

KIEN GIANG TRADING JOINT STOCK COMPANY
REVIEWED INTERIM FINANCIAL STATEMENTS

For the period ended 30 June 2026

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KIEN GIANG TRADING JOINT STOCK COMPANY

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

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Kien Giang Trading Joint Stock Company presents this report together with the Company's reviewed interim financial statements for the period ended 30 June 2026.

THE COMPANY

Kien Giang Trading Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company established through the conversion of Kien Giang Tourism and Trading One Member Limited Liability Company pursuant to Decision No. 1555/QĐ-UBND dated 21 July 2017 issued by the People's Committee of Kien Giang Province. The Company was first granted Enterprise Registration Certificate No. 1700523208 by the Department of Planning and Investment of Kien Giang Province on 30 June 2010 and has subsequently been amended several times, with the 8th amendment dated 27 August 2025 issued by the Department of Finance of An Giang Province.

The charter capital, according to the Enterprise Registration Certificate No. 1700523208 with the 8th amendment dated 27 August 2025 is VND 364,738,330,000 (*In words: Three hundred and sixty-four billion, seven hundred and thirty-eight million, three hundred and thirty thousand Vietnamese Dong*).

The company's name in English: KIEN GIANG TRADING JOINT STOCK COMPANY

Abbreviated name: KTC.

The Company's shares are listed on the UpCOM Stock Exchange under the stock symbol: KTC.

The Company's headquarters is located at: No. 190 Tran Phu Street, Rach Gia Ward, An Giang Province, Vietnam.

BOARDS OF DIRECTORS, SUPERVISORS, AND MANAGEMENT

Members of the Boards of Directors, Supervisors, Management who held the Company during the period and at the date of this report are as follows:

Board of Directors

Mr. Nguyen Thanh Tung	Chairman
Mr. Dang Hong Toan	Vice Chairman
Mr. Nguyen Duy An	Member
Ms. Vo Thi Huong Giang	Member
Mr. Phung Phuong Quang	Member
Mr. Trinh Quoc Viet	Member
Mr. Dang Van Lanh	Member
Mr. Pham Ngoc Tan	Member

Board of Supervisors

Ms. Nguyen Thi Bach Duong	Head of the Board
Mr. Tran Cong Tam	Member
Mr. Tran Huu Nghi	Member
Mr. Vo Chi Cong	Member
Mr. Nguyen Van Thong	Member

Board of Management

Mr. Dang Van Lanh	General Director
Mr. Nguyen Duy An	Deputy General Director
Mr. Nguyen Thanh Cong	Deputy General Director
Ms. Vo Thi Huong Giang	Deputy General Director
Ms. Vo Thi Huong Giang	Deputy General Director

(Appointed on 01 April 2026)

STATEMENT OF THE BOARD OF MANAGEMENT (CONTINUED)

SUBSEQUENT EVENTS

According to the Board of Management, in all material respects, there have been no other significant events occurring after the balance sheet date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the interim financial statements for the period ended 30 June 2026.

AUDITORS

The Company's interim financial statements for the period ended 30 June 2026 have been reviewed by CPA VIETNAM Auditing Company Limited - An Independent Member Firm of INPACT.

THE BOARD OF MANAGEMENT'S RESPONSIBILITY

The Company's Board of Management is responsible for preparing the interim financial statements, which give a true and fair view of the financial position of the Company as at 30 June 2026 as well as of its interim income and cash flows statements for the period then ended, complying with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the Interim financial statements. In preparing these interim financial statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been complied with, material differences are disclosed and explained in the Interim financial statements;
- Design, execute and maintain an effective internal control related to the appropriate preparation and presentation of interim financial statements to obtain reasonable assurance that the interim financial statements are free of material misstatements caused by even frauds and errors; and
- Prepare the interim financial statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim financial statements comply with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

For and on behalf of the Board of Management,



Dang Van Lanh
General Director

An Giang, 25 August 2026

Head Office in Hanoi:

