HAGL Group

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.147/2026/CV-HAGL
(Re: Explanation of the business results of consolidated FS Quarter II/2026)

Gia Lai, 27 July 2026

To:
- **The State Securities Commission**
- **Ho Chi Minh Stock Exchange**

Hoang Anh Gia Lai Joint Stock Company ("the Company") and subsidiaries ("the Group") (Stock code: HAG) would like to explain the fluctuations in business results in the consolidated financial statements for Quarter II/2026 as follows:

Unit: VND billion

Item	Consolidated FS Quarter II/2026	Consolidated FS Quarter II/2025	Fluctuation
Profit after corporate income tax	1,126	519	607

The fluctuation was mainly driven by financial income, primarily resulting from interest exemptions and reductions on bonds.

Above is the Company's explanation of the consolidated financial statements of Quarter II/2026.

Regards,

HOANG ANH GIA LAI JOINT STOCK COMPANY
GENERAL DIRECTOR

CÔNG TY CỔ PHẦN HOÀNG ANH GIA LAI
M.S.D.N:5900377720-C.T.C.P
TỈNH GIA LAI

NGUYEN XUAN THANG

Recipients:
- As above;
- Archived at Filing and Planning and Investment Department.

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HAGL Group

Hoang Anh Gia Lai Joint Stock Company

Interim consolidated financial statements

Quarter II/2026

Hoang Anh Gia Lai Joint Stock Company

CONTENTS

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

VND'000

Code	*ASSETS*	*Notes*	*30 June 2026*	*31 December 2025 (reclassified)*
100	**A. CURRENT ASSETS**		**8,486,537,246**	**8,214,620,896**
110	***I. Cash***	***4***	***1,243,494,285***	***679,528,813***
111	1. Cash		1,243,494,285	679,528,813
120	***II. Short-term financial investments***		***3,963,342,950***	***4,663,662,678***
123	1. Short-term held-to-maturity investments	5	1,898,342,950	3,081,451,837
125	2. Other short-term investments	6	2,065,000,000	1,582,210,841
130	***III. Current accounts receivable***		***2,401,812,276***	***2,101,267,368***
131	1. Short-term trade receivables	7	1,122,397,993	1,278,907,815
132	2. Short-term advances to suppliers	8	234,814,805	186,169,316
135	3. Other short-term receivables	9	1,095,639,173	679,871,345
136	4. Provision for short-term doubtful receivables		(51,039,695)	(43,681,108)
140	***IV. Inventories***	***10***	***222,578,057***	***207,075,738***
141	1. Inventories		224,919,632	209,417,313
142	2. Provision for obsolete inventories		(2,341,575)	(2,341,575)
150	***V. Current biological assets***	***11***	***599,051,241***	***485,238,583***
151	1. Short-term consumable biological livestock		46,563,948	34,499,693
152	2. Seasonal crops		552,487,293	450,738,890
160	***VI. Other current assets***		***56,258,437***	***77,847,716***
161	1. Short-term prepaid expenses	12	9,238,491	46,826,287
162	2. Value-added tax deductible		43,879,148	27,600,604
163	3. Tax and other receivables from the State		3,140,798	3,420,825
200	**B. NON-CURRENT ASSETS**		**19,779,099,936**	**18,167,007,600**
210	***I. Long-term receivables***		***26,242,374***	***12,995,498***
215	1. Other long-term receivables	9	26,242,374	12,995,498
220	***II. Fixed assets***		***8,878,693,775***	***8,472,660,629***
221	1. Tangible fixed assets	13	7,996,120,123	7,899,661,541
222	Cost		10,877,433,591	10,415,911,001
223	Accumulated depreciation		(2,881,313,468)	(2,516,249,460)
227	2. Intangible fixed assets	14	882,573,652	572,999,088
228	Cost		946,708,400	627,337,880
229	Accumulated amortisation		(64,134,748)	(54,338,792)

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
As at 30 June 2026

VND'000

Code	*ASSETS*	*Notes*	*30 June 2026*	*31 December 2025 (reclassified)*
230	***III. Non-current biological assets***		***143,621,622***	***121,784,151***
231	1. Bearer biological livestock		125,028,539	94,737,162
232	*a) Immature bearer biological livestock*	*11*	*68,380,146*	*82,318,108*
233	*b) Mature bearer biological livestock*	*15*	*56,648,393*	*12,419,054*
234	*- Cost*		*59,991,835*	*13,429,883*
235	*- Accumulated depreciation*		*(3,343,442)*	*(1,010,829)*
237	2. Long-term consumable biological livestock	11	18,593,083	27,046,989
240	***IV. Investment propertie***	***16***	***47,528,081***	***48,802,868***
241	1. Cost		63,456,715	63,456,715
242	2. Accumulated depreciation		(15,928,634)	(14,653,847)
250	***V. Long-term assets in progress***		***9,786,186,552***	***8,438,718,300***
252	1. Construction in progress	17	9,786,186,552	8,438,718,300
260	***VI. Long-term investments***		***395,757,098***	***554,395,592***
262	1. Investment in associates		-	6,145,591
263	2. Investment in other entities	19	8,530,041	917,550,007
264	3. Provision for long-term investment losses in other entities	19	(8,530,041)	(369,300,006)
265	4. Long-term held-to-maturity investments	5	395,757,098	-
270	***VII. Other long-term assets***		***501,070,434***	***517,650,562***
271	1. Long-term prepaid expenses	12	501,070,434	517,650,562
280	**TOTAL ASSETS**		**28,265,637,182**	**26,381,628,496**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
As at 30 June 2026

VND'000

Code	*RESOURCES*	*Notes*	*30 June 2026*	*31 December 2025 (reclassified)*
300	**C. LIABILITIES**		**10,921,848,692**	**12,199,029,738**
310	***I. Current liabilities***		***7,187,491,509***	***10,119,380,225***
311	1. Short-term trade payables	20	863,241,359	910,110,263
312	2. Short-term advances from customers	21	192,807,488	231,479,406
314	3. Statutory obligations	22	7,089,871	22,598,862
315	4. Payables to employees		56,581,171	81,623,563
316	5. Short-term accrued expenses	23	287,028,936	2,282,987,444
320	6. Other short-term payables	24	429,246,361	118,739,261
321	7. Short-term loans	25	5,351,392,813	6,471,737,916
323	8. Bonus and welfare funds		103,510	103,510
330	***II. Non-current liabilities***		***3,734,357,183***	***2,079,649,513***
334	1. Long-term accrued expenses	23	28,984,093	36,329,134
338	2. Other long-term payables	24	25,466,628	222,748,074
339	3. Long-term loans	25	3,303,758,594	1,429,800,331
342	4. Deferred tax liabilities	32.2	370,783,034	385,407,140
343	5. Long-term provisions		5,364,834	5,364,834
400	**D. OWNERS' EQUITY**		**17,343,788,490**	**14,182,598,758**
411	1. Share capital	26.1	12,674,679,470	12,674,679,470
411a	*- Shares with voting rights*		*12,674,679,470*	*12,674,679,470*
412	2. Share premium	26.1	408,450,000	408,450,000
415	3. Treasury shares	26.1	(686,640)	(686,640)
417	4. Foreign exchange differences	26.1	(1,069,635,121)	(1,263,592,326)
420	5. Accumulated profit	26.1	3,775,492,512	1,392,652,658
420a	*- Accumulated profits (losses) by the end of prior period*		*1,655,039,258*	*(730,156,114)*
420b	*- Undistributed earnings of current period*		*2,120,453,254*	*2,122,808,772*
429	6. Non-controlling interests		1,555,488,269	971,095,596
440	**TOTAL LIABILITIES AND OWNERS' EQUITY**		**28,265,637,182**	**26,381,628,496**

M.S.D.N:5900377720-C.T.C.P
CÔNG TY CỔ PHẦN HOÀNG ANH GIA LAI
TỈNH GIA LAI

Pham Thi Thu Ha	Le Truong Y Tram	Nguyen Xuan Thang
Preparer	Chief Accountant	General Director

