

**CÔNG TY
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ANOVA
AGRI**

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**ANOVA AGRI INVESTMENT JOINT STOCK COMPANY
(FORMER NAME: NOVA CONSUMER GROUP JOINT
STOCK COMPANY)**

(Incorporated in the Socialist Republic of Vietnam)

**REVIEWED INTERIM SEPARATE
FINANCIAL STATEMENTS**

For the 6-month period ended 30 June 2026

ANOVA AGRI INVESTMENT JOINT STOCK COMPANY

315 Nam Ky Khoi Nghia, Xuan Hoa Ward
Ho Chi Minh City, Vietnam

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ANOVA AGRI INVESTMENT JOINT STOCK COMPANY

315 Nam Ky Khoi Nghia, Xuan Hoa Ward

Ho Chi Minh City, Vietnam

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Anova Agri Investment Joint Stock Company (Former name: Nova Consumer Group Joint Stock Company) (the “Company”) presents this report together with the Company’s interim separate financial statements for the 6-month period ended 30 June 2026.

THE BOARD OF DIRECTORS, THE AUDIT COMMITTEE AND THE BOARD OF MANAGEMENT

The members of the Boards of Directors, the Audit Committee and the Board of Management of the Company during the period and to the date of approval of this report are as follows:

Board of Directors

Mr. Nguyen Hieu Liem	Chairman/Legal representative
Ms. Cong Huyen Ton Nu My Lien	Member
Ms. Tran Thi Thu Thao	Independent member (resigned on 29 June 2026)
Ms. Tran Thu Hang	Independent member (appointed on 29 June 2026)

Audit Committee

Ms. Tran Thi Thu Thao	Chairwoman (resigned on 29 June 2026)
Ms. Tran Thu Hang	Chairwoman (appointed on 30 June 2026)
Mr. Nguyen Hieu Liem	Member

Board of Management

Mr. Tran Manh Hao	General Director (resigned on 23 January 2026)
Ms. Cong Huyen Ton Nu My Lien	General Director (appointed on 23 January 2026)

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and as at the date of these interim separate financial statements is Mr. Nguyen Hieu Liem.

THE BOARD OF MANAGEMENT’S STATEMENT OF RESPONSIBILITY

The Board of Management of the Company is responsible for the preparation and fair presentation of the interim separate financial statements, which give a true and fair view of the interim separate financial position of the Company as at 30 June 2026, and its interim separate financial performance and its interim separate cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting. In preparing these interim separate financial statements, the Board of Management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether the applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim separate financial statements;
- prepare the interim separate financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- design and implement an effective internal control system for the purpose of properly preparing and presenting the interim separate financial statements so as to minimize errors and frauds.

ANOVA AGRI INVESTMENT JOINT STOCK COMPANY

315 Nam Ky Khoi Nghia, Xuan Hoa Ward

Ho Chi Minh City, Vietnam

STATEMENT OF THE BOARD OF MANAGEMENT (Continued)

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the interim separate financial position of the Company and that the interim separate financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these interim separate financial statements.

For and on behalf of the Board of Management, 



Nguyen Hieu Liem
Legal representative
2 October 2026

No: 0184 /VN1A-HC-BC

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

To: The shareholders
The Board of Directors, the Audit Committee and the Board of Management
Anova Agri Investment Joint Stock Company

We have reviewed the accompanying interim separate financial statements of Anova Agri Investment Joint Stock Company (formerly known as Nova Consumer Group Joint Stock Company) (the "Company"), approved on 2 October 2026 as set out from page 5 to page 36 which comprise the interim separate statement of financial position as at 30 June 2026, and the interim separate statement of income, and interim separate statement of cash flows for the period then ended, and a summary of significant accounting policies and other explanatory information.

The Board of Management's Responsibility for the interim separate financial statements

The Board of Management is responsible for the preparation and fair presentation of these interim separate financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting and for such internal control as the Board of Management determines is necessary to enable the preparation of interim separate financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim separate financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity".

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

Auditors' conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not present fairly, in all material respects, the interim separate financial position of the company as at 30 June 2026, and of its interim separate financial performance and its interim separate cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting.

Emphasis of Matter

We draw readers' attention to Note 28 of the Notes to the interim separate financial statements, which describes that the Company's Board of Management has made retrospective adjustments to certain figures in the separate financial statements for the financial year ended 31 December 2025 and for the 6-month period ended 30 June 2025. Our conclusion is not modified in respect of this matter.

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

Other Matter

The separate financial statements of the Company for the year ended 31 December 2025 were audited by another independent audit firm whose auditor's report dated 30 March 2026 expressed an unmodified opinion. In addition, the Company's interim separate financial statements for the 6-month period ended 30 June 2025 were reviewed by the same audit firm whose review report dated 29 August 2025 expressed an unmodified conclusion.



Trần Hồng Quân
Audit Partner

Audit Practising Registration Certificate
No. 2758-2025-001-1

**BRANCH OF DELOITTE VIETNAM AUDIT
COMPANY LIMITED**

2 October 2026

Ho Chi Minh City, Vietnam

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance (Restated)
A. CURRENT ASSETS	100		160,156,016,290	182,282,239,091
I. Cash and cash equivalents	110	6	2,151,739,890	158,483,008,609
1. Cash	111		1,151,739,890	158,483,008,609
2. Cash equivalents	112		1,000,000,000	-
II. Short-term financial investments	120	7	91,028,057,533	-
1. Short-term held-to-maturity investments	123		91,028,057,533	-
III. Short-term receivables	130		66,543,041,197	23,706,745,571
1. Short-term trade receivables	131	8	14,638,018,654	11,499,894,854
2. Short-term advances to suppliers	132		1,825,995,974	1,322,751,274
3. Other short-term receivables	135	9	50,305,639,026	10,884,099,443
4. Provision for short-term doubtful debts	136		(226,612,457)	-
IV. Other short-term assets	160		433,177,670	92,484,911
1. Short-term deferred expenses	161		433,177,670	92,484,911
B. NON-CURRENT ASSETS	200		1,753,232,041,261	1,717,560,790,189
I. Long-term receivables	210		15,000,000	15,000,000
1. Other long-term receivables	215		15,000,000	15,000,000
II. Fixed assets	220		3,284,727,629	273,379,632
1. Tangible fixed assets	221	10	1,065,283,185	273,379,632
- Cost	222		5,107,108,848	4,209,840,329
- Accumulated depreciation	223		(4,041,825,663)	(3,936,460,697)
2. Intangible assets	227	11	2,219,444,444	-
- Cost	228		17,038,706,650	14,688,706,650
- Accumulated amortisation	229		(14,819,262,206)	(14,688,706,650)
III. Long-term assets in progress	250		-	2,042,000,000
1. Long-term construction in progress	252		-	2,042,000,000
IV. Long-term financial investments	260	7	1,749,910,809,802	1,715,199,131,149
1. Investments in subsidiaries	261		2,521,516,495,000	2,521,516,495,000
2. Investments in associates	262		43,555,224,469	43,555,224,469
3. Equity investments in other entities	263		33,530,784,778	33,530,784,778
4. Provision for impairment of long-term investments in other entities	264		(927,540,521,907)	(891,456,518,851)
5. Long-term held-to-maturity investments	265		78,848,827,462	8,053,145,753
V. Other long-term assets	270		21,503,830	31,279,408
1. Long-term deferred expenses	271		21,503,830	31,279,408
TOTAL ASSETS (280=100+200)	280		1,913,388,057,551	1,899,843,029,280

The accompanying notes are an integral part of these interim separate financial statements

