

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK
COMPANY

COMBINED FINANCIAL STATEMENTS
for the period from 01/01/2026 to 30/06/2026
(Reviewed)



AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY

No. 72, Truong Chinh Street, Kim Lien Ward,
Hanoi City

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AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY

No. 72, Truong Chinh Street, Kim Lien Ward,
Hanoi City

REPORT OF THE MANAGEMENT

The Management of Agriculture Printing And Packaging Joint Stock Company (the "Company") presents its report and the Company's Combined Financial Statements for the period from 01/01/2026 to 30/06/2026.

Company

Agriculture Printing And Packaging Joint Stock Company.

The company was established under Decision No. 686/QĐ/BNN-TCCB dated March 22, 2004 of the Minister of Agriculture and Rural Development. Established and operating under the first Business Registration Certificate No. 0103004779 dated July 2, 2004.

Business Registration Certificate

No. 0103004779, registered for the 12th change, October 14, 2025.
Issued by Hanoi Department of Finance.

Head office

No. 72, Truong Chinh Street, Kim Lien Ward, Hanoi City.

However, the entire production block and part of the Company's office block are located at Lot 3, CN3, Ngoc Hoi industrial cluster, Ngoc Hoi commune, City. Hanoi and Hung Yen Branch address at Pho Noi A Industrial Park, C1 Street, Pho Noi A Industrial Park, Nhu Quynh commune, Hung Yen province.

Board of Directors

Members of the Board of Directors during the period and at the reporting date:

Mr. Nguyen Thanh Nam	Chairman
Mr. Nguyen Thanh Thai	Vice Chairman
Mr. Le Duy Toan	Member
Mr. Nguyen Duc Luu	Member
Mrs. Mai Thi Loan	Member

Board of Management

Members of the Board of Management during the period and at the reporting date:

Mr. Le Duy Toan	General Director
Mr. Nguyen Thanh Thai	Deputy General Director
Mrs. Mai Thi Loan	Deputy General Director

Supervisory Board

Members of the Supervisory Board during the period and at the reporting date:

Mr. Luu Quang Huan	Head
Mr. Vu Hong Ha	Member
Mr. Nguyen Duy Thanh	Member

Legal representative

Mr. Nguyen Thanh Nam	Chairman of the Board of Directors
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AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY

No. 72, Truong Chinh Street, Kim Lien Ward,
Hanoi City

Auditors

Vietnam Auditing and Valuation Company Limited (AVA).

Management's Responsibility for the Combined Financial Statements

The Company's Management is responsible for the preparation of the Combined Financial Statements, which present a true and fair view of the Company's operations and business performance for the period. In preparing the Combined Financial Statements, the Management confirms that it has complied with the following requirements:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and estimates;
- State whether the applicable accounting standards have been complied with and whether there are any material departures that require disclosure and explanation in the financial statements;
- Prepare the financial statements on a going concern basis, except where it is not appropriate to assume that the Company will continue in operation.

The Company's Management ensures that the accounting records are maintained to accurately and fairly reflect the Company's financial position at any time, and that the financial statements comply with applicable current regulations of the State. The Management is also responsible for safeguarding the Company's assets and for implementing appropriate measures to prevent and detect fraud and other irregularities.

The Company's Management confirms that the Combined Financial Statements present a true and fair view of the Company's financial position at as 30/06/2026 and its results of operations for the accounting period ended on the same date, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for enterprises, and applicable current regulations.

In addition, the Board of Management commits that the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC dated 16/11/2020 and Circular No. 68/2024/TT-BTC dated 18/09/2024, Circular No. 18/2025/TT-BTC dated 26/04/2025, Circular 08/2026/TT-BTC dated 03/02/2026 amending and supplementing the Ministry of Finance guiding the disclosure of information on the Stock Market.

Hanoi, August 27, 2026

On behalf of the Management

Chairman of the Board of Directors



Nguyen Thanh Nam



No.: 646/BCKT-TC/AVA

AUDITOR'S REPORT INTERIM FINANCIAL INFORMATION REVIEW

**To: Shareholders, the Board of Management and Board of General Director
Agriculture Printing And Packaging Joint Stock Company**

We have reviewed the accompanying interim Combined Financial Statements of Agriculture Printing And Packaging Joint Stock Company, prepared on 27/08/2026, set out on pages 06 to 33, including Combined Statement of Financial Position as at 30/06/2026, Combined Statement of Profit or Loss, Combined Statement of Cash Flows for the six-month accounting period then ended, and the Notes to the Combined Financial Statements.

Management' Responsibility

The Management is responsible for the preparation of accompanying interim Combined Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of financial statements and for such internal control as management determines is necessary to enable the accompanying interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the accompanying interim Combined Financial Statements financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of service contract No. 2410 review - Review of interim financial information by independent auditors performed.

The review financial information includes the interim implementation of interviews, mostly interviewing responsible for the financial and accounting matters, and perform analytical procedures and processes other review procedures. A fundamentally revised narrower scope audits are carried out according to the Vietnam Auditing Standards and consequently does not enable us to achieve assurance that we will recognize all key issues can be detected in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim Combined Financial Statements do not present fairly, in all material respects, the financial position of Agriculture Printing And Packaging Joint Stock Company as at 30/06/2026, and of the results of its operations and its cash flows for the six-month accounting period then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of accompanying interim financial statements.

**VIETNAM AUDITING AND
VALUATION COMPANY LIMITED**



Tran Tri Dung
Vice General Director
Registration certificate
0895-2023-126-1
Hanoi, August 27, 2026

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY

 No. 72, Truong Chinh Street, Kim Lien Ward,
 Hanoi City

Combined Financial Statements
 for the period from 01/01/2026 to 30/06/2026

Form No. B 01 - DN

COMBINED STATEMENT OF FINANCIAL POSITION

As at 30/06/2026

Unit: VND

ITEMS	Code	Note	30/06/2026	01/01/2026
A. CURRENT ASSETS	100		865,550,576,492	769,648,479,293
I. Cash and cash equivalents	110	V.1	51,632,795,483	106,301,521,957
1. Cash	111		41,632,795,483	46,301,521,957
2. Cash equivalents	112		10,000,000,000	60,000,000,000
II. Short-term financial investments	120	V.2	333,061,166,666	183,030,684,932
1. Short-term held-to-maturity investments	123		333,061,166,666	183,030,684,932
III. Short-term receivables	130		283,203,896,895	310,283,328,354
1. Short-term trade receivables	131	V.3	235,445,099,050	307,349,005,155
2. Short-term advances to suppliers	132	V.4	46,503,578,061	2,106,971,820
3. Other short-term receivables	135	V.5	1,255,219,784	827,351,379
IV. Inventories	140	V.6	196,633,981,772	169,294,659,357
1. Inventories	141		196,633,981,772	169,294,659,357
V. Other current assets	160		1,018,735,676	738,284,693
1. Short-term prepaid expenses	161	V.9	1,018,735,676	738,284,693
B. NON-CURRENT ASSETS	200		471,191,469,109	531,924,055,332
I. Fixed assets	220		308,259,040,537	359,885,935,753
1. Tangible fixed assets	221	V.7	308,259,040,537	359,885,935,753
- Cost	222		1,431,045,065,937	1,416,295,710,461
- Accumulated depreciation	223		(1,122,786,025,400)	(1,056,409,774,708)
II. Long-term work in progress	250	V.8	9,849,548,567	15,815,053,810
1. Construction in progress	252		9,849,548,567	15,815,053,810
III. Long-term financial investments	260	V.2	15,400,000,000	15,400,000,000
1. Investment in subsidiaries	261		5,400,000,000	5,400,000,000
2. Long-term held-to-maturity investments	265		10,000,000,000	10,000,000,000
IV. Other non-current assets	270		137,682,880,005	140,823,065,769
1. Long-term prepaid expenses	271	V.9	137,682,880,005	140,823,065,769
TOTAL ASSETS	280		1,336,742,045,601	1,301,572,534,625