27 July 2026

Hoang Anh Gia Lai Joint Stock Company

INTERIM CONSOLIDATED INCOME STATEMENT
Quarter II/2026

VND'000

Code	ITEMS	Notes	Quarter II		Accumulated from the beginning of the period	
			Current period	Previous period	Current period	Previous period
01	**1. Revenue from sale of goods and rendering of services**	27.1	1,926,112,844	2,332,804,434	3,732,295,816	3,722,866,377
02	**2. Deductions**	27.1	(3,041,406)	(5,384,039)	(25,152,081)	(15,689,858)
10	**3. Net revenues from sale of goods and rendering of services**	27.1	1,923,071,438	2,327,420,395	3,707,143,735	3,707,176,519
11	**4. Costs of goods sold and rendering of services**	28	(1,270,986,743)	(1,440,618,761)	(2,429,268,323)	(2,255,915,591)
20	**5. Gross profit from sale of goods and rendering of services**		652,084,695	886,801,634	1,277,875,412	1,451,260,928
22	**6. Finance income**	27.2	58,052,387	77,591,013	164,238,040	135,684,385
23	**7. Finance expenses**	29	560,426,752	(286,378,843)	1,136,950,579	(395,132,529)
24	*In which: Borrowing expenses*		*563,938,250*	*(217,296,109)*	*1,144,969,411*	*(359,958,485)*
25	**8. Selling expenses**	30	(65,362,949)	(107,938,694)	(149,060,388)	(217,988,745)
26	**9. General and administrative expenses**	30	(71,243,148)	(42,909,626)	(115,235,561)	(79,396,205)
30	**10. Operating profit**		1,133,957,737	527,165,484	2,314,768,082	894,427,834
31	**11. Other income**	31	1,556,809	11,810,183	17,632,487	17,713,781
32	**12. Other expenses**	31	(6,538,614)	(38,521,216)	(40,717,405)	(53,182,107)
40	**13. Other loss**	31	(4,981,805)	(26,711,033)	(23,084,918)	(35,468,326)

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INTERIM CONSOLIDATED INCOME STATEMENT (continued)
Quarter II/2026

VND'000

Code	ITEMS	Notes	Quarter II		Accumulated from the beginning of the period	
			Current period	*Previous period*	*Current period*	*Previous period*
50	**14. Accounting profit before tax**		**1,128,975,932**	**500,454,451**	**2,291,683,164**	**858,959,508**
51	**15. Current corporate income tax expense**	32.1	**(7,650,756)**	-	**(7,650,756)**	-
52	**16. Deferred tax income**	32.2	**4,667,514**	**18,848,646**	**14,624,106**	**20,755,673**
60	**17. Net profit after tax**		**1,125,992,690**	**519,303,097**	**2,298,656,514**	**879,715,181**
61	**18. Net profit after tax attributable to shareholders of the parent**		**994,889,747**	**492,902,796**	**2,120,453,254**	**833,606,449**
62	**19. Net profit after tax attributable to the non-controlling interests**		**131,102,943**	**26,400,301**	**178,203,260**	**46,108,732**
70	**20. Basic earnings per share** (VND)		**785**	**389**	**1,673**	**658**
71	**21. Diluted earnings per share** (VND)		**785**	**389**	**1,673**	**658**

Pham Thi Thu Ha
Preparer

Le Truong Y Tram
Chief Accountant

M.S.D.N:5900377720-C.T.C.P
CÔNG TY CỔ PHẦN HOÀNG ANH GIA LAI
TỈNH GIA LAI

Nguyen Xuan Thang
General Director

27 July 2026

INTERIM CONSOLIDATED CASH FLOW STATEMENT
Quarter II/2026

VND'000

Code	ITEMS	Notes	Accumulated from the beginning of the period	
			Current period	*Previous period*
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	Accounting profit before tax		**2,291,683,164**	**858,959,508**
	Adjustments for:			
02	Depreciation and amortisation		376,430,579	301,371,558
03	(Reversal of provisions) provisions		(353,411,378)	19,783,726
04	Unrealised foreign exchange loss (profit)		7,148,305	(11,316,515)
05	Profits from investing activities		(144,900,488)	(91,437,154)
06	Borrowing expenses	29	(1,144,969,411)	359,958,485
08	**Operating profit before changes in working capital**		**1,031,980,771**	**1,437,319,608**
09	Decrease (increase) in receivables		1,043,044,474	(836,650,291)
10	Increase in inventories		(1,067,423,478)	(345,111,424)
11	Increase in payables		(137,071,402)	(1,173,202,821)
12	Decrease (increase) in prepaid expenses		128,015,375	(160,037,878)
14	Interest paid		(762,446,436)	(199,845,246)
15	Corporate income tax paid	32.1	(5,210,559)	(37,667)
17	Other cash outflows for operating activities		(1,536,000)	(1,536,000)
20	**Net cash flows from (used in) operating activities**		**229,352,745**	**(1,279,101,719)**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchase and construction of fixed assets and other assets		(1,239,789,443)	(676,675,143)
22	Proceeds from disposals of fixed assets and other assets		6,340,498	37,399,990
23	Loans to other entities		(1,647,712,992)	(487,861,252)
24	Collections from borrowers		1,424,702,530	286,837,199
25	Payments for investments in other entities		(1,245,000,000)	(207,500,000)
26	Proceeds from disposal of investments in other entities		1,997,048,017	7,500,000
27	Interest and dividends received		223,409,132	33,933,409
30	**Net cash flows used in investing activities**		**(481,002,258)**	**(1,006,365,797)**

INTERIM CONSOLIDATED CASH FLOW STATEMENT (continued)
Quarter II/2026

VND'000

Code	ITEMS	Notes	Accumulated from the beginning of the period	
			Current period	*Previous period*
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	Borrowings received		7,868,587,340	6,411,534,404
34	Borrowings repaid		(7,052,972,355)	(4,082,114,879)
40	**Net cash flows from financing activities**		**815,614,985**	**2,329,419,525**
50	**Net increase in cash for the period**		**563,965,472**	**43,952,009**
60	**Cash at the beginning of the period**	**4**	**679,528,813**	**149,708,825**
70	**Cash at the end of the period**	**4**	**1,243,494,285**	**193,660,834**

Pham Thi Thu Ha
Preparer

Le Truong Y Tram
Chief Accountant

CÔNG TY CỔ PHẦN HOÀNG ANH GIA LAI
M.S.D.N: 5900377720-C.T.C.P
TỈNH GIA LAI

Nguyen Xuan Thang
General Director

27 July 2026

1. COMPANY INFORMATION

Hoang Anh Gia Lai Joint Stock Company ("the Company") is incorporated under the Law on Enterprise of Vietnam pursuant to Business Registration Certificate No. 5900377720 issued by the Department of Finance of Gia Lai Province on 1 June 2006 and subsequent amended Business Registration Certificates.

The Company's shares were listed on the Ho Chi Minh City Stock Exchange ("HOSE") in accordance with Decision No. 124/QD-SGDHCM issued by HOSE on 15 December 2008 with stock code "HAG".

As at 30 June 2026, the Company has six (6) direct subsidiaries, thirsteen (13) indirect subsidiaries as disclosed in Note 14 to the interim consolidated financial statements.

The registered principal activities of the Company and its subsidiaries ("the Group") are to provide investment management; trading machineries and tools for cultivation and livestocks; agricultural services; mechanics; planting and trading fruits and other plants; breeding and trading pigs; generating and trading seeding; and operating in sport and entertainment activities.

The Company's head office is located at No. 15, Truong Chinh Street, Pleiku Ward, Gia Lai Province, Vietnam.

2. BASIS OF PREPARATION

2.1 *Applied accounting standards and system*

The interim consolidated financial statements of the Group expressed in thousands of Vietnam dong ("VND'000"), are prepared in accordance with the Vietnamese Enterprise Accounting System and Vietnamese Accounting Standards issued by the Ministry of Finance as per:

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

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

2.2 *Applied accounting documentation system*

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

2. BASIS OF PREPARATION (continued)

2.3 Fiscal year

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

These interim consolidated financial statements for Quarter II/2026 are prepared for the period from 1 April 2026 to 30 June 2026.

2.4 Accounting currency

The Group's accounting currency is VND. The Group's interim consolidated financial statements are prepared in thousands of Vietnam Dong ("VND'000").

2.5 Basis of consolidation

The Group's interim consolidated financial statements comprise the financial statements of the Company and its subsidiaries for the period ended 30 June 2026.

The financial statements of subsidiaries are prepared for the same reporting period as the parent company, using consistent accounting policies.

All intra-company balances, income and expenses and unrealized gains or losses result from intra-company transactions are eliminated in full.

Non-controlling interests represent the portion of profit or loss and net assets not held by the Group and are presented separately in the interim consolidated income statement and within equity in the interim consolidated financial statements, separately from parent shareholders' equity.

The subsidiaries are consolidated from the date of acquisition, being the date on which the Group obtains control and continued to be consolidated until the date that such control ceases. Where there is a loss of control over the subsidiaries, the interim consolidated financial statements still include results for the period of the reporting period during which the Group has control.