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

RESOURCES	Codes	Notes	Closing balance	Opening balance (Restated)
C. LIABILITIES	300		351,290,672,234	332,844,636,275
I. Current liabilities	310		348,191,933,956	330,219,822,675
1. Short-term trade payables	311	12	189,625,782	16,409,260
2. Dividends and profit payable	313		219,132,930	219,132,930
3. Short-term taxes and amounts payable to the State budget	314	13	526,389,389	502,877,967
4. Payables to employees	315		735,133,945	1,231,019,300
5. Short-term accrued expenses	316	14	2,301,467,546	2,925,554,411
6. Other current payables	320	16	88,234,096,994	68,459,640,181
7. Short-term loans and obligations under finance leases	321	17	255,959,925,000	256,846,037,500
8. Bonus and welfare fund	323		26,162,370	19,151,126
II. Long-term liabilities	330		3,098,738,278	2,624,813,600
1. Long-term deferred revenue	337	15	3,098,738,278	2,624,813,600
D. EQUITY	400	18	1,562,097,385,317	1,566,998,393,005
1. Owner's contributed capital	411		1,197,843,250,000	1,197,843,250,000
- Ordinary shares carrying voting rights	411a		1,197,843,250,000	1,197,843,250,000
2. Share premium/Capital Surplus	412		426,598,785,061	426,598,785,061
3. Investment and development fund	418		56,168,593,424	56,168,593,424
4. Accumulated losses	420		(118,513,243,168)	(113,612,235,480)
- Losses accumulated to the prior year end	420a		(121,358,384,350)	(231,873,895,576)
- Retained earnings of the current period	420b		2,845,141,183	118,261,660,096
TOTAL RESOURCES (440=300+400)	440		1,913,388,057,551	1,899,843,029,280



 Nguyen Xuan Phi
Preparer



 Do Thi My Nhung
Chief Accountant



 Nguyen Hieu Liem
Legal representative
Approved on 2 October 2026


INTERIM SEPARATE INCOME STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

ITEMS	Codes	Notes	Current period	Prior period (Restated)
1. Gross revenue from services rendered	01		9,426,806,519	12,006,920,550
2. Net revenue from services rendered (10=01)	10	19	9,426,806,519	12,006,920,550
3. Cost of services rendered	11	20	4,030,336,741	3,147,860,716
4. Gross profit from services rendered (20=10-11)	20		5,396,469,778	8,859,059,834
5. Financial income	22	22	66,854,820,230	50,938,567,290
6. Financial expenses	23	23	55,373,542,614	57,288,427,997
- In which: Borrowing costs	24		13,423,721,758	14,931,074,382
7. General and administration expenses	26	24	14,032,606,211	8,162,932,425
8. Operating profit/(loss) (30=20+(22-23)-26)	30		2,845,141,183	(5,653,733,298)
9. Accounting profit/(loss) before tax (50=30)	50		2,845,141,183	(5,653,733,298)
10. Current corporate income tax expense	51	25	-	-
11. Net profit/(loss) after corporate income tax (60=50-51)	60		2,845,141,183	(5,653,733,298)



 Nguyen Xuan Phi
Preparer



 Do Thi My Nhung
Chief Accountant



 Nguyen Hieu Liem
Legal representative
Approved on 2 October 2026


INTERIM SEPARATE CASH FLOW STATEMENT

(Using the indirect method)

For the 6-month period ended 30 June 2026

Unit: VND

ITEMS	Codes	Current period	Prior period (Restated)
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit/(Loss) before tax	01	2,845,141,183	(5,653,733,298)
2. Adjustments for:			
Depreciation and amortisation of fixed assets	02	235,920,522	93,508,087
Provisions	03	36,310,615,513	30,329,016,839
Foreign exchange (gain)/loss arising from translating foreign currency items	04	(1,226,573,201)	8,642,209,827
Gain from investing activities	05	(65,628,247,029)	(50,938,567,290)
Borrowing costs	06	13,423,721,758	14,931,074,382
3. Operating loss before movements in working capital	08	(14,039,421,254)	(2,596,491,453)
Change in receivables	09	(3,825,097,668)	(1,639,321,908)
Change in payables	11	5,963,305,326	(274,179,427)
Change in deferred expenses	12	(330,917,181)	68,578,189
Interest paid	14	-	(63,819,638)
Other cash outflows	17	(7,739,137,627)	-
Net cash used in operating activities	20	(19,971,268,404)	(4,505,234,237)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets	21	(1,205,268,519)	-
2. Cash outflow for lending, buying debt instruments of other entities	23	(159,443,000,000)	-
3. Cash recovered from lending, selling debt instruments of other entities	24	1,120,000,000	-
4. Interest earned, dividends and profits received	27	23,168,268,204	14,316,817,266
Net cash (used in)/generated by investing activities	30	(136,360,000,315)	14,316,817,266
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	-	4,800,000,000
2. Repayment of borrowings	34	-	(15,467,446,154)
Net cash used in financing activities	40	-	(10,667,446,154)
Net decreases in cash and cash equivalents (50=20+30+40)	50	(156,331,268,719)	(855,863,125)
Cash and cash equivalents at the beginning of the period	60	158,483,008,609	915,689,451
Cash and cash equivalents at the end of the period (70=50+60)	70	2,151,739,890	59,826,326



Nguyen Xuan Phi
Preparer



Do Thi My Nhung
Chief Accountant



Nguyen Hieu Liem
Legal representative
Approved on 2 October 2026

The accompanying notes are an integral part of these interim separate financial statements

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements

1. GENERAL INFORMATION**Structure of ownership**

Anova Agri Investment Joint Stock Company (Former name: Nova Consumer Group Joint Stock Company) (the "Company") operates under Enterprise Registration Certificate No. 0301447257, which is initially issued on 19 November 2004 and its 34th amendments on 2 July 2026 by the Department of Finance of Ho Chi Minh City.

The Company's shares have been listed on the Unlisted Public Company Market (UPCOM) since 26 October 2023 with the stock trading code "NCG" pursuant to Decision No. 1124/QĐ-SGDHN issued by the Hanoi Stock Exchange.

As at 30 June 2026, the Company's largest shareholders were Bao Khang Trading Joint Stock Company, holding 65.61%, and A.N.O.V.A Investment Joint Stock Company, holding 13.72% of the Company's share capital. Details of the percentage of shareholders' contributed capital are presented in Note 18.

The Company's head office is located at 315 Nam Ky Khoi Nghia Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam.

The number of employees as at 30 June 2026 was 32 (as at 31 December 2025: 31).

Operating industry and principal activities

The Company's principal business activity is the management consultancy services (excluding financial, accounting and legal consultancy services).

Normal business cycle

The Company's normal business cycle is carried out for a time period of 12 months or less.

ANOVA AGRI INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

FORM B 09a-DN

The Company's structure

Detailed information of the subsidiaries and associates as at 30 June 2026 were as follows:

Name	Principal activity	Closing balance		Opening balance		Place of incorporation and operation
		Proportion of ownership interest	Proportion of voting power held	Proportion of ownership interest	Proportion of voting power held	
		%	%	%	%	
Direct subsidiaries						
Anova Feed Joint Stock Company	Manufacturing, trading and processing various types of animal feed and aquatic feed.	99.99	99.99	99.99	99.99	Anova Group Industrial Cluster, Hamlet 4, Long Cang Commune, Tay Ninh Province, Vietnam.
Vietnam Sugarcane And Sugar Corporation II - Joint Stock Company	Processing of alcohol and CO ₂ products, and wholesale commercial trading of agricultural products.	94.96	94.96	94.96	94.96	54-56 Le Quoc Hung Street, Xom Chieu Ward, Ho Chi Minh City, Vietnam.
Sai Gon VET Manufacturing And Trading Joint Stock Company	Trading and manufacturing of veterinary medicines, aquatic veterinary medicines, biological products and glass products, and real estate business.	99.67	99.67	99.67	99.67	Anova Group Industrial Cluster, Long Cang Commune, Tay Ninh Province, Vietnam.
Anova Farm Joint Stock Company	Wholesale of agricultural and forestry raw materials, excluding wood, bamboo and neohouzeaua, and live animals; livestock farming.	99.84	99.84	99.84	99.84	315 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City, Vietnam.
Anova Joint Venture Company Limited	Manufacturing and trading of agriculture and livestock-related products.	57.00	57.00	57.00	57.00	36 Doc Lap Avenue, Vietnam – Singapore Industrial Park, Binh Hoa Ward, Ho Chi Minh City, Vietnam.
Thanh Nhon Joint Stock Company	Trading of veterinary feed, aquatic veterinary medicines, raw materials and additives for animal feed, and chemicals.	99.556	99.556	99.556	99.556	315 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City, Vietnam.
Anova Biotech Joint Stock Company	Trading of veterinary medicines, veterinary vaccines, aquatic veterinary medicines, biological products, and chemicals used in the production of aquatic veterinary medicines.	99.80	99.80	99.80	99.80	315 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City, Vietnam.