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY

 No. 72, Truong Chinh Street, Kim Lien Ward,
Hanoi City

Combined Financial Statements
for the period from 01/01/2026 to 30/06/2026

Form No. B 01 - DN

COMBINED STATEMENT OF FINANCIAL POSITION

As at 30/06/2026

(Continuous)

Unit: VND

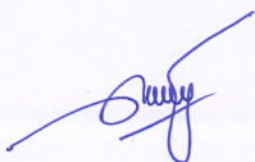
ITEMS	Code	Note	30/06/2026	01/01/2026
C. LIABILITIES	300		496,440,950,839	464,316,895,809
I. Current liabilities	310		495,160,950,839	463,036,895,809
1. Short-term trade payables	311	V.10	106,658,996,101	139,781,405,387
2. Short-term advances from customers	312	V.11	119,337,450	360,372,790
3. Dividends and profit payable	313		208,014,650	194,271,250
4. Short-term taxes and other amounts payable to the State	314	V.12	15,987,865,761	22,518,756,631
5. Payables to employees	315		132,016,120,113	104,930,277,256
6. Short-term accrued expenses	316	V.13	2,288,072,979	1,394,026,385
7. Other short-term payables	320	V.14	8,157,605,790	7,354,527,297
8. Short-term borrowings and finance lease liabilities	321	V.15	187,383,045,197	105,692,666,657
9. Short-term provisions	322	V.16	-	44,394,955,646
10. Bonus and welfare funds	323		42,341,892,798	36,415,636,510
II. Non-current liabilities	330		1,280,000,000	1,280,000,000
1. Other long-term payables	338	V.14	1,280,000,000	1,280,000,000
D. EQUITY	400	V.17	840,301,094,762	837,255,638,816
1. Issued capital of owners	411		270,000,000,000	270,000,000,000
- Ordinary shares with voting rights	411a		270,000,000,000	270,000,000,000
2. Share premium	412		2,054,360,736	2,054,360,736
3. Development investment fund	418		504,921,774,293	443,419,088,999
4. Retained earnings	420		63,324,959,733	121,782,189,081
- Retained earnings for the current period	420b		63,324,959,733	121,782,189,081
TOTAL LIABILITIES AND EQUITY	440		1,336,742,045,601	1,301,572,534,625

Hanoi, August 27, 2026

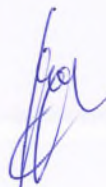
Prepared by

Chief Accountant

Chairman of the Board of Directors



Dang Thi Thuy Trang



Ta Thi Tuyet Nga



Nguyen Thanh Nam

COMBINED STATEMENT OF PROFIT OR LOSS

The period from 01/01/2026 to 30/06/2026

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
1. Revenue from sale of goods and rendering of services	01	VI.1	879,810,856,163	762,479,000,103
2. Revenue deductions	02	VI.2	431,482,931	319,772,775
3. Net revenue from sale of goods and rendering of services	10		879,379,373,232	762,159,227,328
4. Cost of sales	11	VI.3	699,407,472,102	610,492,581,636
5. Gross profit from sale of goods and rendering of services	20		179,971,901,130	151,666,645,692
6. Gain/(loss) from sale and disposal of investment property	21		-	-
7. Finance income	22	VI.4	7,454,034,023	2,461,420,830
8. Finance costs	23	VI.5	3,528,272,565	765,402,488
Of which: Interest expense	24		3,490,408,799	744,568,427
9. Selling expenses	25	VI.6	29,407,068,764	20,879,544,063
10. General and administrative expenses	26	VI.6	80,218,450,856	67,632,985,184
11. Operating profit	30		74,272,142,968	64,850,134,787
12. Other income	31	VI.7	434,729,673	153,049,457
13. Other expenses	32	VI.8	-	33,927,919
14. Other profit	40		434,729,673	119,121,538
15. Total accounting profit before tax	50		74,706,872,641	64,969,256,325
16. Current corporate income tax expense	51	VI.10	11,327,750,674	8,885,385,662
17. Profit after corporate income tax	60		63,379,121,967	56,083,870,663

Prepared by



Dang Thi Thuy Trang

Chief Accountant



Ta Thi Tuyen Nga

Hanoi, August 27, 2026
Chairman of the Board of Directors



Nguyen Thanh Nam

COMBINED STATEMENT OF CASH FLOWS

(Indirect method)

The period from 01/01/2026 to 30/06/2026

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
I. Cash flows from operating activities				
1. Profit before tax	01		74,706,872,641	64,969,256,325
2. Adjustments for				
- Depreciation of property, plant and equipment and investment property	02		67,420,703,139	45,640,271,583
- Provisions	03		(44,394,955,646)	(29,789,880,545)
- Gains/(losses) from investing and financing activities	05		(7,601,179,214)	(2,459,829,010)
- Borrowing costs	06		3,490,408,799	744,568,427
3. Operating profit before changes in working capital	08		93,621,849,719	79,104,386,780
- Increase/(decrease) in receivables	09		27,079,431,459	42,165,142,473
- Increase/(decrease) in inventories	10		(27,339,322,415)	37,112,514,891
- Increase/(decrease) in payables (excluding interest payable and income tax payable)	11		(7,300,294,388)	(82,095,621,732)
- Increase/(decrease) in prepaid expenses	12		2,859,734,781	1,926,226,926
- Interest paid	14		(3,251,231,705)	(228,617,070)
- Corporate income tax paid	15		(17,766,396,294)	(14,898,773,791)
- Other cash inflows from operating activities	16		50,139,676	73,786,503
- Other cash outflows for operating activities	17		(169,032,025)	(37,500,000)
Net cash flows from operating activities	20		67,784,878,808	63,121,544,980
II. Cash flows from investing activities				
Payments for acquisition and construction of property, plant and equipment and other long-term assets	21		(7,707,442,852)	(53,597,228,993)
2. Proceeds from disposal of property, plant and equipment and other long-term assets	22		181,818,181	-
3. Loans granted and purchases of debt instruments of other entities	23		(150,000,000,000)	-
4. Collection of loans and proceeds from sale of debt instruments of other entities	24		-	20,000,000,000
5. Interest received, dividends and profit received	27		7,372,376,449	3,586,590,407
Net cash flows from investing activities	30		(150,153,248,222)	(30,010,638,586)

COMBINED STATEMENT OF CASH FLOWS

(Indirect method)

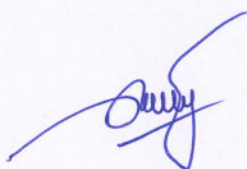
The period from 01/01/2026 to 30/06/2026

(Continuous)

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and contributions from owners	31		-	1,333,577,369
2. Proceeds from borrowings	33		248,203,381,956	143,490,204,187
3. Repayment of borrowings (principal)	34		(166,513,003,416)	(125,546,150,988)
4. Dividends and profit paid to owners	36		(53,990,735,600)	-
Net cash flows from financing activities	40		27,699,642,940	19,277,630,568
Net increase/(decrease) in cash and cash equivalents	50		(54,668,726,474)	52,388,536,962
Cash and cash equivalents at the beginning of the period	60		106,301,521,957	135,353,647,914
Cash and cash equivalents at the end of the period	70		51,632,795,483	187,742,184,876

Prepared by



Dang Thi Thuy Trang

Chief Accountant



Ta Thi Tuyet Nga

Hanoi, August 27, 2026

Chairman of the Board of Directors



Nguyen Thanh Nam

NOTES TO THE COMBINED FINANCIAL STATEMENTS

The period from 01/01/2026 to 30/06/2026

I. Background

1. Forms of Ownership

Agriculture Printing And Packaging Joint Stock Company.