Impact of change in the ownership interest of a subsidiary, without a loss of control, is recorded in accumulated losses.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Changes in accounting policies and disclosures

The accounting policies of the Company that used for the consolidated financial statements have been applied consistently with those followed in the preparation of the Company's consolidated financial statements for the year ended 31 December 2025 except for the change in the accounting policy in relation to the following:

Circular No. 99/2025/TT-BTC providing guidance on enterprise accounting system

On 27 October 2025, the Ministry of Finance issued the Circular No. 99/2014/TT-BTC providing guidance on enterprise accounting system ("Circular 99") replacing Decision No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Circular 99 is effective for the financial year beginning on or after 1 January 2026.

The effects of the change in accounting policies in accordance with Circular 99 to the Company are applied on a prospective basis as Circular 99 does not required for retrospective application. The Company also reclassifies certain corresponding figures of prior year following the presentation of the current year's consolidated financial statements in accordance with Circular 99 as disclosed in Note 34.

3.2 Cash

Cash comprises cash on hand and cash in banks.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.3 Held-to-maturity investments

Held-to-maturity investments are recognized at cost, including: loans and other financial instruments of a similar nature. The Group monitors each investment in detail by issuer, maturity, and currency, and classifies these investments as current assets or non-current assets based on their remaining maturity as of the end of the accounting period.

Interest income from held-to-maturity investments is recognized in financial income on an accrual basis, in accordance with the holding period and the effective interest rate of each investment.

At the end of the period, held-to-maturity investments denominated in foreign currencies are revalued at the closing exchange rate. Any resulting exchange rate differences are recognized as financial income or financial expenses during the period.

The Group recognizes an allowance for impairment losses on held-to-maturity investments when there is objective evidence that the investment's value has been impaired. The amount of the allowance is determined as the difference between the carrying amount of the investment and its estimated recoverable amount as of the interim financial reporting date. The provision expense is recorded in financial expenses; when the cause of the impairment no longer exists, the Group reverses the corresponding provision and credits (reduces) the financial expenses.

When an investment reaches maturity or is liquidated prematurely, the Group derecognizes the investment and records a gain or loss calculated as the difference between the net proceeds and the carrying amount (net of any impairment allowance, if any) at the time of disposal.

3.4 Receivables

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

The provision for doubtful debts represents amounts of outstanding receivables at the interim consolidated statement of financial position date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the interim consolidated income statement. When bad debts are determined as unrecoverable and accountant writtes off those bad debts, the differences between the provision for doubtful receivables previously made and historical cost of receivables are included in the interim consolidated income statement.

3.5 Inventories

Inventories are measured at their historical costs. The cost of inventories comprises costs of purchase, costs of conversion (including raw materials, direct labor cost, other directly related cost, manufacturing general overheads allocated based on the normal operating capacity) incurred in bringing the inventories to their present location and condition.

In case the net realizable value is lower than the original price, it must be calculated according to the net realizable value.

Net realisable value ("NRV") represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The perpetual method is used to record inventories, which are valued as follows:

Raw and construction materials, tools and supplies and merchandise goods	- cost of purchase on a weighted average basis.
Finished goods and work-in-process	- cost of finished goods on a weighted average basis.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.5 Inventories (continued)

Provision for obsolete inventories

An inventory provision is made for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and other inventories owned by the Group, based on appropriate evidence of impairment available at the interim consolidated statement of financial position date.

Increases or decreases to the provision balance are recorded into the cost of goods sold account in the interim consolidated income statement. When inventories are expired, obsolescence, damage or become useless, the difference between the provision previously made and the historical cost of inventories are included in the interim consolidated income statement.

3.6 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

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

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

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

3.7 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

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

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

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

Land use rights

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

Computer software

Computer software which is not an integral part of hardware is recorded as intangible fixed asset and amortized over the term of benefits.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.8 Depreciation and amortization

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

Buildings and structures	5 - 50 years
Machinery and equipment	3 - 20 years
Means of transport and transmission	6 - 25 years
Office equipment	3 - 10 years
Plantations	20 years
Land use rights	20 years
Computer software	5 - 8 years
Other assets	8 - 15 years

Land use right with indefinite useful life is not amortized.

Depreciation of plantations

Management estimated the condition to record plantations as fixed assets and start to depreciate when the rate of producing has reached 50 percent of the plantation from harvesting year.

(i) Depreciation of banana plantations are calculated on a straight-line basis, depreciation period is twenty (20) years.

(ii) Depreciation of durian fruit plantations are on a straight-line basis, depreciation period is twenty five (25) years.

(iii) Depreciation of mulberry leaves plantations are on a straight-line basis, depreciation period is twenty (20) years.

3.9 Investment properties

Investment properties are stated at cost including transaction costs less accumulated depreciation and/or amortisation.

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

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

Buildings and structures	30 years
Land use right	36 - 43 years

Investment properties are derecognized in the interim consolidated statement of financial position when either they have been disposed of or when the investment properties are permanently withdrawn from use and no future economic benefit is expected from its disposal.

Transfers are made to investment properties when, and only when, there is a change in use, evidenced by ending of owner-occupation, commencement of an operating lease to another party or ending of construction or development. Transfers are made from investment properties when, and only when, there is change in use, evidenced by commencement of owner-occupation or commencement of development with a view to sale. The transfer from investment property to owner-occupied property or inventories does not change the cost or the carrying value of the property for subsequent accounting at the date of change in use.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.10 Biological assets

Biological assets are recognized at cost and are assessed for impairment when there are indications of a decline in value. Any differences arising from the revaluation of biological assets are recorded as other income or other expenses during the period.

Direct costs associated with the formation, husbandry, and development of biological assets before they reach their ready-to-harvest state are capitalized into the carrying amount of the biological assets. Costs incurred after the biological assets have reached the ready-to-harvest state are recognized as production and operating expenses in the period.

The Group recognizes an allowance for impairment of biological assets when there is objective evidence of a decline in value. The allowance is determined as the difference between the carrying amount and the estimated recoverable amount at the date of the interim consolidated statement of financial position. The impairment loss is recorded in other expenses; when the cause of the impairment no longer exists, the Group reverses the corresponding provision and credits (reduces) the expenses in the period.

For biological assets that are breeding livestock with a long-term useful life, the Group applies depreciation or amortization over their estimated useful lives, consistent with their biological characteristics and potential to generate future economic benefits. The straight-line method is applied specifically as follows.

Breeding Pigs (Parents)	5 years

Current biological assets are not subject to depreciation.

3.11 Construction in progress

Construction in progress represents costs attributable directly to the construction of the Group's buildings, plantations which have not yet been completed as at the date of these interim consolidated statement of financial position.

Bulding and strutures

Includes costs directly related to the construction of the Group's factories, offices and structures such as construction costs, survey costs, design and other related costs.

Plantation costs

Plantation costs include directly attributable to the orchards and other plantations such as survey, land compensation, land clearance, seeds, fertilizer, transportation costs of seeds and other materials, workers' wages, building roads and fences, fire prevention and security guards, anti-botanic drugs and other related costs.

Livestock project

Includes costs directly related to the development livestock project.

3.12 Leased assets

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a land use right the asset.

Where the Group is the lessee

Rentals under operating leases are charged to the interim consolidated income statement on a straight-line basis over the term of the lease.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.12 *Leased assets* (continued)

Where the Group is the lessor

Assets subject to operating leases are included as the Group's investment properties in the interim consolidated statement of financial position. Initial direct costs incurred in negotiating an operating lease are recognised in the interim consolidated income statement as incurred. Lease income is recognised in the interim consolidated income statement on a straight-line basis over the lease term.

In case of long-term lease assets where rental payments for multiple periods are received in advance, revenue recognition must be carried out by allocating the prepaid rental amount over the lease term, in accordance with the provisions of Circular 200/2025/TT-BCT.

3.13 *Borrowing costs*

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

Borrowing costs are recorded as expense during the period in which they are incurred, except to the extent that they are capitalised as explained in the following paragraph.

Borrowing costs that are directly attributable to the acquisition, construction or production of a particular asset are capitalised as part of the cost of that asset. Capitalisation of borrowing costs is suspended during the periods in which active development of the asset is interrupted unless such interruption is considered necessary. Capitalisation of borrowing costs is ceased when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

3.14 *Prepaid expenses*

Prepaid expenses are reported as short-term and long-term prepaid expenses on the interim consolidated statement of financial position which mainly includes cost of tools and supplies, prepaid office rentals and land rentals, fruit plantations, land reclamation, costs of training footballers, and other costs. They are amortized over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

- Prepaid land and office rentals are amortized over the lease year;
- Tools and consumables with large value issued into production and can be used for more than one year, amortized no more than three (3) years and recognized in the interim consolidated income statement;
- Fruit, other plantations, exploition cost include: seed, land preparation, planting and caring costs. The costs are amortised over the lifetime of these trees. Land preparation and planting costs are amortised over the period, in which economic benefits are generated in connection to the costs incurred; and
- Livestock project cost.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.15 Business combinations and goodwill

Business combinations are accounted for using the purchase method. The cost of a business combination is measured as the fair value of assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange plus any costs directly attributable to the business combination, Identifiable assets and liabilities and contingent liabilities assumed in a business combination are measured initially at fair values at the date of business combination.