8th floor, VG Building, No. 235 Nguyen Trai Str.,
Thanh Xuan Dist., Hanoi, Vietnam

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No.: 209/2026/BCSX-CPA VIETNAM-HCM

REVIEW REPORT OF INTERIM FINANCIAL STATEMENTS

To: **Shareholders**
 Boards of Directors, Supervisors and Management
 Kien Giang Trading Joint Stock Company

We have reviewed the accompanying interim financial statements of Kien Giang Trading Joint Stock Company, prepared on 25 August 2026, as set out on pages 06 to pages 47, including the Interim Financial Position Statement as of 30 June 2026, the Interim Income Statement and the Interim Cash Flows Statement for the period ended, and notes to the Interim Financial Statements.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the true and fair preparation and presentation of these interim financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements and for such internal control as the Board of Management determines is necessary to enable the preparation of the interim financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

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

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

Auditors' Conclusion

Based on our review, nothing has come to the attention that causes us to believe that the accompanying interim financial statements, in all material respects, don't give a true and fair view of the interim financial position of the Company as of 30 June 2026 and the interim results of its operations and its interim cash flows for the period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements.

Other Matter

The Company's interim financial statements for the period ended 30 June 2025 and financial statements for the financial year ended 31 December 2025 were reviewed and audited, respectively, by other auditors and another audit firm. Those auditors expressed an unqualified conclusion and an unqualified opinion on the respective financial statements on 26 August 2025 and 12 March 2026, respectively.



Luu Minh Toi**Deputy Director**

Audit Practising Registration Certificate:

No: 3920-2022-137-1

Letter of Authorization No. 06/2026/UQ-CPA VIETNAM dated 2 January 2026 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED**An Independent Member of INPACT***Hanoi, 25 August 2026*

INTERIM FINANCIAL POSITION STATEMENT

As at 30 June 2026

ASSETS	Code	Notes	30/06/2026 VND	01/01/2026 VND (Restated)
A - CURRENT ASSETS (100=110+120+130+140+160)	100		872,042,244,574	1,001,434,954,646
I. Cash and cash equivalents	110	5.1	14,620,250,533	22,392,638,564
1. Cash	111		14,620,250,533	22,392,638,564
II. Short-term financial investments	120		33,004,822,551	17,505,778,615
1. Short-term investments held to maturity	123	5.2	33,004,822,551	17,505,778,615
III. Short-term receivables	130		176,172,659,256	271,033,462,310
1. Short-term receivables from customers	131	5.4	140,647,306,562	220,989,020,144
2. Short-term prepayments to suppliers	132	5.5	26,935,029,167	37,060,443,062
3. Other short-term receivables	135	5.6	11,798,606,728	15,669,085,386
4. Short-term allowances for doubtful debts	136	5.9	(3,250,010,928)	(2,723,630,464)
5. Shortage of assets awaiting resolution	137		41,727,727	38,544,182
IV. Inventories	140	5.7	600,959,832,511	630,726,204,832
1. Inventories	141		600,959,832,511	632,601,004,890
2. Allowances for devaluation of inventories	142		-	(1,874,800,058)
VI. Other current assets	160		47,284,679,723	59,776,870,325
1. Short-term deferred expenses	161	5.12	4,538,606,118	2,393,827,825
2. Deductible value added tax	162		40,887,716,844	53,813,747,434
3. Tax and receivables from the State Budget	163	5.17	1,858,356,761	3,569,295,066
B - LONG-TERM ASSETS (200=220+250+260+270)	200		388,662,483,498	388,286,694,363
II. Fixed assets	220		234,088,285,143	249,430,106,934
1. Tangible fixed assets	221	5.10	136,544,063,049	140,528,821,615
- Historical Costs	222		519,426,572,933	514,270,095,593
- Accumulated depreciation	223		(382,882,509,884)	(373,741,273,978)
2. Intangible fixed assets	227	5.11	97,544,222,094	108,901,285,319
- Historical Costs	228		108,492,117,913	120,220,299,589
- Accumulated amortization	229		(10,947,895,819)	(11,319,014,270)
V. Long-term assets in progress	250		34,934,466,120	20,275,924,021
1. Construction in progress	252	5.8	34,934,466,120	20,275,924,021
VI. Long-term investments	260	5.3	104,588,066,906	101,826,448,888
1. Investments in subsidiaries	261		46,037,000,000	46,037,000,000
2. Investments in joint ventures and associates	262		76,882,451,690	76,882,451,690
3. Investments in equity of other entities	263		11,673,949,011	11,673,949,011
4. Allowances for long-term investments of other entities	264		(30,005,333,795)	(32,766,951,813)
VII. Other long-term assets	270		15,051,665,329	16,754,214,520
1. Long-term deferred expenses	271	5.12	15,051,665,329	16,754,214,520
TOTAL ASSETS (280 = 100+200)	280		1,260,704,728,072	1,389,721,649,009