ANOVA AGRI INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

FORM B 09a-DN

Name	Principal activity	Closing balance		Opening balance		Place of incorporation and operation
		Proportion of ownership interest	Proportion of voting power held	Proportion of ownership interest	Proportion of voting power held	
		%	%	%	%	
Anova Tech Joint Stock Company	Trading of veterinary medicines, aquatic medicines, chemicals, and additives for animal feed.	85.83	85.83	85.83	85.83	315 Nam Ky Khoi Nghia, Xuan Hoa Ward, Ho Chi Minh City, Vietnam.
Asian Pacifixo Company Limited	Wholesale trading of food products.	99.89	99.89	99.89	99.89	Unit 5.07, Residential and Commercial Complex, Office at Lot X (Sunrise City North), 27 Nguyen Huu Tho Street, Tan Hung Ward, Ho Chi Minh City, Vietnam.
Indirect subsidiaries						
Xuxifarm Food Joint Stock Company	Processing and preservation of meat and meat product.	99.39	99.50	99.39	99.50	Lot M, Road No. 10, Loi Binh Nhon Industrial Cluster, Khanh Hau Ward, Tay Ninh Province, Vietnam.
International Food Ingredients Joint Stock Company	Providing ingredients for the food, pharmaceutical, and cosmetic industries.	69.92	70.00	-	-	No. 12, Alley 102/62, Truong Chinh Street, Kim Lien Ward, Hanoi City, Vietnam.
Associates						
Bio-Pharmachemie Joint Venture Company	Manufacturing of veterinary medicines and disinfectants serving the livestock farming sector.	30.00	30.00	30.00	30.00	2/3 Tang Nhon Phu, Quarter 19, Phuoc Long Ward, Ho Chi Minh City, Vietnam.
Vetvaco National Veterinary Joint Stock Company	Manufacturing, trading, importing and exporting of veterinary medicines.	23.84	23.84	23.84	23.84	Km 18, National Highway 32, Hoai Duc Commune, Hanoi City, Vietnam
Hiep Hoa Sugar - Cane and Sugar Joint Stock Company (Direct Associate of Sugar Corporation II Joint Stock Company)	Manufacturing and trading refined sugar.	20.66	21.76	20.66	21.76	Area 1, Hiep Hoa Commune, Tay Ninh Province, Vietnam.

Disclosure of information comparability in the interim separate financial statements

Corresponding figures of the interim separate statement of financial position and related notes are the figures of the Company's audited separate financial statements for the year ended 31 December 2025.

Corresponding figures of the interim separate income statement, interim separate cash flow statement and related notes are the figures of the Company's reviewed interim separate financial statements for the 6-month period ended 30 June 2025.

Certain corresponding figures of prior reporting period have been reclassified and restated in Notes 3 and 28.

2. ACCOUNTING CONVENTION AND FINANCIAL YEAR/ACCOUNTING PERIOD

Accounting convention

The accompanying interim separate financial statements, expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting.

The accompanying interim separate financial statements are not intended to present the interim separate financial position, interim separate results of operations and interim separate cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Going concern assumption

As at 30 June 2026, the Company's current liabilities exceeded its current assets by VND 188,035,917,666 (as at 31 December 2025: VND 147,937,583,584). However, the Company is currently negotiating the extension of current portion of long-term borrowings, together with the related interest and overdue interest payments. In addition, the Company expects to receive dividend income and loan disbursements from its subsidiaries. Based on these factors, the Company believes that it will be able to generate sufficient cash flows to fund its normal business operations in the foreseeable future. The Board of Management has assessed that the use of the going concern basis in preparing the interim separate financial statements for the accounting period ended 30 June 2026 is appropriate.

Financial year/Accounting period

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

The Company's interim separate financial statements are prepared for the 6-month period ended 30 June annually.

3. ADOPTION OF NEW ACCOUNTING GUIDANCE

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the corporate accounting regime ("Circular 99"). This circular is effective from 1 January 2026 and applies for financial years beginning on or after 1 January 2026. Circular 99 supersedes Circular No. 200/2014/TT-BTC issued by the Ministry of Finance on 22 December 2014 providing guidance on the corporate accounting regime, and the circulars amending and supplementing Circular 200.

The Company has adopted the changes in accounting guidance prescribed by Circular 99 for financial period/financial year on a prospective basis. The adoption of these changes has not had any material impact on the disclosures or on amounts reported in these interim separate financial statements. Certain corresponding figures have been reclassified to conform with the presentation requirement of Circular 99, as below:

	31 December 2025 (reported amount under Circular 200) VND	Reclassification amount VND	1 January 2026 (reclassification amount under Circular 99) VND
ASSETS			
Other short-term receivables	10,981,245,196	(97,145,753)	10,884,099,443
Other long-term loan receivables	7,956,000,000	(7,956,000,000)	-
Long-term held-to-maturity investments	-	8,053,145,753	8,053,145,753
LIABILITIES			
Dividends and profit payable	-	219,132,930	219,132,930
Other current payables	68,678,773,111	(219,132,930)	68,459,640,181

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim separate financial statements, are as follows:

Estimates

The preparation of interim separate financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim separate financial statements and the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on the Board of Management's best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, cash in transit and short-term, highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash, and which are subject to an insignificant risk of changes in value and are not restricted in use.

Financial investments

Held-to-maturity investments

Held-to-maturity investments are investments that the Company has the intention and ability to hold until maturity.

Held-to-maturity investments include term deposits at banks (excluding term deposits at banks presented under "cash equivalents" item) and loans which are held for the purpose of earning periodic interest income.

Held-to-maturity investments are initially recognized at cost. Subsequent to initial recognition, interest received at maturity or periodically is recognized as an increase in held-to-maturity investments and finance income in the relevant interest periods.

Held-to-maturity investments are measured at cost less provision for held-to-maturity investments.

Provision for held-to-maturity investments is recognised when there is any indication or objective evidence that part or all of the Company's held-to-maturity investments may not be recoverable.

Investments in subsidiaries, associates, and equity investments in other entities

Investment in subsidiaries

A subsidiary is an entity over which the Company has control. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

The Company initially recognises investments in subsidiaries and associates at cost, including the purchase price and directly attributable costs of the investment. The Company recognises as income in the interim separate income statement its share of accumulated net profits of the investees arising after the acquisition date. Any distributions received by the Company other than the aforementioned profit distributions are considered a recovery of the investment and are recognised as a reduction of the carrying amount of the investment.

Equity investments in other entities

Equity investments in other entities represent investments in equity instruments over which the Company does not have control, joint control or significant influence over the investee, as well as investments in business cooperation contracts where the Company does not have joint control but is entitled to benefits dependent on the profit after tax of the cooperation arrangement.

Equity investments in other entities are carried at cost less provision for impairment (if any).

A provision for impairment of investments in other entities is recognised when the investee incurs losses or when such investments are impaired, indicating that the Company may not be able to recover its investment.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is provided for receivables that are overdue for six months or more, or for receivables whose debtors are unlikely to be able to make payment due to liquidation, bankruptcy or other similar financial difficulties.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, accumulated depreciation and net book value.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management.

The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs, and any directly attributable costs of bringing the assets to their working condition and location required for them to be capable of operating as intended.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	<u>Years</u>
Office equipment	3 – 10
Others	5

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between the net proceeds from sales or disposals of assets and their carrying amount and is recognised in the interim separate income statement.

Intangible assets and amortisation

The costs of intangible assets comprise all expenditures incurred by the Company to acquire such assets up to the point at which the asset is in a condition capable of operating in the manner intended by management.

Intangible assets represent computer software that is amortised using the straight-line method over its estimated useful life from 3 to 8 years.

Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost includes costs that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their use.

Deferred expenses

Deferred expenses are actual expenses which have already been incurred and relate to results of operations of multiple accounting periods, including the value of tools and equipment put into use and other deferred expenses.

