighted average cost is recognized in share premium.

14. Profit distribution

Profit after tax is distributed to shareholders after appropriations for funds have been made in accordance with the Company's Charter and legal regulations, and after approval of the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained profit that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

15. Recognition of revenue and income

Revenue from provisions of services

Revenue from provisions of services shall be recognized when the Company fulfils its contractual obligations and all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.
- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of the reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Interest

Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

16. Borrowing costs

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing.

Borrowing costs are recognized as an expense during the period when they are incurred, unless they are qualified for capitalized borrowing costs.

Borrowing costs that are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales, are capitalized as part of that asset when it is probable that they will result in future economic benefits to the Company and the borrowing costs can be reliably measured.

The capitalization of borrowing costs commences when all three of the following conditions are concurrently met:

- Expenditure for the construction or production of the asset have been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its intended use or sale are being undertaken.

Capitalization is suspended during periods when the construction or production process is abnormally interrupted. Capitalization stops when substantially all activities necessary to prepare the asset for its intended use or sale have been completed.

For a specific borrowing for purpose of construction or production of an asset in progress, the capitalized borrowing costs are the actual borrowing costs incurred, less any investment income on the temporary investment of those borrowings.

In the event that general borrowings are partly used for the construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings outstanding during the period, except for borrowings made specifically for the purpose of obtaining an asset.

17. Expenses

Expenses are those that result in outflows of the Company's economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Company recognizes revenue, it also shall recognize the costs corresponding to generating that revenue. Such costs include those incurred in the reporting period in which the related revenue was recognized, together with costs incurred in the prior reporting periods or accrued expenses related to the revenue recognized in that period. In the event that matching principle conflicts with prudence principle, costs are recognized in accordance with the nature of the underlying transaction and the requirements of the applicable Vietnamese Accounting Standards in order to ensure true and fair representation of that transaction.

18. Corporate income tax

The Company's accounting policy for corporate income tax is applied in accordance with the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, the Decree No. 320/2025/NĐ-CP dated 15 December 2025 of the Government detailing certain articles of the Corporate Income Tax Law, guidance documents issued by the Ministry of Finance, and other relevant legal regulations. Corporate income tax includes current income tax and deferred income tax.

Current income tax

Current income tax includes the tax amount computed based on the assessable income during the year and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses, non-taxable income and losses brought forward.

On a quarterly basis, the Company determines and recognizes the provisional corporate income tax payable. At the end of the fiscal year, the Company determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between carrying values of assets and liabilities serving the preparation of the Interim Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expenses.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the fiscal year when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Interim Statement of Financial Position, deferred income tax assets and deferred income tax liabilities are offset against each other if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
  - The same taxable subjects; or
  - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

19. Related parties

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

Related parties of the Company include:

- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, including members of the Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, manage and control the Company's operations, including the Board of Management and their close family members.
- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by the key management personnel or major shareholders of the Company and entities that share the key management personnel with the Company.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Company, including the individual's parents, spouse, children and siblings.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

20. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing an individual product or service or a group of related products or services, and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared by the business field or geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared by the business segment and the secondary segment report is prepared by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report is prepared by the business segment. The Company's organizational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and meets at least one of the following thresholds: the segment's revenue accounts for 10% or more of the total revenue of all segments; The segment's financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms); or the segment's total assets account for 10% or more of the total assets of all segments

The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Combined Interim Financial Statements of the Company.

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

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	88,031,330	151,746,087
Cash in bank	14,020,758,991	8,017,278,680
- *Vietcombank – South Binh Duong Branch*	*1,117,686,910*	*3,880,321,138*
- *Eximbank – Can Tho Branch*	*23,550,415*	*2,878,681,586*
- *ACB – Can Tho Branch*	*11,933,143,543*	*501,942,543*
- *Other banks*	*946,378,123*	*756,333,413*
Total	**14,108,790,321**	**8,169,024,767**

2. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying value	Allowance	Carrying value	Allowance
Thai Son Company Limited – a related party	291,548,570	-	23,692,111	-
Quoc Viet Seaproducts Processing Trading & Import-Export Corporation	5,849,353,705	(5,849,353,705)	5,849,353,705	(5,849,353,705)
Hai Premium Treats Co., Ltd.	1,649,602,480	-	1,672,397,774	-
Other customers	10,757,838,124	(2,142,141,810)	9,180,340,515	(1,951,923,616)
Total	**18,548,342,879**	**(7,991,495,515)**	**16,725,784,105**	**(7,801,277,321)**

3. Short-term advances to suppliers

	Ending balance	Beginning balance
Thai Son Company Limited [(i)] – a related party	43,552,060,543	43,545,147,744
Other suppliers	633,893,487	1,381,063,720
Total	**44,185,954,030**	**44,926,211,464**

(i) This item reflects the prepayment under the Sales Contract No. 001-2021/TS-API/HĐKT dated 19 August 2021, and its appendixes regarding the advance payment towards the acquisition of radioactive source, and expenses for renovation, transportation, installation, source allocation calculation, and procedures for licensing and usage.

