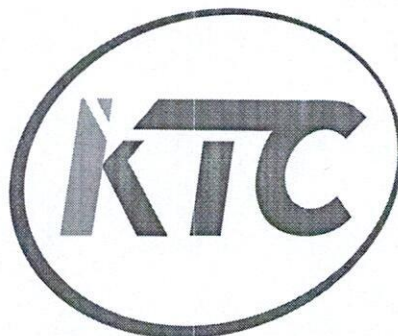


KIEN GIANG JOINT STOCK COMPANY

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FINANCIAL STATEMENTS

For the Second 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)

**CÔNG TY
CỔ PHẦN
THƯƠNG
MẠI KIÊN
GIANG**

Digitally signed by CÔNG TY CỔ
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GIANG
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BALANCE SHEET
The second quarter of 2026

Unit: VND

Index	Code	Notes	30/06/2026	01/01/2026
1	2	3	4	5
ASSETS				
A- CURRENT ASSETS (100=110+120+130+140+150)	100		872.042.244.574	1.001.692.715.244
I. Cash and cash equivalents	110	V.1	14.620.250.533	22.392.638.564
1. Cash	111		14.620.250.533	22.392.638.564
2. Cash equivalents	112		-	-
II. Short term financial investments	120		33.004.822.551	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)	33.004.822.551	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		176.172.659.256	271.022.462.310
1. Short-term accounts receivable	131	V.3(a)	140.647.306.562	220.989.020.144
2. Short-term advances to suppliers	132		26.935.029.167	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)	11.798.606.728	15.658.085.386
7. Allowance for doubtful short-term receivables (*)	136		(3.250.010.928)	(2.723.630.464)
8. Shortages awaiting resolution	137	V.5	41.727.727	38.544.182
IV. Inventories	140	V.7	600.959.832.511	630.726.204.832
1. Inventories	141		600.959.832.511	632.601.004.890
2. Allowance for inventory write-down (*)	142		-	(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		47.284.679.723	60.045.630.923
1. Short-term prepaid expenses	161	V.14(a)	4.538.606.118	2.662.588.423
2. Deductible value-added tax (VAT)	162		40.887.716.844	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		388.662.483.498	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		234.088.285.143	249.430.106.934
1. Tangible fixed assets	221	V.9	136.544.063.049	140.528.821.615
Cost	222		519.426.572.933	514.270.095.593
Accumulated depreciation (*)	223		(382.882.509.884)	(373.741.273.978)

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Index	Code	Notes	30/06/2026	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	97.544.222.094	108.901.285.319
Cost	228		108.492.117.913	120.220.299.589
Accumulated depreciation (*)	229		(10.947.895.819)	(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		34.934.466.120	20.275.924.021
1. Long-term works in progress	251			
2. Construction in progress	252		34.934.466.120	20.275.924.021
VI. Long-term financial investments	260		104.588.066.906	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		(30.005.333.795)	(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		15.051.665.329	16.485.453.922
1. Long-term prepaid expenses	271	V.14(b)	15.051.665.329	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		1.260.704.728.072	1.389.710.649.009
C- LIABILITIES (300 = 310 + 320)	300		831.482.853.493	978.685.968.748
I. Current liabilities	310		831.012.853.493	978.215.968.748
1. Short-term accounts payable	311	V.17(a)	26.345.911.809	65.991.269.488
2. Short-term advances from customers	312		54.647.761.498	71.919.908.393
3. Dividends and profit payable	313		-	
3. Taxes and other payables to the State	314	V.19(a)	4.612.624.222	1.751.598.748
4. Payables to employees	315		32.874.112.028	25.083.139.677
5. Short-term accrued expenses	316	V.20(a)	6.308.466.875	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)	28.677.784.191	28.062.249.068
10. Short-term borrowings and finance lease liabilities	321	V.16(a)	669.768.840.834	779.290.029.845
11. Short-term provisions	322	V.25(a)	-	-
12. Bonus and welfare fund	323		7.777.352.036	528.953.943
13. Price stabilization fund	324			
14. Government bond trading transactions	325	V.23		
II. Non-current liabilities	330		470.000.000	470.000.000
1. Long-term accounts payable	331	V.17(b)		-

Index		Code	Notes	30/06/2026	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)	470.000.000	470.000.000
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		429.221.874.579	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		23.781.818.968	21.280.093.269
9. Other funds under equity		419		-	-
10. Retained earnings		420		40.701.725.611	25.017.256.992
- Accumulated retained earnings brought forward		420a		14.589.533.200	-
- Current period retained earnings		420b		26.112.192.411	25.017.256.992
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)		440		1.260.704.728.072	1.389.721.649.009

Prepared by



Huỳnh Kim Oanh

Chief Accountant



Trần Thị Cẩm Loan

An Giang, 7 July, 2026
General Director



Dặng Văn Lành

Kien Giang Trading Joint Stock Company

Address: No. 190 Tran Phu Street, Rach Gia Ward, An Giang Province



INCOME STATEMENT

The second quarter of 2026

Index		Code	Notes	Q2-2026	Q2-2025	Accumulated 2026	Accumulated 2025
1		2	3	4	5	6	7
1. Revenue from sales of goods and services rendered		01	VI.1	2.080.153.219.000	1.421.388.929.603	3.700.686.337.362	2.661.241.875.032
2. Sales deductions		02	VI.2	92.993.550	68.487.403	175.769.943	1.434.257.842
3. Net revenue from sales of goods and services rendered (10=01-02)		10		2.080.060.225.450	1.421.320.442.200	3.700.510.567.419	2.659.807.617.190
4. Cost of goods sold		11	VI.3	1.983.479.113.639	1.362.212.476.335	3.511.341.396.926	2.546.625.063.491
5. Gross profit from sales of goods and services rendered (20=10-11)		20		96.581.111.811	59.107.965.865	189.169.170.493	113.182.553.699
6. Gain/loss from the sale and disposal of investment property		21	VI.4				
7. Financial income In which dividend interest		22	VI.5	4.523.156.895	10.270.744.749	6.931.399.989	13.290.161.946
8. Financial expenses		23	VI.6	2.213.312.961	1.960.000.000	2.601.114.461	1.960.000.000
- In which: Interest expense		24		12.345.049.428	12.909.696.908	24.635.183.576	21.528.171.078
9. Selling expenses		25	VI.9	14.669.268.637	7.981.630.259	25.725.713.356	15.723.892.242
10. General and administration expenses		26	VI.9	62.604.461.740	30.426.137.487	111.773.856.305	62.156.372.803
11. Operating profit { 30=20+21+22-(23+25+26)}		30		18.096.117.910	10.036.795.420	28.207.244.339	20.137.699.784
11. Other income		31	VI.7	8.058.639.628	16.006.080.799	31.484.286.262	22.650.471.980
13. Chi phí khác		32	VI.8	607.616.468	206.402.973	666.578.348	252.542.640
14. Profit from other activities (40=31-32)		40		4	1.455.539.970	10.036.838	1.455.539.970
15. Accounting profit before tax (50=30+40)		50		607.616.464	(1.249.136.997)	656.541.510	(1.202.997.330)
16. Current corporate income tax expenses		51	VI.11	8.666.256.092	14.756.943.802	32.140.827.772	21.447.474.650
17. Deferred corporate income tax expenses		52	VI.11	1.221.979.243	2.926.661.618	6.028.635.361	4.264.767.788
18. Net profit after tax (60=50-51)		60		7.444.276.849	11.830.282.184	26.112.192.411	17.182.706.862
19. Earning per share (*)		70		184	292	644	424