Goodwill acquired in a business combination is initially measured at cost being the excess of the cost the business combination over the Group's interest in the net fair value of the acquiree's identifiable assets, liabilities and contingent liabilities. If the cost of a business combination is less than the fair value of the net assets of the subsidiary acquired, the difference is recognized directly in the interim consolidated income statement. After initial recognition, goodwill is measured at cost less any accumulated amortization. Goodwill is amortized over ten (10) year period on a straight-line basis. The parent company conducts the periodical review for impairment of goodwill of investment in subsidiaries. If there are indicators of impairment loss incurred is higher than the periodly allocated amount of goodwill on the straight-line basis, the higher amount will be recorded in the interim consolidated income statement.

When the Company acquires the non-controlling interests of a subsidiary, the difference between the cost of acquisition and the carrying amount of the non-controlling interest is reflected in undistributed earnings in the interim consolidated statement of financial position.

When the parent company partly disposed its ownership interest in subsidiaries and recognized the results of disposal in the undistributed earnings/ (accumulated losses) on the interim consolidated statement of financial position in the past, then partly disposed an additional ownership interest which lead to loss of control in those subsidiaries, the parent company transferred the gains/(losses) previously recognized in the undistributed earnings/ (accumulated losses) into the interim consolidated income.

3.16 Assets acquisitions and business combinations

The Group acquires subsidiaries that own assets and production activities. At the date of acquisition, the Group considers whether the acquisition represents the acquisition of a business. The Group accounts for an acquisition as a business combination where an integrated set of activities is acquired in addition to the assets.

When the acquisition of subsidiaries does not represent a business combination, it is accounted for as an acquisition of a group of assets and liabilities. The cost of the acquisition is allocated to the assets and liabilities acquired based upon their relative fair values, and no goodwill or deferred tax is recognised.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.17 Investments

Investments in associates

The Group's investment in associates is accounted for using the equity method of accounting. An associate is an entity in which the Group has significant influence that are neither subsidiaries nor joint ventures. The Group generally deems they have significant influence if they have over 20% of the voting rights.

Under the equity method, the investment is carried in the interim consolidated statement of financial position at cost plus post acquisition changes in the Group's share of net assets of the associates. Goodwill arising on acquisition of associates is included in the carrying amount of investment. The interim consolidated income statement reflects the share of the post-acquisition results of operation of the associate.

The share of post-acquisition profit/(loss) of the associates is presented on the face of the interim consolidated income statement and its share of post-acquisition movements in reserves is recognized in reserves. The cumulative post-acquisition movements are adjusted against the carrying amount of the investment. Dividend/profit sharing receivable from associates reduces the carrying amount of the investment.

The financial statements of associates are prepared for the same reporting period and use the same accounting policies as the Group. Where necessary, adjustments are made to bring the accounting policies in line with those of the Group.

Investments in other entities

Investments in another entity are stated at their acquisition costs.

Provision for diminution in value of investments

Provision for diminution in value of investments is made when there are reliable evidences of the diminution in value of those investments at the interim consolidated financial statements date.

Increases and decreases to the provision balance are recorded as finance expenses in the interim consolidated income statement.

3.18 Payables and accruals

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

3.19 Provisions

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.20 Earnings per share

Basic earnings per share amounts are calculated by dividing net profit after tax for the period attributable to ordinary shareholders of the Group after appropriation to bonus and welfare fund (if any) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary equity holders of the Group after appropriation to bonus and welfare fund (if any) and adjusting for interest on the convertible preference shares by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

3.21 Foreign currency transactions

Transactions in currencies other than the Group's reporting currency of VND are recorded at the actual transaction exchange rates at transaction dates which are determined as follows:

- Transactions giving rise to receivables and payables: Recorded at the average of the buying and selling transfer rates of the commercial bank where the Group designates the customer to make payments;
- Transactions for the sale of goods and assets, provision of services, or income related to unearned revenue or transactions involving cash prepayments from buyers: Revenue or income corresponding to the prepaid amount is translated using the actual exchange rate at the time of receiving the prepayment; and
- Payments for assets or expenses without liabilities initially being recognized are recorded at the buying exchange rates of the commercial banks that process these payments.

At the end of the period, monetary balances denominated in foreign currencies are translated at the actual transaction exchange rates at the interim consolidated statement of financial position date which are determined as follows:

- Monetary items classified as assets and liabilities: Revalued at the average of the buying and selling transfer rates of the commercial bank with which the Group frequently transacts; and
- Demand deposits: Recorded at the average of the buying and selling transfer rates of the commercial bank where the deposit accounts are opened.

All foreign exchange differences incurred are taken to the interim consolidated income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.21 ***Foreign currency transactions*** (continued)

Conversion of the financial statements of foreign operations

Conversion of the financial statements of a subsidiary of the Group which maintains its accounting records in other currency rather than the Group's accounting currency of VND for the interim consolidation purpose is as follows:

- Assets and liabilities translated at the average buying and selling transfer rates of the commercial bank with which the Group frequently transacts at the end of the accounting period;
- Owner's equity translated at the actual exchange rates as of the date of the capital contribution;
- Revenue, other income, and expenses translated at the average exchange rates for the accounting period; and
- All foreign exchange differences resulting from conversion of financial statements of the subsidiary for the interim consolidation purpose are taken to the "foreign exchange reserve" on the interim consolidated statement of financial position and charged to the interim consolidated income statement upon the disposal of the investment.

3.22 ***Equity***

Ordinary shares

Ordinary shares are recognised at issuance price less incremental costs directly attributable to the issue of shares, net of tax effects.

Treasury shares

Own equity instruments which are reacquired (treasury shares) are recognised at cost and deducted from equity. No gain or loss is recognised in profit/loss upon purchase, sale, issue or cancellation of the Group's own equity instruments.

Share premium

Share premium is recognized as the difference between the issue price and the par value of the shares when issued. Direct costs related to the issuance shares are deducted from the share premium.

3.23 ***Appropriation of net profit***

Net profit after tax (excluding negative goodwill arising from a bargain purchase) is available for appropriation to shareholders upon proposal by the Board of Directors and after approval by the shareholders in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Group maintains the following reserve funds which are appropriated from the Group's net profit after tax as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting:

- *Investment and development fund*

  This fund is set aside for use in the Group's expansion of its operation or in-depth investments.

- *Bonus and welfare fund*

  This fund is set aside for the purpose of common benefits and improvement of the employees' material and spiritual benefits and presented as a liability on interim consolidated statement of financial position.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.24 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured, Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return, The following specific recognition criteria must also be met before revenue is recognized:

Sale of goods

Revenue is recognized when the significant risks and rewards of ownership of the goods have been passed to the buyer, usually concurring with the transfer of goods.

Rendering of services

Revenue from rendering of services is recognised when service has been rendered.

Interest

Interest is recognized on an accrual basis based on the time and actual interest rate for each period.

Rental income

Rental income arising from operating leases is accounted for on a straight-line over the lease terms of the leases.

Dividend and profit

Dividend and profit are recognised when the Group's entitlement as an investor to receive the dividend/profit is established.

3.25 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the interim consolidated statement of financial position date.

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

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

Deferred tax

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.25 *Taxation* (continued)

Deferred tax (continued)

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

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

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

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

The carrying amount of deferred income tax assets is reviewed at each the interim consolidated statement of financial position date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognized deferred tax assets are re-assessed at each the interim consolidated statement of financial position date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the interim consolidated statement of financial position date.

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

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

3.26 *Related parties*

Parties are considered to be related parties of the Group if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Group and other party are under common control or under common significant influence. Related parties above can be enterprises or individuals, including close members of their family.