Other types of deferred expenses comprise costs of small tools and supplies issued for consumption which are expected to provide future economic benefits to the Company. These expenditures are allocated to the interim separate income statement using the method in accordance with the current prevailing accounting regulations.

Trade payables

Trade payables represent liabilities arising from the purchase of goods, services or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

Dividends and profit payable

Dividends and profit payable represent dividends payable to shareholders. Dividends payable are recognised when the Company no longer has the right to avoid the obligation to make such dividends distributions to shareholders in accordance with applicable laws and regulations.

Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet paid due to the absence of sufficient supporting documentation, and are recognised in the interim separate income statement in the accounting period.

Deferred revenue

Deferred revenue is the amounts received in advance relating to multiple accounting periods. The Company recognises deferred revenue in proportion to its obligations that the Company will have to fulfill in the future. When the revenue recognition conditions are satisfied, deferred revenue will be recognised in the interim separate income statement for the period corresponding to the portion that meets the revenue recognition conditions.

Provisions

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

The amount recognised as a provision is the Board of Management's best estimate of the consideration required to settle the present obligation at the end of accounting period.

Borrowings

Borrowings are recognized at cost, being the proceeds received net of directly attributable costs incurred in connection with the borrowings.

Borrowing costs

Borrowing costs comprise interest expense and other costs directly attributable to the Company's borrowings.

Borrowing costs are recognised in profit or loss in the period in which they are incurred, except for borrowing costs that are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalized as part of the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Any income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Equity

Ordinary shares

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares.

Share premium

Share premium represents the difference between the par value and the issuance price of ordinary shares, net of costs directly attributable to the share issuance.

Costs directly attributable to the share issuance are allocated between successfully issued shares and unsuccessfully issued shares as follows:

- The portion allocated to successfully issued shares is offset against share premium.
- The portion related to unsuccessfully issued shares is recognised as financial expenses for the period.

Profit distribution

The Company's net profit after tax is available for appropriation to shareholders as dividends upon approval by the Company's General Meeting of Shareholders.

Dividends are declared and paid from retained earnings based on the approval of shareholders at the Company's Annual General Meeting of Shareholders.

Bonus and welfare fund

Bonus and welfare fund is deducted from the profit after corporate income tax of the Company to be used for rewarding and encouraging physical benefits, serving the needs of the public, improving and enhancing mental and physical life of employees as approved by the resolution of the Company's Annual General Meeting of Shareholders. The appropriation and use of the bonus and welfare fund must comply with current prevailing accounting and financial regulations.

Investment and development fund

Investment and development fund is deducted from profits after corporate income tax of the Company to be used to invest in expanding the scale of production, business or in-depth investment of the enterprise. The appropriation and use of the investment and development fund are carried out in accordance with the Resolution of the General Meeting of Shareholders and applicable regulations.

Revenue and other income recognition

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the date of interim separate statement of financial position of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- (a) The amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the Company;
- (c) the percentage of completion of the transaction at the date of interim separate statement of financial position can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Dividend income from investments is recognised when the Company's right to receive payment has been established.

Other income comprises income from non-recurring activities that are not part of the Company's ordinary revenue-generating activities.

Cost of services rendered

Cost of sales and services rendered comprises the cost of services rendered during the period and is recorded in line with the related revenue recognised during the period.

General and administrative expenses

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period on an accrual basis.

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the date of interim separate statement of financial position are retranslated at the average bank transfer buying and selling exchange rates of commercial bank where the Company usually transacts on the same date, except for demand deposits denominated in foreign currencies, which are translated at the average bank transfer buying and selling exchange rates quoted by the commercial bank where the Company maintains such deposit accounts. Exchange differences arising from the translation of these accounts are recognised in the interim separate income statement.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law and the top-up tax expenses under the global minimum tax regulations. The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the interim separate income statement because it excludes items of income or expense that are taxable or deductible in other periods and it further excludes items that are never taxable or deductible. The top-up tax expenses under the global minimum tax regulations represent the additional corporate income tax that the Company is required to pay to the State Budget, determined in accordance with applicable global minimum tax legislation.

Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in the interim separate financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that the Company will have future taxable profit against which the deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

Related parties

Parties are considered related parties of the Company where one party has the ability, directly or indirectly, to control the other party or to exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are under common control or common significant influence. Related parties may include companies or individuals, including close family members of such individuals.

5. KEY ASSUMPTIONS AND ESTIMATES

Provision for impairment of long-term investments in other entities

Provision for impairment of long-term investments in other entities is recognized when there is evidence that an investment has been impaired or when the investee incurs losses resulting in the estimated recoverable amount of the investment being lower than its carrying amount. The provision is determined based on the difference between the carrying amount and the estimated recoverable amount of the investment at the reporting date.

The impairment assessment is performed based on the financial position, operating results, future cash-generating capacity and net asset value of the investee, together with relevant economic and market factors. For investments in entities with accumulated losses, negative equity or significant difficulties in their production and business operations, the Company considers making a provision corresponding to the expected impairment loss to fully reflect the risk of loss of the investment.

The determination of the provision for impairment of long-term investments in other entities requires the Board of Management to exercise significant judgment and make estimates based on information available at the reporting date. Accordingly, actual results may differ from the estimates recognized when there are changes in the financial position of the investee, market conditions or other economic factors in the future. The Board of Management will continue to review and update these assumptions in subsequent reporting periods to appropriately reflect the recoverable amounts of the long-term investments.

6. CASH AND CASH EQUIVALENTS

	<u>Closing balance</u> VND	<u>Opening balance</u> VND
Cash on hand	11,823,532	8,413,886
Bank demand deposits	1,139,916,358	158,474,594,723
Cash equivalents	1,000,000,000	-
	<u>2,151,739,890</u>	<u>158,483,008,609</u>

Details of demand deposit by each bank:

	<u>Closing balance</u> VND	<u>Opening balance</u> VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Nam Saigon Branch	1,132,129,562	158,472,901,861
Others	7,786,796	1,692,862
	<u>1,139,916,358</u>	<u>158,474,594,723</u>

Details of cash equivalents by each bank:

	<u>Closing balance</u> VND	<u>Opening balance</u> VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Nam Saigon Branch (i)	1,000,000,000	-

- (i) As at 30 June 2026, cash equivalents represent Vietnamese Dong-denominated term deposits with original maturities of three months or less at Joint Stock Commercial Bank for Foreign Trade of Vietnam – Nam Saigon Branch, bearing an interest rate of 4.75% per annum.

7. FINANCIAL INVESTMENTS

Held-to-maturity investments:

	<u>Closing balance</u>	<u>Opening balance</u>
	<u>VND</u>	<u>(Restated)</u>
	<u>Cost/Recoverable</u>	<u>Cost/Recoverable</u>
	<u>amount</u>	<u>amount</u>
Short-term (i)		
Vietnam Technological and Commercial Joint- Stock Bank - Sai Gon Branch	61,769,424,655	-
EVF General Finance Joint Stock Company	29,258,632,878	-
	<u>91,028,057,533</u>	<u>-</u>
Long-term (ii)		
Vietnam Sugarcane And Sugar Corporation II - Joint Stock Company	44,056,956,608	-
Asian Pacifixo Company Limited	29,694,931,512	2,005,589,041
Anova Farm Joint Stock Company	5,096,939,342	6,047,556,712
	<u>78,848,827,462</u>	<u>8,053,145,753</u>

- (i) As at 30 June 2026, short-term held-to-maturity investments comprise term deposits with remaining maturities of less than 12 months, bearing an interest rate from 7.8% to 9% per annum.
- (ii) As at 30 June 2026, long-term held-to-maturity investments comprise loans to related parties (Detailed in Note 26), with original maturities ranging from 24 to 36 months and remaining maturities of more than 12 months, bearing an interest rate from 6% to 10.6% per annum (as at 31 December 2025: 6% per annum). The interest on these loans is payable upon maturity.