In which, short-term advances to suppliers for the acquisition of fixed assets and construction are VND 596,100,000 (beginning balance: VND 1,256,423,950).

4. Other receivables

4a. Other short-term receivables

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Receivables from related parties	***501,691,616***	-	***345,291,616***	-
Ms. Vo Thuy Duong – Advance	251,691,616	-	345,291,616	-
Mr. Vo Thai Son - Advance	250,000,000	-	-	-
Receivables from other organizations and individuals	***78,946,000***	-	***21,200,000***	-
Advances to other employees	65,000,000	-	10,000,000	-
Short-term mortgages, deposits	11,200,000	-	11,200,000	-
Other short-term receivables	2,746,000	-	-	-
Total	**580,637,616**	-	**366,491,616**	-

4b. Other long-term receivables

This item reflects the long-term deposit to Saigon High-tech Park Authority to secure the implementation of the Irradiation Technology Research and Application Development Center project. The project is currently in the process of finalizing the necessary legal formalities in accordance with the regulations of the relevant authorities.

5. Doubtful debt

	Ending balance			Beginning balance		
	Overdue period	Original amount	Recoverable amount	Overdue period	Original amount	Recoverable amount
Quoc Viet Seaproducts Processing Trading & Import-Export Corporation		5,849,353,705	-		5,849,353,705	-
Trade receivables	*More than 3 years*	*5,849,353,705*	-	*More than 3 years*	*5,849,353,705*	-
Receivables from other organizations and individuals		2,571,724,311	429,582,501		2,544,619,234	592,695,618
	From 6 months to less than 1 year	*40,062,383*	*28,043,668*	*From 6 months to less than 1 year*	*295,322,066*	*206,725,446*
	From 1 year to less than 2 years	*455,315,431*	*227,657,711*	*From 1 year to less than 2 years*	*352,853,012*	*176,426,506*
	From 2 years to less than 3 years	*578,351,857*	*173,881,122*	*From 2 years to less than 3 years*	*698,478,887*	*209,543,666*
	More than 3 years	*1,497,994,640*	-	*More than 3 years*	*1,197,965,269*	-
Total		**8,421,078,016**	**429,582,501**		**8,393,972,939**	**592,695,618**

The changes in allowances for short-term doubtful debts are as follows:

	Current period	Previous period
Beginning balance	7,801,277,321	7,348,626,718
Additional allowances	190,218,194	178,387,769
Ending balance	**7,991,495,515**	**7,527,014,487**

6. Inventories

	Ending balance		Beginning balance	
	Cost	Allowance	Cost	Allowance
Tools, supplies	1,318,690,461	-	2,362,508,360	-
Merchandise	239,691,724	-	209,681,724	-
Total	**1,558,382,185**	-	**2,572,190,084**	-

7. Deferred expenses

7a. Short-term deferred expenses

	Ending balance	Beginning balance
Tools and supplies	114,171,016	189,887,252
Other short-term deferred expenses	831,277,320	1,363,406,801
Total	**945,448,336**	**1,553,294,053**

7b. Long-term deferred expenses

	Ending balance	Beginning balance
Tools and supplies	842,905,027	852,902,269
Land rental (i)	45,936,861,866	26,836,109,965
Expenses for irradiation sources	57,091,183,056	60,937,535,003
Other long-term deferred expenses	525,299,269	475,774,678
Total	**104,396,249,218**	**89,102,321,915**

(i) The land use rights at the VSIP Bac Ninh Industrial Park, of which the carrying value of VND 26,415,700,933, have been mortgaged to secure the Company's borrowings from ACB – Go May Branch (see Note No. V.19b).