The company operates under Business Registration Certificate No. 0103004779, registered for the 12th change, October 14, 2025., Issued by Hanoi Department of Finance.

Head office: No. 72, Truong Chinh Street, Kim Lien Ward, Hanoi City.

Charter capital: 270,000,000,000 VND.

Total shares: 27,000,000 shares.

2. Business field

The Company's business fields are Production and trade.

3. Business activities

- Printing of maps, books, cultural products, labels, packaging, and documents serving all economic sectors;
- Import and export of printing materials and equipment, and related services; office supplies;
- Design and printing services, commercial advertising;
- Hotel and restaurant business (excluding bars, karaoke rooms, and nightclubs);
- Real estate and office rental business;
- Import and export of iron and steel, non-ferrous metals, electrical and electronic equipment, refrigeration equipment and components; agricultural products, plastics and plastic products;
- Buying and selling agency, consignment of goods.

4. The Company's normal business period

The Company's normal business period is 12 months.

The industry's average business production cycle: 12 months

5. Operations of the company in the fiscal year affecting the financial statements

During the accounting period, the Company's operations did not have any significant characteristics that affected the Financial Statements. The Company's activities took place normally in all periods of the year.

6. Business structure

As of 30/06/2026, the Company's head office is located at 72, Truong Chinh Street, Kim Lien Ward, Hanoi City and its offices and branches are as follows:

- The Company has 2 production and business locations:
 - + Location 1: Production block No. 1 and part of the office block of the Company are located at Lot 3, CN3, Ngoc Hoi Industrial Cluster, Ngoc Hoi Commune, Hanoi City;
 - + Location 2: Production block No. 2 is located at C1 Street, Pho Noi A Industrial Park, C1 Street, Pho Noi A Industrial Park, Nhu Quynh Commune, Hung Yen Province.
- Hung Yen Branch of the Agricultural Printing and Packaging Joint Stock Company located at Pho Noi A Industrial Park, Nhu Quynh Commune, Hung Yen Province.

The list of subsidiaries

Subsidiary name	Rate of interest	Rate of voting rights	Head office - Principle activities
DAC Anti Counterfeit Technology Company Limited	100%	100%	Hanoi - Manufacturer of anti-counterfeiting labels.

7. Number of employees at the end of the fiscal year or average number of employees during the fiscal year

As at 30/06/2026, the number of employees is: 790 people.

As at 01/01/2026, the number of employees is: 809 people.

8. Statement of ability to compare information on Financial Statements

The financial statements of the Company are prepared to ensure comparability.

II. Accounting period and accounting monetary unit

1. Accounting period

The Company's annual accounting period commences on 1 January and ends on 31 December.

2. Accounting monetary unit

The accounting currency is Vietnam Dong ("VND").

III. Accounting standards and Accounting system

1. Accounting System

The Company applies the Vietnamese Accounting Regime for enterprises prescribed under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

2. Changes in accounting policies and financial statement presentation

The Ministry of Finance issued Circular 99/2025/TT-BTC dated October 27, 2025 guiding the corporate accounting regime. This Circular takes effect from January 1, 2026 and applies to fiscal years starting on or after January 1, 2026. This Circular replaces Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the corporate accounting regime, Circular No. 75/2015/TT-BTC dated May 18, 2015 of the Ministry of Finance on amending and supplementing Article 128, Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance, Circular No. 53/2016/TT-BTC dated March 21, 2016 on amending and supplementing a number of Articles of Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance and Circular No. 195/2012/TT-BTC dated November 15, 2012 providing guidance Accounting applied to investor units.

The effects of accounting policy changes according to the guidance of Circular 99/2025/TT-BTC are applied retrospectively. The company has added notes of comparative information on the Financial Statements for indicators that have changed between Circular 99/2025/TT-BTC and Circular 200/2014/TT-BTC.

3. Announcement on compliance with Vietnamese standards and accounting system

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. Accounting policies, accounting estimates and relevant legal regulations apply**1. Exchange rates applied in accounting system**

Transactions denominated in foreign currencies are translated into Vietnam Dong (VND) at the actual exchange rates prevailing on the transaction dates or at historical exchange rates, as appropriate to the nature of the transactions. Actual exchange rates are the average transfer buying and selling rates quoted by the commercial bank with which the Company regularly transacts, or exchange rates approximating such rates in accordance with prevailing regulations. Historical exchange rates are determined using the specific identification method or the weighted average method.

For foreign currency purchase and sale transactions, the exchange rates stipulated in the contracts between the Company and the commercial banks are applied. At the end of the accounting period, monetary items denominated in foreign currencies are retranslated at the average transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly transacts. Foreign currency deposits are retranslated at the exchange rates quoted by the banks where the relevant accounts are maintained. Foreign currency-denominated receivables for which allowances for doubtful debts have been recognised are not retranslated to the extent of the amounts covered by such allowances.

Where a commercial bank does not quote an exchange rate for the foreign currency in which a transaction is denominated, the Company uses an intermediary currency for translation in accordance with prevailing regulations and applies such method consistently throughout the accounting period.

2. Recognition of cash and cash equivalents

Money includes cash, demand deposits at banks and other organizations, money in transit, foreign currency and other amounts as prescribed. Monetary gold (if any) is gold held for the purpose of storing value and does not include gold classified as inventory. Cash equivalents are short-term investments with a redemption period or maturity of no more than 03 months from the date of purchase, are easily convertible into a specified amount of cash and do not have much risk of conversion into cash.

3. Principles of accounting for financial investments**Held-to-maturity investments**

Held-to-maturity investments comprise term deposits, valuable papers, bonds, preference shares classified as liabilities, loans and other investments held to maturity for interest-earning purposes, excluding derivative financial instruments. These investments are presented as current or non-current assets based on their remaining terms at the end of the reporting period.

At the end of the reporting period, the Company assesses whether there is any impairment of its held-to-maturity investments and recognizes an allowance for impairment losses, if necessary. Held-to-maturity investments denominated in foreign currencies are recognized and subsequently remeasured in accordance with the accounting policies for foreign exchange differences.

Investment in subsidiaries; joint-ventures, associates

Investments in subsidiaries, joint ventures and associates are initially recognized at cost when the Company obtains ownership interests. Cost comprises the purchase price and directly attributable acquisition costs. Where investments are made through contributions of non-monetary assets, the cost of the investment is determined based on the fair value of the assets contributed at the contribution date.

Subsidiaries, joint ventures and associates are identified based on the Company's control, joint control or significant influence over the investees, primarily considering voting rights and other relevant contractual arrangements.

Investments in subsidiaries, joint ventures and associates are accounted for using the cost method. Dividends and profit distributions received from accumulated post-acquisition profits are recognized as finance income, while other distributions are deducted from the carrying amount of the investment.

At the end of the reporting period, the Company assesses whether there is any impairment of its investments and recognizes an allowance for impairment losses, if necessary, in accordance with prevailing regulations.

4. Accounting policies for receivables

Receivables comprise trade receivables, internal receivables and other receivables. Receivables are monitored in detail by counterparties, maturities, original currencies and other relevant factors for management purposes.

At the end of the reporting period, foreign currency-denominated receivables are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts. Receivables are classified as current or non-current based on their remaining terms at the end of the reporting period.

The Company recognizes an allowance for doubtful debts for receivables that are considered impaired or are unlikely to be fully recoverable in accordance with prevailing regulations.

5. Accounting policies for inventories

Recognition of inventories

Inventories are stated at cost, which comprises purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition. Where the net realizable value is lower than cost, inventories are stated at net realizable value.