ANOVA AGRI INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

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Investments in subsidiaries, associates and investments in other entities:

	Closing balance			Opening balance (Restated)		
	Cost	Fair value	Provision	Cost	Fair value	Provision
			VND			VND
Investment in subsidiaries	2,521,516,495,000		(898,315,743,651)	2,521,516,495,000		(865,883,674,669)
Anova Feed Joint Stock Company	699,925,600,000	(*)	-	699,925,600,000	(*)	-
Vietnam Sugarcane And Sugar Corporation II - Joint Stock Company	682,934,857,834	(*)	(639,345,608,409)	682,934,857,834	(*)	(623,059,948,265)
Asian Pacifico Company Limited (**)	477,983,000,000	(*)	(145,876,158,165)	477,983,000,000	(*)	(128,228,845,156)
Sai Gon VET Manufacturing and Trading Joint Stock Company	378,843,200,000	(*)	-	378,843,200,000	(*)	-
Anova Farm Joint Stock Company	186,700,000,000	(*)	(112,207,108,097)	186,700,000,000	(*)	(113,488,687,861)
Thanh Nhon Joint Stock Company	44,800,000,000	(*)	-	44,800,000,000	(*)	-
Anova Joint Venture Company Limited	26,854,837,166	(*)	-	26,854,837,166	(*)	-
Anova Biotech Joint Stock Company	12,475,000,000	(*)	-	12,475,000,000	(*)	-
Anova Tech Joint Stock Company	11,000,000,000	(*)	(886,868,980)	11,000,000,000	(*)	(1,106,193,387)
Investment in associates	43,555,224,469		(22,914,548,341)	43,555,224,469		(22,914,548,341)
Bio-Pharmachemie Joint Venture Company	14,821,385,049	(*)	-	14,821,385,049	(*)	-
Vetvaco National Veterinary Joint Stock Company	28,733,839,420	(***)	(22,914,548,341)	28,733,839,420	(***)	(22,914,548,341)
Investment in other entities	33,530,784,778	27,220,554,863	(6,310,229,915)	33,530,784,778	30,872,488,937	(2,658,295,841)
Navetco National Veterinary Joint Stock Company (****)	33,530,784,778	27,220,554,863	(6,310,229,915)	33,530,784,778	30,872,488,937	(2,658,295,841)
	2,598,602,504,247	27,220,554,863	(927,540,521,907)	2,598,602,504,247	30,872,488,937	(891,456,518,851)

(*) As at 30 June 2026 and 31 December 2025, the Company has not determined the fair values of the financial investments for disclosure in the interim separate financial statements because these investments are not quoted in an active market. The Vietnamese Accounting Standards and Vietnamese accounting regime do not provide specific guidance on the determination of fair values for such investments.



(**) Pursuant to Resolution No. 12/2026/NQ/DHDCD-NCG of the 2026 Annual General Meeting of Shareholders dated 29 June 2026, the General Meeting of Shareholders approved the plan to transfer the entire capital contribution owned by the Company in Asian PacifiXo Company Limited. Upon completion of the transfer transaction, the Company will no longer hold any capital contribution in Asian PacifiXo Company Limited.

(***) The shares of Vetvaco National Veterinary Joint Stock Company are registered for trading on the Unlisted Public Company Market (UPCoM). However, as at 30 June 2026 and 31 December 2025 (collectively, the "Valuation Dates"), these shares were subject to trading restrictions on the UPCoM market. Accordingly, the Company did not have sufficient information or a reliable basis to determine the fair value of this investment as at the aforementioned valuation dates.

(****) The shares of Navetco National Veterinary Joint Stock Company are registered for trading on the Unlisted Public Company Market (UPCoM). The fair value as at 30 June 2026 and 31 December 2025 (the "valuation dates") was determined based on the average share price over the 30 most recently consecutive trading days prior to the date of preparation of the interim separate financial statements.

The operation status of subsidiaries, associates and other entities is as follows:

	<u>Current period</u>	<u>Prior period</u>
Investment in subsidiaries		
Anova Feed Joint Stock Company	Operating at profit	Operating at profit
Vietnam Sugarcane And Sugar Corporation II - Joint Stock Company	Operating at loss	Operating at loss
Asian PacifiXo Company Limited	Operating at loss	Operating at profit
Sai Gon VET Manufacturing and Trading Joint Stock Company	Operating at profit	Operating at profit
Anova Farm Joint Stock Company	Operating at profit	Operating at profit
Thanh Nhon Joint Stock Company	Operating at profit	Operating at profit
Anova Joint Venture Company Limited	Operating at profit	Operating at profit
Anova Biotech Joint Stock Company	Operating at profit	Operating at profit
Anova Tech Joint Stock Company	Operating at profit	Operating at profit
Xuxifarm Food Joint Stock Company	Operating at loss	Operating at loss
International Food Ingredients Joint Stock Company	Operating at profit	-
Investment in associates		
Bio-Pharmachemie Joint Venture Company	Operating at profit	Operating at profit
Vetvaco National Veterinary Joint Stock Company	Operating at profit	Operating at profit
Investment in other entities		
Navetco National Veterinary Joint Stock Company	Operating at profit	Operating at profit

The significant transactions between the Company and its subsidiaries, associates and other entities are presented in Note 26.

8. SHORT-TERM TRADE RECEIVABLES

	<u>Closing balance</u> VND	<u>Opening balance</u> VND
a. Third parties		
Nam Ky Development Joint Stock Company	10,000,000,000	10,000,000,000
Others	245,269,754	174,649,154
b. Related parties (details in Note 26)	4,392,748,900	1,325,245,700
	<u>14,638,018,654</u>	<u>11,499,894,854</u>

9. OTHER SHORT-TERM RECEIVABLES

	<u>Closing balance</u> VND	<u>Opening balance</u> (Restated) VND
Dividends and profits received	47,829,008,889	8,869,899,443
Advance to employees	2,476,500,000	2,014,200,000
Others	130,137	-
	<u>50,305,639,026</u>	<u>10,884,099,443</u>
In which: Other short-term receivables as related parties (details in Note 26)	<u>47,829,008,889</u>	<u>8,869,899,443</u>

10. INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

	<u>Office equipment</u> VND	<u>Others</u> VND	<u>Total</u> VND
COST			
Opening balance	4,047,770,329	162,070,000	4,209,840,329
Additions	897,268,519	-	897,268,519
Closing balance	<u>4,945,038,848</u>	<u>162,070,000</u>	<u>5,107,108,848</u>
ACCUMULATED DEPRECIATION			
Opening balance	3,774,390,697	162,070,000	3,936,460,697
Charge for the period	105,364,966	-	105,364,966
Closing balance	<u>3,879,755,663</u>	<u>162,070,000</u>	<u>4,041,825,663</u>
NET BOOK VALUE			
Opening balance	<u>273,379,632</u>	<u>-</u>	<u>273,379,632</u>
Closing balance	<u>1,065,283,185</u>	<u>-</u>	<u>1,065,283,185</u>

Details of tangible fixed assets currently in existence with a value of 10% or more of the total value of tangible fixed assets as at 30 June 2026:

	Closing balance		Opening balance	
	Cost	Net book value	Cost	Net book value
Hardware equipment set	1,334,392,000	-	1,334,392,000	-
ERP server upgrade equipment set	1,174,423,000	-	1,174,423,000	-
Servers – HPE ProLiant DL380 Gen11 8SFF NC Configure-to-Order Server DL380 – HPE ProLiant DL380 G10 Plus 8SFF NC CTO	867,000,000	818,833,334	-	-
IBM System x3950 X5 71455DU Server	590,000,000	196,666,671	590,000,000	245,833,335
	578,000,000	-	578,000,000	-
	4,543,815,000	1,015,500,005	3,676,815,000	245,833,335

As at 30 June 2026, the historical cost of fully depreciated tangible fixed assets but still in use was VND 3,586,784,773 (as at 31 December 2025: VND 3,586,784,773).