8. Tangible fixed assets

	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
Acquisitions during the period	-	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**
In which:					
Assets fully depreciated but still in use	57,785,180,535	44,980,236,646	17,266,171,373	819,099,639	120,850,688,193
Assets waiting for liquidation	-	-	-	-	-

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Depreciation					
Beginning balance	137,490,152,345	217,338,564,380	23,388,902,663	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**	**234,781,424,971**	**23,519,240,464**	**9,990,515,117**	**411,420,948,868**
Carrying value					
Beginning balance	177,685,264,694	337,911,455,595	9,875,975,149	18,822,677,836	544,295,373,274
Ending balance	**172,045,648,723**	**321,293,845,004**	**9,071,185,257**	**18,135,985,944**	**520,546,664,928**
In which:					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

The historical costs and carrying values of tangible fixed assets of Representative Office in Ho Chi Minh City are VND 44,332,983,208 and VND 31,661,325,004 respectively. These assets were invested under the Business Cooperation Contract No. 01/HĐHT-APIRA dated 01 March 2022 with Ms. Vo Thuy Duong (see Note No. V.23)

Some tangible fixed assets, of which the carrying values are VND 465,204,083,037 have been mortgaged to secure the borrowings from ACB – Go May Branch (see Note No. V.19b and V.22b).

The list of tangible fixed assets as at the reporting date is as follows:

	Historical cost	Accumulated depreciation	Carrying value
Cold storage in Bac Ninh	99,373,560,427	14,906,034,045	84,467,526,382
Irradiation system in Bac Ninh	440,761,508,714	154,266,528,024	286,494,980,690
Other tangible fixed assets	391,832,544,655	242,248,386,799	149,584,157,856
Total	**931,967,613,796**	**411,420,948,868**	**520,546,664,928**

9. Intangible fixed assets

	Land use rights	Computer software	Total
Historical cost			
Beginning balance	35,063,900,737	5,502,042,896	40,565,943,633
Transferred to long-term deferred expenses	(35,063,900,737)	-	(35,063,900,737)
Ending balance	**-**	**5,502,042,896**	**5,502,042,896**
In which:			
Assets fully amortized but still in use	-	5,502,042,896	5,502,042,896
Accumulated depreciation			
Beginning balance	15,054,331,908	5,483,207,846	20,537,539,754
Amortization for the period	-	18,835,050	18,835,050
Transferred to long-term deferred expenses	(15,054,331,908)	-	(15,054,331,908)
Ending balance	**-**	**5,502,042,896**	**5,502,042,896**

	Land use rights	Computer software	Total
Carrying value			
Beginning balance	20,009,568,829	18,835,050	20,028,403,879
Ending balance	-	-	-
In which:			
Assets temporarily not in use	-	-	-
Assets awaiting liquidation	-	-	-

10. Construction in progress

This item reflects cost of developing analytical software, preparing implementation process documentation, and Odoo software.

11. Long-term held-to-maturity investments

A 24-month deposit has been used to secure the Company's debt repayment obligations at Eximbank – Can Tho Branch according to Security Agreement No. 1003HĐBĐ202511309 dated 30 September 2025.

12. Unrecognized deferred income tax assets

The Company has not recognized deferred income tax assets for the following items:

	Ending balance	Beginning balance
Interest expenses (i)	20,094,841,152	21,449,049,828
Taxable losses (ii)	58,964,725,200	50,146,409,379
Total	**79,059,566,352**	**71,595,459,207**

(i) Details of non-deductible interest expenses are as follows:

	Ending balance	Beginning balance
2022	1,296,898,590	2,651,107,266
2023	14,797,048,576	14,797,048,576
2024	2,373,475,611	2,373,475,611
2025	1,627,418,375	1,627,418,375
Total	**20,094,841,152**	**21,449,049,828**

Pursuant to the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, Decree No. 132/2020/NĐ-CP dated 05 November 2020 and Decree No. 20/2025/NĐ-CP dated 10 February 2025 of the Government, non-deductible interest expense is carried forward to subsequent taxable periods for a maximum of five (5) consecutive years, commencing from the year following the year in which the non-deductible interest expense is incurred. Deferred income tax assets have not been recognized in respect of this item as it is not probable that sufficient future taxable profits will be available to utilize the carried-forward interest expense.

(ii) Details of unused taxable losses are as follows:

Loss-suffering year	Amount of loss incurred	Accumulated utilized loss	Loss to be carried forward	Loss carry-forward period	Unrecognized deferred tax assets
2023	16,399,863,879	-	16,399,863,879	31 December 2028	3,279,972,776
2024	13,753,085,942	-	13,753,085,942	31 December 2029	2,750,617,188
2025	19,993,459,558	-	19,993,459,558	31 December 2030	3,998,691,912
2026	8,818,315,821	-	8,818,315,821	30 June 2031	1,763,663,164
Total	**58,964,725,200**	**-**	**58,964,725,200**		**11,792,945,040**

According to the provisions of the Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025 and Decree No. 320/2025/NĐ-CP dated 15 November 2025 of the Government detailing certain provisions of the Corporate Income Tax Law, losses incurred in any tax year may be carried forward and offset against income for a maximum of five (5) years, commencing from the year following the year in which the loss arises. No deferred income tax asset has been recognized in respect of these carried-forward losses, as it is not probable that sufficient future taxable profits will be available to utilize them.

