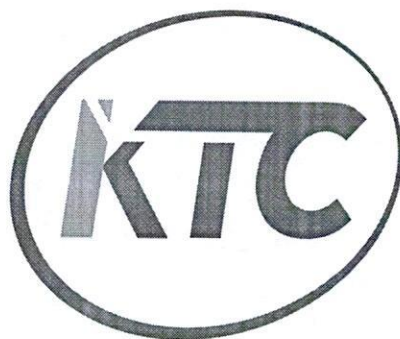


KIEN GIANG JOINT STOCK COMPANY

TIP: 1 7 0 0 5 2 3 2 0 8



FINANCIAL STATEMENTS

For the First Quarter of 2026

The report includes:

- Balance sheet (Form No.: B01-DN)
- Income statement (Form No.: B02-DN)
- Cash flow statement (Form No.: B03-DN)
- Notes to financial statements (Form No.: B09-DN)





BALANCE SHEET
The first quarter of 2026

Unit: VND

Index	Code	Notes	31/03/2026	01/01/2026
1	2	3	4	5
ASSETS				
A- CURRENT ASSETS (100=110+120+130+140+150)	100		1.010.127.209.893	1.001.692.715.244
I. Cash and cash equivalents	110	V.1	41.437.427.897	22.392.638.564
1. Cash	111		41.437.427.897	22.392.638.564
2. Cash equivalents	112		-	-
II. Short term financial investments	120		17.929.370.496	17.505.778.615
1. Trading securities	121		-	-
2. Allowance for decline in value of trading securities (*)	122		-	-
3. Held-to-maturity investments	123	V.2(b)	17.929.370.496	17.505.778.615
4. Allowance for held-to-maturity investments (short-term) (*)	124			
5. Other short-term investments	125			
6. Allowance for impairment of other short-term investments (*)	126			
III. Short-term receivables	130		223.701.886.610	271.022.462.310
1. Short-term accounts receivable	131	V.3(a)	147.998.160.383	220.989.020.144
2. Short-term advances to suppliers	132		65.888.341.979	37.060.443.062
3. Short-term intercompany receivables	133			
4. Receivables under construction contracts	134			
6. Other short-term receivables	135	V.4(a)	12.474.982.290	15.658.085.386
7. Allowance for doubtful short-term receivables (*)	136		(2.713.630.464)	(2.723.630.464)
8. Shortages awaiting resolution	137	V.5	54.032.422	38.544.182
IV. Inventories	140	V.7	683.944.674.159	630.726.204.832
1. Inventories	141		684.180.169.159	632.601.004.890
2. Allowance for inventory write-down (*)	142		(235.495.000)	(1.874.800.058)
V. Short-term biological assets	150			
1. Short-term livestock for one-time harvest	151	V.12.1.1		
2. Seasonal crops or short-term crops for one-time harvest	152	V.12.1.2		
3. Allowance for impairment of short-term biological assets (*)	153			
VI. Other short-term assets	160		43.113.850.731	60.045.630.923
1. Short-term prepaid expenses	161	V.14(a)	5.696.991.467	2.662.588.423
2. Deductible value-added tax (VAT)	162		35.558.502.503	53.813.747.434
3. Taxes and other receivables from the State	163	V.19(b)	1.858.356.761	3.569.295.066
4. Government bond trading transactions	164	V.23		
5. Other short-term assets	165	V.15(a)	-	-
B- NON-CURRENT ASSETS (200=210+220+230+240+250+260)	200		388.808.782.509	388.017.933.765
I. Long-term receivables	210		-	-
1. Long-term receivables from customers	211			
2. Long-term advances to suppliers	212			
3. Business capital of dependent units	213			-
4. Long-term intercompany receivables	214			-
5. Other long-term receivables	215			-
6. Allowance for doubtful long-term receivables (*)	216			-
II. Fixed assets	220		249.710.767.025	249.430.106.934
1. Tangible fixed assets	221	V.9	141.192.983.007	140.528.821.615
Cost	222		519.564.900.274	514.270.095.593
Accumulated depreciation (*)	223		(378.371.917.267)	(373.741.273.978)

Index	Code	Notes	31/03/2026	01/01/2026
1	2	3	4	5
2. Finance leases fixed assets	224	V.11	-	-
Cost	225		-	-
Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.10	108.517.784.018	108.901.285.319
Cost	228		120.220.299.589	120.220.299.589
Accumulated depreciation (*)	229		(11.702.515.571)	(11.319.014.270)
III. Long-term biological assets	230		-	-
1. Livestock for recurring yields	231		-	-
a) Immature livestock for recurring yields	232	V.12.1.3	-	-
b) Mature livestock for recurring yields	233	V.12.2		
Cost	234			
Accumulated depreciation (*)	235			
2. Long-term livestock for one-time harvest	236			
3. Long-term crops for seasonal or one-time harvest	237			
4. Allowance for impairment of long-term biological assets (*)	238			
IV. Investment property	240	V.13		
Cost	241			
Accumulated depreciation (*)	242			
V. Long-term assets in progress	250		22.593.786.787	20.275.924.021
1. Long-term works in progress	251			
2. Construction in progress	252		22.593.786.787	20.275.924.021
VI. Long-term financial investments	260		101.826.448.888	101.826.448.888
1. Investment in subsidiaries	261		46.037.000.000	46.037.000.000
2. Investment in joint ventures and associates	262		76.882.451.690	76.882.451.690
3. Equity investments in other entities	263		11.673.949.011	11.673.949.011
4. Allowance for impairment of long-term investments in other entities (*)	264		(32.766.951.813)	(32.766.951.813)
5. Long-term held-to-maturity investments	265			
6. Allowance for held-to-maturity investments (long-term) (*)	266			
VII. Other non-current assets	270		14.677.779.809	16.485.453.922
1. Long-term prepaid expenses	271	V.14(b)	14.677.779.809	16.485.453.922
2. Deferred income tax assets	272	V.26(a)	-	
3. Long-term equipment, spare parts for replacement	273			
4. Other none-current assets	274	V.15(b)	-	-
TOTAL ASSETS (280 = 100 + 200)	280		1.398.935.992.402	1.389.710.649.009
C- LIABILITIES (300 = 310 + 320)	300		969.232.396.579	978.674.968.748
I. Current liabilities	310		969.232.396.579	978.674.968.748
1. Short-term accounts payable	311	V.17(a)	38.710.526.715	65.991.269.488
2. Short-term advances from customers	312		57.938.773.528	71.919.908.393
3. Dividends and profit payable	313			
3. Taxes and other payables to the State	314	V.19(a)	6.824.334.508	1.751.598.748
4. Payables to employees	315		15.201.289.788	25.083.139.677
5. Short-term accrued expenses	316	V.20(a)	6.370.953.183	5.588.819.586
6. Short-term intercompany payables	317			
7. Payables under construction contracts	318		-	-
8. Short-term unearned revenue	319	V.22(a)	-	-
9. Other short-term payables	320	V.21(a)	29.153.850.813	28.521.249.068
10. Short-term borrowings and finance lease liabilities	321	V.16(a)	814.623.414.101	779.290.029.845
11. Short-term provisions	322	V.25(a)	-	-
12. Bonus and welfare fund	323		409.253.943	528.953.943
13. Price stabilization fund	324			
14. Government bond trading transactions	325	V.23		
II. Non-current liabilities	330		-	-
1. Long-term accounts payable	331	V.17(b)		-

Index	Code	Notes	31/03/2026	01/01/2026
1	2	3	4	5
2. Long-term advances from customers	332			
3. Long-term taxes and other payables to the State	333	V.19(b)		
4. Long-term accrued expenses	334	V.20(b)		
5. Intercompany payables related to business capital	335			
6. Long-term intercompany payables	336			
7. Long-term unearned revenue	337	V.22(b)		
8. Other long-term payables	338	V.21(b)		
9. Long-term borrowings and finance lease liabilities	339	V.16(b)	-	-
10. Convertible bonds	340		-	-
11. Preferred shares	341	V.24		
12. Deferred income tax liabilities	342	V.26(b)	-	-
13. Long-term provisions	343	V.25(b)	-	-
14. Science and technology development fund	344		-	-
D. EQUITY	410		429.703.595.823	411.035.680.261
1. Owner's contributed capital	411	V.27(b)	364.738.330.000	364.738.330.000
- Ordinary shares with voting rights	411a	V.27(d)		
- Preferred shares	411b	V.27(d)		
2. Share premium	412	V.27(e)	-	-
3. Bond conversion options	413	V.27(e)		
4. Other equity	414		-	-
5. Treasury shares (*)	415	V.27(e)	-	-
6. Revaluation surplus	416	V.28	-	-
7. Foreign exchange differences	417	V.29	-	-
8. Investment and development fund	418		21.280.093.269	21.280.093.269
9. Other funds under equity	419		-	-
10. Retained earnings	420		43.685.172.554	25.017.256.992
- Accumulated retained earnings brought forward	420a		25.017.256.992	-
- Current period retained earnings	420b		18.667.915.562	25.017.256.992
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	440		1.398.935.992.402	1.389.710.649.009

Prepared by

Chief Accountant

An Giang, 14 April, 2026

General Director


Huỳnh Kim Oanh


Trần Thị Cẩm Loan




Đặng Văn Lành



INCOME STATEMENT

The first quarter of 2026

Unit : VND

Index	Code	Notes	Q1-2026	Q1-2025	Accumulated 2026	Accumulated 2025
1	2	3	4	5	6	7
1. Revenue from sales of goods and services rendered	01	VI.1	1.620.533.118.362	1.239.852.945.429	1.620.533.118.362	1.239.852.945.429
2. Sales deductions	02	VI.2	82.776.393	1.365.770.439	82.776.393	1.365.770.439
3. Net revenue from sales of goods and services rendered (10=01-02)	10		1.620.450.341.969	1.238.487.174.990	1.620.450.341.969	1.238.487.174.990
4. Cost of goods sold	11	VI.3	1.527.862.283.287	1.184.412.587.156	1.527.862.283.287	1.184.412.587.156
5. Gross profit from sales of goods and services rendered (20=10-11)	20		92.588.058.682	54.074.587.834	92.588.058.682	54.074.587.834
6. Gain/loss from the sale and disposal of investment property	21	VI.4				
7. Financial income	22	VI.5	2.408.243.094	3.019.417.197	2.408.243.094	3.019.417.197
In which dividend interest			387.801.500		387.801.500	
8. Financial expenses	23	VI.6	12.290.134.148	8.618.474.170	12.290.134.148	8.618.474.170
- In which: Interest expense	24		11.056.444.719	7.742.261.984	11.056.444.719	7.742.261.984
9. Selling expenses	25	VI.9	49.169.394.565	31.730.235.316	49.169.394.565	31.730.235.316
10. General and administration expenses	26	VI.9	10.111.126.429	10.100.904.364	10.111.126.429	10.100.904.364
11. Operating profit { 30=20+21+22-(23+25+26)}	30		23.425.646.634	6.644.391.181	23.425.646.634	6.644.391.181
11. Other income	31	VI.7	58.961.880	46.139.667	58.961.880	46.139.667
13. Chi phí khác	32	VI.8	10.036.834		10.036.834	
14. Profit from other activities (40=31-32)	40		48.925.046	46.139.667	48.925.046	46.139.667
15. Accounting profit before tax (50=30+40)	50		23.474.571.680	6.690.530.848	23.474.571.680	6.690.530.848
16. Current corporate income tax expenses	51	VI.11	4.806.656.118	1.338.106.170	4.806.656.118	1.338.106.170
17. Deferred corporate income tax expenses	52	VI.11				
18. Net profit after tax (60=50-51)	60		18.667.915.562	5.352.424.678	18.667.915.562	5.352.424.678
19. Earning per share (*)	70		461	132	461	132

Prepared by

Chief Accountant

General Director

Giang, 14 April, 2026



Trần Thị Cẩm Loan



Huỳnh Kim Anh



CASH FLOW STATEMENT
(Indirect method)
The first quarter of 2026

Index	Code	Notes	31/03/2026	31/03/2025
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		23.474.571.680	6.690.530.848
2. Adjustments for				
- Depreciation of fixed asset and investment	02		5.014.144.590	5.087.951.795
- Provisions	03		(10.000.000)	(5.000.000)
- Gain, loss foreign exchange rate differences upon revaluation of monetary	04		-	
- Gain, loss from investing activities	05		(387.801.500)	
- Interest expense	06		11.056.444.719	7.742.261.984
- Other adjustments	07			
3. Operating profit before movements in working capital	08		39.147.359.489	19.515.744.627
- Increase, decrease in receivables	09		66.873.167.055	(140.099.076.688)
- Increase, decrease in inventories	10		(53.218.469.327)	(38.371.131.606)
- Increase, decrease in account payable (excluding interest expense, corporate income tax)	11		(49.582.612.543)	(23.587.280.729)
- Increase, decrease in accrued expenses	12		(1.226.728.931)	(6.795.207.037)
- Increase, decrease in trading securities	13			
- Interest paid	14		(11.056.444.719)	(7.742.261.984)
- Corporate income tax paid	15		-	
- Other cash inflows	16		-	-
- Other cash outflows	17		-	-
Net cashflow used in operating activities	20		(9.063.728.976)	(197.079.213.417)
II. Cash flows from investing activities				
1.Cash outflow for purchasing and construction of fixed assets and other long-term assets	21		(7.612.667.447)	2.058.357.883
2.Proceeds from disposal of fixed assets and other long-term assets	22		-	
3.Cash outflow for buying debt instruments of other entities	23		-	
4.Cash recovered from lending, selling debt instruments of other companies	24		-	
5.Investment in other entities	25			-
6.Cash recovered from investments in other	26		-	
7.Interest income received, dividends received	27		387.801.500	
Net cashflow used in investing activities	30		(7.224.865.947)	2.058.357.883
III. Cash flows from financing activities				
1.Proceeds from issuing stocks, receiving capital from owners	31		-	(1.050.000.000)
2.Capital withdrawals, buying treasury shares	32		-	-

Index	Code	Notes	31/03/2026	31/03/2025
3.Proceeds from short-term borrowings	33		1.577.355.410.332	1.260.791.395.696
4.Repayment of borrowings	34		(1.542.022.026.076)	(1.059.416.612.011)
5.Repayment of obligations under finance leased	35		-	-
6.Dividends paid	36		-	-
Net cashflow used in financing activities	40		35.333.384.256	200.324.783.685
Net cash flows for the period (50 = 20 + 30 + 40)	50		19.044.789.333	5.303.928.151
Cash and cash equivalents at the beginning of the period	60		22.392.638.564	33.424.491.496
Effects of changes in foreign exchange rate	61		-	
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		41.437.427.897	38.728.419.647

An Giang, 14 April, 2026

Prepared by

Chef Accountant

General Director


Huỳnh Kim Oanh


Trần Thị Cẩm Loan




Đặng Văn Lành





NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

I. Nature of the Company's operations

1. Ownership and corporate information:

Kien Giang Trading Joint Stock Company (the "Company") was established pursuant to Decision No. 372/QĐ-UBND dated 22 February 2017 approving the equitization plan of Kien Giang Tourism – Trading One Member Limited Liability Company.