Unit : VND

Prepared by

Chief Accountant

General Director

An Giang, 7 July, 2026



Huỳnh Kim Oanh

Trần Thị Cẩm Loan

Đặng Văn Lành



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

Index		Code	Notes	30/06/2026	31/03/2025
1		2	3	4	5
I. Cash flows from operating activities					
1. Profit before tax		01		32.140.827.772	21.447.474.650
2. Adjustments for					
- Depreciation of fixed asset and investment		02		12.351.548.707	10.121.595.184
- Provisions		03		(4.110.037.612)	2.944.141.519
- Gain, loss foreign exchange rate differences upon revaluation of monetary		04		(282.727.697)	(277.714.339)
- Gain, loss from investing activities		05		(2.785.016.252)	(3.175.755.306)
- Interest expense		06		25.725.713.356	15.723.892.242
- Other adjustments		07		10.590.060.623	
3. Operating profit before movements in working capital		08		73.630.368.897	46.783.633.950
- Increase, decrease in receivables		09		101.199.083.651	(75.337.297.283)
- Increase, decrease in inventories		10		31.641.172.379	41.831.920.917
- Increase, decrease in account payable (excluding interest expense, corporate income tax)		11		(44.955.758.550)	(11.139.521.103)
- Increase, decrease in accrued expenses		12		(2.748.575.444)	(2.899.325.953)
- Increase, decrease in trading securities		13			
- Interest paid		14		(26.288.934.592)	(21.463.044.515)
- Corporate income tax paid		15		(5.236.423.912)	(888.824.419)
- Other cash inflows		16		-	-
- Other cash outflows		17		(677.600.000)	(1.091.950.000)
Net cashflow used in operating activities		20		126.563.332.429	(24.204.408.406)
II. Cash flows from investing activities					
1. Cash outflow for purchasing and construction of fixed assets and other long-term assets		21		(19.953.346.780)	(359.790.081)
2. Proceeds from disposal of fixed assets and other long-term assets		22		83.703.704	109.545.454
3. Cash outflow for buying debt instruments of other entities		23		(47.929.370.496)	(17.098.780.786)
4. Cash recovered from lending, selling debt instruments of other companies		24		32.505.778.615	56.711.262.630
5. Investment in other entities		25			-
6. Cash recovered from investments in other		26		-	
7. Interest income received, dividends received		27		10.476.126.416	5.230.424.852
Net cashflow used in investing activities		30		(24.817.108.541)	44.592.662.069

Index		Code	Notes	30/06/2026	31/03/2025
III.Cash flows from financing activities					
1.Proceeds from issuing stocks, receiving capital from owners		31			
2.Capital withdrawals, buying treasury shares		32		-	-
3.Proceeds from short-term borrowings		33		3.248.217.943.186	2.436.823.336.811
4.Repayment of borrowings		34		(3.357.739.132.197)	(2.472.813.523.046)
5.Repayment of obligations under finance leased		35		-	-
6.Dividends paid		36		-	-
Net cashflow used in financing activities		40		(109.521.189.011)	(35.990.186.235)
Net cash flows for the period (50 = 20 + 30 + 40)		50		(7.774.965.123)	(15.601.932.572)
Cash and cash equivalents at the beginning of the period		60		22.392.638.564	33.684.491.496
Effects of changes in foreign exchange rate		61		2.577.092	
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)		70		14.620.250.533	18.082.558.924

Prepared by

Huỳnh Kim Oanh

Chef Accountant

Trần Thị Cẩm Loan

An Giang, 7 July, 2026

General Director

Dặng Văn Lành



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NOTES TO THE FINANCIAL STATEMENTS

The second 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 June 30, 2026, the Company had a total of 541 employees.

8. Remuneration of key management personnel for Q2 2026 amounted to 1,418,211,439 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.

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 are after purchase is 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

- 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

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 average arising for basic construction or production of that asset. The capitalization rate is calculated in proportion to the weighted average rate of borrowings outstanding during the year, except for specific borrowing serving the purpose of a specific property.

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-deductible expenses as well as adjusted income are not taxed and losses be transferred.

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 closing fiscal year. Deferred income tax is recognized in the income statement and record directly to equity when the tax relates to items directly to equity.

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 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 according to the decision of the tax authorities.

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 second 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.	30/06/2026	1/1/2026
- Cash on hand	925.250.610	633.188.085
- Cash in banks	13.694.999.923	21.759.450.479
Vietnam Bank for Agriculture and Rural Development	3.960.194.655	53.105.134
Vietnam Joint Stock Commercial Bank for Industry and Trade	1.279.449.501	3.134.723.152
Joint Stock Commercial Bank for Investment and Development of Vietnam	1.181.975.966	9.814.213.193
Southeast Asia Commercial Joint Stock Bank	35.535.451	36.012.812
Vietnam Maritime Commercial Joint Stock Bank	2.259.142.369	53.093.153
Joint Stock Commercial Bank for Foreign Trade of Vietnam	3.121.879.657	2.379.383.355
Ho Chi Minh City Development Joint Stock Commercial Bank	141.982.265	132.326.802
Military Commercial Joint Stock Bank	144.022.814	117.620.704
Vietnam International Commercial Joint Stock Bank	82.198.826	2.895.191.404
Saigon Thuong Tin Commercial Joint Stock Bank	957.688.640	1.959.000.464
Vietnam Prosperity and Development Commercial Joint Stock Bank	30.042.475	30.012.532
Tien Phong Commercial Joint Stock Bank	60.029.533	76.004.161
Vietnam Prosperity Joint Stock Commercial Bank	395.481.878	558.037.906
Bac A Commercial Joint Stock Bank	42.261.778	42.242.504
Saigon Commercial Joint Stock Bank	537.023	537.023
- Cash in transit		
Total	14.620.250.533	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	33.004.822.551		17.505.778.615	
- Bond				
- Other investments				
b2) Long term				
- Term deposits				
- Bond				
- Other investments				

NOTES TO THE FINANCIAL STATEMENTS

The second 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	20.502.122.112	25.534.877.888	46.037.000.000	23.263.740.130	22.773.259.870
Kien Giang Trading Service Joint Stock Company	46.037.000.000	20.502.122.112	25.534.877.888	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	30.005.333.795	104.588.066.906	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 second quarter of 2026

03. Trade receivables

Index	30/06/2026	01/01/2026
a) Short-term trade receivables	140.647.306.562	220.989.020.144
Blue Ocean Import Export Company Limited		8.862.500.000
FUTURE FOOD CO.LTD	932.219.496	2.293.811.151
I Schroeder KG (GmbHCo)	16.025.627.816	26.896.560.995
WUENSCHEN HANDELSGESELLSCHAFT MBH & CO.KG	4.082.454.000	
STUTZER & CO.AG		1.906.228.700
OTTO FRANCK IMPORT	2.589.679.516	4.396.266.147
KAWASHO FOODS (GULF) FZE		1.872.263.408
PORT ROYAL SALES LTD	1.819.683.200	
ZHEJIANG NONGDU AGRICULTURAL PRODUCTS CO.,LTD	1.721.730.600	
SUN YIK FOOD LIMITED		1.117.595.028
SIIC SHANGHAI INTERNATIONAL	8.327.417.280	
MOI INTERNATIONAL (SINGAPORE) PTE LTD	9.638.764.615	
CHONGQING CITY DONGJIN GUYUAN IMPORT AND EXPORT TRADE CO.LTD	6.563.481.600	
ALEXANDROS SOLEAS & SON LTD		9.345.670.838
WILMAR RICE TRADING PTE LTD	9.576.109.136	18.557.401.337
CHONGQING CQ HEALTH INDUSTRY LIMITED LIABILITY COMPANY	6.495.112.000	
VOG EINFUHR UND GROSSHANDEL AG		1.232.138.250
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		1.675.121.288
GUANGZHOU MIXIAOBEN AGRICULTURAL DEVELOPMENT CO., LTD	5.105.158.032	
WISDOM GRAIN PTE, LTD	1.991.159.416	4.992.757.182
LIMSON TRADING INC	1.252.425.888	
PP MAGAZINO DISCOUNT STORE LTD.		1.520.289.100
HUBEI ZHENGHE RICE CO.,LTD	1.721.730.600	
KHAIRAT AL-BYADER CO.	963.359.219	796.495.888
HUANGCHUAN YUFENG GRAIN INDUSTRY CO., LTD		6.516.955.224
Nam Viet Rice Company Limited		32.760.000.000
CHEZKA RICE MILL CORPORATION		826.588.746
HUBEI QILIANG GRAIN INDUSTRY CO.,LTD	6.157.366.176	
KINGFIELDS RICE SOLUTIONS INC		47.314.108.800
SIE-CHENG SILUO RICE FACTORY		2.040.886.416
Nguyen Van Xia (General Trading Enterprise)	45.515.826	47.515.826
SHENZHEN GUOMI RICE CO.,LTD	6.426.742.400	
ZHEJIANG GRAIN GROUP CO.LTD	8.157.176.976	
Minh Nguyet Private Enterprise	28.007.460	21.403.260
My Quy Transport One Member Company Limited	65.569.110	
Branch No. 004 of Hoang My Company Limited		204.190.000
Branch No. 01 of Phuoc Tho Private Enterprise	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 One Member Company Limited	3.237.550.000	2.793.320.000
Nhat Minh Private Enterprise	82.670.000	
Tam Hung Company Limited		10.000.000
Chan Nguyen Company Limited	400.000.000	
Ba Coi Private Enterpris	100.000.000	
Chan Nguyen Private Enterprise	300.000.000	