INTERIM FINANCIAL POSITION STATEMENT (CONTINUED)

As at 30 June 2026

RESOURCES	Code	Notes	30/06/2026	01/01/2026
			VND	VND (Restated)
C - LIABILITIES (300=310+330)	300		831,482,853,493	978,685,968,748
I. Short-term liabilities	310		831,012,853,493	978,215,968,748
1. Short-term trade payables	311	5.13	26,345,911,809	65,991,269,488
2. Short-term prepayments from customers	312	5.14	54,647,761,498	71,919,908,393
3. Short-term taxes and payables to the State Budget	314	5.17	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	5.15	6,308,466,875	5,588,819,586
6. Other short-term payments	320	5.16	28,677,784,191	28,062,249,068
7. Short-term borrowings and finance lease liabilities	321	5.18	669,768,840,834	779,290,029,845
8. Bonus and welfare funds	323		7,777,352,036	528,953,943
II. Long-term liabilities	330		470,000,000	470,000,000
1. Other long-term payables	338	5.16	470,000,000	470,000,000
D - OWNERS' EQUITY	400	5.19	429,221,874,579	411,035,680,261
1. Contributed capital	411		364,738,330,000	364,738,330,000
- Ordinary shares with voting rights	411a		364,738,330,000	364,738,330,000
2. Development and investment funds	418		23,781,818,968	21,280,093,269
3. Undistributed profit after tax	420		40,701,725,611	25,017,256,992
- Undistributed profit after tax brought forward	420a		14,589,533,200	-
- Undistributed profit after tax for the	420b		26,112,192,411	25,017,256,992
TOTAL RESOURCES (440 = 300+400)	440		1,260,704,728,072	1,389,721,649,009

An Giang, 25 August 2026

Preparer

Chief Accountant

General Director



Huynh Kim Oanh



Tran Thi Cam Loan



Dang Van Lanh

INTERIM INCOME STATEMENT

For the period ended 30 June 2026

ITEMS	Code	Notes	For the period ended	For the period ended
			30/06/2026	30/06/2025
			VND	VND
1. Revenues from sale of goods and provision of services	01	6.1	3,700,686,337,362	2,661,241,875,032
2. Revenue deductions	02	6.2	175,769,943	1,434,257,842
3. Net revenues from sale of goods and provision of services (10 = 01-02)	10	6.3	3,700,510,567,419	2,659,807,617,190
4. Cost of goods sold	11	6.4	3,511,341,396,926	2,546,625,063,491
5. Gross profit from sale of goods and provision of services (20 = 10-11)	20		189,169,170,493	113,182,553,699
6. Financial income	22	6.5	6,916,463,569	13,229,907,772
7. Financial expenses	23	6.6	24,620,247,156	21,467,916,904
<i>In which: interest expenses</i>	24		25,725,713,356	15,723,892,242
8. Selling expenses	25	6.7	111,773,856,305	62,156,372,803
10. General and administrative expenses	26	6.7	28,207,244,339	20,137,699,784
9. Net profit from operating activities {30 = 20+21+(22-23)-(25+26)}	30		31,484,286,262	22,650,471,980
12. Other income	31	6.8	666,578,348	252,542,640
13. Other expenses	32	6.9	10,036,838	1,455,539,970
14. Other profit (40 = 31-32)	40		656,541,510	(1,202,997,330)
15. Accounting profit before income tax (50 = 30+40)	50		32,140,827,772	21,447,474,650
16. Current corporate income tax expenses	51	6.11	6,028,635,361	4,264,767,778
17. Deferred corporate income tax expenses	52		-	-
18. Profit after corporate income tax (60 = 50-51-52)	60		26,112,192,411	17,182,706,872