The Enterprise Registration Certificate No. 1700523208 was issued by the Department of Planning and Investment of Kien Giang Province on 27 August 2025 (8th amendment; initially issued on 30 June 2010). The Company was converted from a one-member limited liability company into a joint stock company effective from 1 August 2017.

The charter capital as stated in the Enterprise Registration Certificate is VND 364,738,330,000. Specifically as follows:

2. Business field: domestic and foreign.

3. Line of business: Gasoline, rice, canned food, insurance, construction materials, travel services, tour guides....

4. Normal business production cycle: From January 1 to December 31.

5. Characteristics of business activities in the fiscal year affecting financial statements.

6. Corporate structure:

- Subsidiaries:

+ Kien Giang Trading Service Joint Stock Company. Address: 26 Le Loi Street, Rach Gia Ward, An Giang Province.

- Joint ventures and associates:

- Dependent units (without legal entity status):

7. Employees: As at 31 March 2026, the Company had a total of 548 employees.

8. Remuneration of key management personnel for Q1 2026 amounted to 2.237.271.071 VND

II. Accounting period, currency used in accounting

1. Fiscal year: The fiscal year of the Company is from January 01 to December 31 annually. From January 1, 2025 to December 31, 2025

2. Currency used in accounting: VND

III. Accounting standards and applicable accounting regime

1. The Company applies the Vietnamese Accounting System in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

2. Accounting form and standards applied: The Company has adopted Vietnamese Accounting Standards ("VAS") and relevant guidance issued by the State authorities. The financial statements are prepared and presented in compliance with all applicable standards, guiding circulars and prevailing accounting regulations.

3. Statement of compliance

The Company complies with Vietnamese Accounting Standards and the Vietnamese Accounting System as prescribed under Circular No. 99/2025/TT-BTC dated 27 October 2025 and related guidance issued by the Ministry of Finance in the preparation and presentation of the financial statements.

IV. Summary of significant accounting policies

1. Basis of preparation the financial statements:

The financial statements are prepared on the accrual basis (except for information relating to cash flows)

2. Foreign currency transactions:

Transactions arising in foreign currencies are translated into VND at the exchange rates prevailing at the transaction dates. Monetary assets and liabilities denominated in foreign currencies at the end of the financial year are translated at the exchange rates prevailing at the reporting date.

Exchange differences arising during the year from foreign currency transactions are recognized in financial income or financial expenses. Exchange differences arising from the revaluation of foreign currency monetary items at the reporting date, after offsetting gains and losses, are also recognized in financial income or financial expenses.

The exchange rates used for translating foreign currency transactions are the actual transaction exchange rates at the transaction dates, determined as follows:

- For foreign currency trading transactions (including spot, forward, futures, option and swap contracts), the exchange rate is the rate agreed in the contract between the Company and the bank.

- Where the contract does not specify the settlement exchange rate:

The actual transaction exchange rate is the average transfer buying/selling rate of the bank where the Company regularly conducts transactions.

The exchange rates used for revaluing foreign currency monetary items at the reporting date are determined as follows:

The average transfer buying and selling rates of the bank where the Company regularly conducts transactions are applied.

3. Cash and cash equivalents:

Cash comprises cash on hand, cash in banks (demand deposits) and cash in transit. Cash equivalents are short-term highly liquid investments with an original maturity of three months or less from the date of investment, which are readily convertible into known amounts of cash and which are subject to an insignificant risk of change in value at the report date.

4. The financial investments

4.1. Loan receivables

Loan receivables are determined at cost less provision for doubtful debts. Provisions for doubtful debts of loans are stated based on the occurred estimated losses.

4.1. Investment in subsidiary company, joint-venture and associates

Subsidiaries:

Subsidiary Company is an entity controlled by the Company. The control is achieved when the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Joint-venture and 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 enterprise but not control or joint control over those policies.

Investments in joint-ventures, associates are recorded with original cost, comprising buy price or capital contribution adding direct expenses directly related to investments. In non-monetary investment cases, investment price is recorded with fair value of the non-monetary assets at the arising transaction.

Dividends and profits from previous periods of the investments before purchase are accounted for the decrease in value of the investments. Dividends and profits of the following period after purchase are recognized in revenue. Dividends received by shares are only followed up by the number of shares increases without recognizing the value of shares and recorded at face value.

Provision for diminution in value of long-term investments in subsidiaries, joint-ventures and associates are made when a subsidiary, joint venture, association get loss at the level of appropriation equivalent to the difference between on subsidiaries, joint ventures, associates actual investment capital at economic organization and actual equity capital of economic organization multiplying the capital contribution rate of the Company in comparison with in subsidiaries, joint ventures, associates actual investment capital at the economic organization. If the subsidiaries, joint ventures and associates are the object up to present the consolidated financial statements, the basis for determining loss is the consolidated financial statements.

Increase or decrease in provision for diminution in value of long-term investments of subsidiaries, joint ventures, associates have recorded at the closing date, and is recognized in the financial expenses.

Investments in equity of other companies

Investments in equity of other companies include investments which the Company have no control, co-control or significant influence on the investee.

Investments in equity of other companies are initially recorded at cost, including purchase price or capital contributions plus the costs directly related to investment. Dividends and profits from previous periods of the investments before being purchased are accounted for the decrease in value of the investments. Dividends and profits of the following period are after being purchased is recognized in revenue. Dividends which received by shares are only followed up by the number of shares increases without recognizing the value of shares and recorded at face value.

Provision for diminution in value of long-term investments in equity of other companies is appropriated as follows: For investments have not determined the fair value at the time of reporting, the provision are made based on the loss of the investment at the rate equal to the difference between actual capital companies in other company and the equity ratio multiplied with the Company's capital contribution to the total actual capital contributions of all parties in other investee enterprise.

Increase or decrease in provision for diminution in value of long-term investments have recorded at the closing date, and is recognized in the financial expenses.

5. Các khoản phải thu

Receivables are presented at carrying amount less allowance for doubtful debts. Receivables are classified into accounts receivable and other receivables in accordance with the following principles:

- Accounts receivable represent trade receivables arising from sales transactions between the Company and independent customers, including receivables from entrusted export sales.

- Other receivables represent non-trade receivables that are not related to sales transactions.

The allowance for doubtful debts reflects the estimated losses arising from receivables that may not be collected from customers, based on the outstanding balances at the reporting date.

Movements in the allowance for doubtful debts at the end of the financial year are recognized in administrative expenses

6. Inventories

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

The cost of inventories is determined as follows:

- Raw materials and merchandise include purchase costs and other directly attributable costs incurred in bringing the inventories to their present location and condition.

- Finished goods include costs of raw materials, direct labor and directly attributable manufacturing overheads, allocated based on normal operating capacity.

- Work in progress includes costs of raw materials, direct labor and directly attributable manufacturing overheads, allocated based on normal operating capacity for unfinished products.

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

The cost of inventories is determined using the weighted average method and accounted for under the perpetual inventory system.

Allowance for inventory write-down is made for each item of inventory where cost exceeds net realizable value. For work in progress relating to services, the allowance is determined for each type of service with separately identifiable selling prices. Movements in the allowance for inventory write-down at the end of the financial year are recognized in cost of goods sold.

7. Prepaid expenses

Prepaid expenses represent actual costs incurred that relate to the results of operations of multiple accounting periods. The Company's prepaid expenses include the following:

Tools and equipment

Tools and equipment that have been put into use are allocated to expenses on a straight-line basis.

Major repairs of property, plant and equipment

Significant one-off repair costs of property, plant and equipment are allocated to expenses on a straight-line basis.

8. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the date the asset is ready for use. Expenses incurred after initial recognition are only recorded as an increase in the cost of fixed assets if it is certain that these costs will increase future economic benefits from the use of the asset. Expenses incurred that do not satisfy the above conditions are not allowed.

When assets are sold or retired, their cost and accumulated depreciation are removed from the balance sheet and any gain or loss resulting from their disposal is included in the income statement. Depreciation of tangible fixed assets is calculated on a straight-line basis over the estimated useful life of these assets.

Depreciation of tangible fixed assets such as:

9. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated depreciation.

The initial cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Expenditures for additions, improvements and renewals are capitalised on fixed assets accounts, expenditures for maintenance and repairs are charged to the income statement.

When assets are sold or liquidated, their cost and accumulated amortization are removed from the sheet and any gain or loss resulting from their disposal is included in the income statement.

10. Biological assets

- Livestock for recurring yields
- Livestock for one-time harvest
- Seasonal crops or crops for one-time harvest

11. Construction in progress

Construction in progress presents costs directly related to (including interest expenses suitable for relevant accounting policies of the Company) fixed assets are constructing, equipments, machines are installing for production, leasing and management as well as the cost of unfinished construction. These assets are initially recognized at cost and not amortized.

12. Accounts payable and accrued expense payables

Accounts payable and accrued expenses are recognized for amounts to be paid in the future, which related to receive the goods and services. Accrued expenses are recorded based on reasonable estimates payment.

The classification of liabilities is payable to suppliers, accrued expenses and other payables, which complied with the following principles:

- Trade payable reflects the nature of the payables arising from commercial transactions with purchase of goods, services, property between the Company and independent sellers, including amounts payable upon import through a entrustor.
- Accrued expenses reflect the payables for goods and services received from the seller or provided with the purchaser but have not been paid until having invoices or having insufficient billing records, accounting records, and payables to employees including salary, production costs, sales must accruals.
- Other payables reflects the nature of the payables of non-commercial, not related to the purchase, sale, rendering service transactions.

13. Owner's equity

Capital is recorded according to the amount actually invested by owner

14. Distribution of net profits

Profit after tax is distributed to shareholders after an appropriation of funds under the Charter of the Company as same as the law and is approved by the General Meeting of Shareholders.

15. Revenue and income recognition

Revenue from sale of goods

Sale of goods shall be recognized if it simultaneously meets the following conditions:

- The Company has transferred the majority of risks and benefits associated with the right to own the products or goods to the buyer;
- The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;
- Turnover has been determined with relative certainty;
- The Company has gained or will gain economic benefits from the good sale transaction;
- It is possible to determine the costs related to the goods sale transaction.

Revenue from rendering of service

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the company;
- The percentage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Revenue from sales of real estate

Sales of real estate by the Company's investors are recognized when they simultaneously satisfy all of the following conditions:

- Real estate has completed and handed over to the buyers, company has transferred the risks and rewards associated with ownership of the property to the buyer.

- The company no longer holds the management rights of real estate as the owner of real estate or real estate control.
- Revenue can be measured reliably.
- The Company has obtained or will obtain economic benefits from the sale of real estate transactions.
- Determine the costs related to real estate transactions.

If the customer has the right to complete the interior of the real estate and the Company completes the interior according to the design, model, and requirements of the customer under a separate real estate interior completion contract, revenue is recognized upon completion and handover of the rough construction to the customer.

Interest

Interest is recognized on an accrual basis, are determined on the balance of cash in bank and the actual interest rate for each period.

Dividends received

Dividends and profit shared are recognized when the Company receive the notice of dividends or profit from the capital

16. Borrowing costs

Borrowing costs include interest and other costs incurred directly related to the borrowings.

Borrowings costs are recognized as expenses when incurred. Where the borrowing costs directly attributable to the acquisition, construction or production of uncompleted assets requires a substantial period (over 12 months) to get ready for use or sales, borrowing costs can be capitalized.

For specific loan serves the construction of fixed assets and real estate, interest is capitalized, regardless the period of construction is less than 12 months. The income arising from the temporary investment of the borrowings is deducted from the related asset.

For general loans including use for purposes of the construction or production of uncompleted assets, the capitalization of borrowing costs is determined in proportion to the cost capitalization weighted

Corporate income tax

Corporate income tax for the year comprises current income tax and deferred income tax.

Current income tax

Current income tax is the tax amount is calculated on taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between accounting and tax non-

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Deferred income tax

Deferred income tax is the corporate income tax will pay or will be refunded by the temporary differences between the carrying amounts of assets and liabilities for the purpose of preparing the financial statements and the basis to calculate income tax. Deferred income tax is recognized for all temporary differences tax. Deferred tax assets are only recognized when the certainty of future get the taxable profits to use those temporary deductible differences.

The carrying amount of deferred tax assets are reconsidered at closing of the financial year and will be reversed to make sure that there is enough taxable profit to allow the benefit assets to be used fully or partly. The deferred tax assets were not previously recognized is reconsidered at closing of the financial year and is recognized when it is sure to enough taxable profit to be able to use this deferred tax assets.

Deferred tax assets and deferred income tax payable is calculated at the estimated tax rates that is applied in the asset is realized or the liability is settled in accordance with the tax rates in effect at

Deferred tax assets and deferred income tax payables are off set as follows:

- The company has a legal right to offset between current income tax assets and current income taxes payable; and

- Deferred tax assets and deferred income tax payables are related to corporate income tax is administered by the same tax authority

- + For the same taxable company; or

- + The Company intends to pay current income taxes and deferred tax assets on the basis of net assets or recovered asset at the same with the payment of liabilities for each of periods in future when the materiality of deferred income tax or deferred tax assets to be paid or recovered.