Index	30/06/2026	01/01/2026
Ngan Khoa Private Enterprise	400.000.000	
Phi Hai Private Enterprise	2.213.440.000	
Phong Hieu Private Enterprise	3.000.000	
Phuoc Tho Private Enterprise	210.000.000	
Tam Liet One Member Company Limited	215.750.000	
Thu Thuy Private Enterprise	592.100.000	
Van Duy Phu Private Enterprise	599.950.000	
Branch No. 02 of Phuoc Tho Private Enterprise	70.000.000	
Branch No. 03 of Phuoc Tho Private Enterprise	70.000.000	
Nam Hung KG Private Enterprise	250.380.000	
Tran Khai Petroleum Private Enterprise	480.020.000	
Loc Tan Linh Private Enterprise	579.450.000	
Branch of Tran Thanh Binh Private Enterprise - Muong Dao Floating Petrol Station	22.710.000	
Nam Thieu Phat Joint Stock Company	2.351.600.000	
An Phat Company Limited	273.200.000	
Kien Thanh Petroleum One Member Company Limited	3.768.240.301	739.220.300
Bay Lanh Kien Son One Member Company Limite	322.880.000	
Huy Luc Private Enterprise	463.130.000	
Phat Phat Hoa Private Enterprise	55.170.000	
Thao Thanh Private Enterprise	121.190.000	
Tran Thanh Binh Private Enterprise	302.560.000	
Gia Thuan Petroleum Private Enterprise	170.000.000	
Hiep Thanh Phat Trading Company Limited	90.000	
Thuan Duc Private Enterprise	200.000.000	
Phuoc Hai Thanh Diep Company Limited	200.000.000	70.085.000
Bieu Chinh One Member Company Limited	281.380.000	
An Binh Phat One Member Company Limited	273.200.000	
Toan My One Member Company Limited0	397.640.000	
Phu Thanh Construction Joint Stock Company	860.480.000	
Quoc Hung Kien Giang Petroleum One Member Company Limited	1.486.048.180	
SIAM CITY CEMENT (VIETNAM) CO., LTD. – KIEN GIANG BRANCH		5.387.812.416
Hong Phuc Petro Trading and Services Company Limited	4.727.590.999	
ranch of Kien Giang Trading Joint Stock Company – Phu Quoc Petroleum Business		4.015.800
An Bao One Member Company Limited	419.533.777	423.233.798
An Loc Private Enterprise	589.412.704	697.072.758
Retail Customers - 67.5 ha Store	126.806.548	164.018.181
Retail Customers - Bach Dang Store	148.890.399	143.981.127
Retail Customers - Ham Ninh Store	335.930.936	185.412.649
Retail Customers - Hung Vuong Store		194.765.488
An Giang Provincial Police - Mobile Police Division	35.083.950	4.100.280
Fire Prevention, Firefighting and Rescue Team - Phu Quoc Area	51.393.810	18.122.320
Song Hong Dak Nong One Member Company Limited		180.000
Eastern and Central Highlands Construction Company Limited		21.203.000
Van Duy Phu Private Enterprise	909.703.211	211.222.990
An Giang Power Company	42.887.040	23.008.700
Diep Le PQ Private Enterprise		359.719.957
Dong Loi Private Enterprise		999.999.992
Duc Chinh Investment and Construction Joint Stock Company		32
Ha An Transport and Construction Joint Stock Compan	4.579.045	102.257.339
Hiep Dat Private Enterpris	74.329.760	149.859.794
Hoang Lam Phu Quoc One Member Company Limited		598.000.268
Hoang Long Transport Company Limited		56.921.747
Hoang Thai Private Enterprise	158.359.943	
Hong Phuc Land Investment Joint Stock Company	20.002	
Hung Hong Quang Company Limited	924.548.478	1.696.946.125
Thanh Chien Tourism Services Cooperative	651.930.423	411.215.567
Huynh Nhu Phu Quoc One Member Company Limited	165.505.297	230.505.297
Kim Hoa Company Limited		46.088.000
Minh Quan Phu Quoc Company Limited	190.559.400	

Index	30/06/2026	01/01/2026
Minh Sang Private Enterprise	124.409.072	1.025.249.028
My Xinh Private Enterprise	400.000.000	343.360.005
Nam Phu Inland Waterway Transport Joint Stock Company	249.155.213	288.032.061
Nam Thang Phu Quoc Joint Stock Company	590.000	1.840.010
Ngo Kim Thanh	382.421.460	40.914.333
Nguyen Hong KG Company Limited	104.488.500	86.311.041
Nhi Phung Private Enterprise	148.724.756	1.599.956
Traffic Police Division - An Giang Provincial Police	94.746.670	15.898.632
Phan Chau Hung One Member Company Limited	4.765.140	3.054.150
Phuoc Thanh Private Enterprise	211.159.607	376.599.644
Phuong Trang PQ One Member Company Limited		7
Phuong Vy Phu Quoc Private Enterprise	1.093.667.431	1.441.667.418
Phu Thanh Construction Joint Stock Company	383	
Phu Vinh Waterway Transport and Construction Materials Company Limited	210.196.000	131.247.988
Quang Ha Investment and Construction Company Limited	284.351.520	
Thanh Loan Private Enterprise	682.170.000	630.480.038
Thien Thanh Company Limited	983.190.000	
Toyota Kien Giang Company Limited	5.623.900	2.571.600
Phu Quoc Decoration Company Limited	79.712.492	436.266.684
Tuong Vy Phu Quoc Company Limited		55.049.999
Viet Khoa Private Enterprise	101.219.077	171.379.096
Vietravel Tourism Joint Stock Company - Phu Quoc Branch	201.674.693	68.056.518
Viettel An Giang Construction Branch - Viettel Construction Joint Stock Corporation	188.545.930	1.231.300
Tan Phat Loi Trading, Services and Manufacturing One Member Company Limited		180.000.000
EB Services Company Limited	528.431.953	233.423.909
Huong Bien Fish Sauce Brand	21.531.198	23.042.488
Khang Thinh An One Member Company Limited	89.424.000	
Hoa Giang Tourism and Trading Joint Stock Company	7.320.000	
Hoang Kim Kien Giang Trading and Services Company Limited	51.767.500	21.030.000
Hai Thuan An Giang Manufacturing, Trading and Services Company Limited	81.710.100	72.984.240
Kien Giang Trading Joint Stock Company		1.350.000
Walk-in Customers (Store)	30.150.000	
Hoang Vy Kien Giang Company Limited		6.300.000
Ca Mau Trading Joint Stock Company		104.601.600
Kien Giang Petroleum Company Limited		180.800.000
MV Group One Member Company Limited	1.751.000	
Tan Phat Loi Trading Company Limited	250.000.000	
BLUE WAVE SEAFOOD CO., LTD.	62.100.000	
Ha Anh Thu	24.936.000	8.050.000
Petrol Station No.03 - Le Thi Giao Phuong	76.540.364	3.885.270
Petrol Station No.06 - Lam Kim Tuyet	133.600	
Petrol Station No.09 - Nguyen Thi Ngoc Huyen	21.926.500	
Petrol Station No.10 - Nguyen Quoc Khanh	42.509.690	19.238.836
Petrol Station No.22 - Diep Thi Nhu Y	38.100.000	
Petrol Station No.24 - Chau Thi Dep	4.100.000	
Petrol Station No.28 - Ngo Thanh Tung	59.028.750	
Petrol Station No.29 - Pham Phuong Tay	15.078.087	1.596.000
Petrol Station No.30 - Hang Huu Loc	47.026.672	
Petrol Station No.35 - Duong Thi Truc Phuong	138.695.000	11.604.000
THAY SREY NETT	265.588.811	
Ton Thi Thuy Vy	71.260.928	86.260.928
b) Short-term advances to suppliers	26.935.029.167	37.060.443.062
Ha Van Duc One Member Company Limited		568.912.350
Phuoc Loi Private Enterprise	1.593.144.000	
Dinh Thi Thuy Oanh	670.967.960	1.415.611.813
New Star Food Processing Joint Stock Company	2.400.000.000	4.379.600.000
Rach Gia Organic Agricultural Cooperative	263.842.800	
SUTECH Science and Technology Consulting Company Limited		43.200.000
Nam Lam Son Company Limited		4.199.821.740