4. CASH

	30 June 2026	*31 December 2025*
		VND'000
Cash on hand	1,239,754,257	675,501,542
In which:		
- Orient Commercial Joint Stock Bank	*847,824,335*	*106,027,929*
- Acleda Bank Plc.	*217,667,389*	*6,309*
- Tien Phong Commercial Joint Stock Bank	*115,710,690*	*294,672*
- Military Commercial Joint Stock Bank	*1,658,844*	*525,054,875*
- Other banks	*56,892,999*	*44,117,757*
Cash in banks	3,740,028	4,027,271
TOTAL	**1,243,494,285**	**679,528,813**

5. HELD-TO-MATURITY INVESTMENTS

	30 June 2026	*31 December 2025*
		VND'000
Short-term		
Time deposits	400,000,000	-
Short-term loans *(i)*	1,395,967,936	2,820,821,916
Interest income	102,375,014	260,629,921
	1,898,342,950	**3,081,451,837**
Long-term		
Business Cooperation Contract	395,757,098	-
	395,757,098	**-**
TOTAL	**2,294,100,048**	**3,081,451,837**
In which:		
Related parties (Notes 33)	490,251,087	1,675,973,932
Other parites	1,803,848,961	1,405,477,905

(i) This represented unsecured loans granted to related parties with maturity dates from July 2026 to December 2026.

6. OTHER SHORT-TERM INVESTMENTS

	30 June 2026	*31 December 2025*
		VND'000
Business Cooperation Contract	2,065,000,000	1,582,210,841
In which:		
Related parties (Note 33)	*820,000,000*	*1,170,000,000*
Other parites	*1,245,000,000*	*412,210,841*

7. SHORT-TERM TRADE RECEIVABLES

VND'000

	30 June 2026	*31 December 2025*
Receivables from sales of goods and rendering of services	1,118,117,842	1,273,474,926
Receivables from disposal of fixed assets and investment properties, investment liquidation	3,545,113	4,635,819
Others	735,038	797,070
TOTAL	**1,122,397,993**	**1,278,907,815**

Included in trade receivables were amounts due from related parties aggregating to VND'000 685,371,999 as at 30 June 2026 *(Note 33).*

8. SHORT-TERM ADVANCE TO SUPPLIERS

VND'000

	30 June 2026	*31 December 2025*
Advances to suppliers of goods and services	228,478,288	164,665,957
Advance to contractors for construction and purchase of machineries and equipments	3,181,615	17,899,060
Advance to payment for land use right purchase	3,154,902	3,604,299
TỔNG CỘNG	**234,814,805**	**186,169,316**

Included in advances to suppliers were amounts due to related parties aggregating to VND'000 167,557,541 as at 30 June 2026 *(Note 33).*

9. OTHER RECEIVABLES

VND'000

	30 June 2026	*31 December 2025*
Short-term		
Lending to other companies, individuals	1,036,884,509	642,535,919
Advances to employees	43,793,108	25,668,364
Others	14,961,556	11,667,062
	1,095,639,173	**679,871,345**
Dài hạn		
Long-term deposits	26,242,374	12,995,498
	26,242,374	**12,995,498**
TOTAL	**1,121,881,547**	**692,866,843**

Included in other short-term receivables was amount due from related parties aggregating to VND'000 22,854,378 as at 30 June 2026 *(Note 33).*

10. INVENTORIES

VND'000

	30 June 2026	*31 December 2025*
Work in process	3,908,222	2,820,930
In which:		
Manufacturing activities	*3,786,886*	*2,669,346*
Construction contracts	*121,336*	*151,584*
Merchandise goods	130,226,039	86,631,972
Raw materials	69,015,989	113,856,293
Finished goods	14,759,923	4,570,356
Tools and supplies	7,009,459	1,537,762
TOTAL	**224,919,632**	**209,417,313**
Provision for obsolete inventories	(2,341,575)	(2,341,575)
NET	**222,578,057**	**207,075,738**

11. BIOLOGICAL ASSETS

VND'000

	30 June 2026		*31 December 205*	
	Historical cost	*Recoverable amount*	*Historical cost*	*Recoverable amount*
Short-term				
Short-term consumable biological livestock	46,563,948	46,563,948	34,499,693	34,499,693
In which:				
- Fish	*25,905,490*	*25,905,490*	*10,186,931*	*10,186,931*
- Pork	*18,121,754*	*18,121,754*	*16,759,210*	*16,759,210*
- Silkworm	*852,179*	*852,179*	*6,540,967*	*6,540,967*
- Others	*1,684,525*	*1,684,525*	*1,012,585*	*1,012,585*
Season crops	552,487,293	552,487,293	450,738,890	450,738,890
In which:				
- Banana trees	*380,539,674*	*380,539,674*	*300,661,783*	*300,661,783*
- Durian trees	*124,392,518*	*124,392,518*	*123,135,743*	*123,135,743*
- Mulberry trees	*6,712,015*	*6,712,015*	*17,914,101*	*17,914,101*
- Others	*40,843,086*	*40,843,086*	*9,027,263*	*9,027,263*
	599,051,241	599,051,241	485,238,583	485,238,583
Long-term				
Long-term consumable biological crops	18,593,083	18,593,083	27,046,989	27,046,989
Immature bearer biological livestock	68,380,146	68,380,146	82,318,108	82,318,108
	86,973,229	86,973,229	109,365,097	109,365,097
TOTAL	**686,024,470**	**686,024,470**	**594,603,680**	**594,603,680**

12. PREPAID EXPENSED

VND'000

	30 June 2026	*31 December 2025*
Short-term		
Plantation renovation costs	6,319,455	44,261,977
Tools and supplies	726,620	1,174,793
Others	2,192,416	1,389,517
	9,238,491	**46,826,287**
Long-term		
Land costs	382,444,497	376,366,527
Plantation renovation costs	89,287,394	103,366,752
Tools and supplies	10,501,252	11,113,494
Other long-term prepaid expenses	18,837,291	26,803,789
	501,070,434	**517,650,562**
TOTAL	**510,308,925**	**564,476,849**

13. TANGIBLE FIXED ASSETS

VND'000

	Buildings and structures	*Machinery and equipment*	*Means of transportations*	*Office equipment*	*Perennial tress*	*Total*
Cost						
As at 31 December 2025	3,295,112,452	259,729,097	722,942,284	4,446,031	6,133,681,137	10,415,911,001
Transferred from construction in progress	65,159,867	856,822	14,834,631	-	406,119,893	486,971,213
Newly purchases	2,460,119	29,094,168	3,250,955	91,476	-	34,896,718
Foreign exchange differences	21,939,387	838,115	5,044,850	-	23,506,581	51,328,933
Reclassification	-	-	18,018	-	(79,955,525)	(79,937,507)
Disposal	(1,620,908)	(638,623)	(21,457,173)	-	(8,020,063)	(31,736,767)
As at 30 June 2026	3,383,050,917	289,879,579	724,633,565	4,537,507	6,475,332,023	10,877,433,591
Accumulated depreciation						
As at 31 December 2025	(725,251,453)	(115,512,507)	(257,958,232)	(4,084,147)	(1,413,443,121)	(2,516,249,460)
Depreciation for the period	(98,071,236)	(14,511,604)	(31,741,395)	(74,097)	(232,735,883)	(377,134,215)
Foreign exchange differences	(4,363,215)	(189,400)	(1,528,061)	-	(3,453,917)	(9,534,593)
Reclassification	-	-	-	-	2,786,852	2,786,852
Disposal	459,257	-	18,107,864	-	250,827	18,817,948
As at 30 June 2026	(827,226,647)	(130,213,511)	(273,119,824)	(4,158,244)	(1,646,595,242)	(2,881,313,468)
Net carrying amount						
As at 31 December 2025	2,569,860,999	144,216,590	464,984,052	361,884	4,720,238,016	7,899,661,541
As at 30 June 2026	2,555,824,270	159,666,068	451,513,741	379,263	4,828,736,781	7,996,120,123

14. INTANGIBLE FIXED ASSETS

VND'000

	Land use rights	*Computer software*	*Total*
Cost			
As at 31 December 2025	612,210,015	15,127,865	627,337,880
Newly purchases	319,370,520	-	319,370,520
As at 30 June 2026	931,580,535	15,127,865	946,708,400
Accumulated amortisation			
As at 31 December 2025	(39,397,339)	(14,941,453)	(54,338,792)
Amortisation for the period	(9,772,547)	(23,409)	(9,795,956)
As at 30 June 2026	(49,169,886)	(14,964,862)	(64,134,748)
Net carrying amount			
As at 31 December 2025	572,812,676	186,412	572,999,088
As at 30 June 2026	882,410,649	163,003	882,573,652

15. MATURE BEARER BIOLOGICAL LIVESTOCK

VND'000

	Parent pigs
Cost	
As at 31 December 2025	13,429,883
Transferred from construction in progress	30,551,548
Newly purchases	19,762,401
Disposal	(3,731,693)
Reclassification	(20,304)
As at 30 June 2026	59,991,835
Accumulated depreciation	
As at 31 December 2025	(1,010,829)
Depreciation for the period	(2,814,091)
Disposal	481,478
As at 30 June 2026	(3,343,442)
Net carrying amount	
As at 31 December 2025	12,419,054
As at 30 June 2026	56,648,393