Tax settlement of the Company and its subsidiaries will be assessed by the Tax Department. Due to the application of laws and regulations on taxes for different incurred transactions which can be explained in many different ways, tax payable presented in the financial statements can be immediately changed

Additional information to items in the Balance Sheet and Income statement

1. Are long-term assets and long-term liabilities reclassified as current?

2. Principles for determining the value of each type of asset and liability (according to net realizable

3. Financial handling principles for:

- Provisions:

- Differences in asset revaluation and exchange rate differences (still reflected on the Balance Sheet – if

NOTES TO THE FINANCIAL STATEMENTS*The first quarter of 2026***V. Additional information to items in the Balance Sheet****01. Cash and cash equivalents***Unit: VND*

Cash and cash equivalents held by the Company are not subject to any restrictions on use.	31/03/2026	1/1/2026
- Cash on hand	1.307.799.200	633.188.085
- Cash in banks	40.129.628.697	21.759.450.479
Vietnam Bank for Agriculture and Rural Development	796.319.797	53.105.134
Vietnam Joint Stock Commercial Bank for Industry and Trade	6.287.782.631	3.134.723.152
Joint Stock Commercial Bank for Investment and Development of Vietnam	11.737.569.944	9.814.213.193
Southeast Asia Commercial Joint Stock Bank	35.774.012	36.012.812
Vietnam Maritime Commercial Joint Stock Bank	94.708.912	53.093.153
Joint Stock Commercial Bank for Foreign Trade of Vietnam	17.393.029.838	2.379.383.355
Ho Chi Minh City Development Joint Stock Commercial Bank	142.061.996	132.326.802
Military Commercial Joint Stock Bank	186.858.990	117.620.704
Vietnam International Commercial Joint Stock Bank	825.885.956	2.895.191.404
Saigon Thuong Tin Commercial Joint Stock Bank	1.915.402.655	1.959.000.464
Vietnam Prosperity and Development Commercial Joint Stock Bank	30.027.335	30.012.532
Tien Phong Commercial Joint Stock Bank	75.914.984	76.004.161
Vietnam Prosperity Joint Stock Commercial Bank	565.502.542	558.037.906
Bac A Commercial Joint Stock Bank	42.252.082	42.242.504
Saigon Commercial Joint Stock Bank	537.023	537.023
- Cash in transit		
Total	41.437.427.897	22.392.638.564

02. Financial investments**a) Trading securities**

Index	End of quarter			Beginning of the quarter		
	Carrying amount	Fair value	Provision	Carrying amount	Fair value	Provision
- Shares (detailed by each type covers at least 10% of total shares vales)						
- Bond (detailed by each type covers at least 10% of total shares value)						
- Other investments						

- Reasons of changing each investments/shares, bonds.

Quantity:

Value:

b) Held-to-maturity investments

Index	End of quarter		Beginning of the quarter	
	Cost	Book value	Cost	Book value
b1) Short term				
- Term deposits	17.929.370.496		17.505.778.615	
- Bond				
- Other investments				
b2) Long term				
- Term deposits				
- Bond				
- Other investments				

NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

c) Investments in other entities (details of each investment according to the percentage of capital held and the percentage of voting rights)

Index	End of quarter			Beginning of the quarter		
	Cost	Provision	Fair value	Cost	Provision	Fair value
- Investments in subsidiaries	46.037.000.000	23.263.740.130	22.773.259.870	46.037.000.000	23.263.740.130	22.773.259.870
Kien Giang Trading Service Joint Stock Company	46.037.000.000	23.263.740.130	22.773.259.870	46.037.000.000	23.263.740.130	22.773.259.870
- Investments in associates, joint ventures;	76.882.451.690		76.882.451.690	76.882.451.690		76.882.451.690
Petrolimex Kien Giang Company Limited	53.561.900.000		53.561.900.000	53.561.900.000		53.561.900.000
Kien Giang Foodstuff Canning Joint Stock Company	19.568.463.690		19.568.463.690	19.568.463.690		19.568.463.690
Kien Giang Book and Equipment Joint - Stock Company	3.752.088.000		3.752.088.000	3.752.088.000		3.752.088.000
- Investments in other entities;	11.673.949.011	9.503.211.683	2.170.737.328	11.673.949.011	9.503.211.683	2.170.737.328
Sai Gon Phu Quoc Joint Stock Company	7.555.491.328	5.756.769.920	1.798.721.408	7.555.491.328	5.756.769.920	1.798.721.408
Kien Giang Tour Joint Stock Company	502.277.763	502.277.763		502.277.763	502.277.763	
Ha Tien 1 Cement Joint Stock Company	343.070.000		343.070.000	343.070.000		343.070.000
Sabeco Song Hau Trading Joint Stock Company	28.945.920		28.945.920	28.945.920		28.945.920
Ngo Quyen Processing Export JSC (Kien Hung 1)	3.244.164.000	3.244.164.000		3.244.164.000	3.244.164.000	
Total	134.593.400.701	32.766.951.813	101.826.448.888	134.593.400.701	32.766.951.813	101.826.448.888

- Summary of operations of subsidiaries, joint ventures and associates during the period;

+ **Subsidiaries:**

Kien Giang Trading and Services Joint Stock Company: principal activities include trading and services. The Company owns 4,603,700 shares, equivalent to 97.91% of the charter capital.

+ **Associates:**

Kien Giang Canned Food Joint Stock Company: principal activities include the production and export of canned seafood. The Company owns 775,603 shares, equivalent to 38.08% of the charter capital.

Kien Giang Book and School Equipment Joint Stock Company: engaged in the trading of books and stationery. The Company holds 246,200 shares, representing 20% of the charter capital

Kien Giang Petroleum Company Limited: engaged in petroleum trading. The Company contributes VND 49,000,000,000, representing 49% of the charter capital.

- Material transactions between the Company and its subsidiaries, joint ventures and associates during the period

- Where the fair value cannot be determined, an explanation of the reasons shall be provided.

NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

03. Trade receivables

Index	31/03/2026	01/01/2026
a) Short-term trade receivables	147.998.160.383	220.989.020.144
Blue Ocean Import and Export Company Limited		8.862.500.000
NAMAZI TRADING B.V	2.664.887.324	
XIAMEN SEASHINE CEREALS DEVELOPMENT CO.,LTD.	9.748.861.450	
FUTURE FOOD CO.LTD		2.293.811.151
I Schroeder KG (GmbHCo)	9.639.279.892	26.896.560.995
STUTZER & CO.AG		1.906.228.700
OTTO FRANCK IMPORT	6.795.992.456	4.396.266.147
RUEYBON INTERNATIONAL ENTERPRISE CO.,LTD	1.220.202.720	
KAWASHO FOODS (GULF) FZE		1.872.263.408
SUN YIK FOOD LIMITED		1.117.595.028
MOI INTERNATIONAL (SINGAPORE) PTE LTD	8.529.625.000	
ALEXANDROS SOLEAS & SON LTD	1.794.771.650	9.345.670.838
WILMAR RICE TRADING PTE LTD		18.557.401.337
GOLDEN LUCKY SUN ENT. CONSUMER GOODS WHOLESALING	10.548.597.032	
VOG EINFUHR UND GROSSHANDEL AG		1.232.138.250
Nguyen Thanh Tung (KH Giong Rieng)	30	
YU YOUNG ENTERPRISE, LTD		4.120.270.308
WYDRA INTERNATIONAL GMBH (LIDL STIFTUNG & CO.KG)		19.062.044.484
TAK SHING CHEONG FOOD, LTD.		491.082.064
SHREE AGRO PTE LTD	1.623.710.250	1.675.121.288
WISDOM GRAIN PTE, LTD		4.992.757.182
SINCO INC.	1.908.743.200	
PP MAGAZINO DISCOUNT STORE LTD.		1.520.289.100
HUNAN ZHOUYUE GRAIN AND OIL INDUSTRY CO.,LTD	6.334.796.000	
VOG - BUK EXPORT-IMPORT KFT	1.230.390.000	
KHAIRAT AL-BYADER CO.		796.495.888
HUANGCHUAN YUFENG GRAIN INDUSTRY CO., LTD		6.516.955.224
Nam Viet Rice Company Limited	9.360.000.000	32.760.000.000
CHEZKA RICE MILL CORPORATION		826.588.746
SHENZHEN THAI FRAGRANT RICE CO.,LTD	4.939.048.400	
KINGFIELDS RICE SOLUTIONS INC		47.314.108.800
SIE-CHENG SILUO RICE FACTORY		2.040.886.416
Nguyen Van Xia (XN TMTH)	47.515.826	47.515.826
SILVERA FOOD (HONG KONG) TRADING LI	1.020.566.472	
CEBU LITE TRADING INC	14.296.340.754	
Minh Nguyet Restaurant and Hotel Private Enterprise	35.861.020	21.403.260
My Quy Transport One Member Company Limited	3.216.460	
Branch of Hoang My Company Limited No. 004		204.190.000
Branch of Phuoc Tho Private Enterprise No. 01	70.000.000	
Branch of Van Thinh Private Enterprise	300.000.000	
Kien Giang Seafood Ice Joint Stock Company	1.800.000.000	
Hoang My Company Limited		301.610.000
Yen Thanh Kien Giang One Member Company Limited	400.000.000	
Minh Khoi Kien Giang Single-Member Company Limited	5.492.600.000	2.793.320.000
Tam Hung Company Limited		10.000.000
Chan Nguyen Company Limited	400.000.000	
Ba Coi Private Enterprise	100.000.000	
Chan Nguyen Private Enterprise	300.000.000	

Index	31/03/2026	01/01/2026
Ngan Khoa Private Enterprise	400.000.000	
Phi Hai Private Enterprise	1.492.820.000	
Phuoc Tho Private Enterprise	210.000.000	
Tam Liet One Member Company Limited	332.780.000	
Thu Thuy Private Enterprise	800.000.000	
“Van Duy Phu Private Enterprise	600.000.000	
Branch of Phuoc Tho Private Enterprise No. 02	70.000.000	
Phuong Hung Petroleum One Member Company Limited	205.900.000	
Branch of Phuoc Tho Private Enterprise No. 03	70.000.000	
Nam Hung Kien Giang Private Enterprise	225.800.000	
Tran Khai Petroleum Private Enterprise	823.220.000	
Loc Tan Linh Private Enterprise	490.590.000	
Branch of Tran Thanh Binh Private Enterprise – Muong Dao Floating Petrol Station	176.400.000	
Nam Thieu Phat Joint Stock Company	1.901.840.000	
Kien Thanh Petroleum One Member Company Limited	2.255.030.300	739.220.300
“Bay Lanh Kien Son One Member Company Limited	162.370.000	
Huy Luc Private Enterprise	550.010.000	
Phat Phat Hoa Private Enterprise	354.750.000	
Thao Thanh Private Enterprise	246.550.000	
Tran Thanh Binh Private Enterprise	309.680.000	
Ut Liem Private Enterprise	96.230.000	
Gia Thuan Petroleum Private Enterprise	175.350.000	
Hiep Thanh Phat Company Limited	90.000	
Doanh nghiệp tư nhân THUẬN ĐỨC	200.000.000	
CÔNG TY TNHH PHƯỚC HẢI THANH ĐIỆP	328.680.000	70.085.000
CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN BIỂU CHÍNH	315.920.000	
DOANH NGHIỆP TƯ NHÂN GIANG SAN	47.700.000	
CÔNG TY TNHH MỘT THÀNH VIÊN TOÀN MỸ	567.390.000	
CÔNG TY CỔ PHẦN XÂY DỰNG PHÚ THÀNH	355.900.000	
CÔNG TY TNHH MỘT THÀNH VIÊN DẦU KHÍ QUỐC HƯNG KIÊN GIANG	1.414.241.270	
CÔNG TY TNHH SIAM CITY CEMENT (VIỆT NAM) - CHI NHÁNH KIÊN GIANG	11.982.601.534	5.387.812.416
CÔNG TY TNHH THƯƠNG MẠI DỊCH VỤ HỒNG PHÚC PETRO	3.381.180.999	
CÔNG TY TNHH VẬT LIỆU XÂY DỰNG PHƯƠNG TRÂM	497.560.000	
Chi Nhánh Công Ty Cổ Phần Thương Mại Kiên Giang - Xí Nghiệp Kinh Doanh Xăng Dầu Phú Quốc	9.080.670	4.015.800
CÔNG TY TRÁCH NHIỆM HỮU HẠN TƯ VẤN XÂY DỰNG THƯƠNG MẠI DỊCH VỤ AKA VINA KIÊN GIANG	5	
CÔNG TY TNHH MTV AN BẢO	184.633.803	423.233.798
DNTN AN LỘC	367.942.704	697.072.758
Bán lẻ khách hàng cửa hàng 67,5 ha	336.512.843	164.018.181
Bán lẻ khách hàng cửa hàng Bạch Đằng	8.307.383	143.981.127
Bán lẻ khách hàng cửa hàng Hàm Ninh	336.761.468	185.412.649
Bán lẻ khách hàng cửa hàng Hùng Vương	218.916.974	194.765.488
CÔNG AN TỈNH AN GIANG - PHÒNG CẢNH SÁT CƠ ĐỘNG	6.762.520	4.100.280
CÔNG TY CỔ PHẦN CẦU ĐƯỜNG 10	5.400.258	
ĐỘI CC VÀ CNCH KHU VỰC PHÚ QUỐC	28.146.400	18.122.320
CÔNG TY TRÁCH NHIỆM HỮU HẠN CHÂU LONG QUỲNH PHÁT	144.560.000	
CÔNG TY CỔ PHẦN CRYSTAL BAY VIỆT NAM - CHI NHÁNH TẠI PHÚ QUỐC	1.785.020	
CÔNG TY TNHH MỘT THÀNH VIÊN SÔNG HỒNG ĐẮK NÔNG		180.000
CÔNG TY TNHH XÂY DỰNG MIỀN ĐÔNG VÀ TÂY NGUYÊN		21.203.000
CÔNG TY TRÁCH NHIỆM HỮU HẠN ĐẠT PHÚC THỊNH	218.703.211	211.222.990
CÔNG TY ĐIỆN LỰC AN GIANG	44.902.900	23.008.700
DOANH NGHIỆP TƯ NHÂN DIỆP LÊ P Q		359.719.957
DOANH NGHIỆP TƯ NHÂN ĐÔNG LỢI	999.199.770	999.999.992
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG ĐỨC CHÍNH		32
CÔNG TY CỔ PHẦN VẬN TẢI VÀ XÂY DỰNG HÀ AN		102.257.339
DOANH NGHIỆP TƯ NHÂN HIỆP ĐẠT	75.139.760	149.859.794
CÔNG TY TNHH XĂNG DẦU HOÀNG EM	178	