An Giang, 25 August 2026

Preparer

Chief Accountant

General Director



Huynh Kim Oanh



Tran Thi Cam Loan



Dang Van Lanh

INTERIM CASH FLOWS STATEMENT

(Indirect method)

For the period ended 30 June 2026

ITEMS	Code	Notes	For the period ended	For the period ended
			30/06/2026	30/06/2025
			VND	VND
I. Net cash flows from operating activities				
1. Profit before tax	01		32,140,827,772	21,447,474,650
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		12,351,548,707	10,121,595,184
- Provisions	03		(4,110,037,612)	2,944,141,519
- Gains, losses on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(264,295,227)	(277,714,339)
- Gains, losses on investing activities	05		(2,763,378,476)	(3,175,755,308)
- Interest expenses	06		25,725,713,356	15,723,892,242
3. Operating profit before changes in working capital	08		63,080,378,520	46,783,633,948
- Increase, decrease in receivables	09		101,180,651,181	(75,337,297,283)
- Increase, decrease in inventories	10		31,641,172,379	41,831,920,917
- Increase, decrease in payables	11		(34,365,697,927)	(11,139,521,103)
- Increase, decrease deferred expenses	12		(2,748,575,444)	(2,899,325,953)
- Interest paid	14		(26,288,934,592)	(21,463,044,515)
- Corporate income tax paid	15		(5,236,423,912)	(888,824,419)
- Other payments on operating activities	17		(677,600,000)	(1,091,950,000)
Net cash flows from operating activities	20		126,584,970,205	(24,204,408,408)
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(19,953,346,780)	(359,790,081)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		83,703,704	109,545,454
3. Expenditures on loans and purchase of debt instruments from other entities	23		(47,929,370,496)	(17,098,780,786)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		32,505,778,615	56,711,262,630
5. Proceeds from interests, dividends	27		10,454,488,640	5,230,424,852
Net cash flow from investing activities	30		(24,838,746,317)	44,592,662,069
III. Cash flows from financing activities				
1. Proceeds from borrowings	33		3,248,217,943,186	2,436,823,336,811
2. Repayment of financial principal	34		(3,357,739,132,197)	(2,472,813,523,046)
Net cashflow from financing activities	40		(109,521,189,011)	(35,990,186,235)
Net cashflow during the period (50 = 20+30+40)	50		(7,774,965,123)	(15,601,932,574)
Cash and cash equivalents at beginning of period	60	5.1	22,392,638,564	33,684,491,496
Effect of exchange rate fluctuations	61		2,577,092	-
Cash and cash equivalents at end of period (70 = 50+60+61)	70	5.1	14,620,250,533	18,082,558,922

An Giang, 25 August 2026

Preparer

Chief Accountant

General Director



Huynh Kim Oanh



Tran Thi Cam Loan



Dang Van Lanh

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the period ended 30 June 2026

1. COMPANY INFORMATION**1.1 Structure of ownership**

Kien Giang Trading Joint Stock Company is a joint stock company established through the conversion of Kien Giang Tourism and Trading One Member Limited Liability Company pursuant to Decision No. 1555/QD-UBND dated 21 July 2017 issued by the People's Committee of Kien Giang Province. The Company was first granted Enterprise Registration Certificate No. 1700523208 by the Department of Planning and Investment of Kien Giang Province on 30 June 2010 and has subsequently been amended several times, with the 8th amendment dated 27 August 2025 issued by the Department of Finance of An Giang Province.