Materials, equipment, spare parts and work in progress that are expected to be recovered or consumed after more than 12 months from the end of the reporting period or beyond the normal operating cycle are presented as non-current assets.

Inventory valuation method

The cost of inventories is determined using the weighted average method.

Inventory accounting method

The cost of inventories issued is determined on a transaction-by-transaction basis.

Allowance for inventory write-down

At the end of the reporting period, the Company recognizes an allowance for inventory write-down for inventories whose net realizable value is lower than cost, in accordance with prevailing regulations.

Basis for allocation of raw materials and supplies

Raw materials and supplies consumed are allocated to cost objects based on actual usage, consumption norms, production output or other appropriate allocation bases, ensuring that raw material and supply costs are reasonably and consistently attributed to the cost of products and services.

6. Accounting policies and depreciation/amortisation of tangible fixed assets (including perennial plants bearing recurring produce and working animals), intangible fixed assets, finance lease assets and investment property

Property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets are stated at cost. During their useful lives, these assets are carried at cost less accumulated depreciation/amortisation and accumulated impairment losses (if any).

Routine maintenance and repair costs are recognized in the statement of profit or loss as incurred. Expenditures incurred subsequent to initial recognition that result in an increase in the future economic benefits expected to be derived from the assets are capitalized as part of the cost of the related assets.

Depreciation and amortisation are calculated using the straight-line method over the estimated useful lives of the assets. The Company reviews the useful lives and depreciation/amortisation methods periodically and adjusts them prospectively, if necessary, in accordance with prevailing regulations.

The depreciation period is determined based on the estimated useful life of the asset:

- Buildings	08-20 years
- Machine, equipment	05-08 years
- Transportation equipment	05-08 years
- Management equipment and other assets	03-05 years

7. Accounting policies for deferred expenses

Deferred expenses comprise expenditures that have been incurred but relate to multiple accounting periods, including prepaid rentals, prepaid insurance, tools and supplies, major repairs and periodic maintenance of fixed assets, goodwill and other expenditures that are allocated to operating expenses over multiple periods in accordance with prevailing regulations.

Deferred expenses are amortized to operating expenses over periods and using methods that are appropriate to the nature of the expenditures and the pattern in which the related economic benefits are expected to be consumed. The Company maintains detailed records of each deferred expense item, including the amount incurred, the amount amortized and the unamortized balance.

Expenditures relating to one financial year or one operating cycle are classified as short-term deferred expenses. Expenditures expected to generate economic benefits over multiple accounting periods are classified as long-term deferred expenses and are amortized to profit or loss over the relevant periods.

8. Accounting policies for trade payables

Trade payables comprise obligations arising from the purchase of goods, services, assets and other transactions of a commercial nature with suppliers. Trade payables are monitored in detail by counterparty, settlement term, original currency and other relevant factors for management purposes.

At the end of the reporting period, trade payables are classified as current or non-current based on their remaining terms. Foreign currency-denominated payables are initially recognized at the actual transaction exchange rates or recorded exchange rates and are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts at the end of the reporting period.

Trade payables are recognized in accordance with the prudence principle when there is evidence that a payment obligation is likely to arise.

9. Accounting policies for dividends and profit distributions payable

Dividends and profit distributions payable are recognized as liabilities when the distribution of profits has been approved by the appropriate authority in accordance with the Company's Charter and applicable laws and regulations. The liability is measured at the amount payable to shareholders, capital contributors or owners.

The Company monitors the payment terms, settlement status and the financial year from which profits are appropriated for each dividend or profit distribution payable, where such information can be determined. Dividends and profit distributions approved after the end of the reporting period are not recognized as liabilities at the reporting date but are disclosed as events occurring after the reporting period.

10. Accounting policies for accrued expenses

Accrued expenses represent expenses relating to goods and services received or obligations incurred during the reporting period for which adequate supporting documentation for settlement is not available at the reporting date. Such expenses are recognized based on reasonable estimates and in accordance with the matching principle.

Accrued expenses are reviewed and reconciled against actual costs incurred. Any difference between the accrued amounts and the actual costs is recognized as an adjustment to expenses in the period in which the difference arises.

11. Accounting policies for borrowings and finance lease liabilities

Borrowings and finance lease liabilities are initially recognized at the proceeds received, net of directly attributable transaction costs, if any. Such costs are amortized to finance expenses over the term of the related borrowings using an appropriate method. Borrowing costs are capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs.

Borrowings and finance lease liabilities are classified as current or non-current based on their remaining contractual maturities at the reporting date. Finance lease liabilities are recognized at the present value of the minimum lease payments or the fair value of the leased asset, whichever is lower.

Foreign currency-denominated borrowings and finance lease liabilities are retranslated at the applicable exchange rates at the reporting date.

12. Accounting policies for borrowing costs and capitalization of borrowing costs

Borrowing costs are recognized as expenses in the period in which they are incurred, except for borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets, which are capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs.

Capitalized borrowing costs include interest expenses, discounts or premiums arising on the issuance of bonds, and other costs directly attributable to borrowings. For specific borrowings obtained for the construction of property, plant and equipment or investment property, borrowing costs are capitalized during the construction period, including cases where the construction period is less than twelve months.

The Company does not capitalize borrowing costs arising from borrowings used to construct assets or projects for customers.

13. Accounting policies for equity**13.1. Accounting policies for contributed capital, share premium, conversion option of convertible bonds, and other components of equity**

Contributed capital is recognized at the amount actually contributed and is reflected at the par value of issued shares.

Share premium represents the difference between the issue price and the par value of shares, net of related issuance costs.

The conversion option of convertible bonds is recognized as an equity component, determined at the issuance date based on the difference between the proceeds of the convertible bonds and the fair value of the liability component. Upon maturity or conversion of the bonds, the value of the conversion option is transferred in accordance with prevailing regulations.

Other components of equity include amounts supplemented from retained earnings, assets received as grants, donations or gifts, differences arising from common control transactions, revaluation surplus of assets, and other items recognized directly in equity in accordance with applicable regulations.

Asset revaluation surplus is recognized when assets are revalued in accordance with decisions issued by competent authorities or other cases as prescribed by applicable laws and regulations. The revalued amounts of assets are determined in accordance with relevant legal provisions.

Differences arising from asset revaluation are recognized and accounted for in accordance with prevailing regulations. Asset revaluation surplus does not include differences arising from capital contributions in the form of assets or from business restructurings as prescribed by law.

13.2. Accounting policies for retained earnings

Retained earnings represent the profit after tax remaining after the allocation to reserves, dividend distribution, profit appropriation, or loss handling as approved by the competent authority and in accordance with applicable laws and regulations.

Retained earnings also include retrospective adjustments arising from changes in accounting policies or correction of material prior-period errors. The recognition and appropriation of retained earnings are based on the Company's financial performance and lawful profit distribution decisions.

14. Accounting policies for revenue recognition and other income**14.1. Revenue from sale of goods and rendering of services****Revenue from sale of goods**

The Company only records sales revenue when the following conditions are simultaneously met:

- Has transferred most of the risks and benefits associated with ownership of products and goods to the buyer;
- No longer holds the right to manage the goods as the owner or the right to control the goods;
- Revenue is determined relatively reliably;
- Has or will receive economic benefits from the sales transaction;
- Identify the costs related to the sales transaction.

Revenue from rendering of services

The Company recognizes revenue from rendering of services only when all of the following conditions are satisfied:

- The revenue can be measured reliably. Where the contract allows the customer to return the service under specific conditions, revenue is recognized only when such conditions no longer exist and the customer no longer has the right to return the services provided;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the service can be measured reliably.