Index	31/03/2026	01/01/2026
CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN HOÀNG LÂM PHÚ QUỐC		598.000.268
CÔNG TY TNHH VẬN TẢI HOÀNG LONG	50.365.177	56.921.747
DOANH NGHIỆP TƯ NHÂN HOÀNG THÁI	151.869.943	
CÔNG TY TNHH MỘT THÀNH VIÊN HOA TRÀ PHÚ QUỐC	1.474.000	
CÔNG TY CỔ PHẦN ĐẦU TƯ HỒNG PHÚC LAND	20.002	
CÔNG TY TNHH HƯNG HỒNG QUANG	1.309.068.029	1.696.946.125
HỢP TÁC XÃ DỊCH VỤ DU LỊCH THÀNH CHIẾN	672.757.587	411.215.567
CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN HUỖNH NHƯ PHÚ QUỐC	190.505.297	230.505.297
CÔNG TY TNHH KIM HOA	9.396.000	46.088.000
CÔNG TY ĐIỆN LỰC AN GIANG - XÍ NGHIỆP LƯỚI ĐIỆN CAO THẾ AN GIANG	1.930.830	
CÔNG TY TNHH MINH QUẤN PHÚ QUỐC	301.451.113	
DOANH NGHIỆP TƯ NHÂN MINH SANG	20.678.832	1.025.249.028
DOANH NGHIỆP TƯ NHÂN MỸ XINH	400.000.003	343.360.005
CÔNG TY CỔ PHẦN VẬN TẢI THỦY BỘ NAM PHÚ	402.848.081	288.032.061
CÔNG TY CỔ PHẦN NAM THẮNG PHÚ QUỐC	1.690.000	1.840.010
NGÔ KIM THANH	535.149.050	40.914.333
CÔNG TY TNHH NGUYỄN HỒNG KG	184.752.004	86.311.041
DOANH NGHIỆP TƯ NHÂN NHI PHỤNG	359.809.956	1.599.956
PHÒNG CẢNH SÁT GIAO THÔNG - CÔNG AN TỈNH AN GIANG	87.381.940	15.898.632
CÔNG TY TNHH MỘT THÀNH VIÊN PHAN CHÂU HÙNG	4.336.800	3.054.150
DOANH NGHIỆP TƯ NHÂN PHƯỚC THÀNH	391.089.607	376.599.644
CÔNG TY TNHH MỘT THÀNH VIÊN PHƯƠNG TRANG PQ		7
DOANH NGHIỆP TƯ NHÂN PHƯƠNG VY PHÚ QUỐC	1.192.227.431	1.441.667.418
CÔNG TY TNHH VẬN TẢI THỦY BỘ VẬT LIỆU XÂY DỰNG PHÚ VINH	214.221.407	131.247.988
CÔNG TY TNHH ĐẦU TƯ XÂY DỰNG QUẢNG HÃ	374.785.000	
DOANH NGHIỆP TƯ NHÂN THANH LOAN	200.000.000	630.480.038
CÔNG TY TRÁCH NHIỆM HỮU HẠN THIÊN THANH	545.439.960	
CÔNG TY TNHH TOYOTA KIÊN GIANG	14.504.100	2.571.600
CÔNG TY TRÁCH NHIỆM HỮU HẠN TRANG TRÍ PHÚ QUỐC	165.787.593	436.266.684
CÔNG TY TNHH TƯỜNG VY PHÚ QUỐC		55.049.999
DOANH NGHIỆP TƯ NHÂN VIỆT KHOA	99.839.077	171.379.096
CÔNG TY CỔ PHẦN DU LỊCH VIETRAVEL - CHI NHÁNH PHÚ QUỐC	146.349.230	68.056.518
CHI NHÁNH CÔNG TRÌNH VIETTEL AN GIANG - TỔNG CÔNG TY CỔ PHẦN CÔNG TRÌNH VIETTEL	160.697.740	1.231.300
Công đoàn cơ sở Công ty Cổ phần Thương mại Kiên Giang	222.400.000	
CTY TNHH MTV TMDV SX TÂN PHÁT LỢI	278.000.000	180.000.000
CHI NHÁNH CÔNG TY CỔ PHẦN THƯƠNG MẠI KIÊN GIANG - NHÀ MÁY THỰC PHẨM ĐÓNG HỘP KTC	40.955.000	
CÔNG TY TNHH DỊCH VỤ EB	431.760.120	233.423.909
HÃNG NƯỚC MẮM HƯƠNG BIỂN	11.492.488	23.042.488
CÔNG TY TNHH THƯƠNG MẠI VÀ DỊCH VỤ HOÀNG KIM KIÊN GIANG	59.543.952	21.030.000
Công ty TNHH Sản xuất TM và DV Hải Thuận An Giang	175.802.400	72.984.240
CÔNG TY CỔ PHẦN THƯƠNG MẠI KIÊN GIANG	24.204.001	1.350.000
CÔNG TY TNHH THƯƠNG MẠI DỊCH VỤ VẬN TẢI TUẤN HUYỀN	199.360.000	
KHÁCH HÀNG VẮNG LAI (CỬA HÀNG)	32.231.424	
CÔNG TY TRÁCH NHIỆM HỮU HẠN HOÀNG VY KIÊN GIANG		6.300.000
CÔNG TY CP THƯƠNG NGHIỆP CÀ MAU		104.601.600
Công ty TNHH Xăng dầu Kiên Giang		180.800.000
TỔNG CÔNG TY CỔ PHẦN BƯU CHÍNH VIETTEL	39.960.000	
Hà Anh Thư	14.630.400	8.050.000
CÔNG TY TNHH TM GIA VỊ TRÍ PHÁT	37.800.000	
CÔNG TY TNHH RESTAURANT MITA	2.587.500	
CHXD 03 - Lê Thị Giao Phương	36.624.506	3.885.270
CHXD 09 - Nguyễn Thị Ngọc Huyền	1.801.000	
CHXD 10 - Tôn Trường Giang	116.757.501	19.238.836
CHXD 22 - Diệp Thị Như Ý	19.070.534	

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Index	31/03/2026	01/01/2026
CHXD 28 - Ngô Thanh Tùng	5.250.300	
CHXD 29 - Phạm Phương Tây	3.175.177	1.596.000
CHXD 30 - Hàng Hữu Lộc	41.893.897	
CHXD 35 - Dương Thị Trúc Phương	7.529.728	11.604.000
FUJIAN HUAMIN INDUSTRIAL CO.,LTD	3.293.797.832	
Tôn Thị Thúy Vy	78.760.928	86.260.928
b) Short-term advances to suppliers	65.888.341.979	37.060.443.062
CÔNG TY TNHH MỘT THÀNH VIÊN CHẾ BIẾN LƯƠNG THỰC HOÀNG DUY AN	2.932.800.000	
CÔNG TY TNHH MTV HẢ VẤN ĐỨC	427.850.015	568.912.350
DOANH NGHIỆP TN PHƯỚC LỢI	7.285.200.000	
CÔNG TY TNHH MỘT THÀNH VIÊN THƯƠNG MẠI VÀ DỊCH VỤ TỔ LỰA	616.200.000	
CÔNG TY TNHH MỘT THÀNH VIÊN KIM NGUYỄN	1.964.000.000	
Đinh Thị Thúy Oanh	1.301.184.100	1.415.611.813
CÔNG TY CỔ PHẦN CHẾ BIẾN LƯƠNG THỰC SAO MỚI	2.329.600.000	4.379.600.000
CÔNG TY TNHH TƯ VẤN KHOA HỌC VÀ CÔNG NGHỆ SUTECH		43.200.000
CÔNG TY TNHH NAM LÂM SƠN		4.199.821.740
CÔNG TY TRÁCH NHIỆM HỮU HẠN DỊCH VỤ VẬN TẢI GIA TUẦN LOGISTICS	6.050.000	
CÔNG TY TNHH MỘT THÀNH VIÊN CHẾ BIẾN LƯƠNG THỰC VÕ NGỌC TRẦN	4.298.100.000	
CÔNG TY TNHH MỘT THÀNH VIÊN XÂY DỰNG THƯƠNG MẠI NAM TÂY ĐỒ		31.901.671
CÔNG TY TNHH SX-TM TRÍ MAI	754.000.000	1.690.000.000
CÔNG TY TNHH MỘT THÀNH VIÊN XÂY XÁT LẬP NGỌC	1.253.200.000	
CÔNG TY TNHH LƯƠNG THỰC THỰC PHẨM SONG NHI	1.762.500.000	1.762.500.000
CÔNG TY TNHH LƯƠNG THỰC HÒA PHÁT RICE	1.050.400.000	
CÔNG TY TNHH MỘT THÀNH VIÊN TÂM TRANG LONG AN	2.051.400.000	
CÔNG TY TRÁCH NHIỆM HỮU HẠN XÂY DỰNG CAO PHÁT CHÂU THÀNH		511.231.000
CÔNG TY TNHH 2TV XNK LƯƠNG THỰC VINH PHÁT		4.998.000.000
NGUYỄN VŨ LINH (TÂN HIỆP)	567.791.790	567.791.790
CÔNG TY TNHH PHÁT TÀI.	492.500.000	
CÔNG TY TNHH SẢN XUẤT THƯƠNG MẠI DỊCH VỤ ĐỨC VẠN THÀNH	2.428.400.000	
Cty TNHH KT H A D Rạch Giá	159.340.244	159.340.244
CÔNG TY TRÁCH NHIỆM HỮU HẠN HUY HÀ	492.500.000	
Phòng TC-KH Phú Quốc	2.098.795.055	2.098.795.055
CÔNG TY CỔ PHẦN TƯ VẤN ĐẦU TƯ XÂY DỰNG D S B KIÊN GIANG	138.900.000	138.900.000
CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN ỨT DỪNG TÂN TÂY	1.211.600.000	
Cty CP Đại Lý GNVN Xếp Dỡ Tân Cảng		28.890.000
TRUNG TÂM KHOA HỌC, CÔNG NGHỆ VÀ MÔI TRƯỜNG	35.640.000	35.640.000
CÔNG TY TNHH MỘT THÀNH VIÊN SẢN XUẤT THƯƠNG MẠI PHẠM BẢO THUẬN	3.718.000.000	
CÔNG TY TNHH HỢP TÁC VÀ PHÁT TRIỂN CÔNG NGHỆ TỰ ĐỘNG HỢP TRIỂN		38.232.000
CÔNG TY TNHH MỘT THÀNH VIÊN HÀM RỒNG KIÊN GIANG		33.596.000
CÔNG TY TNHH MỘT THÀNH VIÊN THƯƠNG MẠI XUẤT NHẬP KHẨU TRÚC MAI	2.744.000.000	
CÔNG TY TRÁCH NHIỆM HỮU HẠN KIÊN HÀ		2.430.000.000
Ban Đền Bù Giải Tỏa 67,5 ha Phú Quốc	2.310.338.290	2.310.338.290
CÔNG TY TNHH MTV XÂY DỰNG NGỌC QUYÊN	164.832.000	92.839.088
CÔNG TY TNHH QUỐC HẢO TH	316.474.010	
CÔNG TY TNHH SẢN XUẤT THƯƠNG MẠI DỊCH VỤ XUẤT NHẬP KHẨU TÂM THÀNH PHÁT	2.114.760.000	
CÔNG TY TNHH SẢN XUẤT - THƯƠNG MẠI - XUẤT NHẬP KHẨU TÂN LỢI	490.000.000	
Cty TNHH DVTM-SX-XD Đồng Mê Kông TPHCM	3.869.283.565	3.869.283.565
Cty TNHH Khánh Tâm	133.281.320	133.281.320
CÔNG TY CỔ PHẦN TASCOS VIỆT NAM	42.736.800	42.736.800
CÔNG TY TNHH MỘT THÀNH VIÊN XÂY XÁT HOÀNG GIAO	1.938.100.000	251.750.000
CÔNG TY TNHH MỘT THÀNH VIÊN LƯƠNG THỰC TÂN HƯNG SÁU NGHĨA	2.435.283.160	
CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐK VẠN THỊNH	3.744.000.000	
Cty TNHH MTV Tân Hiệp Lợi	2.650.000.000	2.650.000.000

Index	31/03/2026	01/01/2026
CÔNG TY TNHH XÂY DỰNG HOÀNG TÂN PHÁT	40.065.600	104.280.600
CÔNG TY TNHH LƯƠNG THỰC QUỐC HIẾU	1.155.440.000	
CHI NHÁNH CÔNG TY TRÁCH NHIỆM HỮU HẠN LƯƠNG THỰC HIỆP TÀI	118.200.000	
CÔNG TY CỔ PHẦN DỊCH VỤ AN TOÀN DẦU KHÍ VIỆT NAM	184.200.000	
CÔNG TY TNHH SOUTHERN ENERGY	9.765.700	
CÔNG TY TNHH THUẬN AN YÊN		1.638.690.760
CÔNG TY CỔ PHẦN XĂNG DẦU NAM SÀI GÒN	11.212.910	
Công ty CP Hóa Dầu Trường Thịnh	360.820	
Phan Thị Diễm Thúy	735.771.600	
CÔNG TY TNHH THƯƠNG MẠI VÀ DỊCH VỤ HOÀNG KIM KIÊN GIANG		100.000.000
Cty TNHH MTV Tú Lan Nam Du		5.251.200
CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN LÂM ĐỨC HUY	1.214.200.000	
CÔNG TY TRÁCH NHIỆM HỮU HẠN THỦY SẢN NGỌC THỦY		5.397.210
Trung Tâm Quan Trắc Tài Nguyên Và Môi Trường An Giang	71.685.000	27.324.000
CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN KIM KIM BẢO	18.400.000	
CÔNG TY TNHH MỘT THÀNH VIÊN NAM NGUYỄN KIÊN GIANG		159.586.566
CÔNG TY CỔ PHẦN CÔNG NGHIỆP LẠNH HÙNG TRÍ		537.720.000
c) Short-term trade receivables (similar to short-term)		
d) Trade receivables are related parties (details of each subject)		

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NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

04. Other receivables

Index	31/03/2026		01/01/2026	
	Amount	Provision	Amount	Provision
a) Short-term				
- Dividends and profit receivables	8.710.192		3.886.725.192	
Kien Giang Foodstuff Canning Joint Stock Company			3.878.015.000	
Kien Giang Book and Equipment Joint - Stock Company				
Sabeco Song Hau Trading Joint Stock Company	8.710.192		8.710.192	
Petrolimex Kien Giang Company Limited				
- Receivables from employees	1.295.290.078		664.257.630	
- Collateral, deposits				
- Lending of non-monetary assets				
- Payments made on behalf of others				
- Other receivables	11.170.982.020		11.107.102.564	
- Receivables from equitization	916.283.318		916.283.318	
- Kien Giang Trading Service Joint Stock Company	10.072.743.339		10.147.743.339	
- Other short-term receivables	181.955.363		43.075.907	
b) Long-term				
- Receivables from equitization				
- Dividends and profit receivables				
- Receivables from employees				
- Collateral, deposits				
- Lending of non-monetary assets				
- Payments made on behalf of others				
- Other receivables				
Total	12.474.982.290		15.658.085.386	

05. Deficient assets pending for resolution (Disclosure in detail each type of deficient assets pending for resolution)

Index	31/03/2026		01/01/2026	
	Amount	Cost	Amount	Cost
a) Cash;				
b) Inventories;		54.032.422		38.544.182
c) Fixed assets;				
d) Other assets.				

NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

06. Bad debts

Debt object	31/03/2026			01/01/2026		
	Cost	Recoverable amount	Overdue	Cost	Allowance	Overdue
Tan Hiep Loi One Member Co., Ltd	2.650.000.000		Over 3 years	2.650.000.000	100% allowance	Over 3 years
Tam Hung				10.000.000	100% allowance provided	Over 3 years
Ton Thi Thuy Vy	63.630.464			63.630.464	50% allowance provided	Over 1 years
Total	2.713.630.464			2.723.630.464		



NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

07. Inventories

Index	31/03/2026		01/01/2026	
	Cost	Provision	Cost	Provision
- Goods in transit	52.453.141.062		38.395.667.828	
- Raw materials	20.331.641.514		62.563.339.741	
- Tools and instruments	238.284.582		360.958.758	
- Work in progress	374.516.982.603		374.516.982.603	
- Finished goods	31.829.129.855	(235.495.000)	37.599.355.205	
- Goods	189.363.413.617		114.639.653.449	
- Goods on consignment	15.447.575.926		4.525.047.306	
- Goods in store for tax purpose				
- Real estate goods				
Total	684.180.169.159	(235.495.000)	632.601.004.890	

- Value of stagnant, poor, degraded inventory that cannot be sold at the end of the period; Causes and solutions for stagnant, poor, degraded inventory.

- Value of inventory used as collateral to secure payables at the end of the period;

- Reasons for additional provisioning or reversal of inventory price reduction provisions.

08. Long-term work in progress

Index	End of quarter		Beginning of the quarter	
	Cost	Recoverable amount	Cost	Recoverable amount
a) Long-term work in progress (Detail each kind of long-term work in progress and the reason why construction can not be completed in normal production, business cycle.)				
.....	-	-	-	
Total	-	-	-	
Index			31/03/2026	01/01/2026
b) Construction in progress (Detail constructions which covers at least 10% total value of construction in progress.)				
Bonded warehouse, duty free supermarket			18.097.140.117	18.097.140.117
Petroleum Management Softwar			1.462.000.000	1.462.000.000
Renovation Cost of Petrol Station No. 26			707.986.998	662.723.109
Renovation Cost of Petrol Station No. 24			450.098.148	45.263.889
Renovation Cost of Petrol Station No. 05			753.807.640	8.796.906
Renovation Cost of Petrol Station No. 33			486.413.168	
Renovation Cost of Petrol Station No. 30			163.166.369	
Renovation Cost of Petrol Station No. 10			172.982.150	
Renovation Cost of Petrol Station No. 19			196.555.833	
Fire protection and firefighting (PCCC) design for Tan Hiep Rice Enterprise			103.636.364	
Total			22.593.786.787	20.275.924.021

NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

09. Increase, decrease of tangible fixed assets

Item	Building, structures	Machinery, equipment	Transportation	Management equipment and tools	Infrastructure constructed with State budget funding	Other tangible fixed assets	Total
Cost							
<i>Opening balance</i>	271.849.081.057	199.019.571.502	42.053.994.979	1.347.448.055			514.270.095.593
- Purchase in year	215.837.536	5.078.967.145					5.294.804.681
- Transfer from CIP							
- Other increase							
- Switch to investment property							
- Disposal or sale							
- Other decrease							
<i>Closing balance</i>	272.064.918.593	204.098.538.647	42.053.994.979	1.347.448.055			519.564.900.274
Accumulated depreciation							
<i>Opening balance</i>	172.153.970.036	161.490.080.278	38.957.689.374	1.139.534.290			373.741.273.978
- Depreciation in year	2.155.682.171	2.206.330.364	253.742.630	14.888.124			4.630.643.289
- Other increase							
- Switch to investment property							
- Disposal or sale							
- Other decrease							
<i>Closing balance</i>	174.309.652.207	163.696.410.642	39.211.432.004	1.154.422.414			378.371.917.267
Net book value							
- At the beginning of the year	99.695.111.021	37.529.491.224	3.096.305.605	207.913.765			140.528.821.615
- At the end of the year	97.755.266.386	40.402.128.005	2.842.562.975	193.025.641			141.192.983.007

- Net book value of fixed tangible assets which are mortgaged at banks to guarantee borrowings:

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

- Original price of tangible assets at the end of the year awaiting liquidation:

- Commitments to purchase and sell tangible fixed assets of great value in the future:

- Other changes in tangible fixed assets:

NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

10. Increase, decrease of intangible fixed assets

Item	Land use rights	Copyrights	Industrial property rights	Software	Other intangible assets	Total
Cost						
Opening balance	120.220.299.589					120.220.299.589
- Purchase in year						
- Created from within the business						
- Increase due to business consolidation						
- Other increase						
- Disposal or sale						
- Other decrease						
Closing balance	120.220.299.589					120.220.299.589
Accumulated amortisation						
Opening balance	11.319.014.270					11.319.014.270
- Depreciation in year	383.501.301					383.501.301
- Other increase						
- Disposal or sale						
- Other decrease						
Closing balance	11.702.515.571					11.702.515.571
Net book value						
- At the beginning of the year	108.901.285.319					108.901.285.319
- At the end of the year	108.517.784.018					108.517.784.018

- Net book value of intangible fixed assets which are mortgaged at banks to guarantee borrowings:

- Cost of fixed intangible assets which are fully depreciated but still in use:

- Notes and other explanation:

NOTES TO THE FINANCIAL STATEMENTS*The first quarter of 2026***11. Increase, decrease of finance leasehold assets**

Item	Building, structures	Machinery, equipment	Transportation	Management equipment and tools	Total
Cost					
Opening balance					
- Finance leasehold in year					
- Repurchase finance leasehold assets					
- Other increase					
- Return finance leasehold assets					
- Other decrease					
Closing balance					
Accumulated amortisation					
Opening balance					
- Depreciation in year					
- Repurchase finance leasehold assets					
- Other increase					
- Return finance leasehold assets					
- Other decrease					
Closing balance					
Net book value					
- At the beginning of the year					
- At the end of the year					

*Additional rentals are recognized as expenses in the year:

* Basis for determining additional rent:

* Lease renewal or right to purchase:

NOTES TO THE FINANCIAL STATEMENTS*The first quarter of 2026***12. Biological assets****12.1 Other biological assets, excluding livestock for recurring yields that have reached maturity**

Index	End of quarter		Beginning of the quarter	
	Cost	Recoverable amount	Cost	Recoverable amount
1. Livestock for one-time harvest				
a) Short-term livestock for one-time harvest				
b) Long-term livestock for one-time harvest				
2. Seasonal crops or crops for one-time harvest				
a) Short-term seasonal crops or crops for one-time harvest				
b) Long-term seasonal crops or crops for one-time harvest				
3. Livestock for recurring yields that have not yet reached maturity				

12.2 Livestock for recurring yields that have reached maturity

Item	Total
Cost	
Opening balance	
-Additions during the year	
-Disposals	
- Other decreases	
Closing balance	
Accumulated depreciation	
Opening balance	
-Depreciation for the year	
-Other increases	
-Disposals	
-Other decreases	
Closing balance	
Net book value	
-At the beginning of the year	
-At the end of the year	

NOTES TO THE FINANCIAL STATEMENTS*The first quarter of 2026***13. Increase, decrease of investment property**

Item	Beginning of the quarter	Increase in the quarter	Decrease in the quarter	End of quarter
a) Rental investment property				
Cost				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				
Accumulated amortisation				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				
Net book value				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				
b) Investment property is held for capital appreciation				
Cost				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				
Impairment				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				
Net book value				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				

- Net book value of investment property which are mortgaged at banks to guarantee borrowings;
- Cost of investment property which are fully depreciated but is still rented out or held for price increase;
- Notes and other explanation.

14. Prepaid expenses

Item	31/03/2026	01/01/2026
a) Short-term (details by item)	5.696.991.467	2.662.588.423
b) Long-term (details by item)	14.677.779.809	16.485.453.922
Total	20.374.771.276	19.148.042.345

14. Other assets

NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

16. Loans and finance lease liabilities

Index	31/03/2026		Amount in this period		01/01/2026	
	Cost	Number unable to repay debt	Increase	Decrease	Cost	Number unable to repay debt
a) Short-term loans	814.623.414.101		1.577.355.410.332	1.542.022.026.076	779.290.029.845	
BIDV - Kien Giang Branch	340.912.873.130		709.040.067.614	745.265.950.360	377.138.755.876	
Vietcombank - Kien Giang Branch	282.161.065.246		697.348.246.368	724.341.820.864	309.154.639.742	
VIB Bank - Can Tho Branch	68.172.362.290		77.592.362.290	35.512.693.778	26.092.693.778	
MB Bank - Can Tho Branch	48.880.804.415		18.878.425.040	17.013.897.514	47.016.276.889	
VP Bank - Kien Giang Branch	74.496.309.020		74.496.309.020	19.887.663.560	19.887.663.560	
SEABANK- Kien Giang Branch						
b) Long-term loans						
Total	814.623.414.101		1.577.355.410.332	1.542.022.026.076	779.290.029.845	

c) Finance lease liabilities

Maturity	This quarter		Last quarter	
	Total finance leasehold payments	Interest	Principal	Total finance leasehold payments
- 1 year or less				
- Over 1 year to 5 years				
- Over 5 years				
d) Overdue loans and unpaid finance lease debts				

Index	End of quarter		Beginning of the quarter	
	Principal	Interest	Principal	Interest
- Loans:				
- Finance lease liabilities:				
- Reason for non-payment				
Total				

e) Present in detail of Loans and finance lease liabilities to related parties

NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

17. Phải trả người bán

Chỉ tiêu	31/03/2026	01/01/2026
a) Các khoản phải trả người bán ngắn hạn	38.710.526.715	65.991.269.488
CÔNG TY TNHH GẠO TAM LỘC	2.058.000	2.058.000
CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN CHÚC AN KHANG	3.692.325	3.692.325
CÔNG TY TNHH XÂY DỰNG HÂN PHÁT KIÊN GIANG	4.523.358	14.264.015
HỢP TÁC XÃ NÔNG SẢN HỮU CƠ RẠCH GIÁ	149.789.910	
CÔNG TY TNHH DỊCH VỤ XÂY DỰNG KIẾN VƯƠNG	11.655.227	
CÔNG TY CỔ PHẦN THIẾT BỊ ĐIỆN TOKYO	1.593.000	1.593.000
CÔNG TY TNHH NAM LÂM SƠN	90	
CÔNG TY TNHH CƠ KHÍ THƯƠNG MẠI VIỆT THÁI	38.896.550	5.390.000
CÔNG TY TNHH MỘT THÀNH VIÊN XÂY DỰNG THƯƠNG MẠI NAM TÂY ĐỒ	776.680.059	
CÔNG TY TNHH THƯƠNG MẠI DỊCH VỤ DTC	117.500.000	117.500.000
CÔNG TY CỔ PHẦN TRƯỜNG THỌ THOẠI SƠN	2.244.517.200	
DOANH NGHIỆP TN TƯ LẬU		97.200.000
CÔNG TY TRÁCH NHIỆM HỮU HẠN CƠ KHÍ NGỌC QUỲ	4.109.178	4.109.178
CÔNG TY CP SẢN XUẤT BAO BÌ ĐẠI TÂY DƯƠNG		798.211.584
CÔNG TY TRÁCH NHIỆM HỮU HẠN XÂY DỰNG CAO PHÁT CHÂU THÀNH	150.617.493	
CÔNG TY TNHH NGUYỄN NGỌC THƠ	30.000.000	
CÔNG TY TNHH ĐẦU TƯ SẢN XUẤT THƯƠNG MẠI DỊCH VỤ PHAN MINH		1.420.460.549
Cty TNHH SX TM Phương Quân (L.An)	251.702.829	251.702.829
CÔNG TY TNHH THƯƠNG MẠI SẢN XUẤT DỊCH VỤ TÂN TUẤN LỘC	964.826.775	236.195.568
CÔNG TY TNHH SẢN XUẤT THƯƠNG MẠI DỊCH VỤ ĐỨC VẠN THÀNH		192.000
Công Ty Cp Xây Lắp Và Thương Mại Tây Nam	11.441.795	11.441.795
CÔNG TY TNHH TƯ VẤN - ĐẦU TƯ - XÂY DỰNG TRƯỜNG THỊNH	4.036.045	25.450.654
CÔNG TY CỔ PHẦN SẢN XUẤT BAO BÌ CÔNG NGHIỆP TOÀN CẦU	264.676.032	316.753.956
CÔNG TY TNHH MỘT THÀNH VIÊN VÂN ANH	8.727.782	
CÔNG TY CỔ PHẦN TƯ VẤN XÂY DỰNG CIC NAM VIỆT	58.527.693	58.527.693
CÔNG TY TNHH BAO BÌ NHỰA NGUYỄN HIỆP LONG AN		28.947.240
CÔNG TY TNHH HỢP TÁC VÀ PHÁT TRIỂN CÔNG NGHỆ TỰ ĐỘNG HỢP TRIỂN	6.372.000	
CÔNG TY TNHH THƯƠNG MẠI DỊCH VỤ ĐỨC TÀI TIỀN GIANG		820.000
CÔNG TY TNHH MTV CƠ KHÍ TRỌNG SODSAI		7.776.000
CÔNG TY TNHH MỘT THÀNH VIÊN HÀM RỒNG KIÊN GIANG	604.000	
Huỳnh Trương Thị Hoàng Dung		4.827.100
CÔNG TY TNHH THIẾT BỊ XĂNG DẦU HOÀNG MINH	60.362.000	60.362.000
CÔNG TY TNHH THƯƠNG MẠI DỊCH VỤ KỸ THUẬT ĐIỆN RCP	11.755.000	11.755.000
Cty TNHH MTV 59 - Bộ Quốc Phòng	896.897.456	896.897.456
CÔNG TY CỔ PHẦN HOÀNG MINH NHẬT	6.760.000.000	37.669.999.000
DOANH NGHIỆP TƯ NHÂN HUỲNH THANH PHƯƠNG	472.176.810	
CÔNG TY TNHH CÔNG TRÌNH XUYỀN TIẾN	26.546.367	7.864.295
CÔNG TY TNHH CƠ KHÍ HÓA VIỆT THÁI	4.537.500	4.537.500
CÔNG TY CỔ PHẦN TƯ VẤN XÂY DỰNG THƯƠNG MẠI LINH THUẬN	10.338.300	10.338.300
CÔNG TY TNHH MỘT THÀNH VIÊN HIỀN NGUYỄN KIÊN GIANG	57.931.200	
CÔNG TY TNHH CHÈ BIỂN LƯƠNG THỰC XUÂN HỒNG	1.503.000.000	
CÔNG TY TNHH SX ĐẦU TƯ BAO BÌ TOÀN CẦU	267.478.200	
CÔNG TY SGS VIỆT NAM TRÁCH NHIỆM HỮU HẠN	4.006.800	