13. Short-term trade payables

	Ending balance	Beginning balance
Hoang Quan Mekong Corporation (i)	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**

(i) The Company has not paid overdue payables to Hoang Quan Mekong Corporation because this partner has not fulfilled the obligations specified in the contract.

In which, the trade payables for the acquisition of fixed assets and construction are VND 4,460,496,668 (beginning balance: VND 4,409,702,518).

The Company has no overdue trade payables.

14. Short-term advances from customers

	Ending balance	Beginning balance
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**

15. Short-term taxes and amounts payable to the State budget

	Beginning balance		Movements during the period		Ending balance	
	Payable	Receivable	Amount payable	Amount paid	Payable	Receivable
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)	-	-
Corporate income tax	-	2,514,507,447	-	-	-	2,514,507,447
Personal income tax	125,252,616	-	189,836,681	(245,477,580)	69,611,717	-
Total	**511,268,373**	**2,514,507,447**	**1,671,719,595**	**(1,597,348,160)**	**585,639,808**	**2,514,507,447**

All taxes and other amounts payable to the State Budget are paid in the short term.

Value added tax (VAT)

The Company has to pay VAT in accordance with the deduction method. The tax rates applied are as follows:

- Exports : 0%
- Local sales : 5% or 10%

  During the period, the Company is entitled to a reduction of the value-added tax from 10% to 8% for merchandise and services currently subject to a 10% tax rate (except for certain merchandise and services specified in the Appendix issued with the Decree) under Decree No. 174/2025/ND-CP dated 30 June 2025 of the Government (effective from 01 July 2025 to 31 December 2026), stipulating the value-added tax reduction policy under Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.

Corporate income tax

The Company has to pay corporate income tax on assessable income at the rate of 20%.

The estimated corporate income tax payable is as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Total accounting profit/(loss) before tax	(8,681,919,054)	(14,539,100,471)
Increases/(decreases) of accounting profit to determine taxable income:		
• Non-deductible interest expenses (i)	-	1,483,916,182
• Interest expenses carried forward (i)	(1,354,208,676)	-
• Other increases	1,363,401,377	909,048,979
• Other decreases	(145,589,468)	-
Assessable income	(8,818,315,821)	(12,146,135,310)
Corporate income tax rate	20%	20%
Corporate income tax payable	-	-

(i) This non-deductible interest expense is carried forward to subsequent taxable periods for the purpose of determining the amount of deductible interest expense, to the extent that deductible interest expense in those periods is below the prescribed cap. Such interest expense may be carried forward for a maximum of five (5) consecutive years, commencing from the year following the year in which the non-deductible interest expense is incurred.

Determination of corporate income tax liability of the Company is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Combined Interim Financial Statements can be changed upon the inspection of tax authorities.

Other taxes

The Company has declared and paid these taxes in line with the prevailing regulations.

16. Payables to employees

This item reflects salaries and bonuses to be paid to employees.

17. Short-term accrued expenses

	Ending balance	Beginning balance
Brokerage commission	272,747,762	157,898,259
Infrastructure maintenance and operation expenses	1,080,629,070	1,080,629,070
Interest expenses	589,406,321	647,068,450
Power charges	591,885,674	494,793,801
Other short-term accrued expenses	27,397,654	12,037,649
Total	**2,562,066,481**	**2,392,427,229**

18. Other payables

18a. Other short-term payables

	Ending balance	Beginning balance
Trade Union's expenditure, social insurance premiums, health insurance premiums and unemployment insurance premiums	1,258,604,690	1,265,839,390
Dividends payable	-	236,593,375
Remuneration of the Board of Directors	84,000,000	-
Other short-term payables	32,683,812	85,502,304
Total	**1,375,288,502**	**1,587,935,069**

18b. Other long-term payables

This item reflects long-term deposit received from Ostro Mineral Schweiz AG under the contract dated 01 March 2024.

18c. Overdue debts

The Company has no other overdue payables.