16. INVESTMENT PROPERTIES

	VND'000
	Buildings, structures
Cost	
As at 31 December 2025 and 30 June 2026	63,456,715
Accumulated depreciation	
As at 31 December 2025	(14,653,847)
Depreciation for the period	(1,274,787)
As at 30 June 2026	(15,928,634)
Net carrying amount	
As at 31 December 2025	48,802,868
As at 30 June 2026	47,528,081

17. CONSTRUCTION IN PROGRESS

VND'000

	30 June 2026	*31 December 2025*
Orchards development costs	5,753,273,363	5,755,181,830
Planting coffee trees costs	3,083,486,894	1,762,214,333
Livestock projects	763,436,239	787,066,219
Buildings and manufacturing factories	85,887,355	35,343,946
Others	100,102,701	98,911,972
TOTAL	**9,786,186,552**	**8,438,718,300**

18. INVESTMENTS IN SUBSIDIARIES

Details of the Company's subsidiaries as at 30 June 2026 are as follows:

Company names	*Location*	*Status of operation*	*Date of establishment or acquisition*	*% holding*
Agriculture plantation sector				
(1) Hoang Anh Gia Lai International Investment Joint Stock Company	Gia Lai, Vietnam	Operating	31/1/2018	84.42
(2) Dai Thang Agricultural Development Co., Ltd.	Champasak, Laos	Operating	31/1/2018	84.42
(3) Khan Xay Agriculture Development Co., Ltd.	Attapeu, Laos	Operating	31/3/2020	84.42
(4) Gia Lai Livestock Joint Stock Company	Gia Lai, Vietnam	Operating	10/9/2020	97.91
(5) Hoang Anh Gia Lai Coffee Joint Stock Company (The former name is Lo Pang Livestock Joint Stock Company)	Gia Lai, Vietnam	Operating	31/3/2022	86.17

18. INVESTMENTS IN SUBSIDIARIES (continued)

Details of the Company's subsidiaries as at 30 June 2026 are as follows (continued):

Company names	*Location*	*Status of operation*	*Date of establishment or acquisition*	*% holding*
Agriculture plantation sector (continued)				
(6) Bolaven High-Tech Agriculture Co., Ltd.	Champasak, Laos	Operating	1/4/2023	84.42
(7) Le Me Joint Stock Company	Gia Lai, Vietnam	Operating	20/6/2023	99.44
(8) Flour Manufacturing Co., Ltd.	Stung Treng, Campuchia	Operating	20/6/2023	99.44
(9) Tra Ba Animal Feed Processing Joint Stock Company	Gia Lai, Vietnam	Operating	20/6/2023	98.45
(10) Hoan Thinh Attapeu Agricultural Development One Member Co., Ltd.	Attapeu, Laos	Operating	20/6/2023	98.45
(11) Mang Yang Agricultural Joint Stock Company	Gia Lai, Vietnam	Operating	9/5/2025	95.53
(12) Souk Houng Heang Agricultural Development Co., Ltd.	Champasak, Laos	Pre-operating *(i)*	1/6/2025	84.42
(13) Bolaven Sturgeon Seafood Joint Stock Company	Gia Lai, Vietnam	Operating	9/6/2025	85.15
(14) Sturgeon Bolaven Paksong Sole Co., Ltd.	Champasak, Laos	Operating	9/6/2025	85.15
(15) Phu Quy Gia Lai Agricultural Joint Stock Company	Gia Lai, Vietnam	Operating	11/12/2025	83.58
(16) Sanamxay Agriculture and Forestry Development Co.,Ltd.	Attapeu, Laos	Operating	11/12/2025	76.25
(17) Saysettha Agriculture and Forestry Development Sole Co.,Ltd.	Attapeu, Laos	Operating	11/12/2025	76.25
Construction, trading and services sector				
(18) LPBank Hoang Anh Gia Lai Sport Joint Stock Company	Gia Lai, Vietnam	Operating	12/1/2009	98.34
(19) Hoang Anh Gia Lai Vientiane Co., Ltd.	Vientiane, Laos	Pre-operating *(i)*	6/5/2010	100.00

(i) Pre-operating status represents subsidiary that is in investment phase and had not start its operation as at 30 June 2026.

19. INVESTMENTS IN OTHER ENTITIES

VND'000

	30 June 2026	*31 December 2025*
Hoang Anh Gia Lai Agricultural Joint Stock Company	-	909,019,966
Thanh Nien Media Corporation	6,200,000	6,200,000
Others	2,330,041	2,330,041
Total	**8,530,041**	**917,550,007**
Provision for long-term investments	(8,530,041)	(369,300,006)
NET	**-**	**548,250,001**

20. SHORT-TERM TRADE PAYABLES

VND'000

	30 June 2026	*31 December 2025*
Payable for purchase of goods and services	790,782,983	842,891,845
Payable for purchase of fixed assets	47,850,835	39,315,917
Payable to construction contractors	18,229,913	22,517,181
Payable for purchase of land use rights	6,377,628	5,385,320
TOTAL	**863,241,359**	**910,110,263**

Included in trade payables were amounts due to related parties aggregating to VND'000 43,366,807 as at 30 June 2026 *(Note 33).*

21. SHORT-TERM ADVANCES FROM CUSTOMERS

VND'000

	30 June 2026	*31 December 2025*
Advances from trade customers	192,807,488	231,479,406

22. TAXES

VND'000

	Beginning balance	*Increase in the period*	*Decrease in the period*	*Ending balance*
Receivables				
Value-added tax	27,600,604	288,895,751	(272,617,279)	43,879,076
Others	3,420,825	1,748,511	(2,028,466)	3,140,870
TOTAL	**31,021,429**	**290,644,262**	**(274,645,745)**	**47,019,946**
Payables				
Value-added tax payable	3,085,157	348,457,993	(350,694,781)	848,369
Personal income tax	19,513,705	9,607,444	(25,830,020)	3,291,129
Corporate Income Tax	-	7,650,756	(5,210,559)	2,440,197
Others	-	9,081,516	(8,571,340)	510,176
TOTAL	**22,598,862**	**374,797,709**	**(390,306,700)**	**7,089,871**

23. ACCRUED EXPENSES

VND'000

	30 June 2026	*31 December 2025*
Short-term		
Loans and bond interest expenses	208,911,909	2,186,829,553
Operating costs	71,099,561	89,382,923
Others	7,017,466	6,774,968
	287,028,936	2,282,987,444
Long-term		
Loans interest expenses	28,984,093	36,329,134
TOTAL	**316,013,029**	**2,319,316,578**

24. OTHER PAYABLES

VND'000

	30 June 2026	*31 December 2025*
Short-term		
Payables to other individuals and companies	378,755,579	62,620,187
Payables to employees	1,355,677	9,706,921
Others	49,135,105	46,412,153
	429,246,361	**118,739,261**
Long-term		
Payables to other individuals and companies	25,466,628	217,210,195
Payable to land rent	-	5,537,879
	25,466,628	**222,748,074**
TỔNG CỘNG	**454,712,989**	**341,487,335**

Included in other short-term payables were amounts due to related parties aggregating to VND'000 292,071,048 as at 30 June 2026 *(Note 33)*.