The charter capital, according to the Enterprise Registration Certificate No. 1700523208 with the 8th amendment dated 27 August 2025 is VND 364,738,330,000 (*In words: Three hundred and sixty-four billion, seven hundred and thirty-eight million, three hundred and thirty thousand Vietnamese Dong*).

The company's name in English: KIEN GIANG TRADING JOINT STOCK COMPANY

Abbreviated name: KTC.

The Company's shares are listed on the UpCOM Stock Exchange under the stock symbol: KTC.

The Company's headquarters is located at: No. 190 Tran Phu Street, Rach Gia Ward, An Giang Province, Vietnam.

Total number of the Company's employees as at 30 June 2026 is 223 employees (as at 01 January 2026 is 223 employees).

1.2 Operating industries and principal activities

The operating industries of the Company according to the Enterprise Registration Certificate mainly include:

- Afforestation and the tending of timber trees;
- Exploitation of other forest products;
- Brackish-water and freshwater aquaculture;
- Processing and preservation of fishery products and products thereof; processing and canning of fishery products; processing and preservation of frozen fishery products; processing and preservation of dried fishery products; and other processing and preservation of fishery products and products thereof;
- Rice milling;
- Installation of water supply and drainage systems;
- Wholesale of other agricultural and forestry raw materials (excluding wood, bamboo and rattan); paddy, maize and other cereal grains; animal feed and feed ingredients for livestock, poultry and aquaculture;
- Retail sale in general merchandise stores;
- Retail sale of automotive fuel in specialized stores.

The Company's principal activities during the period included: Trading of petroleum and related products; production and trading of rice; processing and canning of fishery products.

1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

KIEN GIANG TRADING JOINT STOCK COMPANY

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

Form No. B 09a - DN

Issued under Circular No. 99/2025/TT-BTC

Dated 27 October 2025 by The Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.4 The Company structure

As at 30 June 2026, The Company has subsidiaries, associates and dependent units as follows:

No.	Name	Address	Main activities	Voting interest	Equity interest
A. Subsidiaries					
1	Kien Giang Trading Service JSC	No. 26 Le Loi Street, Rach Gia Ward, An Giang Province	Trading and services	97.91%	97.91%
B. Associates					
1	Kiengiang Foodstuff Canning JSC	Tac Cau Fishing Port Area, Minh Phong Hamlet, Binh An Commune, An Giang Province	Production and export of canned seafood products	38.08%	38.08%
2	Kien Giang Book and Equipment JSC	No. 5990601-603, 3/2 Street, Rach Gia Ward, An Giang Province	Trading in books and stationery	20.00%	20.00%
3	Petrolimex Kien Giang Co., Ltd	No. 30 Pham Hong Thai Street, Rach Gia Ward, An Giang Province	Trading in petroleum products	49.00%	49.00%

C. Dependent units:

No.	Name of branches	Address	Main activities
1	Kien Giang Petroleum Trading Enterprise	No. 499C Nguyen Trung Truc Street, Rach Gia Ward, An Giang Province	Trading in petroleum products and liquefied gas
2	Giong Rieng Rice Export Processing Enterprise	Group 2, Tan Thanh Hamlet, Thanh Hung Commune, An Giang Province	Production, processing and trading of food and foodstuff products
3	Tan Hiep Export Rice Processing Enterprise	Group 8, Tan Thanh Hamlet, Thanh Dong Commune, An Giang Province	Production, processing and trading of food and foodstuff products
4	Phu Quoc Petroleum Trading Branch	Group 2, Quarter 1, Phan Dinh Phung Street, Phu Quoc Special Zone, An Giang Province	Trading in petroleum products and liquefied gas
5	KTC Canned Food Factory	Tac Cau Fishing Port Area, Minh Phong Hamlet, Binh An Commune, An Giang Province	Canning of food and foodstuff products

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.5 Statement on the comparability of information in the interim financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the Vietnamese Enterprise Accounting System, which replaces the Vietnamese Enterprise Accounting System issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016. The Circular is effective for financial years beginning on or after 1 January 2026.