19. Borrowings

19a. Short-term borrowings

	Ending balance	Beginning balance
Borrowing from Eximbank – Can Tho Branch	-	9,000,000,000
Current portions of long-term borrowings (see Note No. V.19b)	14,000,016,000	14,000,016,000
Total	**14,000,016,000**	**23,000,016,000**

Details of increases/(decreases) of short-term borrowings are as follows:

	Beginning balance	Increase during the period	Transfer from long-term borrowings	Amount repaid during the period	Ending balance
Current period					
Borrowings from banks	9,000,000,000	-	-	(9,000,000,000)	-
Current portions of long-term borrowings from other organizations and individuals	14,000,016,000	-	7,000,008,000	(7,000,008,000)	14,000,016,000
Total	**23,000,016,000**	**-**	**7,000,008,000**	**(16,000,008,000)**	**14,000,016,000**
Previous period					
Short-term borrowings from related parties	26,000,000,000	11,000,000,000	-	(15,000,000,000)	22,000,000,000
Current portions of long-term borrowings from other organizations and individuals	74,400,000,000	-	14,000,016,000	(74,400,000,000)	14,000,016,000
Total	**100,400,000,000**	**11,000,000,000**	**14,000,016,000**	**(89,400,000,000)**	**36,000,016,000**

19b. Long-term borrowings

A borrowing from ACB – Go May Branch is to reimburse the investment in An Phu Irradiation Plant Project in Bac Ninh. The interest rate and borrowing terms are specified for each borrowing acknowledgement. This borrowing is secured by:

- Real estate under Mortgage Contract No. GMY.BĐDN.251.090425 signed between the Bank and Ms. Tran Ngoc Thien Nga and Mr. Vo Thai Thuan (see Note No. VII.1a);
- Real estate under Mortgage Contract No. GMY.BĐDN.95.090425 signed between the Bank and Ms. Vo Thuy Duong (see Note No. VII.1a);
- Land use rights and all assets attached to land under the Contracts No. GMY.BĐDN.359.031025 and GMY.BĐDN.360.031025 signed between the Bank and An Phu Irradiation Joint Stock Company (see Notes No. V.7b and V.8).

The repayment schedule of long-term borrowings is as follows:

	Ending balance	Beginning balance
1 year or less	14,000,016,000	14,000,016,000
More than 1 year to 5 years	56,000,064,000	56,000,064,000
More than 5 years	83,666,568,000	90,666,576,000
Total	**153,666,648,000**	**160,666,656,000**

Details of increases/(decreases) of long-term borrowings during the period are as follows:

	Current period	Previous period
Beginning balance	146,666,640,000	111,377,108,882
Amount incurred	-	170,000,000,000
Amount repaid	-	(113,710,444,882)
Transferred to short-term borrowings	(7,000,008,000)	(14,000,016,000)
Ending balance	**139,666,632,000**	**153,666,648,000**

19c. Overdue borrowings

The Company has no overdue borrowings.

20. Bonus and welfare fund

	Beginning balance	Disbursement during the period	Ending balance
Bonus fund	4,373,513,775	-	4,373,513,775
Welfare fund	8,733,178,905	(12,000,000)	8,721,178,905
Total	**13,106,692,680**	**(12,000,000)**	**13,094,692,680**

21. Owner's equity

21a. Statement of changes in owner's equity

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

21b. Details of owner's capital

	Ending balance	Beginning balance
Ms. Vo Thuy Duong	80,529,200,000	80,529,200,000
Thai Son Company Limited	44,596,540,000	44,596,540,000
Torus Capital Investments Pte. Ltd.	28,707,200,000	28,707,200,000
Mr. Vo Thai Son	8,711,000,000	8,711,000,000
Ms. Le Thi My Duyen	6,091,400,000	6,091,400,000
Treasury shares	2,163,700,000	2,163,700,000
Other shareholders	30,414,910,000	30,414,910,000
Total	**201,213,950,000**	**201,213,950,000**

The Resolution No. 01/NQ-ĐHĐCĐ-API dated 25 June 2021 of the Annual General Meeting of Shareholders approved the plan on issuance of 19,905,025 shares to existing shareholders to invest in An Phu Irradiation Research and Application Center (APIRA) and to supplement the working capital. Due to the impact of the Covid-19 pandemic, the implementation of the investment project has been delayed. The Company's capital mobilization accordingly has been adjusted on the basis of the project schedule (i.e. changed from the 3rd quarter of 2023 to the 4th quarter of 2027).

21c. Shares

	Ending balance	Beginning balance
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*	-	-

Par value per outstanding share: VND 10,000.

22. Off-combined interim statement of financial position items

22a. Leased assets

The total minimum lease payments in the future for non-cancellable leasing contracts are classified by terms as follows:

	Ending balance	Beginning balance
1 year or less	643,714,628	643,714,628
More than 1 year to 5 years	2,574,858,510	2,574,858,510
More than 5 years	24,712,469,090	25,446,396,844
Total	**27,931,042,228**	**28,664,969,982**

The operating lease payments above include land rental at the Ho Chi Minh City High-Tech Park, which was leased in form of operating lease at the leasing rate of VND 21,735/m²/year. The term of the signed lease contract is 49 years and 11 months, starting from 26 December 2019.