25. LOANS

	30 June 2026	31 December 2025
		VND'000
Short-term		
Short-term banks loans *(Note 25.1)*	5,058,605,444	5,039,319,600
Current portion of long-term bank loans *(Note 25.3)*	292,787,369	333,418,316
Current portion of long-term bonds *(Note 25.2)*	-	1,099,000,000
	5,351,392,813	**6,471,737,916**
Long-term		
Long-term bonds *(Note 25.2)*	2,959,897,255	987,332,222
Long-term loans from banks *(Note 25.3)*	283,163,905	297,576,892
Long-term loans from companies *(Note 25.4)*	60,697,434	144,891,217
	3,303,758,594	**1,429,800,331**
TOTAL	**8,655,151,407**	**7,901,538,247**

25.1 Short-term banks loans

	30 June 2026	31 December 2025
		VND'000
Orient Commercial Bank - Head Office Business Center	3,829,111,287	3,429,160,732
Tien Phong Commercial Joint Stock Bank - Ha Noi Branch	673,140,000	663,490,000
Ho Chi Minh City Development Joint Stock Commercial Bank - Dong Nai Branch	258,529,999	259,939,669
Sacombank Laos - Champasak Branch	217,916,840	206,854,473
Sacombank (Cambodia) PLC - Pochentong Branch	79,907,318	79,877,706
Sai Gon Thuong Tin Commercial Joint Stock Bank - Gia Lai Branch	-	399,997,020
TOTAL	**5,058,605,444**	**5,039,319,600**

25. LOANS (continued)

25.2 *Domestic straight bonds*

As at the end of the period, outstanding domestic straight bonds comprised as detailed below:

Arrangement organizations	*Date of issuance*	*Amount (VND'000)*	*Maturity date*
OCBS Securities Joint Stock Company	29 April 2026	2,000,000,000	29 April 2029
OCBS Securities Joint Stock Company	8 August 2025	1,000,000,000	8 August 2028
Cost of bonds issuance		(40,102,745)	
TOTAL		**2,959,897,255**	
In which:			
Non-current portion		*2,959,897,255*	

25.3 *Long-term bank loans*

	30 June 2026	*31 December 2025*
		VND'000
Laos Viet Joint Venture Bank	292,787,369	317,395,600
Orient Commercial Bank - Head Office Business Center	205,409,305	217,894,492
Sacombank Laos - Champasak Branch	77,754,600	95,705,116
TOTAL	**575,951,274**	**630,995,208**
In which:		
Current portion	*292,787,369*	*333,418,316*
Non-current portion	*283,163,905*	*297,576,892*

25.4 *Long-term loans from companies, individuals*

	30 June 2026	*31 December 2025*
		VND'000
Ms Ho Thi Kim Chi	52,762,000	72,012,000
PC General Joint Stock Company	7,935,434	12,335,434
M.I.S.C Binh Duong Service Trading Company Limited	-	60,543,783
TOTAL	**60,697,434**	**144,891,217**
In which:		
Non-current portion	*60,697,434*	*144,891,217*

26. OWNER'S EQUITY

26.1 *Increase and decrease in owners' equity*

VND'000

	Share capital	*Share premium*	*Treasury shares*	*Foreign exchange differences*	*Accumulated (losses) profit*	*Total*
6 months in 2025						
As at 31 December 2024	10,574,679,470	-	(686,640)	(1,407,086,490)	(422,660,071)	8,744,246,269
Net profit for the period	-	-	-	-	833,606,449	833,606,449
Foreign exchange differences	-	-	-	191,985,320	-	191,985,320
Remummerations for members of BODs and management	-	-	-	-	(1,536,000)	(1,536,000)
As at 30 June 2025	**10,574,679,470**	**-**	**(686,640)**	**(1,215,101,170)**	**409,410,378**	**9,768,302,038**
6 months in 2026						
As at 31 December 2025	12,674,679,470	408,450,000	(686,640)	(1,263,592,326)	1,392,652,658	13,211,503,162
Net profit for the period	-	-	-	-	2,120,453,254	2,120,453,254
Foreign exchange differences	-	-	-	193,957,205	-	193,957,205
Transactions with non-controlling shareholders	-	-	-	-	263,922,600	263,922,600
Remummerations for members of BODs and management	-	-	-	-	(1,536,000)	(1,536,000)
As at 30 June 2026	**12,674,679,470**	**408,450,000**	**(686,640)**	**(1,069,635,121)**	**3,775,492,512**	**15,788,300,221**

26. OWNERS' EQUITY (continued)

26.2 Shares

	30 June 2026	*31 December 2025*
	Shares	*Shares*
Shares authorised to be issued	1,267,467,947	1,267,467,947
Shares issued and fully paid	1,267,467,947	1,267,467,947
Ordinary shares	*1,267,467,947*	*1,267,467,947*
Treasury shares	68,664	68,664
Ordinary shares	*68,664*	*68,664*
Outstanding shares	1,267,399,283	1,267,399,283
Ordinary shares	*1,267,399,283*	*1,267,399,283*

The Company's common shares were issued with a par value of 10,000 VND/share. Shareholders holding common shares of the Company are entitled to dividends announced by the Company. Each ordinary share can exercise one decision, without limitation.

27. REVENUES

27.1 *Revenues from sale of goods and rendering of services*

VND'000

	Quarter II		*Accumulated from the beginning of the year*	
	Current year	*Previous year*	*Current year*	*Previous year*
Gross revenues	**1,926,112,844**	**2,332,804,434**	**3,732,295,816**	**3,722,866,377**
In which:				
Revenue from sale of fruits	*1,381,540,666*	*2,004,558,941*	*2,718,373,389*	*3,004,755,136*
Revenue from sale of goods	*461,560,406*	*266,312,120*	*899,181,826*	*577,486,740*
Revenue from sale of pigs	*76,542,005*	*58,203,982*	*92,160,741*	*134,166,648*
Rendering of rental services	*6,469,767*	*3,729,391*	*22,579,860*	*6,457,853*
Less	**(3,041,406)**	**(5,384,039)**	**(25,152,081)**	**(15,689,858)**
Sales deductions	*(3,041,406)*	*(5,384,039)*	*(25,152,081)*	*(15,689,858)*
Net revenues	**1,923,071,438**	**2,327,420,395**	**3,707,143,735**	**3,707,176,519**
In which:				
Revenue from sale of fruits	*1,378,499,260*	*1,999,314,489*	*2,693,221,308*	*2,989,204,865*
Revenue from sale of goods	*461,560,406*	*266,312,120*	*899,181,826*	*577,486,740*
Revenue from sale of pigs	*76,542,005*	*58,064,395*	*92,160,741*	*134,027,061*
Rendering of rental services	*6,469,767*	*3,729,391*	*22,579,860*	*6,457,853*

27. REVENUES (continued)

27.2 *Financial income*

VND'000

	Quarter II		*Accumulated from the beginning of the period*	
	Current year	*Previous year*	*Current year*	*Previous year*
Interest income from loans to other parties	51,892,489	65,929,957	107,441,951	117,783,966
Gain on disposal of investments	-	6,000,000	46,447,971	6,000,000
Interest income from deposits with banks	6,046,911	75,442	9,382,505	114,148
Foreign exchange gains	112,987	5,585,614	965,613	11,786,271
TOTAL	**58,052,387**	**77,591,013**	**164,238,040**	**135,684,385**

28. COSTS OF GOODS SOLD AND SERVICES RENDERED

VND'000

	Quarter II		*Accumulated from the beginning of the period*	
	Current year	*Previous year*	*Current year*	*Previous year*
Cost of fruits sold	726,028,490	1,032,724,533	1,410,656,132	1,471,403,377
Cost of goods sold	423,339,639	251,219,638	853,703,480	559,631,050
Cost of pigs	97,595,662	141,508,456	122,166,361	194,715,472
Cost of rendering other services	24,022,952	15,166,134	42,742,350	30,165,692
TOTAL	**1,270,986,743**	**1,440,618,761**	**2,429,268,323**	**2,255,915,591**

29. FINANCIAL EXPENSES

VND'000

	Quarter II		*Accumulated from the beginning of the period*	
	Current year	*Previous year*	*Current year*	*Previous year*
Borrowing expenses	220,566,889	217,296,109	389,535,728	359,958,485
Foreign exchange losses	3,511,498	248,867	8,018,832	10,337,093
Provision for long-term investments	-	63,962,500	-	18,275,000
Loss on disposal subsidiary	-	-	-	6,238,932
Exempted interest expense	(784,505,139)	-	(1,534,505,139)	-
Others	-	4,871,367	-	323,019
TOTAL	**(560,426,752)**	**286,378,843**	**(1,136,950,579)**	**395,132,529**

30. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

VND'000

	Quarter II		*Accumulated from the beginning of the period*	
	Current year	*Previous year*	*Current year*	*Previous year*
Selling expenses	**65,362,949**	**107,938,694**	**149,060,388**	**217,988,745**
Transportation expenses and external services	50,308,875	71,250,410	114,381,092	131,371,310
Labour costs	2,103,582	2,829,090	4,086,619	4,165,533
Depreciation and amortisation	1,061,247	1,037,741	2,133,671	2,184,506
Others	11,889,245	32,821,453	28,459,006	80,267,396
General and administrative expenses	**71,243,148**	**42,909,626**	**115,235,561**	**79,396,205**
Labour costs	23,120,454	20,291,145	46,507,621	39,952,796
External services	24,677,943	16,451,958	35,318,974	26,623,258
Depreciation and amortisation	5,321,489	1,919,094	7,770,739	4,498,622
Provision for doubtful receivables	7,347,468	1,508,726	7,347,468	1,508,726
Others	10,775,794	2,738,703	18,290,759	6,812,803
TOTAL	**136,606,097**	**150,848,320**	**264,295,949**	**297,384,950**

31. OTHER INCOME AND EXPENSES

VND'000

	Quarter II		*Accumulated from the beginning of the period*	
	Current year	*Previous year*	*Current year*	*Previous year*
Other incomes	**1,556,809**	**11,810,183**	**17,632,487**	**17,713,781**
Gains from bargain purrchase	-	9,859,555	-	9,859,555
Income from disposal of assets	-	852,118	-	4,059,005
Other incomes	1,556,809	1,098,510	17,632,487	3,795,221
Other expenses	**6,538,614**	**38,521,216**	**40,717,405**	**53,182,107**
Expenses from disposal of assets	2,647,508	34,885,039	20,923,592	46,284,294
Depreciation of idle assets	2,447,135	457,742	4,219,492	833,074
Penalty expenses	1,258,903	-	1,278,320	-
Other expenses	185,068	3,178,435	14,296,001	6,064,739
OTHER LOSS	**(4,981,805)**	**(26,711,033)**	**(23,084,918)**	**(35,468,326)**

32. CORPORATE INCOME TAX

The Company has the obligation to pay corporate income tax ("CIT") at the rate of 20% of taxable profits.