14.2. Finance income

Finance income includes:

- Interest income such as bank deposit interest, loan interest, deferred payment interest, installment sale interest, bond interest, treasury bill interest and other interest income;
- Dividends and profit distributions arising after the investment date;
- Gains from disposal or liquidation of financial investments;
- Foreign exchange gains, including gains from remeasurement of foreign currency monetary items and gains from foreign currency trading;
- Other finance income.

Finance income is recognized in accordance with the following principles:

- For disposal of financial investments, income is recognized as the difference between the selling price and carrying amount;
- For foreign currency transactions, income is recognized on a net gain basis;
- Deposit interest is recognized on a time proportion basis and excludes interest arising from temporary investment of separately capitalized borrowings;
- Loan interest and deferred/ installment sale interest are recognized only when collectability is probable and the related principal is not subject to impairment provisions;
- Bond interest, dividends and profit distributions are recognized only for amounts arising after the investment date;
- Dividends received in the form of shares are not recognized as finance income and do not increase the carrying amount of the investment, unless otherwise required by law.

14.3. Other income

Other income reflects income arising outside normal operating activities and includes:

- Gains from disposal or liquidation of property, plant and equipment;
- Gains from revaluation of assets, materials and goods when contributing capital or making investments;
- Income from sale and leaseback transactions;
- Tax refunds or reductions recognized after prior recognition;
- Penalties and compensation received from customers or third parties;
- Recovery of previously written-off doubtful debts;
- Payables that are no longer payable due to unidentified creditors or no longer existing obligations;
- Bonuses, gifts, grants and other forms of donations received;
- Value of promotional goods received without repayment obligation;
- Other income arising outside the Company's normal business activities.

15. Accounting policies for revenue deductions

Revenue deductions include trade discounts, sales discounts and sales returns.

Revenue deductions arising in the same period as the related revenue are recorded as a reduction of revenue for that period.

Where such deductions relate to revenue recognized in prior periods but arise before the issuance of the financial statements, they are recorded as a reduction of revenue of the reporting period.

Where such deductions arise after the issuance of the financial statements, they are recorded as a reduction of revenue in the period in which they occur.

16. Accounting policies for cost of goods sold

Cost of goods sold is recognized in line with revenue generated in the period and includes the cost of goods, finished products, services, investment property and other direct costs related to business operations.

The Company applies the principle of prudence in recognizing cost of goods sold. Inventory losses, direct materials costs, direct labour costs and overheads exceeding normal capacity are not included in inventory valuation but are recognized immediately in cost of goods sold in the period.

Inventory shrinkage and losses, net of any compensation received, are recognized in cost of goods sold.

Allowance for decline in value of inventories and provisions for onerous contracts are recognized in cost of goods sold based on the difference between net realizable value and cost of inventories.

Reversals of inventory write-downs and tax amounts included in the cost of purchased inventories but subsequently refunded under regulations are recorded as reductions of cost of goods sold.

17. Accounting policies for finance costs

Finance costs include interest expenses, bond issuance costs, foreign exchange losses, losses on disposal of financial investments, impairment provisions for investments, provisions for decline in value of trading securities, settlement discounts and other costs related to financing activities.

Borrowing costs and bond issuance costs that do not qualify for capitalization are recognized in finance costs and amortized over the term of the related borrowings or bonds.

Interest expense on convertible bonds is determined using the effective interest method and recognized in finance costs in the period incurred.

Dividends on preference shares classified as liabilities are recognized as finance costs in accordance with the substance of the transaction.

18. Accounting policies for selling expenses and general and administrative expenses

Selling expenses comprise costs incurred directly in connection with sales activities and rendering of services, including staff costs, advertising and marketing expenses, commissions, transportation, storage, packaging, warranty costs, and other related expenses.

General and administrative expenses include general overhead costs of the enterprise such as management staff costs, office supplies and materials, depreciation of property, plant and equipment, taxes and fees, provisions for doubtful debts, outsourced services, and other administrative expenses.

Selling expenses and general and administrative expenses are recognized in profit or loss in the period in which they are incurred in accordance with the matching principle between revenue and expenses.

19. Accounting policies for disposal of property, plant and equipment and investment property

Property, plant and equipment and investment property are derecognized upon disposal, sale, or when no future economic benefits are expected from their use or disposal.

Gains or losses arising from the disposal or sale of assets are determined as the difference between the net proceeds and the carrying amount of the assets.

Such gains or losses are recognized in profit or loss in the period in which they arise.

20. Accounting policies for current corporate income tax (including global minimum tax top-up) and deferred corporate income tax**Current corporate income tax**

Current corporate income tax expense is determined based on taxable income for the year and the applicable corporate income tax rates in accordance with prevailing tax laws.

Current corporate income tax expense includes additional corporate income tax under global minimum tax regulations.

The additional corporate income tax arising from global minimum tax rules is recognized in accordance with applicable regulations; the Company also recognizes corresponding deferred tax assets where applicable.

Deferred corporate income tax expense

Deferred corporate income tax expense arises from the recognition of deferred tax liabilities or the reversal of previously recognized deferred tax assets.

Deferred corporate income tax income arises from the recognition of deferred tax assets or the reversal of previously recognized deferred tax liabilities.

Deferred corporate income tax is determined based on temporary differences between the carrying amounts of assets and liabilities and their tax bases in accordance with applicable regulations.

21. Accounting policies and other principles**Related parties**

Enterprises and individuals are considered related parties if they directly or indirectly, through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company. This includes parent companies, subsidiaries and associates. Related parties also include associates, individuals who directly or indirectly hold voting rights in the Company and have significant influence over the Company, key management personnel including directors and officers of the Company, close members of the families of such individuals, as well as entities controlled or significantly influenced by such individuals.

In assessing each related party relationship, attention is given to the substance of the relationship rather than merely its legal form.

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANYNo. 72, Truong Chinh Street, Kim Lien Ward,
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for the period from 01/01/2026 to 30/06/2026**V. Supplementary disclosures for items presented in the Statement of Financial Position**

Unit: VND

1. Cash and cash equivalents**Cash and cash equivalents held by the Company that are not restricted in use**

	30/06/2026	01/01/2026
Cash on hand	132,336,368	656,708,510
Demand deposits	41,500,459,115	45,644,813,447
Cash equivalents	10,000,000,000	60,000,000,000
	51,632,795,483	106,301,521,957

As at June 30, 2026, cash equivalents are deposits with a term of 03 months deposited at the Vietnam Bank for Agriculture and Rural Development - Hanoi branch - Ba Dinh District Transaction Office with an interest rate of 4.75%/year.

2. Financial investments**2.1. Investments held to maturity**

	30/06/2026		01/01/2026	
	Original cost	Provisions	Giá gốc	Provisions
Short-term				
Term deposits (*)	330,000,000,000	-	180,000,000,000	-
Interest on deposits	3,061,166,666	-	3,030,684,932	-
	333,061,166,666	-	183,030,684,932	-
Long-term				
Bonds at Agribank Hanoi	10,000,000,000	-	10,000,000,000	-
	10,000,000,000	-	10,000,000,000	-

(*) Deposit contracts of Vietnam Bank for Agriculture and Rural Development - Hanoi branch - Ba Dinh District Transaction Office, 6-month term, interest rate: 4.9%/year - 7.2%/year.

2.2. Equity investments in other entities

	30/06/2026		01/01/2026	
	Original cost	Provisions	Original cost	Provisions
Investments in subsidiaries				
DAC Anti Counterfeit Technology Company Limited (i)	5,400,000,000	-	5,400,000,000	-
	5,400,000,000	-	5,400,000,000	-

The Company has not determined the fair value of financial investments at the end of the accounting period. Because there are no specific instructions, the fair value of these investments may be different from the book value.