The Company adopted Circular No. 99/2025/TT-BTC from 1 January 2026. Where the adoption of the Circular affects the presentation of the financial statements, comparative information has been restated or reclassified, as appropriate, in accordance with its requirements. Consequently, the accounting information and amounts presented in these interim financial statements are comparable, having been prepared and presented consistently.

2. FISCAL YEAR AND ACCOUNTING CURRENCY**2.1 Fiscal year**

The Company's fiscal year applicable for the preparation of its Financial Statements starts on 1 January and ends on 31 December of the solar year.

The interim financial statements of the Company are prepared for the period ended 30 June 2026.

2.2 Accounting currency

The accompanying Interim financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM**3.1 Accounting System**

The Company applied the Vietnamese Enterprise Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025, issued by the Ministry of Finance.

3.2 Statements for the compliance with Accounting Standards and System

The Board of Management ensures to follow all the requirements of the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Basis of preparation the interim financial statements**

The attached interim financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim financial statements.

The interim financial statements of the Company are prepared based on the summary of the interim financial statements of the dependent units and the interim financial statements of the Office of the Company. All transactions and balances between the Office of the Company and its dependent units as well as between the dependent units have been eliminated when preparing and presenting the Company's interim financial statements.

The accompanying interim financial statements are the Company's ones, therefore, they do not include the interim financial statements of subsidiary. Users of the interim financial statements should read them together with the Company's interim consolidated financial statements for the period ended 30 June 2026 to obtain full information of the Company's financial position as well as the results of operations and cash flows during the reporting period.

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

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Accounting estimates**

The preparation of the interim financial statements in conformity with Vietnamese Accounting Standards requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets, and disclosures of contingent assets and liabilities at the date of the Interim financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates and assumptions.

Exchange Rates Applied in Accounting***For Transactions in Foreign Currency***

Transactions denominated in currencies other than VND during the period are translated into VND at the actual exchange rates prevailing on the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND, except for demand deposits, are translated into VND at the average telegraphic transfer buying and selling exchange rates quoted by the commercial bank with which the Company regularly transacts. The Company does not retranslate all or part of the carrying amount of foreign currency-denominated receivables for which an allowance for doubtful debts has been recognised.

Foreign currency-denominated demand deposits are translated into VND at the average telegraphic transfer buying and selling exchange rate quoted by the commercial bank where the Company maintains its deposit accounts as at the end of the reporting period.

Exchange differences arising from the translation of foreign currency-denominated monetary items are recognised in the Income Statement for the period and presented on a net basis.

Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Financial investments***Held to maturity investments***

Held to maturity investments are those that the Company has intention and ability to hold until maturity. Held to maturity investments includes: term bank deposits with original maturities of more than 3 months.

Held-to-maturity investments are initially recognised at purchase cost, including transaction costs directly attributable to the acquisition. Subsequent to initial recognition, held-to-maturity investments are measured at their carrying amount, comprising principal and interest accrued up to the reporting date, less any allowance for impairment, if any. Interest income arising from held-to-maturity investments after the acquisition date is recognised in the income statement on an accrual basis. Interest accrued prior to the Company's acquisition of the investments is deducted from the cost of the investments at the acquisition date.

An allowance for impairment of held-to-maturity investments is recognized in accordance with the current accounting regulations.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Financial investments (Continued)***Held to maturity investments (Continued)**Investments in subsidiaries, associates and other investments*

Investments in subsidiaries over which the Company has control, investments in associates and joint ventures over which the Company has significant influence are stated at cost method in the interim financial statements.

Profit distributions that Company received from the accumulated profits of the subsidiaries after the Company obtains control right are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Investments in subsidiaries, associates and other investments are presented at cost less allowance for diminution in value (if any) in the Interim Financial Position statement.