CÔNG TY TNHH BUREAU VERITAS CERTIFICATION (VIỆT NAM)	12.075.000	12.075.000
CÔNG TY TNHH MỘT THÀNH VIÊN KHOAN CỌC NHỎI THÀNH CÔNG	10.924.495	10.924.495
Công Ty TNHH Một Thành Viên Tư Vấn Xây Dựng Pha Ca Co	5.000.000	5.000.000
Công ty Cổ phần Hòa Phát	15.129.515	15.129.515
CÔNG TY TNHH MTV VẬN TẢI MỸ QUỶ	36.240	
CÔNG TY TNHH MTV PETROLIMEX SÀI GÒN	9.504.000	237.654.000
CÔNG TY CỔ PHẦN THƯƠNG MẠI DỊCH VỤ DẦU KHÍ HẢI PHÁT	29.139.550	34.662.120
CÔNG TY TNHH XĂNG DẦU TÂY NAM S.W.P - CHI NHÁNH CẦN THƠ	200.652.010	200.652.010
Công ty CP Nhiên Liệu Đại Dương	9.104.500	
CÔNG TY TNHH SOUTHERN ENERGY		7.112.790
CÔNG TY TNHH XUẤT NHẬP KHẨU XĂNG DẦU - QUAN HUỖNH	2.187.050	
CÔNG TY TNHH THUẬN AN YÊN	12.104.770	
CÔNG TY TNHH THƯƠNG MẠI HUY LONG	2.275.680	
CÔNG TY TNHH PETRO-SG	1.104.150	583.720
Công Ty Bảo Việt Phú Quốc	47.860.549	46.997.774
LÂM KIM PHƯƠNG (HKD ĐỨC THẠNH)	13.981.396	14.319.868
CÔNG TY TNHH THƯƠNG MẠI VÀ DỊCH VỤ LONG HƯNG	257.786.061	7.274.788.950
Công Ty TNHH Một Thành Viên Quảng Cáo Bảo Lộc Kiên Giang		136.571.184
CÔNG TY TNHH MỘT THÀNH VIÊN THƯƠNG MẠI DỊCH VỤ THÀNH ĐẠT		42.565.000
CN CÔNG TY CỔ PHẦN THƯƠNG MẠI KIÊN GIANG - XÍ NGHIỆP KINH DOANH XĂNG DẦU KIÊN GIANG	12.335.930	4.015.800
CÔNG TY TNHH THƯƠNG MẠI-XỬ LÝ MÔI TRƯỜNG THÀNH LẬP		10.800.000
Distri Plus Asia Ltd	723.822.455	815.038.142
KAWASHO FOODS (GULF)FZE	109.613.779	91.075.664
Phan Thị Vân Huyền	5.003.185	23.726.537
Cty CP Giải pháp thủy sản Việt Nhân	65.737.880	65.867.900
WYDRA INTERNATIONAL GMB	38.907.974	563.902.685
JOSE FRANCISCO SANTOS ARAUJO (FRANCISCO)	30.030.000	30.030.000
Nguyễn Thị Loan		10.000.000
CÔNG TY TNHH THƯƠNG MẠI VÀ DỊCH VỤ HOÀNG KIM KIÊN GIANG	122.284.000	
CÔNG TY CP VẬN TẢI VÀ DỊCH VỤ HÀNG HẢI		161.687.598
CÔNG TY TNHH THƯƠNG MẠI TOÀN PHÁT	76.800.000	79.200.000
CÔNG TY CỔ PHẦN IN VÀ BAO BÌ MỸ CHÂU	8.437.107.041	4.829.020.049
CÔNG TY CỔ PHẦN GIAO NHẬN VẬN TẢI CON ONG		54.270.000
CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN SẢN XUẤT BAO BÌ THIÊN PHƯƠNG	210.961.260	86.276.772
CÔNG TY TNHH THÈ KHÁNH		305.686.386
CÔNG TY TRÁCH NHIỆM HỮU HẠN HÓA CHẤT CHIỀM QUẾ MAI	28.173.420	23.612.972
CÔNG TY CỔ PHẦN HÓA CHẤT Á CHÂU	405.397.980	160.151.580
Công Ty TNHH Hợp Tác Và Phát Triển Công Nghệ Tự Động Hợp Triển	9.720.000	11.318.400
CÔNG TY TNHH CANPAC VIỆT NAM	1.282.822.920	
CÔNG TY TNHH HƯỚNG ĐI	2.268.000	2.430.000
CÔNG TY TNHH IN BAO BÌ HOÀNG ANH	712.254.834	575.270.334
Huỳnh Thị Kiều (Tân Thái Hưng)		22.570.000
Cty TNHH Thủy Sản Trọng Hòa	4.052.843.000	2.128.980.000
CÔNG TY CỔ PHẦN SẢN XUẤT BAO BÌ VIỆT	665.719.560	383.739.120
CÔNG TY CỔ PHẦN MUỐI TÂN THÀNH	18.400.000	8.800.000
Cty TNHH TM DV Thu Vân	320.570.000	
Cty TNHH MTV Tú Lan Nam Du	354.216.000	
DNTN Tư Dũng	549.152.000	
CÔNG TY TNHH NAM ANH	18.480.000	19.699.200
CÔNG TY CỔ PHẦN VIỆT MỸ CẦN THƠ		4.840.000

CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN KIM HÂN BÌNH AN	16.679.520	26.101.440
DOANH NGHIỆP TƯ NHÂN THỦY SẢN TRẦN THỊ LAN KG	16.706.000	
CÔNG TY TRÁCH NHIỆM HỮU HẠN THƯƠNG MẠI DỊCH VỤ 5T	200.880.000	165.564.000
Cty TNHH Thủy Sản Phương Thanh		36.792.000
HỘ KINH DOANH CHUNG VĂN GIÀU	572.000.000	
CÔNG TY TNHH ĐIỆN LẠNH TÍN NGHĨA		21.448.000
CÔNG TY TRÁCH NHIỆM HỮU HẠN THƯƠNG MẠI ĐA LỢI PHÚC	4.981.986	4.688.928
CÔNG TY TNHH DỊCH VỤ KIỂM NGHIỆM NÔNG THỦY SẢN		123.930.000
Cty TNHH Cúc Hải Sản		1.663.562.250
Cty TNHH MTV Dầu Nhòn Trung Thành	60.683.000	
HỘ KINH DOANH HOA TƯƠI CHILLI (HUỲNH KIM HUỆ)	65.880.005	
CÔNG TY CP IN TỔNG HỢP CÂN THƠ	14.040.000	76.950.000
Trần Văn Thành - HỘ KINH DOANH ĐIỆN LẠNH CƯỜNG THỊNH		4.700.000
CÔNG TY TRÁCH NHIỆM HỮU HẠN CHÂU THÀNH ĐƯỢC	227.244.000	
CÔNG TY CỔ PHẦN THƯƠNG MẠI XUẤT NHẬP KHẨU VÀ VẬN TẢI THANH XUÂN	165.726.000	
CÔNG TY TNHH MTV TRỌNG NGHĨA 68	27.281.000	
CÔNG TY TRÁCH NHIỆM HỮU HẠN THỦY SẢN NGỌC THỦY	31.500	
CÔNG TY TNHH THƯƠNG MẠI DỊCH VỤ XUẤT NHẬP KHẨU TRƯỜNG GIA PHÁT		2.430.000
CÔNG TY CỔ PHẦN JB FOOD	1.240.920.000	
CÔNG TY TNHH MTV CƠ KHÍ TRỌNG SODSAI		10.260.000
CÔNG TY TNHH THƯƠNG MẠI - DỊCH VỤ ĐỒNG VINH	15.120.000	
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN BAO BÌ ĐÔNG Á	193.944.240	195.356.340
CÔNG TY TNHH SẢN XUẤT BAO BÌ THƯƠNG MẠI NAM THÀNH	13.851.000	179.208.288
CÔNG TY TRÁCH NHIỆM HỮU HẠN THƯƠNG MẠI DỊCH VỤ THÁI HƯNG		3.202.200
CÔNG TY TRÁCH NHIỆM HỮU HẠN TRUNG VY PHÁT		14.277.546
Cty TNHH MTV Trí Danh KG		71.569.980
Cty TNHH Thủy Sản Hải Dương		1.731.040.500
CÔNG TY TNHH ACC RENOVIA	170.370.000	75.060.000
CÔNG TY TNHH SX - TM DT FOOD	28.980.000	
CÔNG TY TRÁCH NHIỆM HỮU HẠN KING GROUP	672.145.506	407.987.388
CÔNG TY TNHH KỸ THUẬT CAO VIỆT MỸ	5.443.200	
CÔNG TY TNHH THƯƠNG MẠI KỸ THUẬT QUANG BẢO	6.609.600	
LSCHROEDER KG. (GMBH & CO.)		277.581.026
CN CÔNG TY CỔ PHẦN THƯƠNG MẠI DỊCH VỤ KIẾN GIANG - CỬA HÀNG KINH DOANH RƯỢU BIA	88.900.000	
CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU KTK		319.647.000
Cty TNHH MTV Hoài Bảo Châu Thành	839.047.000	
b) Người mua trả tiền trước	57.938.773.528	71.919.908.393
VJRR RICE CORPORATION		7.519.563.720
CÔNG TY TNHH MỘT THÀNH VIÊN XÂY XÁT LÚA GẠO TÂN THÀNH 3		131.000
CÔNG TY CỔ PHẦN TRƯỜNG THỌ THOẠI SƠN	150.000.000	
CÔNG TY CỔ PHẦN HIỆP NGỌC	70.000.000	
Cty TNHH Đa Năng	232.500.000	
KENYEARS ENTERPRISE CO.LTD		1.236.832.110
FUJIAN ZHINONGFUFENG ELECTRONIC COMMERCE CO.LTD	844.397.840	
FUTURE FOOD CO.LTD	378.396.685	
MILLIONSTAR GRAINS CORP	8.136.024	8.136.024
SOURCE ONE ASIA LIMITED	354.229.968	354.229.968
SYT SUNRISE (M) SDN BHD	852.665.746	852.665.746
GUANGDONG MIXIAOBEN IMPORT & EXPORT	325.940.441	

KUWAIT PROTEINS COMPANY		550.668.009
VARNAVAS	26.650.504	7.974.124.946
BBGM RICE MILL AND ENTERPRICES CORP	4.307.829.924	7.446.339.504
WYDRA INTERNATIONAL GMBH (LIDL STIFTUNG & CO.KG)	5.554.059.392	
Cty CP Đầu tư Vinh Phát	11.668.477.800	11.668.477.800
TAK SHING CHEONG FOOD, LTD.	179.565.244	
CÔNG TY TNHH QUỐC HẢO TH	120.000.000	
THEAM VIRAK	785.130.001	
TAN SOPHAT	786.720.000	
QNITED TRADING COMPANY W.L.L	519.723.036	
SINO STATE FARMS CEREALS & OILS CO.,LTD	636.489.750	
GREAT HARVEST RICE MILL	2.352.960.361	
Trần Thị Mỹ Yến	12.000.000	
MR. RICEMILL CORPORATION	618.462.994	1.030.771.656
KHAIRAT AL-BYADER CO.	260.373.630	
ABO ALSYOUF FOR TRADING AND INDUSTRY L.L.C	149.473.364	149.473.364
MAYYAS CO GIDA ITHALAT IHRACAT TICARET LIMITED SIRKETI	151.455.216	151.455.216
DOANH NGHIỆP TƯ NHÂN HUỖNH THANH PHƯƠNG	120.000.000	
CHEA KIM VENG		232.768.517
CHEZKA RICE MILL CORPORATION	1.471.151.771	
COMPREHENSIVE INVENTORY (CIS, LLC)	1.110.097.890	1.110.097.890
MEGA GRAINS TRADING CORPORATION	1.712.234.700	
DANPAC CONSUMER GOODS TRADING		1.334.581.745
SHENZHEN THAI FRAGRANT RICE CO.,LTD		1.817.045.360
CÔNG TY TNHH NÔNG NGHIỆP UYÊN THÔNG		50.000.000
TIANJIN LIDA CEREALS AND OIL CO LTD	314.940.000	
AHCOF International Development Co.Ltd	335.895.690	
CBSD TRADING CO., LTD	92.730.300	
SILVERA FOOD (HONG KONG) TRADING LI		252.503.591
CEBU LITE TRADING INC		6.432.465.744
Cty CP Nông Lâm Sản Kiên Giang	19.315.252.483	19.315.252.483
Đoàn Tiến Dũng		3.819.000
Công ty Cổ phần Dầu khí Ngọc Trai Phú Quốc	360.000	360.000
CÔNG TY TNHH MỘT THÀNH VIÊN HIỆP MẠNH		200.000
Công Ty TNHH MTV Dầu Khí Quốc Cường	45.000	45.000
DOANH NGHIỆP TƯ NHÂN NHẬT MINH	920.000	240.000
CÔNG TY TNHH MỘT THÀNH VIÊN THƯƠNG MẠI THƯ THẢO	520.000	1.520.000
CÔNG TY TNHH 01 TV VẠN LỘC KG		800.000
DOANH NGHIỆP TƯ NHÂN CHẤN NGUYỄN		300.000
Công Ty TNHH Vận Chuyển Thành Tín	3.810.000	3.810.000
DOANH NGHIỆP TƯ NHÂN PHI HẢI		10.000
CÔNG TY TNHH MỘT THÀNH VIÊN XĂNG DẦU PHƯƠNG HÙNG		100.000
DOANH NGHIỆP TƯ NHÂN XĂNG DẦU TƯ DỄ		300.000
CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN THƯƠNG MẠI DẦU NHỚT LƯU GIA THẢO		400.000
DOANH NGHIỆP TƯ NHÂN XĂNG DẦU ANH TÀI	300.000	100.000
CÔNG TY TNHH MỘT THÀNH VIÊN XĂNG DẦU MINH TÂN	950.000	
DOANH NGHIỆP TƯ NHÂN LỘC TÂN LINH		17.450.000
CÔNG TY TRÁCH NHIỆM HỮU HẠN AN PHÁT	3.500.000	
Công Ty TNHH MTV Bấy Lành Kiên Giang (KL)	137.709	137.709
DNTN Duyên An	3.870.000	3.870.000

CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN AN THỊNH PHÚ GIA	500.000	500.000
DOANH NGHIỆP TƯ NHÂN BẦY THUẬN		360.120
CÔNG TY TNHH MTV AN BÌNH PHÁT	3.500.000	
CÔNG TY TNHH THUẬN AN YÊN	1.777.360	
CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN CÔNG SƠN VIỆT HOÀNG	1.590.000	90.000
CHI NHÁNH CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU KIẾN GIANG: XÍ NGHIỆP KINH DOANH XĂNG DẦU AN BÌNH	7.561.220	
Ghe Trần Khéo	1.500	1.500
DOANH NGHIỆP TƯ NHÂN XĂNG DẦU LÊ PHÚ TRÍ	15.070.000	
Ghe Trần Hào Hoa		4.000.000
NGUYEN TAN DAU MBB 9704229210568775	6.234	6.234
DO VAN DUONG MBB 9704229237135822	245.033	245.033
Ghe Trịnh Văn Huỳnh	900.000	
DOANH NGHIỆP TƯ NHÂN KHAI THÁC THỦY SẢN QUỐC CHIẾN		900.000.000
CÔNG TY TNHH MỘT THÀNH VIÊN XÂY DỰNG BÌNH AN	1.479.965	
CÔNG TY CỔ PHẦN CẦU ĐƯỜNG 10		19.000.007
CÔNG TY CỔ PHẦN CRYSTAL BAY VIỆT NAM - CHI NHÁNH TẠI PHÚ QUỐC		50.245.280
CÔNG TY CỔ PHẦN VẬN TẢI VÀ DU LỊCH PHÚ QUỐC	41.657.544	22.785.090
CÔNG TY TNHH TƯ VẤN XÂY DỰNG BẢO LONG	1.007.430	7.430
CÔNG TY CỔ PHẦN ĐẦU TƯ ĐỊA ỐC THÀNH PHỐ - ĐẢO PHÚ QUỐC	7.060.000	3.027.180
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG ĐỨC CHÍNH	11.229.932	
CÔNG TY CỔ PHẦN F O O D H O U S E	4.263.360	2.482.030
CÔNG TY CỔ PHẦN VẬN TẢI VÀ XÂY DỰNG HÀ AN	3.060.107	
CÔNG TY CỔ PHẦN HÀ ĐỒ 1	14.907.285	
CÔNG TY TNHH XĂNG DẦU HOÀNG EM		19.723
CÔNG TY TRÁCH NHIỆM HỮU HẠN MỘT THÀNH VIÊN HOÀNG LÂM PHÚ QUỐC	2.749.729	
CÔNG TY TNHH MỘT THÀNH VIÊN HOA TRÀ PHÚ QUỐC		2.889.200
CÔNG TY TNHH VẬN TẢI & DU LỊCH HỒ LỘC	9.741.701	9.564.315
CÔNG TY CỔ PHẦN ĐẦU TƯ CÔNG NGHỆ LICOGI13	4.594.185	5.773.393
DOANH NGHIỆP TƯ NHÂN NGUYỄN MINH HÒA	1.196	1.170
Công Ty TNHH Một Thành Viên MIRAMAR		1.290.006
CÔNG TY TNHH SẢN XUẤT GIÀN GIÁO THIẾT BỊ XÂY DỰNG NAM THÀNH	353	12.590
CHI NHÁNH 6 - CÔNG TY CỔ PHẦN THỰC PHẨM NIPPONHAM VIỆT NAM	1.719.290	
CÔNG TY CỔ PHẦN XÂY DỰNG PHÚ THÀNH	730.259.617	
CÔNG TY CỔ PHẦN PHÁT TRIỂN DỊCH VỤ VÀ THƯƠNG MẠI SATT HÀ NỘI	7.320.400	60.388.600
CÔNG TY TNHH XÂY DỰNG HẠ TẦNG SÔNG NGÂN	100.000.000	
CÔNG TY TNHH XÂY DỰNG VÀ THƯƠNG MẠI STCON	13.193.700	
DOANH NGHIỆP TƯ NHÂN HOÀNG TẤN KIẾT		53.820.102
CÔNG TY TNHH THACO AUTO AN GIANG	22.522.953	
CÔNG TY TNHH SẢN XUẤT CÔNG NGHỆ MƠI THĂNG LONG	5.000.005	
CÔNG TY CỔ PHẦN VẬN TẢI TỔNG HỢP TRUNG THÀNH	47.969.991	75.110.000
CÔNG TY TNHH MTV Ô TÔ TRƯỜNG HẢI KIẾN GIANG		31.422.723
CÔNG TY CỔ PHẦN ĐẦU TƯ DU LỊCH VẬN TẢI XANH CN PHÚ QUỐC		37.000.000
CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ DU LỊCH PHÚ QUỐC	38.794.100	29.824.189
CÔNG TY TNHH ĐẦU TƯ PHÁT TRIỂN XÂY DỰNG TÍN PHONG		1.000.000
Phan Thị Diễm Thúy	2.987.600	
Phan Quốc Toàn	2.343.864	2.343.864
CÔNG TY TNHH XUẤT KHẨU MAY (VIỆT NAM)	52.298.780	
NGUYỄN VĂN HÙNG		3.200.000
CÔNG TY TNHH THƯƠNG MẠI TỔ TRÂM ANH		127.500.000
CÔNG TY TRÁCH NHIỆM HỮU HẠN ĐẦU TƯ PHÁT TRIỂN GIÁO DỤC HẠNH PHƯỚC KIẾN GIANG	11.500	11.500

DOANH NGHIỆP TƯ NHÂN QUỐC VINH	1.919.200	1.919.200
CHXD 05 - Nguyễn Văn Tạo	1.250.000	5.325.958
CHXD 06 - Lâm Kim Tuyết		172.299.991
CHXD 09 - Nguyễn Thị Ngọc Huyền		17.683.367
CHXD 19 - Phạm Thị Mỹ Duyên		455.000
CHXD 24 - Châu Thị Đẹp		13.745.104
CHXD 25 - Phan Phước Hậu	140.124.725	
CHXD 26 - Phan Tiến Phát	17.090.014	
CHXD 27 - Lê Hoàng Nam	523.301	4.503.385
CHXD 28 - Ngô Thanh Tùng		3.241.000
CHXD 30 - Hàng Hữu Lộc		40.212.940
CHXD 33 - Đỗ Thành Rốp		14.945.367
CHXD 38 - Đỗ Thành Luân	252.183	
XIAMEN YUEZHONGFA IMPORT AND EXPORT CO., LTD.	337.527.008	
THAY SREY NETT	450.407.700	680.609.700

	Cuối quý	
Chỉ tiêu	Giá trị	
c) Các khoản phải trả người bán dài hạn (chi tiết tương tự ngắn hạn)		
Cộng		
Chỉ tiêu	Cuối quý	
	Giá trị	
d) Số nợ quá hạn chưa thanh toán		
Cộng		

Chỉ tiêu	Cuối quý	
	Giá trị	
e) Phải trả người bán là các bên liên quan (chi tiết cho từng đối tượng)		
Cộng		

18. Dividends and profit payable

Khoản mục	Cuối kỳ	Đầu kỳ
Dividends and profit payable		

Chỉ tiêu	01/01/2026	Số phải nộp trong kỳ	Số đã nộp trong kỳ	31/03/2026
a) Phải nộp (chi tiết theo từng loại thuế)				
-Thuế giá trị gia tăng				
- Thuế tiêu thụ đặc biệt	168.501.054			168.501.054
- Thuế xuất nhập khẩu				-
- Thuế thu nhập doanh nghiệp	1.279.357.236	4.806.656.118	1.391.099.018	4.694.914.336
- Thuế thu nhập cá nhân	203.740.458	673.193.437	592.781.474	284.152.421
- Thuế tài nguyên	34100.000.000			100.000.000

Chỉ tiêu	01/01/2026	Số phải nộp trong kỳ	Số đã nộp trong kỳ	31/03/2026
- Thuế nhà đất và tiền thuê đất				-
- Các loại thuế khác				-
- Các khoản phí, lệ phí và các khoản phải nộp khác				-
Cộng	1.751.598.748	5.479.849.555	1.983.880.492	5.247.567.811
b) Phải thu (chi tiết theo từng loại thuế)	(3.569.295.066)	3.694.082.081	406.377.079	(281.590.064)
- Thuế giá trị gia tăng	(1.206.209.834)	406.377.079	406.377.079	(1.206.209.834)
- Thuế tiêu thụ đặc biệt				-
- Thuế GTGT xuất khẩu	(652.146.927)			(652.146.927)
- Thuế thu nhập doanh nghiệp				-
- Thuế thu nhập cá nhân				-
- Thuế tài nguyên				-
- Thuế nhà đất và tiền thuê đất	(1.710.938.305)	3.287.705.002		1.576.766.697
- Các loại thuế khác				
- Các khoản phí, lệ phí và các khoản phải nộp khác				
Cộng	(1.817.696.318)	9.173.931.636	2.390.257.571	4.965.977.747

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NOTES TO THE FINANCIAL STATEMENTS
*The first quarter of 2026***20. Accrued expenses**

Index	31/03/2026	01/01/2026
a) Short-term		
- Advance payment of salary expenses during leave		
- Expenses payables in suspension of business period		
- Accrued expenses of provisional cost of goods, real estate sold.		
- Other accrued expenses	6.370.953.183	5.588.819.586
b) Long-term		
- Accrued interest payable		
- Other accrued expenses (details of each item)		
Total		

21. Other current payables

Chỉ tiêu	31/03/2026	01/01/2026
a) Short-term		
- Surplus assets pending for resolution		
- Union funds	520.974.540	327.506.017
- Social insurance		
- Health insurance		
- Unemployment insurance		
- Payable on equitization	-	
- Short-term collateral deposit payable	470.000.000	470.000.000
- Dividends and profits paid		
- Other payables	28.162.876.273	27.723.743.051
+ Kien An Phu Trading Company Limited - KG	1.840.915.227	1.840.915.227
+ Kien Giang Tourism Joint Stock Company	1.300.324.757	1.300.324.757
+ Department of Finance	10.285.830	10.285.830
+ ECB Investment Development One Member Company Limited	17.929.370.496	17.505.778.615
+ Must pay for equitization	6.201.022.641	6.201.022.641
+ Other	880.957.322	865.415.981
Total	29.153.850.813	28.521.249.068
b) Long-term (details of each item)		
- Collateral deposit receivable		
- Other payables		
Total		
c) Overdue debt not paid (details of each item, reasons for not paying overdue debt)		

20. Deferred Revenue

Index	End of quarter	Beginning of the quarter
a) Short-term		
- Revenue received in advance;		
- Revenue from traditional customer programs;		
- Other Deferred Revenue.		
Total		
b) Long-term		
- Revenue received in advance;		
- Revenue from traditional customer programs;		
- Other Deferred Revenue.		
Total		
c) Ability to not perform the contract with the customer (details of each item, reasons for inability to perform).		

NOTES TO THE FINANCIAL STATEMENTS*The first quarter of 2026***23. Bonds issued****23.1. Bonds**

Chỉ tiêu	End of quarter			Beginning of the quarter		
	Cost	Interest rate	Maturity	Cost	Interest rate	Maturity
a) Bonds issued						
- Type of issue at par value;						
- Discounted release type;						
- Extra release type.						
Total						
b) Present in detail of bonds held by related parties (by type of bond)						
.....						
Total						

23.2. Convertible bonds**a. Convertible bonds at the beginning of the period:**

- Time of issue, original term and remaining term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into each type of convertible bond;
- The discount rate used to determine the principal value of each type of convertible bond;
- Principal and option value of each type of convertible bond.

b. Convertible bonds issued during the period:

- Time of issue, original term and remaining term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into each type of convertible bond;
- The discount rate used to determine the principal value of each type of convertible bond;
- Principal and option value of each type of convertible bond.

c. Convertible bonds are converted into shares during the period:

- Number of each type of bond converted into shares during the period; Number of additional shares issued during the period to convert bonds;
- The principal value of convertible bonds is recorded as an increase in equity.

d. Mature convertible bonds are not converted into shares during the period:

- Number of each type of matured bonds not converted into shares during the period;
- The principal value of the convertible bond is returned to the investor.

e. Convertible bonds at the end of the period:

- Time of issue, original term and remaining term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into each type of convertible bond;
- The discount rate used to determine the principal value of each type of convertible bond;
- Principal and option value of each type of convertible bond.

f) Present in detail of bonds held by related parties (by type of bond)**24. Preferred stock classified as liability**

- Face value;
- Issued subjects (management, officers, employees, other subjects);
- Buyback terms (time, buyback price, other basic terms in the Issue agreement);
- Value repurchased during the period;
- Other explanations.

NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

25. Provision for payables

Index	Increase in End of quarter provision during the year	Increase in provision during the year	Beginning of the quarter
a) Short-term			
- Provision for warranty for products, goods;			
- Provision for warranty for construction works;			
- Provision for restructuring;			
- Other payable provisions (Periodic fixed asset repair costs, environmental restoration costs...)			
Total			
b) Long-term			
- Provision for warranty for products, goods;			
- Provision for warranty for construction works;			
- Provision for warranty for construction works;			
- Provision for warranty for construction works;			
Total			

26. Deferred tax assets and deferred income tax payable

Index	End of quarter	Beginning of the quarter
a - Deferred tax assets		
- Corporate income tax rate used to determine the value of deferred income tax assets		
- Deferred income tax assets related to unused tax losses		
- Deferred income tax assets related to unused tax incentives		
- Deferred tax assets related to deductible temporary differences		
- Amount offset against deferred income tax payable		
b - Deferred income tax payable		
- Corporate income tax rate used to determine the value of deferred income tax payable		
- Deferred income tax payable arising from taxable temporary differences		
- Amount offset against deferred tax assets		

27. Owners' equity

a- The table of equity fluctuation

Index	Contributed capital of owners	Share premium	Convertible bond options	Other capital of owners	Revaluation surplus	Foreign exchange differences	Retained earnings and funds	Other items	Total
A	1	2	3	4	5	6	7	8	9
Beginning balance of quarter	364.738.330.000			21.280.093.269			25.017.256.992		411.035.680.261
- Capital increase in previous year									
- Profit in quarter									
- Other increase (profit distribution)									
- Decrease (Dividend payment)									
- Loss in previous year									
- Other decrease (profit distribution)									
Beginning balance of this year	364.738.330.000			21.280.093.269			25.017.256.992		411.035.680.261
- Capital increase in this year									
- Profit in this year (quarter)							18.667.915.562		18.667.915.562
- Other increase (profit distribution)									
- Dividend payment									
- Other increase									
- Other decrease (profit distribution), Bonus, 13th month salary, other									
End balance of this year	364.738.330.000			21.280.093.269			43.685.172.554		429.703.595.823

NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

b- Detail of owners' invested capital

Index	End of quarter	Beginning of the quarter
- Parent company's capital contribution (if subsidiary)		
- Capital contributions of other entities		
Total		

c- Capital transactions with owners and distribution of dividends, profits

Index	This quarter	Last quarter
- Owners' invested capital		
+ Contribute capital at the beginning of the year		
+ Capital increase during the year		
+ Capital decrease during the year		
+ Contribute capital at the end of the year		
- Dividends, profits paid		

d. Shares

Index	End of quarter	Beginning of the quarter
- Registered number of issued shares		
- Number of shares sold to the public		
+ Ordinary shares		
+ Preferred shares (type classified as equity)		
- Number of repurchased shares (treasury stock)		
+ Ordinary shares		
+ Preferred shares (type classified as equity)		
- Number of shares in circulation		
+ Ordinary shares		
+ Preferred shares (type classified as equity)		

* Par value of shares in circulation:

e- Dividends and profits

- Dividends and profits declared after the end of the financial reporting period
- + Dividends and profits declared on ordinary shares or charter capital
- + Dividends declared on preference shares:
- + Stock dividends
- + Portion of profits distributed to increase the charter capital of the investee
- Unrecognized cumulative preference share Dividends
- Disclosure on the restriction that the Company is not allowed to use the proceeds from the public offering of shares which are currently restricted

f-Reasons for changes in components of the Company's equity

- Share premium;
- Convertible bond options:
- Development investment fund
- Treasury shares
- Other funds under equity

g- Income and expenses, gains or losses are recognized directly in equity by the provisions of specific accounting standards:

28. Assets revaluation difference

Index	This quarter	Last quarter
Reasons for changes between the beginning and end of year numbers (in which cases are they revalued, which assets are revalued, according to which decision?...).		