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for the period from 01/01/2026 to 30/06/2026**3. Receivables**

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term				
North Kinh Do One Member Company Limited	22,844,434,637	-	62,284,160,787	-
Thang Long Tobacco Company Limited	53,994,439,707	-	49,689,989,211	-
Branch of Orion Vina Food Company Limited	13,949,272,900	-	23,102,247,589	-
Rang Dong Thermos Light Bulb Joint Stock Company	22,552,798,997	-	21,661,926,889	-
Branch of DAESANG Vietnam Co., Ltd. in Hai Duong	28,964,418,803	-	5,920,626,938	-
Others	93,139,734,006	-	144,690,053,741	-
	235,445,099,050	-	307,349,005,155	-

4. Advances for suppliers

	30/06/2026	01/01/2026
Short-term		
An Thanh BICSOL Joint Stock Company	-	1,028,632,320
P and M Korea CORP	-	312,938,062
Linh Viet Production Trading Service Company Limited	-	434,805,000
Film & Foils International PTE, LTD	5,432,913,015	-
Koenig & Bauer Sheetfed AG & Co.KG	20,508,488,148	-
Zhejiang Zenbo Intelligent Machinery Co., LTD	9,142,641,600	-
Others	11,419,535,298	330,596,438
	46,503,578,061	2,106,971,820

5. Other receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
5.1. Short-term				
Other receivables	1,055,118,824	-	642,351,379	-
Advance	200,100,960	-	185,000,000	-
	1,255,219,784	-	827,351,379	-

6. Inventories

	30/06/2026		01/01/2026	
	Original value	Provision	Original value	Provision
Raw material	159,981,419,943	-	117,876,933,209	-
Tools, supplies	2,386,289,434	-	1,440,455,140	-
Work in progress	10,016,479,860	-	19,326,016,437	-
Finished goods	16,701,835,901	-	22,778,974,140	-
Merchandise	7,547,956,634	-	7,872,280,431	-
	196,633,981,772	-	169,294,659,357	-

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for the period from 01/01/2026 to 30/06/2026**7. Tangible fixed assets****Appendix No. 01****8. Long-term assets in progress****Construction in progress**

			30/06/2026	01/01/2026
	Original value	Recoverable amount	Original value	Recoverable amount
Project in Pho Noi Industrial Park	-	-	260,101,970	-
Investment in fixed asset acquisition	385,533,883	-	8,116,057,290	-
Green Packaging Factory Project	9,464,014,684	-	7,438,894,550	-
	9,849,548,567	-	15,815,053,810	-

9. Allocation Cost**9.1. Short-term**

Tools and equipment in use

	30/06/2026	01/01/2026
Tools and equipment in use	1,018,735,676	738,284,693
	1,018,735,676	738,284,693

9.2. Long-termTools and equipment, property repair costs
Land rent for Green Packaging Project

Tools and equipment, property repair costs	876,196,478	1,555,194,515
Land rent for Green Packaging Project	136,806,683,527	139,267,871,254
	137,682,880,005	140,823,065,769

10. Payables to suppliers**10.1. Short-term**

Printing and Packaging Equipment Company Limited

CP Paper Joint Stock Company

HE SHIN International Trading Co., Ltd

Viet Tri Paper Joint Stock Company

Branch of SAKATA INX Vietnam Co., Ltd. in Bac Ninh

RELIABLE Plastic Joint Stock Company (Vietnam)

Others

Related parties

DAC Anti Counterfeit Technology Company Limited

	30/06/2026	01/01/2026
Printing and Packaging Equipment Company Limited	17,693,917,178	18,991,205,358
CP Paper Joint Stock Company	14,129,890,588	33,802,581,412
HE SHIN International Trading Co., Ltd	194,194,412	4,224,179,866
Viet Tri Paper Joint Stock Company	2,673,904,409	8,114,154,780
Branch of SAKATA INX Vietnam Co., Ltd. in Bac Ninh	5,737,018,320	8,951,372,100
RELIABLE Plastic Joint Stock Company (Vietnam)	4,043,961,471	6,946,214,973
Others	61,528,186,331	58,578,212,059
Related parties		
DAC Anti Counterfeit Technology Company Limited	657,923,392	173,484,839
	106,658,996,101	139,781,405,387

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11. Advances from customers

	30/06/2026	01/01/2026
11.1. Short-term		
Other parties		
Hai Ha Production and Import-Export Company Limited	-	51,840,000
V3D Media Company	-	111,000,000
Oriental General Trading FZE	20,837,227	-
Others	98,500,223	197,532,790
	119,337,450	360,372,790

12. Taxes and payables to the state budget

	30/06/2026	Already paid	Payables	01/01/2026
Value-added tax	4,928,622,766	77,991,649,044	81,663,454,570	1,256,817,240
Export, import duties	-	79,068,355	79,068,355	-
Corporate Income Tax (*)	9,879,948,969	17,925,782,344	11,338,208,450	16,467,522,863
Personal income tax	685,015,890	18,966,790,414	19,040,189,874	611,616,430
Property tax and land rental	494,278,136	1,004,424,440	1,498,702,576	-
Fees, Charges and Other	-	4,823,270,098	640,470,000	4,182,800,098
	15,987,865,761	120,790,984,695	114,260,093,825	22,518,756,631

(*) Payable corporate income tax includes:	11,338,208,450
+ CIT expenses incurred in the period:	11,327,750,674
+ Foreign contractor tax expenses:	10,457,776
Corporate income tax actually paid/cleared:	17,925,782,344
+ Paid CIT amount:	17,766,396,294
+ CIT corresponds to the recalculated depreciation expense according to the 2024 Tax Inspection Board Sign:	148,928,274
+ The tax amount paid by the foreign contractor:	10,457,776

In which:

Payables:	30/06/2026	01/01/2026
Value-added tax	4,928,622,766	1,256,817,240
Corporate Income Tax	9,879,948,969	16,467,522,863
Personal income tax	685,015,890	611,616,430
Property tax and land rental	494,278,136	-
Fees, Charges and Other	-	4,182,800,098
	15,987,865,761	22,518,756,631

13. Accrued expenses

	30/06/2026	01/01/2026
13.1. Short-term		
Interest expenses payable	-	18,104,031
Other expenses	2,288,072,979	1,375,922,354
	2,288,072,979	1,394,026,385

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for the period from 01/01/2026 to 30/06/2026**14. Other payables**

	30/06/2026	01/01/2026
14.1. Short-term		
Trade Union Fees; Social insurance, health, unemployment	3,206,068,975	2,614,295,159
Other payables	4,790,868,322	4,579,563,645
Interest payable	444,902,641	187,621,516
Payable Markets	1,429,255,804	1,373,501,776
Other payables	2,916,709,877	3,018,440,353
Related parties		
Interest payable DAC Anti-Counterfeiting Technology Co., Ltd.	160,668,493	160,668,493
	8,157,605,790	7,354,527,297
14.2. Long-term		
Long-term deposits, collateral received	1,280,000,000	1,280,000,000
	1,280,000,000	1,280,000,000

15. Loans and debts**15.1. Short-term borrowings**

	30/06/2026	Decrease	Increase	01/01/2026
Short-term borrowings	187,383,045,197	166,513,003,416	248,203,381,956	105,692,666,657
Banking				
Vietnam Bank for Agriculture and Rural Development – Hanoi Branch (1)	166,783,045,197	166,418,003,416	243,753,381,956	89,447,666,657
Other parties				
Employees (2)	15,200,000,000	95,000,000	4,450,000,000	10,845,000,000
Related parties				
DAC Anti-Counterfeiting Technology Co., Ltd (3)	5,400,000,000	-	-	5,400,000,000
	187,383,045,197	166,513,003,416	248,203,381,956	105,692,666,657

Detail information on Short-term loans as at 30/06/2026

(1) Credit contract No. 1500-LAV_202302882 dated 30/10/2023 and document amending and supplementing the credit contract No. 1500-LAV_202302882-PL03 dated 30/07/2024, credit limit: VND 220,000,000,000, Loan term: According to each debt receipt but not exceeding 6 months, Limit maintenance period: from the date of signing to the end of October 26, 2026, Loan purpose: Supplement working capital for production and business activities in 2023-2024; Loan security method: Contractual obligations are secured by security measures in security contracts with a total value of collateral of VND 122,159 million; Loan interest rate: according to each debt acceptance contract.