11. INCREASE, DECREASE IN INTANGIBLE FIXED ASSETS

	Computer software	Total
	VND	VND
COST		
Opening balance	14,688,706,650	14,688,706,650
Additions	2,350,000,000	2,350,000,000
Closing balance	17,038,706,650	17,038,706,650
ACCUMULATED DEPRECIATION		
Opening balance	14,688,706,650	14,688,706,650
Charge for the period	130,555,556	130,555,556
Closing balance	14,819,262,206	14,819,262,206
NET BOOK VALUE		
Opening balance	-	-
Closing balance	2,219,444,444	2,219,444,444

Details of intangible fixed assets currently in existence with a value of 10% or more of the total value of intangible fixed assets as at 30 June 2026:

	Closing balance		Opening balance	
	Cost	Net book value	Cost	Net book value
ERP accounting software	14,550,206,650	-	14,550,206,650	-
Oracle EBS technical upgrade services	2,350,000,000	2,219,444,444	-	-
	16,900,206,650	2,219,444,444	14,550,206,650	-

As at 30 June 2026, the historical cost of fully depreciated intangible fixed assets but still in use was VND 14,688,706,650 (as at 31 December 2025: VND 14,688,706,650).

12. SHORT-TERM TRADE PAYABLES

	<u>Closing balance</u> VND	<u>Opening balance</u> VND
a. Third parties	53,505,050	13,109,260
b. Related parties (details in Note 26)	136,120,732	3,300,000
	<u>189,625,782</u>	<u>16,409,260</u>

13. TAXES AND AMOUNTS PAYABLE TO THE STATE BUDGET

	<u>Opening balance</u> VND	<u>Payable during the period</u> VND	<u>Paid during the period</u> VND	<u>Closing balance</u> VND
Value added tax	157,431,032	447,609,545	510,377,432	94,663,145
Personal income tax	345,446,935	4,609,800,357	4,523,521,048	431,726,244
	<u>502,877,967</u>	<u>5,057,409,902</u>	<u>5,033,898,480</u>	<u>526,389,389</u>

14. SHORT-TERM ACCRUED EXPENSES

	<u>Closing balance</u> VND	<u>Opening balance</u> VND
Accrued borrowing interest (*)	1,176,994,552	1,824,005,951
Accrued late payment penalties (*)	625,994,519	804,361,076
Others	498,478,475	297,187,384
	<u>2,301,467,546</u>	<u>2,925,554,411</u>

(*) This is the interest expense and late payment penalties arising from the overdue payment of the loan from Deutsche Investition- und Entwicklungsgesellschaft mbH (Details in Note 17).

15. LONG-TERM DEFERRED REVENUE

	<u>Closing balance</u> VND	<u>Opening balance</u> VND
a. Third parties	92,733,112	78,550,400
b. Related parties (details in Note 26)	3,006,005,166	2,546,263,200
	<u>3,098,738,278</u>	<u>2,624,813,600</u>

As at the end of the reporting period, the Company had no contracts that were unable to be conducted.

16. OTHER CURRENT PAYABLES

	<u>Closing balance</u> VND	<u>Opening balance</u> VND
Borrowing interest (*)	73,391,373,656	59,599,211,334
Late payment penalties (*)	14,837,870,550	8,855,576,059
Others	4,852,788	4,852,788
	<u>88,234,096,994</u>	<u>68,459,640,181</u>

(*) This is the interest expense and late payment penalties arising from the overdue payment of the loan from Deutsche Investition- und Entwicklungsgesellschaft mbH (Details in Note 17).

17. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	Closing balance		During the period		Opening balance	
	Amount	VND Amount able to be paid off	Increase	VND Decrease (Revaluation)	Amount	VND Amount able to be paid off
Deutsch Investitions - Und Entwicklungsgesellschaft MBH	255,959,925,000	255,959,925,000	-	(886,112,500)	256,846,037,500	256,846,037,500

This is the loan denominated in United States Dollars obtained from Deutsche Investitions- und Entwicklungsgesellschaft mbH ("DEG"), a credit institution established in Germany, pursuant to the loan agreement dated 7 October 2021, with a principal amount of USD 17,500,000. The loan was obtained to finance the Company's medium- and long-term investment and business expansion activities. The loan bears an interest rate of 10.49% per annum and is repayable in accordance with the repayment schedule stipulated in the loan agreement, with the final repayment due on 15 June 2026. The loan is secured by security arrangements stipulated in the credit agreement and the relevant amendments thereto, including:

- o Pledge of listed shares of No Va Land Investment Group Corporation to secure the loan granted by DEG pursuant to the NVL Share Pledge Agreement. Accordingly, the number of shares pledged to DEG must at all times be sufficient to satisfy the Collateral Coverage Ratio. These shares must be held in a securities account in Vietnam managed by a custodian under a custody agreement, with such custodian and custody agreement being subject to DEG's approval;
- o 35% of the value of the Company's shares directly or indirectly held by major shareholders is pledged to DEG;
- o The loan is secured by unconditional payment guarantees from two subsidiaries, namely Saigon VET Production and Trading Joint Stock Company and Anova Farm Joint Stock Company, as well as a payment guarantee issued by Novagroup Joint Stock Company covering the entire outstanding loan balance.

As at 30 June 2026, the loan was overdue and remained unpaid, amounting to USD 9,737,500, equivalent to VND 255,959,925,000 (as at 31 December 2025: USD 9,737,500, equivalent to VND 256,846,037,500). The Company is currently in negotiations with the lender regarding the extension of the loan maturity and the restructuring of the repayment schedule, which is expected to be extended until 31 March 2029. At the same time, the Company is discussing with the lender matters relating to the collateral to facilitate the restructuring of the loan.

ANOVA AGRI INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

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18. OWNER'S EQUITY

Movement in owner's equity:

	Owners' contributed capital	Share premium	Investment and development funds	Retained earnings (Restated)	Total
	VND	VND	VND	VND	VND
Prior period's opening balance	1,197,843,250,000	426,598,785,061	56,168,593,424	(231,873,895,576)	1,448,736,732,909
Loss for the period	-	-	-	(5,653,733,298)	(5,653,733,298)
Prior period's closing balance	<u>1,197,843,250,000</u>	<u>426,598,785,061</u>	<u>56,168,593,424</u>	<u>(237,527,628,874)</u>	<u>1,443,082,999,611</u>
Current period's opening balance	1,197,843,250,000	426,598,785,061	56,168,593,424	(113,612,235,480)	1,566,998,393,005
Profit for the period	-	-	-	2,845,141,183	2,845,141,183
Appropriation to bonus and welfare fund (i)	-	-	-	(7,746,148,871)	(7,746,148,871)
Current period's closing balance	<u>1,197,843,250,000</u>	<u>426,598,785,061</u>	<u>56,168,593,424</u>	<u>(118,513,243,168)</u>	<u>1,562,097,385,317</u>

(i) The amounts appropriated to the funds during the period were made in accordance with Resolution No. 03/2026/NQ/DHDCD-NCG dated 29 June 2026 of the Annual General Meeting of Shareholders.

Shares

	<u>Closing balance</u>	<u>Opening balance</u>
Number of shares issued to the public	119,784,325	119,784,325
<i>Ordinary shares</i>	119,784,325	119,784,325
Number of outstanding shares in circulation	119,784,325	119,784,325
<i>Ordinary shares</i>	119,784,325	119,784,325

An ordinary share has the par value of VND 10,000/share.

Charter capital

According to Enterprise Registration Certificate the Company's charter capital is VND 1,197,843,250,000. As at 30 June 2026 and 31 December 2025, the charter capital had been fully contributed by shareholders as follows:

	Contributed capital			
	<u>Closing balance</u>		<u>Opening balance</u>	
	VND	%	VND	%
Bao Khang Trading Joint Stock Company	785,873,850,000	65.61	785,873,850,000	65.61
A.N.O.V.A Investment Joint Stock Company	164,389,210,000	13.72	164,389,210,000	13.72
Others	247,580,190,000	20.67	247,580,190,000	20.67
	1,197,843,250,000	100.00	1,197,843,250,000	100.00

Pursuant to Resolution No. 07/2026/NQ/DHDCD-NCG dated 29 June 2026 of the 2026 Annual General Meeting of Shareholders, the General Meeting of Shareholders approved the cancellation of the previously approved 2025 Employee Stock Ownership Plan ("ESOP") share issuance. At the same time, the General Meeting of Shareholders approved the 2026 ESOP share issuance plan, with the total issuance at par value capped at 5% of the Company's total outstanding shares at the time of issuance. The eligible participants comprise members of the Board of Directors and employees included in the list approved by the Board of Directors. The issuance is expected to be implemented no later than the second quarter of 2027.