Index	30/06/2026	01/01/2026
Vo Ngoc Tran Food Processing One Member Company Limited	5.760.000.000	
Nam Tay Do Construction and Trading One Member Company Limited		31.901.671
Tri Mai Manufacturing and Trading Company Limited		1.690.000.000
Song Nhi Food Company Limited	1.762.500.000	1.762.500.000
Thuan Hiep Thanh Company Limited	36.304.200	
Cao Phat Chau Thanh Construction Company Limited		511.231.000
Vinh Phat Food Import Export Two-Member Company Limited		4.998.000.000
Nguyen Vu Linh (Tan Hiep)		567.791.790
Can Tho Branch - Petrolimex Construction Joint Stock Company No. III	146.107.997	
Duc Van Thanh Manufacturing, Trading and Services Company Limited	157.760.000	
H.A.D Accounting Company Limited - Rach Gia	159.340.244	159.340.244
Finance and Planning Division - Phu Quoc	2.098.795.055	2.098.795.055
DSB Kien Giang Investment Consulting and Construction Joint Stock Company	138.900.000	138.900.000
Ut Dung Tan Tay One Member Company Limited	269.100.000	
Tan Cang Freight Forwarding and Stevedoring Agency Joint Stock Company	11.963.100	28.890.000
Center for Science, Technology and Environment	35.640.000	35.640.000
Hop Trien Automation Technology Cooperation and Development Company Limited		38.232.000
Ham Rong Kien Giang One Member Company Limited		33.596.000
Minh Hanh Company Limited	176.120.998	
Kien Ha Company Limited		2.430.000.000
67.5 ha Phu Quoc Site Clearance and Compensation Board	2.310.338.290	2.310.338.290
Ngoc Quyen Construction One Member Company Limited		92.839.088
Quoc Hao TH Company Limited	1.172.986.699	
Dong Mekong Trading, Manufacturing and Construction Services Company Limited	3.869.283.565	3.869.283.565
Khanh Tam Company Limited	133.281.320	133.281.320
TASCOM Vietnam Joint Stock Company		42.736.800
Hoang Giao Rice Milling One Member Company Limited		251.750.000
Tan Hiep Loi One Member Company Limited	2.650.000.000	2.650.000.000
Hoang Tan Phat Construction Company Limited		104.280.600
Vietnam Petroleum Safety Services Joint Stock Company	368.400.000	
Van Hung Cooperative	3.625.000	
Petrolimex Sai Gon One Member Company Limited	216.928.352	
Petrolimex Can Tho One Member Company Limited	56.830.000	
Military Petroleum Joint Stock Company Branch (MIPEC Hanoi)	11.582.020	
Thuan An Yen Company Limited		1.638.690.760
Nam Sai Gon Petroleum Joint Stock Company	6.211.260	
Truong Thinh Petrochemical Joint Stock Company	1	
Branch of Kien Giang Trading Joint Stock Company - Kien Giang Petroleum Business Enterprise	53.686.890	
Hoang Kim Kien Giang Trading and Services Company Limited	100.000.000	100.000.000
Khanh Hoi Equipment Store - Nguyen Thi Minh Thuy	1.200.000	
Tu Lan Nam Du One Member Company Limited		5.251.200
Vietnam Operation Solutions Company Limited	1.944.000	
Vinh Thang Construction and Trading Company Limited	40.550.001	
Ngoc Thuy Seafood Company Limited		5.397.210
Tan Thai Hung Household Business	3.835.000	
Tran Thi Cam Thuy Household Business	9.600.000	
Nhu Kiet Manufacturing and Trading Company Limited	8.100.000	
Toyota Kien Giang Company Limited	15.947.064	
An Giang Center for Natural Resources and Environment Monitoring	120.123.000	27.324.000
Trung Minh Thanh Trading Company Limited	17.200.000	
Nam Nguyen Kien Giang One Member Company Limited		159.586.566
Huy Ky Household Business (Trinh Hui)	82.890.351	
Hung Tri Refrigeration Industry Joint Stock Company		537.720.000
c) Short-term trade receivables (similar to short-term)		
d) Trade receivables are related parties (details of each subject)		

NOTES TO THE FINANCIAL STATEMENTS

The second quarter of 2026

04. Other receivables

Index	30/06/2026		01/01/2026	
	Amount	Provision	Amount	Provision
a) Short-term				
- Dividends and profit receivables			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	
Petrolimex Kien Giang Company Limited				
- Receivables from employees	847.771.775		664.257.630	
- Collateral, deposits				
- Lending of non-monetary assets				
- Payments made on behalf of others				
- Other receivables	10.950.834.953		11.096.102.564	
- Receivables from equitization	916.283.318		916.283.318	
- Kien Giang Trading Service Joint Stock Company	9.997.743.339		10.147.743.339	
- Other short-term receivables	36.808.296		32.075.907	
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	11.798.606.728		15.647.085.386	

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

Index	30/06/2026		01/01/2026	
	Amount	Cost	Amount	Cost
a) Cash;				
b) Inventories;		41.727.727		38.544.182
c) Fixed assets;				
d) Other assets.				