22b. Pledged and mortgaged assets

	Carrying value		Pledge and mortgage period	Pledgee or mortgagee
	Ending balance	Beginning balance		
Tangible fixed assets (see Note No. V.8)	***465,204,083,037***	***485,495,052,927***		
Irradiation system and cold storage in Bac Ninh	462,479,567,667	482,617,321,911		
Buildings and structures	840,591,244	854,509,108		ACB – Go May Branch
Machinery and equipment	1,817,424,126	1,951,471,908		
Other vehicles	66,500,000	71,750,000		
Long-term deferred expenses (see Note No. V.7b)	***26,415,700,933***	***26,836,109,965***		
Land use rights at the VSIP Bac Ninh Industrial Park	26,415,700,933	26,836,109,965		ACB – Go May Branch
Long-term held-to-maturity investments (see Note No. V.11)	***9,518,066,000***	***9,440,960,000***		
Term deposits at Eximbank	9,518,066,000	9,440,960,000	29 September 2026	Eximbank – Can Tho Branch
Total	**501,137,849,970**	**521,772,122,892**		

22c. Foreign currencies

As of the reporting date, the Company's cash included USD 498,607.02 (beginning balance: USD 530,999.05).

22d. Treated doubtful debts

	Ending balance	Beginning balance	Reason for write-off
Moc Phat Import Export Company Limited	804,255,640	804,255,640	Overdue debt
Song Dinh Import Export Trading Production Company Limited	381,357,789	381,357,789	Overdue debt
Permanent Green Company Limited	508,443,936	508,443,936	Overdue debt
Other parties	1,956,115,074	1,956,115,074	Overdue debt
Total	**3,650,172,439**	**3,650,172,439**	

23. Value of assets held by other parties but subject to restrictions on use due to legal restrictions, or liabilities that are required to be settled under contractual agreements or applicable laws

According to the Business Cooperation Contract No. 01/HĐHT-APIRA dated 01 March 2022, the Company and Ms. Vo Thuy Duong have cooperated to invest, construct, and purchase equipment for the Representative Office in Ho Chi Minh City on Land Lot No. 13, Map No. 14, with an area of 76.2 m², located at No. 157 Le Thanh Ton Street, Ben Thanh Ward, Ho Chi Minh City. According to the Contract, Ms. Vo Thuy Duong contributed capital by assigning the land use rights to the Company for 20 years, while the Company contributed capital for the amount of VND 45,000,000,000 to construct the office on the land in accordance with the construction permit granted to the Company. The cooperation period is 20 years, starting from 01 March 2022 to 28 February 2042. After this period, the Company will re-assign the assets (i.e. land use rights and assets attached to the land) to Ms. Vo Thuy Duong. Additionally, the Company will pay an additional support at the rate of VND 30,000,000/month from the 9th year onward, on the last day of each month.

VI. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE COMBINED INTERIM INCOME STATEMENT

1. Revenue from sales of goods and provisions of services

1a. Gross revenue

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Revenue from provisions of services	59,264,734,872	53,855,585,225
Other revenue	888,917,945	884,997,000
Total	**60,153,652,817**	**54,740,582,225**

1b. Revenue from sales of goods and provisions of services to related parties

Sales of goods and provision of services to related parties are presented in Note No. VII.1b.

2. Cost of sales

This item reflects cost of services provided.

3. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Term deposit interest	-	3,558,186
Demand deposit interest	2,430,056	4,707,027
Exchange gain arising	43,369,546	738,000
Exchange gain due to the revaluation of monetary items in foreign currencies	364,131,291	-
Total	**409,930,893**	**9,003,213**

4. Financial expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Borrowing costs	5,529,018,661	7,265,992,158
Exchange loss due to the revaluation of monetary items in foreign currencies	-	729,778,571
Exchange loss arising	23,545,977	-
Other financial expenses	-	84,759,347
Total	**5,552,564,638**	**8,080,530,076**

5. Selling expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Staff costs	1,079,829,509	1,096,178,635
Commission expenses	479,002,787	560,851,097
Tools, supplies	4,022,730	13,792,960
Expenses for external services	16,327,087	21,409,727
Other expenses	63,939,908	46,500,943
Total	**1,643,122,021**	**1,738,733,362**

6. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Staff costs	6,254,376,566	5,675,609,163
Office supplies	214,029,099	156,698,230
Depreciation/(amortization) of fixed assets	2,963,207,220	3,667,739,661
Taxes, fees and legal fees	-	9,799,371
Allowance for doubtful debts	190,218,194	178,387,769
Expenses for external services	2,306,627,221	1,928,496,440
Other expenses	1,485,429,486	1,676,670,461
Total	**13,413,887,786**	**13,293,401,095**

7. Other income

This item reflects proceeds from liquidation of fixed assets used in business operations.