(2) Borrowing from officials and employees of the Company, purpose of borrowing: Supplementing working capital for production and business plans; Loan interest rate: 7% - 8%/year.

(3) Loan contract No. 01/2017/DAC-INN dated 15/8/2017, loan amount 3,000,000,000 VND, interest rate 6%/year. Loan contract No. 01/2018/DAC-INN dated 1/7/2018, loan amount 1,000,000,000 VND, interest rate 6%/year, term 6 months. Contract No. 02/2018/DAC-INN dated 15-10-2018, loan amount 1,000,000,000 VND, interest rate 6%/year, term 2.5 months. Loan contract No. 01/2020/DAC-INN dated 01/04/2020, amount of 400,000,000 VND, interest rate of 6%/year.

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16. Provision for payables

	30/06/2026	Increase	Decrease	01/01/2026
Short-term				
Provision for salary fund	-	-	44,394,955,646	44,394,955,646
	-	-	44,394,955,646	44,394,955,646

17. Owner's equity
17.1. Increase and decrease in owner's equity
Appendix No. 02

According to the Resolution of the General Meeting of Shareholders No. 01/2026/NQ-ĐHDCĐ dated April 19, 2026, the Company announces the distribution of profits as follows:

Earnings distribution	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Total profit of the previous period carried forward	121,782,189,081	113,210,098,335
Profit after tax in the period	63,379,121,967	56,083,870,663
Increase, decrease () other	(246,409,733)	(289,637,316)
Earnings distribution of the previous year, in which:	121,589,941,582	5,374,612,600
Deduction from the welfare reward fund	67,589,941,582	5,374,612,600
Dividend Payment	54,000,000,000	-
Undistributed profit after tax at the end of the period	63,324,959,733	163,629,719,082

17.2. The details of the owner's equity

	30/06/2026		01/01/2026	
	Rate (%)	Value	Rate (%)	Value
Contributed capital of other shareholders	100.00	270,000,000,000	100.00	270,000,000,000
	100.00	270,000,000,000	100.00	270,000,000,000

17.3. Capital transactions with owners and distribution of dividends and profits

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Owner's Equity		
Opening balance	270,000,000,000	180,000,000,000
Closing balance	270,000,000,000	180,000,000,000

17.4. Stock

	30/06/2026	01/01/2026
Quantity of registered issuing stocks	27,000,000	27,000,000
Quantity of Authorized issuing stocks		
Common stocks	27,000,000	27,000,000
Quantity of Outstanding Stocks		
Common stocks	27,000,000	27,000,000
Par value of Stocks	10,000	10,000

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANYNo. 72, Truong Chinh Street, Kim Lien Ward,
Hanoi City**Combined Financial Statements**
for the period from 01/01/2026 to 30/06/2026**18. Items outside the Balance Sheet****18.1. Foreign currency**

	30/06/2026	01/01/2026
USD	220,144.99	345,349.64
EUR	309.28	308.81

VI. Supplementary disclosures for items presented in the Statement of Profit or Loss

Unit: VND

1. Total revenues from sale of goods and rendering of services

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Revenue from sale of finished products	821,528,510,046	720,945,198,750
Revenue from sale of goods and supplies	18,677,783,476	17,120,813,438
Revenue from service provision	39,604,562,641	24,412,987,915
	879,810,856,163	762,479,000,103

In which, revenue for related parties

DAC Anti-Counterfeiting Technology Co., Ltd	3,321,065,118	3,417,460,105
	3,321,065,118	3,417,460,105

2. Deductible items

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Trade Rebates	188,926,316	53,349,586
Sales returns	242,556,615	266,423,189
	431,482,931	319,772,775

3. Cost of good sold

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Cost of finished products sold	658,287,898,265	578,417,367,198
Cost of goods and supplies sold and provided	41,119,573,837	32,075,214,438
	699,407,472,102	610,492,581,636

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANYNo. 72, Truong Chinh Street, Kim Lien Ward,
Hanoi City**Combined Financial Statements**
for the period from 01/01/2026 to 30/06/2026**4. Financial incomes**

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Interests of bank deposits and loans	4,809,991,210	629,951,003
<i>Interest on demand deposits</i>	50,139,676	73,786,503
<i>Others</i>	4,759,851,534	556,164,500
Dividends and profits are distributed	2,643,006,649	1,829,878,007
Exchange rate difference interest in the period	1,036,164	1,591,820
	7,454,034,023	2,461,420,830

5. Financial expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Interests of borrowing	3,490,408,799	744,568,427
Loss of exchange rate difference in the period	37,863,766	20,834,061
	3,528,272,565	765,402,488

6. Selling and general administrative expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
6.1. Selling expenses		
Labour expenses	15,191,077,890	9,728,413,843
Depreciation expenses	4,218,357,156	4,567,980,729
Expenses from external services	8,919,994,818	6,562,169,091
Other expenses by cash	1,077,638,900	20,980,400
	29,407,068,764	20,879,544,063
6.2. General administrative expenses		
Management staff	48,488,565,499	37,583,776,902
Depreciation expenses	2,370,976,337	1,937,727,119
Tax, Charge, Fee	1,458,410,685	1,221,644,076
Expenses from external services	22,321,758,643	21,146,565,051
Other expenses by cash	5,578,739,692	5,743,272,036
	80,218,450,856	67,632,985,184

7. Other income

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Income from liquidating, disposing fixed assets	148,181,355	-
<i>Revenue</i>	181,818,181	-
<i>Carrying amount</i>	33,636,826	-
Others	286,548,318	153,049,457
	434,729,673	153,049,457

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY

No. 72, Truong Chinh Street, Kim Lien Ward,
Hanoi City

Combined Financial Statements
for the period from 01/01/2026 to 30/06/2026

8. Other expense

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Others	-	33,927,919
	-	33,927,919

9. Business and productions cost by items

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Cost of materials	450,222,340,451	433,803,871,935
Labour cost	190,408,784,069	144,850,018,892
Depreciation of fixed assets and investment real estate	67,420,703,139	45,640,271,583
Outside purchase services cost	78,938,110,655	74,947,828,245
Other expenses by cash	6,656,378,592	5,650,235,389
	793,646,316,906	704,892,226,044

10. Income Tax**10.1. Current corporate income tax expense**

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Accounting profit before tax	74,706,872,641	64,969,256,325
Tax calculated at the current corporate income tax rate	14,941,374,528	12,993,851,265
Non-taxable income ()	(528,601,330)	(365,975,601)
Non-deductible expenses	-	-
Temporary calculation of CIT in 2026 exempted from investment project No. 1480182285 dated 17/7/2015 in Hung Yen	(3,085,022,524)	(3,742,490,000)
	11,327,750,674	8,885,385,662

The corporate income tax expense for the financial year has been estimated based on taxable income and may be subject to adjustments upon examination by the tax authorities.

VII. Other information

Unit: VND

1. Events after the reporting period

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the financial statements.