NOTES TO THE FINANCIAL STATEMENTS
The second quarter of 2026

06. Bad debts

Debt object	30/06/2026				1/1/2026		
	Gross amount	Provision	Net realizable amount	Overdue	Gross amount	Allowance	Overdue
Tan Hiep Loi One Member Co., Ltd	2.650.000.000	2.650.000.000		Over 3 years	2.650.000.000	100% allowance	Over 3 years
Ton Thi Thuy Vy	127.260.928	71.260.928	56.000.000	Over 1 years	127.260.928	50% allowance provided	Over 1 years
Song Nhi Food Company Limited	1.762.500.000	528.750.000	1.233.750.000		1.762.500.000		
Total	4.539.760.928	3.250.010.928	56.000.000		4.539.760.928		

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NOTES TO THE FINANCIAL STATEMENTS

The second quarter of 2026

07. Inventories

Index	30/06/2026		01/01/2026	
	Cost	Provision	Cost	Provision
- Goods in transit	19.674.727.070		38.395.667.828	
- Raw materials	11.721.174.042		62.563.339.741	
- Tools and instruments	142.929.962		360.958.758	
- Work in progress	374.516.982.603		374.516.982.603	
- Finished goods	49.578.869.613		37.599.355.205	
- Goods	115.839.955.358		114.639.653.449	(1.874.800.058)
- Goods on consignment	29.485.193.863		4.525.047.306	
- Goods in store for tax purpose				
- Real estate goods				
Total	600.959.832.511		632.601.004.890	(1.874.800.058)

- 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			30/06/2026	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			29.825.321.793	18.097.140.117
Petroleum Management Softwar			1.462.000.000	1.462.000.000
Renovation Cost of Petrol Station No. 26			662.723.109	662.723.109
Renovation Cost of Petrol Station No. 24			495.362.037	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. 09			196.555.833	
Renovation Cost of Petrol Station No. 02			94.595.325	
Renovation Cost of Petrol Station No. 03			129.863.443	
Renovation Cost of Petrol Station No. 19			388.038.889	
Fire protection and firefighting (PCCC) design for Tan Hiep Rice Enterprise			103.636.364	
Total			34.934.466.120	20.275.924.021

NOTES TO THE FINANCIAL STATEMENTS

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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	138.327.341						138.327.341
- Other decrease							
<i>Closing balance</i>	271.926.591.252	204.098.538.647	42.053.994.979	1.347.448.055			519.426.572.933
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	4.308.279.583	4.449.017.774	491.126.158	29.776.248			9.278.199.763
- Other increase							
- Switch to investment property							
- Disposal or sale	136.963.857						136.963.857
- Other decrease							
<i>Closing balance</i>	176.325.285.762	165.939.098.052	39.448.815.532	1.169.310.538			382.882.509.884
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	95.601.305.490	38.159.440.595	2.605.179.447	178.137.517			136.544.063.049

- 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 second quarter of 2026

10. Increase, decrease of intangible fixed assets

Item	Land use rights	Issuance rights	Copyrights	Trademarks	Licenses and franchises	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							1.497.080.081
Closing balance	11.728.181.676						13.225.261.757
	108.492.117.913						108.492.117.913
Accumulated amortisation							
Opening balance	11.319.014.270						11.319.014.270
- Depreciation in year	767.002.602						767.002.602
- Other increase							1.497.080.081
- Disposal or sale							
- Other decrease	1.138.121.053						2.635.201.134
Closing balance	10.947.895.819						10.947.895.819
Net book value							
- At the beginning of the year	108.901.285.319						108.901.285.319
- At the end of the year	97.544.222.094						97.544.222.094

- 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 second 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 second 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 second 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	30/06/2026	01/01/2026
a) Short-term (details by item)	4.538.606.118	2.662.588.423
b) Long-term (details by item)	15.051.665.329	16.485.453.922
Total	19.590.271.447	19.148.042.345

NOTES TO THE FINANCIAL STATEMENTS*The second quarter of 2026***16. Loans and finance lease liabilities**

Index	30/06/2026		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	669.768.840.834		3.248.217.943.186	3.357.739.132.197	779.290.029.845	
BIDV - Kien Giang Branch	301.523.145.560		1.390.949.394.424	1.466.565.004.740	377.138.755.876	
Vietcombank - Kien Giang Branch	240.700.987.134		1.454.925.713.912	1.523.379.366.520	309.154.639.742	
VIB Bank - Can Tho Branch	73.852.279.140		180.464.834.290	132.705.248.928	26.092.693.778	
MB Bank - Can Tho Branch	53.692.429.000		77.589.354.040	70.913.201.929	47.016.276.889	
VP Bank - Kien Giang Branch			125.574.159.020	145.461.822.580	19.887.663.560	
TPBank – An Giang Branch			18.714.487.500	18.714.487.500		
b) Long-term loans						
Total	669.768.840.834		3.248.217.943.186	3.357.739.132.197	779.290.029.845	

c) Finance lease liabilities

Maturity	This quarter			Last quarter		
	Total finance leasehold payments	Interest	Principal	Total finance leasehold payments	Interest	Principal
- 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 second quarter of 2026

17. Trade payables

Description	30/06/2026	01/01/2026
a) Short-term trade payables	26.345.911.809	65.991.269.488
Ha Van Duc One Member Company Limited	39.999.999	
Tam Loc Rice Company Limited	2.058.000	2.058.000
Chuc An Khang One Member Company Limited	3.692.325	3.692.325
Han Phat Kien Giang Construction Company Limited	4.675.285	14.264.015
Kien Vuong Construction Services Company Limited	11.655.227	
TOKYQ Electrical Equipment Joint Stock Company	1.593.000	1.593.000
Viet Thai Mechanical Trading Company Limited	33.506.550	5.390.000
Nam Tay Do Construction and Trading One Member Company Limited	129.657.048	
DTC Trading and Services Company Limited	117.500.000	117.500.000
Tu Lau Private Enterprise		97.200.000
HG Garden Company Limited	24.241.547	
Ngoc Quy Mechanical Company Limited	4.109.178	4.109.178
Atlantic Packaging Manufacturing Joint Stock Company		798.211.584
Cao Phat Chau Thanh Construction Company Limited	150.617.493	
Phan Minh Investment, Manufacturing, Trading and Services Company Limited	809.066.772	1.420.460.549
Phuong Quan Manufacturing and Trading Company Limited (Long An)	251.702.829	251.702.829
Tan Tuan Loc Trading, Manufacturing and Services Company Limited	433.607.688	236.195.568
Duc Van Thanh Manufacturing, Trading and Services Company Limited		192.000
Southwest Construction and Trading Joint Stock Company	11.441.795	11.441.795
Truong Thinh Consulting, Investment and Construction Company Limited	4.036.045	25.450.654
Global Industrial Packaging Manufacturing Joint Stock Company	644.472.882	316.753.956
Bao Loc Kien Giang Advertising One Member Company Limited	63.738.398	
CIC Nam Viet Construction Consulting Joint Stock Company	58.527.693	58.527.693
Nguyen Hiep Long An Plastic Packaging Company Limited		28.947.240
Hop Trien Automation Technology Cooperation and Development Company Limited	6.372.000	
Duc Tai Tien Giang Trading and Services Company Limited		820.000
Trong Sodsai Mechanical One Member Company Limited		7.776.000
Ham Rong Kien Giang One Member Company Limited	604.000	
Nam Viet Technical Solutions Joint Stock Company	8.494.200	
Thai Hung Trading and Services Company Limited	8.251.200	
Huynh Truong Thi Hoang Dung		4.827.100
Hoang Minh Petroleum Equipment Company Limited	60.362.000	60.362.000
RCP Electrical Engineering Trading and Services Company Limited	11.755.000	11.755.000
59 Company Limited - Ministry of National Defence	896.897.456	896.897.456
Hoang Minh Nhat Joint Stock Company		37.669.999.000
Xuyen Tien Construction Company Limited	26.546.367	7.864.295
Viet Thai Mechanical Engineering Company Limited	4.537.500	4.537.500
Linh Thuan Construction Consulting and Trading Joint Stock Company	10.338.300	10.338.300
TASCOM Vietnam Joint Stock Company	7.411.800	