8. Other expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Administrative fines for tax violations	51,579,703	14,427
Other expenses	1	-
Total	**51,579,704**	**14,427**

9. Earnings per share

9a. Basic/diluted earnings per share

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Accounting profit/(loss) after corporate income tax	(8,681,919,054)	(14,539,100,471)
Appropriation for bonus and welfare funds	-	-
Profit/(loss) used to calculate basic/diluted earnings per share	(8,681,919,054)	(14,539,100,471)
The average number of ordinary shares outstanding during the period	19,905,025	19,905,025
Basic/diluted earnings per share	**(436)**	**(730)**

9b. Other information

There are no transactions over the common share or potential common share from the balance sheet date until the date of these Combined Interim Financial Statements.

10. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Materials and supplies	5,753,561,862	6,428,419,905
Labor costs	17,789,090,620	16,436,950,833
Depreciation/(amortization) of fixed assets	26,559,159,990	26,729,287,130
Expenses for external services	11,837,285,995	9,496,440,358
Other expenses	1,793,169,046	2,307,952,271
Total	**63,732,267,513**	**61,399,050,497**

VII. OTHER DISCLOSURES

1. Transactions and balances with related parties

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

1a. Transactions and balances with the key management personnel and their related individuals

The Company's key management personnel include the Board of Directors, the Audit Committee and the Board of Management. The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Company has no sales of goods or service provisions with the key management personnel and their related individuals. The Company only has following transactions with the Board of Directors, the Board of Management and the key management personnel's related individuals:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Ms. Vo Thuy Duong		
Payment of the Company's expenses with personal visa card	326,399,877	261,772,768
Advance	-	501,291,616
Mr. Vo Thai Son		
Payment of the Company's expenses with personal visa card	314,496,930	354,966,581
Advance	900,000,000	-
Refund of advance	650,000,000	-
Ms. Tran Ngoc Thien Nga		
Borrowing	-	11,000,000,000
Borrowing interest	-	675,397,259

Purchases of services from the key management personnel and their related individuals are made at agreed prices.

Guarantee commitments

The key management personnel and their related individuals have used their own properties to secure the Company's borrowings from ACB – Go May Branch (see Note No. V.19b).

Receivables from and payables to the key management personnel and their related individuals

The receivables from and payables to the key management personnel and their related individuals are presented in Note No. V.4a and V.18a.

The receivables from the key management personnel and their related individuals are unsecured and will be paid in cash. There are no allowances for doubtful debts made for the receivables from the key management personnel and their related individuals.

Remuneration of the key management personnel

		Accumulated from the beginning of the year	
Full name	**Position**	**Current year**	**Previous year**
Mr. Huynh Ngoc Hau	BOD Chairman	112,000,000	96,000,000
Ms. Vo Thuy Duong	BOD Member and General Director	736,132,000	674,747,344
Mr. Vo Thai Son	Deputy General Director	414,572,000	398,200,000
Ms. Le Thi My Duyen	BOD Member	248,920,000	160,475,000
Ms. Huynh Thi Bich Loan	BOD Member and Chairwoman of the Audit Committee	98,000,000	84,000,000
Ms. Tran Ngoc Tram	BOD Member	98,000,000	84,000,000
Mr. Nguyen Ngoc Hoang	Admin Manager	84,000,000	72,000,000
Mr. Vo Thai Thuan	Deputy General Director	299,492,000	266,870,000
Total		**2,091,116,000**	**1,836,292,344**

1b. Transactions and balances with other related parties

Other related parties to the Company include:

Other related parties	Relationship
Thai Son Company Limited	Shareholder
Torus Capital Investments Pte. Ltd.	Shareholder

Transactions with other related parties

Transactions between the Company and other related parties are as follows:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Thai Son Company Limited		
Provision of services	1,372,899,680	-
Purchase of services	768,288,418	-

The services provided to other related parties are made at mutually agreed prices. Purchases of services from other related parties are done at the agreed prices.

Receivables from and payables to other related parties

The receivables from and payables to other related parties are presented in Notes No. V.2 and V.3.