19. NET REVENUE FROM SERVICES RENDERED

	<u>Current period</u>	<u>Prior period</u>
	VND	VND
Revenue from management service	8,298,168,000	10,374,608,550
Revenue from office rental	1,110,120,000	1,632,312,000
Other	18,518,519	-
	9,426,806,519	12,006,920,550

In which: Revenue with related parties
(details in Note 26)

	9,370,548,631	11,595,310,088
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20. COST OF SERVICES RENDERED

	Current period VND	Prior period VND
Cost of management service	3,339,444,531	2,419,211,877
Cost of office rental	690,892,210	728,648,839
	4,030,336,741	3,147,860,716

21. OPERATION COST BY NATURE

	Current period VND	Prior period VND
Labour	13,015,777,820	9,247,180,229
Out-sourced services	4,249,299,812	1,823,607,127
Provision expense	226,612,457	-
Other monetary expenses	335,332,341	146,497,698
Depreciation and amortisation	235,920,522	93,508,087
	18,062,942,952	11,310,793,141

22. FINANCIAL INCOME

	Current period VND	Prior period VND
Dividends and profits received	61,541,143,884	50,937,975,222
Deposit interest	4,087,103,145	592,068
Unrealized foreign exchange gain	1,226,573,201	-
	66,854,820,230	50,938,567,290

23. FINANCIAL EXPENSES

	Current period VND	Prior period (Restated) VND
Provision for investment loss	36,084,003,056	30,329,016,839
Interest expense	13,423,721,758	14,931,074,382
Late payment penalties	5,865,817,800	3,043,276,709
Settlement discount	-	119,250,240
Realized foreign exchange loss	-	223,600,000
Unrealised foreign exchange loss	-	8,642,209,827
	55,373,542,614	57,288,427,997

24. GENERAL AND ADMINISTRATION EXPENSES

	Current period VND	Prior period VND
Labour	10,533,370,359	7,422,771,417
Out-sourced services	2,929,259,418	560,250,680
Other monetary expenses	333,573,006	131,548,905
Provision expense	226,612,457	-
Depreciation and amortisation	8,031,636	44,341,423
Tax and other fees	1,759,335	4,020,000
	14,032,606,211	8,162,932,425

25. CURRENT CORPORATE INCOME TAX EXPENSE

The current corporate income tax expense for the period was computed as follows:

	Current period VND	Prior period (Restated) VND
Profit/(loss) before tax	2,845,141,183	(5,653,733,298)
Adjustments for taxable profit		
Less: non-taxable income	(2,894,054,411)	(2,861,911,357)
Add back: non-deductible expenses	33,991,515,029	43,863,132,134
Current taxable income	33,942,601,801	35,347,487,479
Tax-exempt income	(61,541,143,884)	(50,937,975,222)
Taxable profit	(27,598,542,083)	(15,590,487,743)
Taxable profit at normal tax rate of 20%	20%	20%
Corporate income tax expense based on taxable profit in the current period	-	-

The Company is obliged to pay corporate income tax at the rate of 20% of its taxable income.

As at 30 June 2026, the Company had unused tax losses of VND 155,832,338,661 (as at 31 December 2025: VND 128,233,796,578) available for offset against future taxable profits.

Tax losses are carried forward within 5 consecutive years since the year after loss-incurred year. The Company's unused tax losses as at 30 June 2026 were as follows:

Incurring year	Expired year	Tax losses VND	Carried forward losses as at 30 June 2026 VND	Unused tax losses as at 30 June 2026 VND
2021	2026	25,414,260,888	-	25,414,260,888
2023	2028	30,114,361,692	-	30,114,361,692
2024	2029	40,814,298,144	-	40,814,298,144
2025	2030	31,890,875,854	-	31,890,875,854
2026	2031	27,598,542,083	-	27,598,542,083
		155,832,338,661	-	155,832,338,661

As at 30 June 2026, the Company had unused non-deductible interest expense of VND 37,905,973,494 for corporate income tax purposes in accordance with Decree No. 132/2020/ND-CP dated 5 November 2020 (as at 31 December 2025: VND 37,905,973,494).

The Company's unused non-deductible interest expense as at 30 June 2026 will expire according to the following schedule:

Incurring year	Expired year	Unused non-deductible interest expense as at 30 June 2026 VND
2023	2028	35,348,199,160
2024	2029	2,557,774,334
		37,905,973,494

No deferred tax asset has been recognized in respect of the tax losses and carried forward non-deductible interest expense because the Company is uncertain as to the availability of future taxable profits. Tax losses and non-deductible interest expense may be carried forward for a continuous period of no more than five (5) years since the year following the year in which they arise.

The Company did not recognise any deferred tax assets or liabilities during the period as there were no significant temporary differences between the carrying amounts and the tax bases of the assets and liabilities presented in the interim separate financial statements.

26. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties with significant transactions and balances for the period:

<u>Related party</u>	<u>Relationship</u>
Bao Khang Trading Joint Stock Company	Parent company
A.N.O.V.A Investment Joint Stock Company	Shareholder
Anova Biotech Joint Stock Company	Direct subsidiary
Anova Farm Joint Stock Company	Direct subsidiary
Anova Feed Joint Stock Company	Direct subsidiary
Sai Gon VET Manufacturing and Trading Joint Stock Company	Direct subsidiary
Anova Tech Joint Stock Company	Direct subsidiary
Thanh Nhon Joint Stock Company	Direct subsidiary
Anova Joint Venture Company Limited	Direct subsidiary
Vietnam Sugarcane And Sugar Corporation II - Joint Stock Company	Direct subsidiary
Asian Pacifixo Company Limited	Direct subsidiary
Xuxifarm Food Joint Stock Company	Indirect subsidiary
Bio-Pharmachemie Joint Venture Company	Associate
Vet Va Co National Veterinary Joint Stock Company	Associate
NovaGroup Joint Stock Company	The same key management
No Va Land Investment Group Corporation	The same key management
Global Membership Joint Stock Company (Former name: Big Ben Holiday Joint Stock Company)	The same key management
Nova Consumer Distribution Joint Stock Company	The same key management since 24 February 2026

During the period, the Company entered the following significant transactions with its related parties:

	<u>Current period</u> <u>VND</u>	<u>Prior period</u> <u>VND</u>
Sales of services rendered		
Anova Feed Joint Stock Company	3,067,891,612	2,855,085,471
Thanh Nhon Joint Stock Company	1,650,861,834	1,641,449,231
Anova Joint Venture Company Limited	1,519,660,112	1,011,569,231
Sai Gon VET Manufacturing and Trading Joint Stock Company	1,479,568,388	1,465,769,231
Anova Biotech Joint Stock Company	1,461,248,166	1,449,209,231
Bio-Pharmachemie Joint Venture Company	172,800,000	172,800,000
Asian Pacifixo Company Limited	18,518,519	-
Xuxifarm Food Joint Stock Company	-	1,440,000,000
Vietnam Sugarcane And Sugar Corporation II - Joint Stock Company	-	1,340,769,231
Anova Farm Joint Stock Company	-	197,889,231
Anova Tech Joint Stock Company	-	20,769,231
	<u>9,370,548,631</u>	<u>11,595,310,088</u>
Lending		
Vietnam Sugarcane And Sugar Corporation II - Joint Stock Company	43,743,000,000	-
Asian Pacifixo Company Limited	27,000,000,000	-
	<u>70,743,000,000</u>	<u>-</u>
Repayment of lending		
Anova Farm Joint Stock Company	1,120,000,000	-
Interest income		
Asian Pacifixo Company Limited	689,342,471	-
Vietnam Sugarcane And Sugar Corporation II - Joint Stock Company	313,956,608	-
Anova Farm Joint Stock Company	169,382,630	-
	<u>1,172,681,709</u>	<u>-</u>
Dividends and profits distributed		
Anova Joint Venture Company Limited	24,844,664,674	14,077,658,387
Bio-Pharmachemie Joint Venture Company	24,114,444,772	23,740,688,788
Anova Biotech Joint Stock Company	8,806,313,197	6,006,805,698
Sai Gon VET Manufacturing and Trading Joint Stock Company	3,775,721,241	2,764,641,548
Thanh Nhon Joint Stock Company	-	4,348,180,801
	<u>61,541,143,884</u>	<u>50,937,975,222</u>
Purchases of goods and services		
No Va Land Investment Group Corporation	670,846,876	704,690,353
Bio-Pharmachemie Joint Venture Company	270,000,000	180,000,000
Anova Feed Joint Stock Company	6,000,000	125,250,240
Xuxifarm Food Joint Stock Company	541,665	1,409,338
	<u>947,388,541</u>	<u>1,011,349,931</u>
Cash discount paid		
Anova Feed Joint Stock Company	-	119,250,240