Hoang Tan Phat Construction Company Limited	41.908.200	
BUREAU VERITAS CERTIFICATION (VIETNAM) CO., LTD.	12.075.000	12.075.000
Ngoc Duc Agricultural Products Manufacturing and Import Export Company Limited	3.080.000	
Thanh Cong Bored Pile One Member Company Limited	10.924.495	10.924.495
Pha Ca Co Construction Consulting One Member Company Limited	5.000.000	5.000.000
Hoa Phat Joint Stock Company	15.129.515	15.129.515
Petrolimex Sai Gon One Member Company Limited		237.654.000
Hai Phat Petroleum Trading and Services Joint Stock Company	31.135.380	34.662.120
Southwest Petroleum S.W.P Company Limited – Can Tho Branch	200.652.010	200.652.010
SOUTHERN ENERGY CO., LTD.		7.112.790
Thuan An Yen Company Limited	2.588.260	
Huy Long Trading Company Limited	2.275.680	
PETRO-SG CO., LTD.		583.720
Bao Viet Phu Quoc Company	37.882.870	46.997.774
Dat Phuc Thinh Company Limited	1.533.348.675	
Lam Kim Phuong (Duc Thanh Household Business)	13.325.934	14.319.868
Hien Nguyen Kien Giang One Member Company Limited	15.552.000	
Nguyen Thi Tuyet (Hong Tram)	5.940.000	
Safety Inspection Joint Stock Company No. 1	19.800.000	
Long Hung Trading and Services Company Limited		7.274.788.950
Bao Loc Kien Giang Advertising One Member Company Limited		136.571.184
Thanh Dat Trading and Services One Member Company Limited		42.565.000
Branch of Kien Giang Trading Joint Stock Company - Kien Giang Petroleum Business Enterprise		4.015.800
Thanh Lap Trading and Environmental Treatment Company Limited		10.800.000
Distri Plus Asia Ltd	317.702.279	815.038.142
KAWASHO FOODS (GULF)FZE	128.485.360	91.075.664
Phan Thi Van Huyen	5.003.185	23.726.537
Viet Nhan Seafood Solutions Joint Stock Company	48.550.820	65.867.900
WYDRA INTERNATIONAL GMB	38.907.974	563.902.685
JOSE FRANCISCO SANTOS ARAUJO (FRANCISCO)	30.030.000	30.030.000
TOLIDO	12.159.688	
PRIME COMMODITIES CO.,LTD	9.464.760	
Nguyen Thi Loan		10.000.000
Ky Ma Technical Trading and Services Company Limited	41.040.000	
HTCMT Trading and Import Export Company Limited	550.800	
Trinh Quoc Vi Household Business	10.550.000	
Maritime Transport and Services Joint Stock Company	87.696.000	161.687.598
Toan Phat Trading Company Limited	76.800.000	79.200.000
My Chau Printing and Packaging Joint Stock Company	6.527.526.929	4.829.020.049
Bee Logistics Corporation	50.112.000	54.270.000
Thien Phuong Packaging Manufacturing One Member Company Limited	170.573.040	86.276.772
The Khanh Company Limited		305.686.386
Chiem Que Mai Chemical Company Limited	24.996.600	23.612.972
Asia Chemicals Joint Stock Company	328.128.300	160.151.580
Hop Trien Automation Technology Cooperation and Development Company Limited	66.873.600	11.318.400
Viet Thai Mechanical Trading Company Limited	31.752.000	

CANPAC VIETNAM CO., LTD.	275.236.963	
Huong Di Company Limited	2.268.000	2.430.000
Hoang Anh Printing and Packaging Company Limited	576.811.494	575.270.334
Huynh Thi Kieu (Tan Thai Hung)	17.450.000	22.570.000
Trong Hoa Seafood Company Limited	5.643.760.000	2.128.980.000
Viet Packaging Manufacturing Joint Stock Company		383.739.120
Tan Thanh Salt Joint Stock Company	20.400.000	8.800.000
Hai An Seafood Company Limited	1.442.704.000	
Tu Lan Nam Du One Member Company Limited	20.048.000	
Nam Anh Company Limited	135.520.000	19.699.200
Viet My Can Tho Joint Stock Company	4.254.800	4.840.000
Nhat Minh Adhesive Tape Manufacturing, Trading and Services Company Limited	800	
Kim Han Binh An One Member Company Limited		26.101.440
Tuan Hung Phat Trading Company Limited	4.310.280	
Van Phat Long An Vegetable Oil Company Limited	639.900.000	
5T Trading and Services Company Limited		165.564.000
Phuong Thanh Seafood Company Limited		36.792.000
Chung Van Giau Household Business	82.814.000	
Tin Nghia Refrigeration Company Limited		21.448.000
Da Loi Phuc Trading Company Limited	5.275.044	4.688.928
Agricultural and Seafood Inspection Services Company Limited		123.930.000
Cuc Seafood Company Limited	1.391.699.500	1.663.562.250
Can Tho General Printing Joint Stock Company		76.950.000
Tran Van Thanh - Cuong Thinh Refrigeration Household Business		4.700.000
Thanh Xuan Trading, Import Export and Transport Joint Stock Company	140.318.000	
Ngoc Thuy Seafood Company Limited	31.500	
Toan Ve Phat Trading, Services and Transport Company Limited	107.740.800	
Song Yen Kien Giang Trading and Services One Member Company Limited	27.450.000	
Truong Gia Phat Trading, Services and Import Export Company Limited		2.430.000
Trong Sodsai Mechanical One Member Company Limited		10.260.000
Dong A Packaging Investment and Development Joint Stock Company	244.296.000	195.356.340
Nam Thanh Packaging Manufacturing and Trading Company Limited	30.780.000	179.208.288
Thai Hung Trading and Services Company Limited	2.453.760	3.202.200
Trung Vy Phat Company Limited		14.277.546
Tri Danh KG One Member Company Limited		71.569.980
SKF Rach Gia Private Enterprise	600	
Hai Duong Seafood Company Limited		1.731.040.500
Vinh Nam Anh Company Limited	22.500.000	
Duy Quang Engineering Company Limited	9.720.000	
ACC RENOVA CO., LTD.	521.696.700	75.060.000
DT FOOD Manufacturing and Trading Company Limited	156.600.000	
KING GROUP COMPANY LIMITED	642.436.056	407.987.388
Viet My High Technology Company Limited	10.886.400	
SCHROEDER KG. (GMBH & CO.)		277.581.026
Phu Hung Thinh Chemicals Joint Stock Company	179.091.000	
KTK Import Export Joint Stock Company		319.647.000

Hoai Bao Chau Thanh One Member Company Limited		15.540.000	
TOVECAN Tin Can Company		172.927.181	
b) Advances from customers		54.647.761.498	71.919.908.393
VJRR RICE CORPORATION			7.519.563.720
Tan Thanh 3 Rice Milling One Member Company Limited			131.000
Cao Quynh Anh Trading Services Company Limited		883.000.000	
Blue Ocean Import Export Company Limited		4.191.575.000	
KENYEARS ENTERPRISE CO.LTD		1.189.631.040	1.236.832.110
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
KUWAIT PROTEINS COMPANY			550.668.009
VARNAVAS		2.653.166.033	7.974.124.946
BBGM RICE MILL AND ENTERPRICES CORP		4.314.098.784	7.446.339.504
YU YOUNG ENTERPRISE, LTD		305.938.062	
WYDRA INTERNATIONAL GMBH (LIDL STIFTUNG & CO.KG)		629.017.174	
Vinh Phat Investment Joint Stock Company		11.668.477.800	11.668.477.800
TAK SHING CHEONG FOOD, LTD.		505.628.947	
MR LONG SATIA		393.600.000	
MR. RICEMILL CORPORATION		618.462.994	1.030.771.656
ABO ALSYOUF FOR TRADING AND INDUSTRY L.L.C			149.473.364
MAYYAS CO GIDA ITHALAT IHRACAT TICARET LIMITED SIRKETI		151.455.216	151.455.216
CHEA KIM VENG			232.768.517
CHEZKA RICE MILL CORPORATION		692.082.576	
COMPREHENSIVE INVENTORY (CIS, LLC)		1.110.097.890	1.110.097.890
DANPAC CONSUMER GOODS TRADING			1.334.581.745
SHENZHEN THAI FRAGRANT RICE CO.,LTD			1.817.045.360
Uyen Thong Agriculture Company Limited			50.000.000
JCCL ENTERPRISE		3.232.432.295	
SILVERA FOOD (HONG KONG) TRADING LI			252.503.591
CEBU LITE TRADING INC			6.432.465.744
Kien Giang Agriculture and Forestry Products Joint Stock Company		19.315.252.483	19.315.252.483
Doan Tien Dung			3.819.000
Hai Phat Petroleum Trading Services Joint Stock Company		2.538.800	
Phu Quoc Pearl Petroleum Joint Stock Company		360.000	360.000
Southern Energy Company Limited		943.000	
Hiep Manh One Member Company Limited			200.000
Quoc Cuong Petroleum One Member Company Limited		45.000	45.000
Nhat Minh Private Enterprise			240.000
Thu Thao Trading One Member Company Limited			1.520.000
Van Loc KG One Member Company Limited			800.000
Chan Nguyen Private Enterprise			300.000
Thanh Tin Transport Company Limited		3.810.000	3.810.000
Phi Hai Private Enterprise			10.000
Phuong Hung Petroleum One Member Company Limited			100.000
Tu De Petroleum Private Enterprise			300.000