Other investments: are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Allowance for loss of investments

Investments in subsidiaries, associates, other entities and other investments: An allowance for impairment is recognized when there are indications or objective evidence that an investment is impaired as of the reporting date. The impairment loss is determined in accordance with the current accounting regulations, taking into account the nature of each investment.

For investments in parent companies, the basis for recognizing an allowance for impairment is the consolidated financial statements of the investee.

Receivables

Receivables represent amounts recoverable from customers and other parties. Receivables are classified by collection period, debtor, currency denomination and other relevant factors to reflect the Company's operating characteristics and management requirements:

- Trade receivables comprise receivables of a commercial nature arising from purchase and sale transactions, including receivables from the sale of goods, the rendering of services, and the liquidation or disposal of assets (such as fixed assets, investment property and financial investments) between the Company and purchasers (being parties independent of the seller and not subsidiaries or dependent units of the Company). Trade receivables also include export sales receivables of the principal under entrusted export arrangements through the entrusted party;
- Other receivables comprise receivables that are non-commercial in nature and do not arise from purchase and sale transactions, including cash dividends and profit distributions receivable, payments made on behalf of third parties, payments made by the entrusted import and export party on behalf of the principal, loans of non-monetary assets, penalties, compensation receivable, assets pending resolution, and other similar receivables...

Receivables are presented at their carrying amount less any allowance for doubtful accounts. An allowance for doubtful accounts is recognized when there are indications or objective evidence that the Company is unable, or is unlikely, to collect outstanding receivables in accordance with the current accounting regulations.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Inventories**

Inventories are stated at the lower of cost and net realisable value. The cost of inventories comprises direct material costs, direct labour costs and production overheads, where applicable, incurred in bringing the inventories to their present location and condition.

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

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and estimated marketing, selling and distribution costs.

An allowance for inventory write-down is recognised when there is reliable evidence that the net realisable value of inventories is lower than their cost.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of a tangible fixed asset comprises the purchase price and all other costs directly attributable to bringing the asset to the location and condition necessary for it to operate in the manner intended by the Company.

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

	<u>Years</u>
Buildings and structures	05 - 50
Machinery and equipment	15 - 20
Motor vehicles	10
Office equipment	05 - 10

When a tangible fixed asset is sold or otherwise disposed of, its cost and accumulated depreciation are derecognized, and any resulting gain or loss is recognized in other income or other expenses for the period.

Intangible fixed assets and Amortization

Intangible fixed assets are stated at cost less accumulated amortization. The cost of an intangible fixed asset comprises all costs incurred by the Company to acquire the asset up to the time it is brought to the location and condition necessary for it to operate in the manner intended by the Company. Expenditures incurred after the initial recognition of an intangible fixed asset are recognized as operating expenses for the period unless such expenditures are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

When an intangible fixed asset is sold or disposed of, its cost and accumulated amortization are derecognized, and any resulting gain or loss is recognized in other income or other expenses for the period.

The Company's intangible fixed assets comprise:

Land use rights

The cost of land use rights comprises all actual costs incurred by the Company that are directly attributable to obtaining the land use rights, including land use right acquisition costs, compensation and site clearance costs, land leveling costs, registration fees, and other directly attributable costs. Land use rights are amortized using the straight-line method over the terms of the land use rights, ranging from 28 to 40 years. Land use rights with an indefinite term are not amortized.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Intangible fixed assets and Amortization (Continued)*****Computer software***

Costs associated with computer software that is not an integral part of the related hardware are capitalized. The cost of computer software comprises all costs incurred by the Company up to the time the software is ready for its intended use. Computer software is amortized using the straight-line method over a period of 5 years.

Construction in progress

Construction in progress reflects the properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees and interest fees to the Company's accounting policies.

Deferred expenses

Deferred expenses comprise actual costs incurred that relate to the operating results of multiple accounting periods. The Company's deferred expenses include:

Tools and supplies

Tools and supplies are amortized to expenses on a straight-line basis over a period not exceeding 12 months.

Major repairs of fixed assets and other deferred expenses

Major one-off repair costs of fixed assets and other deferred expenses are amortized to expenses on a straight-line basis over a period of 6 to 12 months.