	Current period	Prior period
	VND	VND
Borrowing		
Anova Feed Joint Stock Company	-	2,800,000,000
Anova Farm Joint Stock Company	-	1,000,000,000
Anova Biotech Joint Stock Company	-	1,000,000,000
	-	4,800,000,000
Borrowing costs		
Anova Biotech Joint Stock Company	-	301,832,602
Vietnam Sugarcane And Sugar Corporation	-	216,533,884
II - Joint Stock Company	-	61,216,438
Anova Feed Joint Stock Company	-	29,424,657
Anova Farm Joint Stock Company	-	
	-	609,007,581

Significant related party balances as at the end of the reporting period were as follows:

	Closing balance	Opening balance
	VND	VND
Long-term loan receivables		
Vietnam Sugarcane And Sugar Corporation	44,056,956,608	-
II - Joint Stock Company	29,694,931,512	2,005,589,041
Asian Pacifixo Company Limited	5,096,939,342	6,047,556,712
Anova Farm Joint Stock Company	78,848,827,462	8,053,145,753
Short-term trade receivables		
Anova Feed Joint Stock Company	4,032,673,700	988,170,500
Nova Consumer Distribution Joint Stock Company	337,075,200	337,075,200
Asian Pacifixo Company Limited	20,000,000	-
Sai Gon VET Manufacturing and Trading Joint Stock Company	3,000,000	-
	4,392,748,900	1,325,245,700
Short-term advance to suppliers		
Global Membership Joint Stock Company	1,265,727,274	1,265,727,274
Other short-term receivables		
Bio-Pharmachemie Joint Venture Company	24,114,444,772	-
Anova Joint Venture Company Limited	14,844,664,674	-
Anova Feed Joint Stock Company	8,869,899,443	8,869,899,443
	47,829,008,889	8,869,899,443
Short-term trade payables		
No Va Land Investment Group Corporation	130,620,732	-
Anova Feed Joint Stock Company	5,500,000	3,300,000
	136,120,732	3,300,000
Long-term deferred revenue		
Anova Feed Joint Stock Company	2,122,744,666	1,798,089,600
Anova Joint Venture Company Limited	537,099,888	454,955,200
Sai Gon VET Manufacturing and Trading Joint Stock Company	135,921,612	115,133,600
Anova Biotech Joint Stock Company	118,161,334	100,089,600
Thanh Nhon Joint Stock Company	92,077,666	77,995,200
	3,006,005,166	2,546,263,200

Remuneration and income respectively paid to the Company's members of the Board of Directors, Board of Management and Audit Committee for the 6-month period ended 30 June 2026 was as follows:

Name	Title	Current period VND	Prior period VND
Board of Directors			
Nguyen Hieu Liem	Chairman cum member of Audit Committee	120,000,000	120,000,000
Nguyen Quang Phi Tin	Member	-	90,000,000
Cong Huyen Ton Nu My Lien	Member	90,000,000	-
Tran Thu Hang	Independent member cum Chairwoman of Audit Committee (appointed on 29 June 2026)	-	-
Tran Thi Thu Thao	Independent member cum Chairwoman of Audit Committee (resigned on 29 June 2026)	90,000,000	90,000,000
Board of Management			
Cong Huyen Ton Nu My Lien	General Director (appointed on 23 January 2026)	1,973,428,692	-
Tran Manh Hao	General Director (resigned on 23 January 2026)	885,759,000	-
Nguyen Quang Phi Tin	General Director (resigned on 1 August 2025)	-	2,221,500,000
Dang Ngoc Khanh Van	Deputy General Director of Operations and System Governance (resigned on 1 December 2025)	-	109,528,571
Do Thi My Nhung	Chief Accountant	491,232,000	364,120,000
		<u>3,650,419,692</u>	<u>2,995,148,571</u>

27. SUPPLEMENTAL DISCLOSURES OF INTERIM SEPARATE CASH FLOW INFORMATION

Cash inflow for interest income and dividends receivable during the period exclude an amount of VND 42,459,978,825 (prior period: VND 36,621,750,024), representing loan interest and dividends occurred but have not yet been paid. Consequently, changes in accounts receivable have been adjusted by the same amount.

28. RESTATEMENT OF PRIOR'S PERIOD FINANCIAL STATEMENTS' FIGURES

Certain comparative figures of prior period have been retrospectively restated to correct accounting errors arising from prior periods, detail as follows:

Changes in the separate statements of financial position as at 31 December 2025:

Items	Codes	Reported amount	Restatement	Amount after restatement	Notes
ASSETS					
Short-term advances to suppliers	132	57,024,000	1,265,727,274	1,322,751,274	[1]
Long-term construction in progress	252	3,307,727,274	(1,265,727,274)	2,042,000,000	[1]
Provision for impairment of long-term investments in other entities	264	(622,921,305,955)	(268,535,212,896)	(891,456,518,851)	[2]
EQUITY					
Retained earnings	420	154,922,977,416	(268,535,212,896)	(113,612,235,480)	
Retained earnings accumulated to the prior year end	420a	(49,099,306,226)	(182,774,589,350)	(231,873,895,576)	[4]
Retained earnings of the current period	420b	204,022,283,642	(85,760,623,546)	118,261,660,096	[4]

Changes in the interim separate income statement for the 6-month period ended 30 June 2025:

Items	Codes	Reported amount	Restatement	Amount after restatement	Notes
Financial expenses	23	16,019,093,284	41,269,334,713	57,288,427,997	[3]
Accounting profit before tax	50	35,615,601,415	(41,269,334,713)	(5,653,733,298)	[3]
Net profit after corporate income tax	60	35,615,601,415	(41,269,334,713)	(5,653,733,298)	[3]

Changes in the interim separate statement of cash flows for the 6-month period ended 30 June 2025:

Items	Codes	Reported amount	Restatement	Amount after restatement	Notes
CASH FLOWS FROM OPERATING ACTIVITIES					
Profit before tax	01	35,615,601,415	(41,269,334,713)	(5,653,733,298)	[2] + [3]
Adjustments for:					
Provisions	03	(10,940,317,874)	41,269,334,713	30,329,016,839	[2] + [3]

- [1] Reclassification of the value of Vacation Rights from “Construction in Progress” to “Short-term Prepayments to Suppliers”.
- [2] Additional provision for impairment of long-term investments in other entities in respect of investments in subsidiaries and associates.
- [3] Recognition/reversal of provision for impairment of long-term investments in other entities in respect of expenses incurred during the 6-month period ended 30 June 2025.
- [4] The effects of adjustments [2] and [3] on “Retained earnings accumulated to the prior year end” and “Retained earnings of the current period”.

29. SUBSEQUENT EVENTS

Pursuant to the Board of Directors’ Resolution No. 12/2026/NQ/HDQT-NCG dated 25 August 2026, the Board of Directors approved the provision of a guarantee for the obligations arising from the credit facility granted by Military Commercial Joint Stock Bank – Bac Saigon Branch to Anova Feed Joint Stock Company, with a credit limit of VND 100,000,000,000, for the purpose of supplementing working capital to support its animal feed business operations. The credit facility is available until 9 July 2027. Accordingly, the Company agreed to use all of its legal assets as security for the full and timely fulfillment of the debt repayment obligations of Anova Feed Joint Stock Company in relation to this credit facility.



Nguyen Xuan Phi
Preparer



Do Thi My Nhung
Chief Accountant



Nguyen Hieu Liem
Legal representative
Approved on 2 October 2026