Luu Gia Thao Lubricants Trading One Member Company Limited			400.000
Anh Tai Petroleum Private Enterprise			100.000
Loc Tan Linh Private Enterprise			17.450.000
Bay Lanh Kien Giang One Member Company Limited (KL)		137.709	137.709
Duyen An Private Enterprise		3.870.000	3.870.000
An Thinh Phu Gia One Member Company Limited		500.000	500.000
Bay Thuan Private Enterprise			360.120
Thuan An Yen Company Limited		59.280.000	
Cong Son Viet Hoang One Member Company Limited		220.000	90.000
An Binh Petroleum Trading Enterprise - Kien Giang Import Export Joint Stock Company Branch		2.284.540	
Tran Kheo Boat		1.500	1.500
Tran Hao Hoa Boat			4.000.000
NGUYEN TAN DAU MBB 9704229210568775		6.234	6.234
DO VAN DUONG MBB 9704229237135822		245.033	245.033
Trinh Van Huynh Boat		900.000	
Quoc Chien Fishery Exploitation Private Enterprise			900.000.000
Phu Quoc Petroleum Trading Enterprise - Kien Giang Trading Joint Stock Company Branch		53.686.890	
Bach Khoa Construction Chemicals Joint Stock Company		4.680.000	
Binh An Construction One Member Company Limited		1.479.965	
Hung Vuong Retail Store Customers		120.793.028	
Road and Bridge Construction Joint Stock Company No. 10		12.599.742	19.000.007
Viet Industrial Installation and Construction Company Limited		5.740.000	
Crystal Bay Vietnam Joint Stock Company - Phu Quoc Branch		5.262.260	50.245.280
Phu Quoc Transport and Tourism Joint Stock Company		27.564.724	22.785.090
Bao Long Construction Consulting Company Limited		307.430	7.430
Phu Quoc City Island Real Estate Investment Joint Stock Company		8.268.781	3.027.180
FOOD HOUSE Joint Stock Company		16.494.120	2.482.030
Ha Do 1 Joint Stock Company		2.424.585	
Hoang Em Petroleum Company Limited			19.723.14
Hoang Lam Phu Quoc One Member Company Limited		80.720.000	
Hoang Long Transport Company Limited		67.856.479	
Hoang Minh Investment and Development Joint Stock Company		140.907.669	
Hoa Tra Phu Quoc One Member Company Limited		1.114.300	2.889.200
Ho Loc Transport & Tourism Company Limited		12.060.631	9.564.315
LICOGI13 Technology Investment Joint Stock Company		23.504.045	5.773.393
Nguyen Minh Hoa Private Enterprise		601.196	1.170
MIRAMAR One Member Company Limited			1.290.006
Nam Thanh Scaffolding and Construction Equipment Manufacturing Company Limited		353	12.590
Branch No. 6 - Nipponham Vietnam Foods Joint Stock Company		4.028.310	
SATT Hanoi Service and Trading Development Joint Stock Company		45.353.503	60.388.600
Mekong No.1 Construction Investment Joint Stock Company		264.801.647	
Hoang Tan Kiet Private Enterprise		117.650.000	53.820.102
THACO AUTO An Giang Company Limited		23.351.883	
Thang Long New Technology Manufacturing Company Limited		15.740.000	
Thu Duc 1 Prestressed Concrete Joint Stock Company		21.490.000	
Trung Thanh General Transport Joint Stock Company		75.569.991	75.110.000

Truong Hai Kien Giang Automobile One Member Company Limited		31.422.723
Truong Phat Company Limited	111.450.000	
Green Transport Tourism Investment Joint Stock Company - Phu Quoc Branch		37.000.000
An Phat Construction Investment Joint Stock Company	7.800.000	
Phu Quoc Construction and Tourism Investment Joint Stock Company	23.284.140	29.824.189
Tin Phong Construction Development Investment Company Limited	16.160.000	1.000.000
Phan Quoc Toan	2.343.864	2.343.864
Nguyen Van Hung		3.200.000
To Tram Anh Trading Company Limited		127.500.000
Duc Tri Kindergarten - Hanh Phuoc Kien Giang Education Development Investment Company Limited Branch	280.000	
Hanh Phuoc Kien Giang Education Development Investment Company Limited	11.500	11.500
Quoc Vinh Private Enterprise	1.919.200	1.919.200
Petrol Station No. 02 - Tran Thi Hai Yen	9	
Petrol Station No. 05 - Nguyen Van Tao	11.900.000	5.325.958
Petrol Station No. 06 - Lam Kim Tuyet		172.299.991
Petrol Station No. 09 - Nguyen Thi Ngoc Huyen		17.683.367
Petrol Station No. 12 - Nguyen Viet Hung	102.000	
Petrol Station No. 19 - Pham Thi My Duyen		455.000
Petrol Station No. 24 - Chau Thi Dep		13.745.104
Petrol Station No. 25 - Phan Phuoc Hau	164.007.477	
Petrol Station No. 27 - Le Hoang Nam	10.357.391	4.503.385
Petrol Station No. 28 - Ngo Thanh Tung		3.241.000
Petrol Station No. 30 - Hang Huu Loc		40.212.940
Petrol Station No. 33 - Do Thanh Rop	4.329	14.945.367
Petrol Station No. 38 - Do Thanh Luan	208	
THAY SREY NETT		680.609.700

Description		End of the period	
		Amount	
c) Long-term trade payables (details similar to short-term trade payables)			
Total			
Description		End of the period	
		Amount	
d) Overdue trade payables			
Total			

Description		End of the period	
		Amount	
e) Trade payables to related parties			
Total		33	



18. Dividends and profit payable

Description		Ending balance	Beginning balance
Dividends and profit payable			

19. Taxes and other payables to the State

Description		01/01/2026	Tax payable during the period	Tax paid during the period	30/06/2026
a) Taxes payable (by type of tax)					
- Value-added tax (VAT)					
- Special consumption tax		168.501.054			168.501.054
- Import and export duties					-
- Corporate income tax (CIT)		1.279.357.236	6.028.635.361	5.236.423.912	2.071.568.685
- Personal income tax (PIT)		203.740.458	963.488.218	941.113.033	226.115.643
- Natural resources tax		100.000.000	4774200	4.774.200	100.000.000
- Land tax and land rental					-
- Other taxes					-
- Fees, charges and other statutory obligations					-
Total		1.751.598.748	9.043.336.619	6.182.311.145	4.612.624.222
b) Taxes receivable (by type of tax)		(3.569.295.066)	3.060.190.076	1.349.251.771	(1.858.356.761)
- Value-added tax (VAT)		(1.206.209.834)	409.907.484	409.907.484	(1.206.209.834)
- Special consumption tax					-
- Export VAT		(652.146.927)			(652.146.927)
- Corporate income tax (CIT)					-
- Personal income tax (PIT)					-
- Natural resources tax					-
- Land tax and land rental		(1.710.938.305)	2.650.282.592	939.344.287	-
- Other taxes					-
- Fees, charges and other statutory obligations					-
Total		(1.817.696.318)	12.103.526.695	7.531.562.916	2.754.267.461