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANYNo. 72, Truong Chinh Street, Kim Lien Ward,
Hanoi City**Combined Financial Statements**
for the period from 01/01/2026 to 30/06/2026**2. Information on related parties****2.1. List of related parties**

Related parties	Relationship
Mr. Nguyen Thanh Nam DAC Anti-Counterfeit Technology Company Limited	Chairman of the Board of Directors Subsidiary company

2.2. During the period, the Company entered into the following significant transactions with related parties

Related parties/ Contents	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
a, Revenues from sale of goods and rendering of services		
DAC Anti-Counterfeit Technology Company Limited	3,321,065,118	3,417,460,105
b, Interest payable		
DAC Anti-Counterfeit Technology Company Limited	160,668,493	160,668,493
c, Expenses for purchasing goods and services		
DAC Anti-Counterfeit Technology Company Limited	4,846,942,175	5,063,224,954

2.3. Outstanding balances with related parties up to the reporting date are as follows

Balances with related parties at the balance sheet date are presented in Note V.

2.4. Transactions with other related parties are as follows**Remuneration to members of Board of Management, Board of Directors and Supervisory Board**

Name	Duty	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
1 Mr. Nguyen Thanh Nam	Chairman of the Board of Directors	1,080,612,635	1,116,237,967
2 Mr. Nguyen Thanh Thai	Vice Chairman, Deputy General Director	788,299,142	833,572,891
3 Mr. Le Duy Toan	General Director, member of the Board of Directors	995,020,917	964,353,349
4 Mr. Nguyen Duc Luu	Member of the Board of Directors	371,149,544	242,120,764
5 Ms. Mai Thi Loan	Deputy General Director	813,916,724	808,145,716
6 Mr. Luu Quang Huan	Head of the Supervisory Board	439,531,322	417,503,262
7 Mr. Nguyen Duy Thanh	Member of the Supervisory Board	344,997,864	315,624,375
8 Mr. Vu Hong Ha	Member of the Supervisory Board	236,677,085	159,936,574

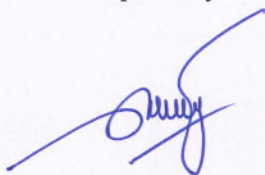
3. Comparative information

Comparative figures are figures stated on Financial Statements as at 31/12/2025 audited.

Certain comparative figures have been reclassified to conform with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the Accounting Regime for Enterprises, in order to be comparable with the current period's presentation.

Appendix No. 03

Prepared by



Dang Thi Thuy Trang

Chief Accountant



Ta Thi Tuyet Nga

Hanoi, August 27, 2026

Chairman of the Board of Directors



Nguyen Thanh Nam

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY

No. 72, Trung Chinh Street, Kim Lien Ward,
Hanoi City

Combined Financial Statements
for the period from 01/01/2026 to 30/06/2026

Appendix No. 01

7. Tangible fixed assets

Items	Buildings	Machinery, Equipment	Mean of Transportation	Office equipment and furniture	Cộng
Original cost					
As at 01/01/2026	411,776,469,520	974,738,486,283	20,175,904,214	9,604,850,444	1,416,295,710,461
Purchase in the period	-	474,444,000	6,295,665,909	9,057,334,840	15,827,444,749
Liquidating, disposed	-	-	(1,078,089,273)	-	(1,078,089,273)
As at 30/06/2026	411,776,469,520	975,212,930,283	25,393,480,850	18,662,185,284	1,431,045,065,937
Accumulated depreciation					
As at 01/01/2026	296,206,060,878	737,402,244,321	17,437,220,861	5,364,248,648	1,056,409,774,708
Depreciation in period	23,115,031,688	42,013,843,003	1,105,495,607	1,186,332,841	67,420,703,139
Liquidating, disposed	-	-	(1,044,452,447)	-	(1,044,452,447)
As at 30/06/2026	319,321,092,566	779,416,087,324	17,498,264,021	6,550,581,489	1,122,786,025,400
Net carrying amount					
As at 01/01/2026	115,570,408,642	237,336,241,962	2,738,683,353	4,240,601,796	359,885,935,753
As at 30/06/2026	92,455,376,954	195,796,842,959	7,895,216,829	12,111,603,795	308,259,040,537

Ending net book value of tangible fixed assets pledged as loan securities:

Cost of fully depreciated tangible fixed assets but still in use:

7,305,986,643
789,002,779,660

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY

No. 72, Truong Chinh Street, Kim Lien Ward,
Hanoi City

Combined Financial Statements
for the period from 01/01/2026 to 30/06/2026

Appendix No. 02

17. Owner's equity

17.1. Increase and decrease in owner's equity

	Issued capital of owners	Capital surplus	Own redemption shares	Development investment fund	Retained earnings	Total
As at 01/01/2025	180,000,000,000	-	(440,000,000)	425,583,603,264	113,210,098,335	718,353,701,599
Increase in capital	-	-	-	-	-	-
<i>Profit/(loss) in period</i>	-	-	-	-	-	-
<i>Other increase</i>	-	1,100,590,000	235,000,000	-	56,083,870,663	56,083,870,663
Decrease in capital	-	-	-	-	-	1,335,590,000
<i>Earnings distribution</i>	-	-	-	-	-	-
<i>Other decrease</i>	-	(2,012,631)	-	-	(5,374,612,600)	(5,374,612,600)
As at 30/06/2025	180,000,000,000	1,098,577,369	(205,000,000)	425,583,603,264	163,629,719,082	770,106,899,715
As at 01/01/2026	270,000,000,000	2,054,360,736	-	443,419,088,999	121,782,189,081	837,255,638,816
Increase in capital	-	-	-	-	-	-
<i>Profit/(loss) in period</i>	-	-	-	-	63,379,121,967	63,379,121,967
<i>Deduction of funds</i>	-	-	-	61,502,685,294	-	61,502,685,294
<i>Other increase</i>	-	-	-	-	148,928,274	148,928,274
Decrease in capital	-	-	-	-	-	-
<i>Earnings distribution</i>	-	-	-	-	(67,589,941,582)	(67,589,941,582)
<i>Dividend payment</i>	-	-	-	-	(54,000,000,000)	(54,000,000,000)
<i>Other decrease</i>	-	-	-	-	(395,338,007)	(395,338,007)
As at 30/06/2026	270,000,000,000	2,054,360,736	-	504,921,774,293	63,324,959,733	840,301,094,762

AGRICULTURE PRINTING AND PACKAGING JOINT STOCK COMPANY

No. 72, Truong Chinh Street, Kim Lien Ward,
Hanoi City

Combined Financial Statements
for the period from 01/01/2026 to 30/06/2026

Appendix No. 3

4. Comparative information

Data presented according to Circular 99/2025/TT-BTC

Items	Code	Reprepared
4.1. Statement of Financial Position		
Short-term financial investments	120	183,030,684,932
Short-term held-to-maturity investments	123	183,030,684,932
Short-term receivables	130	827,351,379
Other short-term receivables	135	827,351,379
Dividends and profit payable	313	194,271,250
Other short-term payables	320	7,354,527,297

Data according to 2025 Financial Report

Items	Code	Prepared	Difference
Statement of Profit or Loss			
Short-term financial investments	120	180,000,000,000	3,030,684,932
Investments held to maturity	123	180,000,000,000	3,030,684,932
Short-term accounts receivable	130	3,858,036,311	(3,030,684,932)
Other receivables	136	3,858,036,311	(3,030,684,932)
Short-term other payables	319	7,548,798,547	194,271,250
			(194,271,250)

4.2. Statement of Profit or Loss

**4.3. Statement of Cash Flows
(Indirect method)**

- Other cash inflows from operating activities	16	73,786,503	-	73,786,503
Net cash flows from operating activities	20	65,043,042,828	64,969,256,325	73,786,503
Interest received, dividends and profit received	27	3,586,590,407	3,660,376,910	(73,786,503)
Net cash flows from investing activities	30	3,586,590,407	3,660,376,910	(73,786,503)