The receivables from other related parties are unsecured and will be paid in cash. There are no allowances for doubtful debts made for the receivables from other related parties.

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, Ho Chi Minh City, the South-Western region and the Northern region through the Company's Head Office and Branches. These markets also have no differences in terms of risks and economic benefits.

3. Significant accounting judgements, estimates and assumptions

In preparing these Combined Interim Financial Statements, the Board of Management has made estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates. Significant accounting judgements, estimates and assumptions are reviewed and updated by the Board of Management on an ongoing basis based on historical experience and other relevant factors.

The estimates described below have been identified by the Board of Management as those that could have a material effect on the Consolidated Interim Financial Statements for the subsequent financial year should the underlying assumptions change.

Allowance for doubtful debts

The Company estimates the allowance for doubtful debts based on an assessment of the recoverability of individual receivable balances, taking into account debt ages, customers' financial condition. Uncertainty arises primarily from forecasting customers' future ability to settle outstanding balances, particularly under changing economic conditions.

As of 30 June 2026, the total balance of trade receivables was VND 18,548,342,879, for which the Company made an allowance of VND 7,991,495,515.

The Board of Management assesses the likelihood that actual losses will exceed the allowance made to be low, based on customers' payment history and available information regarding the financial situation of each debtor.

To mitigate credit risk, the Board of Management has implemented the following measures:
- Strengthening periodic monitoring and urging of debt recovery;
- Requiring collateral or third-party guarantees for significant credit exposures;
- Reviewing customer credit limits on a quarterly basis;

Estimated useful lives and residual values of fixed assets
The Company estimates the useful lives of fixed assets based on technical assessments and actual operating experience. Uncertainty arises from technological developments, changes in utilization patterns and maintenance conditions that may differ from the original assumptions, resulting in actual useful lives being shorter or longer than initially estimation.

The Board of Management considers the likelihood of significant differences between the estimated and actual useful lives to be low for the majority of the Company's fixed assets, except for certain specialized machinery and equipment operating in harsh environments, for which a higher degree of uncertainty arises.

The Board of Management has adopted the following measures:
- Reviewing and, where appropriate, revising estimated useful lives on an annual basis;
- Performing scheduled maintenance in accordance with technical requirements;
- Assessing assets for indicators of impairment at each reporting date in accordance with applicable accounting standards; and
- Planning timely replacement of assets to minimize disruptions to business operations.

Estimation of corporate income tax and deferred tax
The determination of income tax expense and deferred tax assets require the Board of Management to exercise judgement regarding the application of prevailing tax regulations, the probability of generating sufficient future taxable profits against which deferred tax assets can be utilized, and the potential outcomes of tax audits and assessments by the tax authorities.

As at 30 June 2026, the unrecognized deferred tax assets of VND 15,811,913,271 related to carried-forward taxable losses and temporarily deductible differences, due to uncertainty regarding the availability of sufficient future taxable profits.

The Board of Management considers the likelihood that actual future taxable profits will be significantly lower than forecast to be low based on the Company's recent operating performance and the approved business plan.

The Board of Management has implemented the following measures:
- Reviewing the recoverability of deferred tax assets on an annual basis;
- Consulting tax specialists regarding the application of tax regulations to complex transactions;
- Preparing comprehensive documentation to be ready for a tax inspection; and
- Closely monitoring developments in tax legislation and updating tax estimates, where necessary, on a timely basis.

4. Subsequent events

From the end of the accounting period to the approval date of the Combined Interim Financial Statements, there are no material events which require adjustments or disclosures in the Combined Interim Financial Statements.

Date: 13 August 2026

CÔNG TY CỔ PHẦN CHIẾU XẠ AN PHÚ

Phan Thi Loi	**Nguyen Thi Tuyet Nhung**	**Vo Thuy Duong**
Preparer	**Chief Accountant**	**Legal Representative**

Appendix: Statement of changes in owner's equity

Unit: VND

	Owner's capital	Share premiums	Treasury stocks	Investment and development fund	Retained profit/Accumulated loss	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 period	-	-	-	-	(14,539,100,471)	(14,539,100,471)
Ending balance of the previous period	**201,213,950,000**	**121,440,570,454**	**(2,163,700,000)**	**9,269,234,725**	**225,481,886,182**	**555,241,941,361**
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) in the current period	-	-	-	-	(8,681,919,054)	(8,681,919,054)
Ending balance of the current 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**

Date: 13 August 2026

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

Phan Thi Loi
Preparer

Nguyen Thi Tuyet Nhung
Chief Accountant

Vo Thuy Duong
Legal Representative