NOTES TO THE FINANCIAL STATEMENTS

The second quarter of 2026

20. Accrued expenses

Index	30/06/2026	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	6.308.466.875	5.588.819.586
b) Long-term		
- Accrued interest payable		
- Other accrued expenses (details of each item)		
Total		

21. Other current payables

Chỉ tiêu	30/06/2026	01/01/2026
a) Short-term		
- Surplus assets pending for resolution		
- Union funds	193.798.884	327.506.017
- Social insurance		
- Health insurance		
- Unemployment insurance		
- Payable on equitization	-	
- Short-term collateral deposit payable		
- Dividends and profits paid		
- Other payables	28.483.985.307	27.734.743.051
+ 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	1.202.066.356	876.415.981
Total	28.677.784.191	28.062.249.068
b) Long-term (details of each item)		
- Collateral deposit receivable	470.000.000	470.000.000
- 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 second quarter of 2026***23. Bonds issued****23.1. Bonds**

Description	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 second quarter of 2026

25. Provision for payables

Index	End of quarter	Increase in 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)									
- Other increase (profit distribution)				2.501.725.699			26.112.192.411		26.112.192.411
- Dividend payment									2.501.725.699
- Other increase									
- Other decrease (profit distribution), Bonus, 13th month salary, other							10.427.723.792		10.427.723.792
End balance of this year	364.738.330.000			23.781.818.968			40.701.725.611		429.221.874.579

NOTES TO THE FINANCIAL STATEMENTS

The second 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 second quarter of 2026

Item code	Name	Type, specification, quality	Unit	Amount
				568.767
	White rice ST25 ĐX.2026		kg	55.446
	White rice Japonica ĐX.2026		kg	281.990
	White rice 2517 HT.2026		kg	119.904
	White rice 2517 TĐ.2025		kg	111.427
	- 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: 536,76

+ USD: 119.113,76

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

VI. Supplementary information for items presented in the Income Statement

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

Index	30/06/2026	30/06/2025
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NOTES TO THE FINANCIAL STATEMENTS

The second quarter of 2026

a. Revenue			
- Revenue from sales of goods		3.696.130.279.276	2.653.805.721.244
- Revenue from rendering services		4.556.058.086	7.436.153.788
- 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		3.700.686.337.362	2.661.241.875.032
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	30/06/2026	30/06/2025
- Trade discount		
- Sale discounts	3.078.704	43.216.302
- Sale returns	172.691.239	1.376.668.543
Total	175.769.943	1.419.884.845

3. Cost of goods sold (Mã số 11)

Index	30/06/2026	30/06/2025
- Cost of goods sold (excluding the carrying amount and selling expenses related to disposal of investment property)	3.511.341.396.926	2.546.625.063.491
- 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	3.511.341.396.926	2.546.625.063.491

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

Index	30/06/2026	30/06/2025
- 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	30/06/2026	30/06/2025
- Interest income from Deposits and loans	101.561.571	1.106.742.421
- Gain on disposal of financial investments		
- Dividends and profit distributions received in cash or non-monetary assets	2.601.114.461	1.960.000.000
- Foreign exchange gains	4.228.723.957	10.223.419.530
- Interest income from deferred or installment sales		
- Interest income from deferred or installment sales		
- Other financial income		
Total	6.931.399.989	13.290.161.951

6. Financial expenses (Code 23)

Index	30/06/2026	30/06/2025
- Borrowing costs	25.725.713.356	15.723.892.245

NOTES TO THE FINANCIAL STATEMENTS

The second quarter of 2026

- Loss on disposal of financial investments			
- Foreign exchange losses		1.671.088.238	2.422.258.317
- Interest expense on deferred or installment purchases			
- Cash discounts granted			3.382.020.519
- Allowance for decline in value of trading securities and allowance for impairment of investments in other entities			
- Other financial expenses			
- Items reducing financial expenses		2.761.618.018	
Total		24.635.183.576	21.528.171.081

7. Other income

Index	30/06/2026	30/06/2025
- Gain on disposal of property, plant and equipment	81.692.072	109.545.455
- Gain on revaluation of assets contributed as capital		
- Penalties received	503.611.352	36.881.755
- Tax reductions		
- Other income	81.274.924	106.115.433
Total	666.578.348	252.542.643

8. Other expenses

Index	30/06/2026	30/06/2025
- 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	1.455.539.970
Total	10.036.834	1.455.539.970

9. Selling expenses, general and administrative expenses

Index	30/06/2026	30/06/2025
a) General and administrative expenses	28.207.244.339	20.137.699.784
-Employee costs, meals, insurance, and trade union fee	16.478.496.198	7.882.428.335
-Depreciation cost	3.540.617.508	4.766.665.554
-Cost of equipment, supplies, packaging, repairs	398.193.161	1.012.400.816
-Norm loss and provision costs		
-Guest cost, gifts, commercial signs	1.936.698.814	1.684.797.361
-Taxes, fees and charges, premises rental, land rental	108.127.099	247.522.235
-Cost of purchased services (bank fees, fuel,,)	1.651.258.052	1.629.552.381
-Other costs	3.183.120.777	2.823.676.196
-Cost of uniforms, conferences, health check-ups, allowances	512.162.518	707.875.907
-Management allocation costs	(127.810.252)	(179.340.001)
-Provision for bad debts	526.380.464	(437.879.000)
b) Selling expenses	111.773.856.305	62.156.372.803
-Employee costs, meals, insurance, and trade union fee	31.820.437.432	15.107.569.469
-Shipping and loading costs	21.042.993.669	9.015.393.389
-Depreciation cost	2.519.292.620	2.655.272.992
-Cost of equipment, supplies, packaging...	1.419.736.831	2.053.262.929
-Export costs	33.310.156.398	23.610.839.775
-Commission Cost	2.442.824.513	2.573.650.649
-Taxes, fees and charges, premises rental, land rental	5.083.795.487	(1.510.954.709)
-Cost of outside services, minor repairs....	7.684.085.889	4.380.044.515
-Fuel and material costs	2.477.548.687	1.330.960.267
-Electricity and telephone costs		
-Bank fees	1.018.797.570	823.846.815
-Guest cost, gifts,...	1.357.939.485	886.435.428
-Other costs	1.596.247.724	1.230.051.284

10. Production cost according to factors

Index	30/06/2026	30/06/2025
- Cost of raw materials	424.969.924.495	426.155.233.775

NOTES TO THE FINANCIAL STATEMENTS

The second quarter of 2026

- Staff cost	67.079.571.999	44.301.353.829
- Depreciation cost	9.333.868.652	10.165.460.979
- Outside services rendered	77.013.161.772	42.292.648.125
- Other costs	11.309.657.456	18.619.556.429
Total	589.706.184.374	541.534.253.137

11. Current corporate income tax expenses (Code 51)

Khoản mục	30/06/2026	30/06/2025
- Accounting profit before tax	32.140.827.772	21.447.474.650
- Tax expense calculated at the current corporate income tax rate		
- Non-taxable income		
- Non-deductible expenses		
- Corporate income tax expense	6.028.635.361	4.264.767.788

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
- 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

NOTES TO THE FINANCIAL STATEMENTS

The second quarter of 2026

- 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)

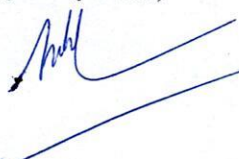
- Titles of items amended or supplemented in accordance with regulations:

- 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, 7 July, 2026

General Director

(Signature, full name, and seal)



Đặng Văn Lành