29. Foreign exchange difference

Index	This quarter	Last quarter
- Exchange rate difference due to conversion of financial statements prepared in foreign currency into VND		
- Exchange rate differences arise due to other reasons (specify the reason)		

30. Off balance sheet items

a) Leased Assets: The total future minimum lease payments under non-cancelable operating leases over the terms

Index	End of quarter	Beginning of the quarter
- 1 year or less;		
- Over 1 year to 5 years;		
- Over 5 years;		

b) Assets held for safekeeping: Enterprises must explain in detail the quantity, type, specifications, and quality at the end of the period:

NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

Item code	Name	Type, specification, quality	Unit	Amount
				558.402
	White rice ST25 ĐX.2026		kg	179.324
	White rice 2517 ĐX.2026		kg	78.216
	White rice ĐT8 ĐX.2025		kg	21.337
	White rice 2517 HT.2025		kg	115.098
	White rice 2517 TD.2025		kg	80.449
	Rice ST25		kg	53.749
	White rice ST25 TD.2025		kg	30.229
	- Goods deposited deposit, consignment, pledge, mortgage			

c) Infrastructure assets not included in State capital at the enterprise: The Company is required to disclose the cost and accumulated depreciation in accordance with relevant regulations.

d) Assets pledged or mortgaged by the Company: The Company is required to provide detailed disclosures of each type of asset used as collateral, including terms and counterparties receiving such pledges or mortgages.....

e) Foreign currencies: The Company is required to disclose in detail the quantity of each type of foreign currency in its original currency. Monetary gold must be presented in quantity using domestic and international units (ounce) and its value disclosed in USD.

+ EUR: 539,08
+ USD: 519.626,6

Monetary gold: The Company is required to disclose in detail the cost, quantity (in international units) and types of monetary gold.

f) Written-off bad debts: The Company is required to disclose in detail the value (in original currency and VND) of bad debts written off within 10 years from the date of write-off, by each counterparty and the reasons for such write-offs.

g) Interest on deferred or installment purchases of assets: The Company is required to disclose the number of deferred or installment periods; total interest payable; interest paid; and interest payable in relation to assets purchased on deferred or installment terms.

h) Interest on deferred or installment sales of assets: The Company is required to disclose the number of deferred or installment periods; total (ví dụ các tài sản theo hợp đồng BCC, các khoản tiền bị phong tỏa khi công ty đại chúng phát hành/ chào bán cổ phiếu huy động vốn từ các cổ

31. The value of assets held by the Company on behalf of other parties but restricted in use due to legal constraints or obligations to settle liabilities in accordance with contractual agreements or legal regulations (e.g., assets under BCC contracts, restricted funds from public share offerings, etc.).

Item (Depending on the nature of each item, disclosures should be made appropriately in accordance with the Company's actual circumstances)	Current period	Previous period
Assets		
-Cash and cash equivalents		
- Receivables		
- Inventories		
- Property, plant and equipment		
- Investment property		
- Other assets		
Total		
Liabilities		
- Trade payables		
- Other liabilities		
- Other payables		
Total		

32. Other information that the Company considers necessary to disclose and explain in order to provide useful information to users

- Disclosure of the basis for determining the value of donated or gifted non-monetary assets
- Other information

NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

VI. Supplementary information for items presented in the Income Statement

1. Gross sales of merchandise and services (Code 01)

Index	Q1/2026	Q1/2025
a. Revenue		
- Revenue from sales of goods	1.618.875.705.779	1.235.379.193.529
- Revenue from rendering services	1.657.412.583	4.473.751.900
- Revenue from construction contracts		
+ Revenue of construction contracts are recognized this period;		
+ The total accumulated revenue of construction contracts are recognized up to the date of financial statements;		
- Subsidy and price support revenue		
- Other income		
Total	1.620.533.118.362	1.239.852.945.429

b) Revenue to related parties (details for each subject).

c) In case of recording revenue from asset leasing as the total amount received in advance, the enterprise must further explain to compare the difference between recording revenue by the method of gradually allocating over the lease term; The possibility of decline in future profits and cash flows due to recording revenue for the entire amount received in advance.

2. The revenue deductions (Code 02)

Index	Q1/2026	Q1/2025
- Trade discount		
- Sale discounts	2.555.556	30.375.356
- Sale returns	80.220.837	1.335.395.083
Total	82.776.393	1.365.770.439

3. Cost of goods sold (Mã số 11)

Index	Q1/2026	Q1/2025
- Cost of goods sold (excluding the carrying amount and selling expenses related to disposal of investment property)	1.527.892.283.287	1.184.412.587.156
- Cost of services rendered (including construction services)		
- Value of inventory losses during the period		
- Value of each type of inventory shortages exceeding normal levels during the period		
- Other abnormal costs directly recognized in cost of goods sold		
- Allowance for inventory devaluation and allowance for impairment of biological assets		
- Items reducing cost of goods sold		
Total	1.527.892.283.287	1.184.412.587.156

4. Gain/(loss) from disposal of investment property (Code 21)

Index	Q1/2026	Q1/2025
- Proceeds from disposal of investment property		
- Carrying amount of investment property		
- Expenses related to disposal of investment property		
Gain/(loss) from disposal of investment property		

5. Financial income (Code 22)

Index	Q1/2026	Q1/2025
- Interest income from Deposits and loans	11.897.717	9.627.529
- Gain on disposal of financial investments		
- Dividends and profit distributions received in cash or non-monetary assets	387.801.500	
- Foreign exchange gains	2.008.543.877	3.009.789.668
- Interest income from deferred or installment sales		
- Interest income from deferred or installment sales		
- Other financial income		
Total	2.408.243.094	3.019.417.197

NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

6. Financial expenses (Code 23)

Index	Q1/2026	Q1/2025
- Borrowing costs	11.056.444.719	7.742.261.984
- Loss on disposal of financial investments		
- Foreign exchange losses	1.233.689.429	876.212.186
- Interest expense on deferred or installment purchases		
- Cash discounts granted		
- Allowance for decline in value of trading securities and allowance for impairment of investments in other entities		
- Other financial expenses		
- Items reducing financial expenses		
Total	12.290.134.148	8.618.474.170

7. Other income

Index	Q1/2026	Q1/2025
- Gain on disposal of property, plant and equipment	648.148	
- Gain on revaluation of assets contributed as capital		
- Penalties received	736.742	9.499.480
- Tax reductions		
- Other income	57.576.990	36.640.187
Total	58.961.880	46.139.667

8. Other expenses

Index	Q1/2026	Q1/2025
- Net book value of fixed assets and costs of liquidation and sale of fixed assets;		
- Loss due to asset revaluation;		
- Loss from fines for breach of contract		
- Other expenses.	10.036.834	
Total	10.036.834	

9. Selling expenses, general and administrative expenses

Index	Q1/2026	Q1/2025
a) General and administrative expenses	10.111.126.429	10.100.904.364
-Employee costs, meals, insurance, and trade union fee	4.053.525.516	3.384.432.528
-Depreciation cost	2.334.163.061	2.375.365.973
-Cost of equipment, supplies, packaging, repairs	211.783.203	528.490.952
-Norm loss and provision costs		
-Guest cost, gifts, commercial signs	1.291.621.855	967.820.825
-Taxes, fees and charges, premises rental, land rental	35.276.627	160.681.349
-Cost of purchased services (bank fees, fuel,...)	721.354.907	422.060.646
-Other costs	2.263.735.343	1.320.254.086
-Cost of uniforms, conferences, health check-ups, allowances	150.395.999	857.128.005
-Management allocation costs	(940.730.082)	89.670.000
-Provision for bad debts	(10.000.000)	(5.000.000)
b) Selling expenses	49.169.394.565	31.730.235.316
-Employee costs, meals, insurance, and trade union fee	17.155.248.691	6.393.567.033
-Shipping and loading costs	6.439.188.004	1.903.788.709
-Depreciation cost	1.272.065.895	1.335.944.857
-Cost of equipment, supplies, packaging...	583.003.373	993.626.165
-Export costs	13.845.053.085	12.948.322.326
-Commission Cost	1.062.395.051	1.011.408.044
-Taxes, fees and charges, premises rental, land rental	1.911.693.446	2.290.180.077
-Cost of outside services, minor repairs....	2.041.186.883	721.614.631
-Fuel and material costs	974.154.757	636.877.993
-Electricity and telephone costs	1.421.066.937	1.674.366.290
-Bank fees	434.608.950	334.101.322
-Guest cost, gifts,...	710.125.812	439.011.050
-Other costs	1.319.603.681	1.047.426.819

NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

10. Production cost according to factors

Index	Q1/2026	Q1/2025
- Cost of raw materials	221.051.725.215	152.250.297.542
- Staff cost	30.322.455.451	19.503.258.975
- Depreciation cost	4.998.404.268	5.111.951.938
- Outside services rendered	31.520.968.557	19.370.226.952
- Other costs	5.249.867.625	10.367.465.882
Total	293.143.421.116	206.603.201.289

11. Current corporate income tax expenses (Code 51)

Khoản mục	Q1/2026	Q1/2025
- Accounting profit before tax	23.474.571.680	6.690.530.848
- Tax expense calculated at the current corporate income tax rate		
- Non-taxable income		
- Non-deductible expenses		
- Corporate income tax expense	4.806.656.118	1.338.106.170

Deferred income tax expenses (Code 52)

Index	This quarter	Previous quarter
- Deferred income tax charge from temporary taxable differences		
- Deferred income tax charge from reversal of deferred tax assets		
- Income from deferred income tax charge from temporary deductible differences		
- Income from deferred income tax charge from the unused taxable losses and tax incentives		
- Income from deferred income tax charge reversal of deferred income tax payable		
- Total Deferred income tax expenses		

VII. Additional information to items in the Cash Flow

1. Non-cash transactions that affect the statement of cash flows and amounts of cash held by the business but not used

Detailed disclosure of the value and reasons for cash and cash equivalents held by the Company but restricted from use due to legal constraints or other obligations that the Company is required to comply with.

2. Non-cash transactions affecting future cash flows

Index	This quarter	Previous quarter
- Acquisition of assets through The assumption of directly related liabilities or via finance leases		
- Acquisition of businesses through share issuance		
- Conversion of liabilities into equity		
- Other non-Cash transactions		

3. Actual proceeds from borrowings during the period:

- Proceeds from borrowings under normal contract;
- Proceeds from the issuance of common bonds;
- Proceeds from the issuance of convertible bonds;
- Proceeds from the issuance of preferred shares classified as liabilities;
- Proceeds from repurchasing transactions of government bonds and securities REPO;
- Proceeds from loans under other forms.

4. Actual repayments of principal during the period:

- Cash repayment of loans from borrowings under normal contract;
- Cash repayment of common bonds;
- Cash Repayments of convertible bonds;
- Cash Repayments of preferred shares classified as liabilities;
- Payments for purchases of government bonds to resell and securities REPO;
- Debt payments in other forms

5. Acquisition and disposal of subsidiaries during the reporting period

- Total consideration for acquisition or disposal of subsidiaries during the period

NOTES TO THE FINANCIAL STATEMENTS

The first quarter of 2026

- Portion of consideration for acquisition or disposal of subsidiaries settled in cash and cash equivalents
- Cash and cash equivalents held by the subsidiaries or other business units acquired or disposed of
- Portion of assets (aggregated by asset class), excluding cash and cash equivalents, and liabilities of the subsidiaries acquired or disposed of during the period

VIII- Other information

1. Contingent liabilities, commitments and other financial information:
2. Events after the end of the financial reporting period:
3. Related party disclosures:
4. Segment reporting (by business lines or geographical areas) in accordance with Accounting Standard No. 28 "Segment Reporting":
5. Comparative information (changes in information in the financial statements of previous accounting periods):
6. Information on the going concern assumption in cases where the Board of Management determines that there are events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. In such cases, the financial statements must disclose:
 - A full description of the principal events or conditions giving rise to significant doubt about the Company's ability to continue as a going concern, and the Management's plans to address these events or conditions;
 - Disclosure of uncertainties that the Management is aware of relating to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern;
 - Management's conclusion as to whether or not material uncertainties exist related to the going concern assumption.
7. Disclosure of key assumptions and estimates, including:
 - a) The nature of the assumptions or estimation uncertainties;
 - b) The reasons and amounts that may be affected by such assumptions or estimation uncertainties;
 - c) Assessment of the likelihood of different outcomes;
 - d) Expected measures/actions by Management to mitigate the impact on the financial statement items if such uncertainties occur in the following
8. Other measures/solutions


IX. Amendments and supplements to the formats, titles and contents of items in the financial statements compared with those prescribed by the Ministry of Finance (if any)

- Titles of items amended or supplemented in accordance with regulations:
- Contents of items amended or supplemented in accordance with regulations:
- Reasons for the changes:

Prepared by
(Signature, full name)


Huỳnh Kim Oanh

Chief Accountant
(Signature, full name)


Trần Thị Cẩm Loan

An Giang, 14 April, 2026

General Director

(Signature, full name, and seal)




Đặng Văn Lành