The Group's subsidiaries located at Laos and Cambodia have the obligations to pay CIT at the rates respectively, of their taxable profits. They are also entitled to CIT exemption and reduction in accordance with their respective business registration certificates, investment licences and applicable tax regulations.

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

The current tax payable is based on taxable profit for the period. Taxable profit differs from profit as reported in the interim consolidated income statement because it excludes items of income or expense that are taxable or deductible in other period and it further excludes items that are never taxable or deductible. The Group's liability for current tax is calculated using applicable tax rates that have been enacted by the interim consolidated statement of financial position date.

The CIT expense for the period comprised of:

VND'000

	6 months in 2026	*6 months in 2025*
Current corporate income tax expense	7,650,756	-
Deferred tax income	(14,624,106)	(20,755,673)
TOTAL	**(6,973,350)**	**(20,755,673)**

32. CORPORATE INCOME TAX (continued)

32.1 Current income tax

VND'000

	6 months in 2026	*6 months in 2025*
Accounting profit before tax	**2,291,683,164**	**858,959,508**
Adjustments to increase (decrease) in accounting profit:		
Allocation of difference in fair value and carrying amount of net asset from asset acquisition in interim consolidated financial statements	-	181,657,333
Losses from subsidiaries	-	82,951,309
Unrealised intra-group profits	72,513,738	37,878,557
Gains from bargain purchase	-	(9,859,555)
Non-deductible interest expense	13,164,235	123,672,194
Expenses without adequate supporting documents	2,996,047	-
Unrealized foreign exchange differences	7,148,302	-
Profit from activities which are tax exempted	(847,401,723)	(1,327,716,395)
Tax loss carried forward	(1,954,510,944)	(56,186,701)
Others	426,608,167	73,007,580
Estimated current taxable profit	**12,200,986**	**(35,636,170)**
Estimated current CIT	**2,440,197**	**-**
Adjustment for under accrual of tax from prior period	5,210,559	-
Estimated current CIT expense for the period	**7,650,756**	**-**
CIT payable at beginning of period	-	96,086
Adjustment for over accrual of tax from prior periods	-	(65,958)
CIT paid during the period	(5,210,559)	(37,667)
CIT payable (receivable) at end of period	**2,440,197**	**(7,539)**

32. CORPORATE INCOME TAX (continued)

32.2 Deferred CIT tax

The following comprise the Group's deferred tax assets and deferred tax liabilities recognized by the Group and the movements thereon during the period:

VND'000

	Interim consolidated statement of financial position		*Interim consolidated income statement*
	30 June 2026	*31 December 2025*	
Deferred tax liabilities			
Fair value adjustment on assets acquired in business combination	364,750,866	378,630,448	(13,879,582)
Fair value adjustment on pre-operating assets acquired in business combination	5,535,514	5,535,514	
Foreign exchange difference	496,654	1,241,178	(744,524)
	370,783,034	**385,407,140**	
Net deferred tax income			**(14,624,106)**

33. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties in period were as follows:

VND'000

Related parties	*Relationship*	*Transactions*	*Amounts*
Linh Khang Packaging One Member Company Limited	Related company	Purchase of goods	45,477,474
Tay Nguyen Agricultural Services Company Limited	Related company	Interest income	38,731,759
		Purchase of goods	6,638,958
Dong Gia Lai Food Processing Joint Stock Company	Related company	Interest income	21,116,279
Ms Ho Thi Kim Chi	Related party	Interest expense	3,321,417

33. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties as at 30 June 2026 were as follows:

Related parties	*Relationship*	*Transactions*	*VND'000 Amounts*
***Short-term held-to-maturity investments** (Note 5)*			
Tay Nguyen Agriculture Services Company Limited	Related company	Lending	216,827,287
Dong Gia Lai Food Processing Joint Stock Company	Related company	Lending	178,921,761
		Interest income	92,754,743
Thanh Trung Agricultural Company Limited	Related company	Lending	1,733,096
Hoang Anh Gia Lai Wooden Furniture Joint Stock Company	Related company	Lending	14,200
TOTAL			**490,251,087**
***Short-term trade receivables** (Note 7)*			
Tay Nguyen Agricultural Services Company Limited	Related company	Sales of goods	601,267,612
Dong Gia Lai Food Processing Joint Stock Company	Related company	Sales of goods	83,291,734
Other related parties	Related party	Others	812,653
TOTAL			**685,371,999**
***Short-term advances to suppliers** (Note 8)*			
Tay Nguyen Agriculture Services Company Limited	Related company	Advances for purchasing goods	167,557,541
***Other short-term receivables** (Note 9)*			
Tay Nguyen Agriculture Services Company Limited	Related company	Lending	20,430,725
Dong Gia Lai Food Processing Joint Stock Company	Related company	Lending	6,542
Others	Related party	Others	2,417,111
TOTAL			**22,854,378**

33. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due to and due from related parties as at 30 June 2026 were as follows (continued):

Related parties	*Relationship*	*Transactions*	*VND'000 Amounts*
***Short-term trade payables** (Note 20)*			
Linh Khang Packaging One Member Company Limited	Related company	Purchase of goods	29,545,798
Hoang Anh Gia Lai Wooden Furniture Joint Stock Company - Hoang Anh Gia Lai Plastic Factory Branch	Related company	Purchase of goods	12,929,493
Others	Related party	Others	891,516
TOTAL			**43,366,807**
***Other long-term payables** (Note 24)*			
Tay Nguyen Agriculture Services Company Limited	Related company	Borrowing	289,916,263
Hoang Anh Gia Lai Wooden Furniture Joint Stock Company	Related company	Borrowing	2,046,785
Others	Related party	Board Remuneration	108,000
TOTAL			**292,071,048**

34. RECLASSIFICATION OF CORRESPONDING DATE DUE TO THE APPLICATION OF CIRCULAR 99

Certain corresponding figures on the consolidated financial statements as at 31 December 2025 have been reclassified to reflect the presentation of the current year's consolidated financial statements in accordance with Circular 99. Details are as follows:

	Beginning balance	*Reclassified*	*VND'000 Beginning balance (reclassified)*
INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION			
Short-term held-to-maturity investments	-	3,081,451,837	3,081,451,837
Other short-term investments	-	1,582,210,841	1,582,210,841
Other short-term receivables	2,522,712,107	(1,842,840,762)	679,871,345
Inventories	771,613,593	(562,196,280)	209,417,313
Short-term consumable biological livestock	-	34,499,693	34,499,693
Seasonal crops	-	450,738,890	450,738,890
Bearer biological livestock	-	94,737,162	94,737,162
Immature bearer biological livestock	-	82,318,108	82,318,108
Mature bearer biological livestock	-	12,419,054	12,419,054
Long-term consumable biological livestock	-	27,046,989	27,046,989
Construction in progress	8,471,125,700	(32,407,400)	8,438,718,300
Long-term prepaid expenses	530,069,616	(12,419,054)	517,650,562

35. EVENTS AFTER THE REPORTING PERIOD

There is no other matter or circumstance that has arisen since the reporting period that requires adjustment or disclosure in the interim consolidated financial statements of the Company.

Pham Thi Thu Ha Preparer	Le Truong Y Tram Chief Accountant	Nguyen Xuan Thang General Director

CÔNG TY CỔ PHẦN HOÀNG ANH GIA LAI
M.S.D.N: 5900377720-C.T.C.P
TỈNH GIA LAI

27 July 2026