Operating Leases

Lease payments under operating leases are recognized in the interim income statement on a straight-line basis over the lease term. Lease commissions are recognized in the interim income statement as part of the total lease expense over the lease term

Payables

The account payables are monitored in detail by payable terms, payable parties, original currency, and other factors depending on the Company's management requirement.

The account payables include payables such as trade payables, loans payable, and other payables which are determined almost certainly by the recorded value and term, which is not carried less than the amount to be paid. They are classified as follows:

- Trade payables comprise liabilities of a commercial nature arising from transactions for the purchase of goods, services, or assets between the Company and suppliers (being parties independent of the Company, including payables between the parent company and its subsidiaries, joint ventures, and associates).
- Other payables comprise liabilities that are non-commercial in nature and do not arise from transactions for the purchase of goods or the receipt of services.

At the end of the reporting period, the Company remeasures outstanding balances of foreign currency-denominated monetary liabilities at the average transfer buying and selling exchange rates quoted by the commercial bank with which the Company regularly transacts.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Dividends and profit distributions payable**

Dividends are recognized as a liability when the Board of Directors, under the authority delegated by the General Meeting of Shareholders, issues the dividend declaration and the dividend record date is announced by the Vietnam Securities Depository and Clearing Corporation.

Borrowings

Borrowings include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts in det by each type and classifies them into short-term and long-term according to repayment terms.

Expenses directly related to the loan are recognized as financial expenses, except for expenses incurred from a loan for investment, construction, or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition of borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Accounting Standards "Borrowing cost".

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period but not paid to ensure that when these expenses occur, they will not have a significant influence on operating expenses based on the matching principle between income and expenses.

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Company's Charter as well as the provisions of law and approved by the General Meeting of Shareholders.

Revenue and other income

The Company's revenue includes revenue from sales of products, goods and provision of services.

Revenue from sale of goods and products

Revenue from the sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and;
- Costs related to transactions can be determined.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**Revenue and other income (Continued)*****Revenue from services***

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Identify the completed work as at the interim financial position statement date; and
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from interest income and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Cost of goods sold or services rendered including the cost of products, goods, services, and investment property sold during the period is recorded corresponding to revenue. For cost which is over the normal level of inventories is recorded directly into the cost of goods sold.

Financial expenses

Finance expenses reflect expenses incurred during the period, primarily comprising borrowing costs and foreign exchange losses arising from the retranslation of foreign currency-denominated monetary items at the end of the reporting period or upon the settlement of payables or the collection of receivables.

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): Are total current income tax expenses in determining the profit or loss of a period.

Current income tax expenses: Are corporate income tax payable calculated on taxable profit during the period and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. The difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Related parties

A party is considered a related party of the Company in case that party can control the Company or cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of the relationship is focused more than its legal form.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM FINANCIAL POSITION STATEMENT**5.1 Cash and cash equivalents**

	30/06/2026 VND	01/01/2026 VND
Cash on hand	925,250,610	633,188,085
Demand deposits (i)	13,694,999,923	21,759,450,479
Total	14,620,250,533	22,392,638,564

	30/06/2026 VND	01/01/2026 VND
(i) Demand deposits:		
JSC Bank for Investment and Development of Vietnam	1,181,975,966	9,814,213,193
JSC Bank for Foreign Trade of Vietnam	3,121,879,657	2,379,383,355
Saigon Thuong Tin Commercial Joint Stock Bank	957,688,640	1,959,000,464
Vietnam Bank for Agriculture and Rural Development	3,960,194,655	531,051,314
Vietnam Maritime Commercial Joint Stock Bank	2,259,142,369	53,093,153
Vietnam JSC Bank for Industry and Trade	1,279,449,501	3,134,723,152
Vietnam International Commercial Joint Stock Bank	82,198,826	2,895,191,404
Others Bank	852,470,309	992,794,444
Total	13,694,999,923	21,759,450,479

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For the period ended 30 June 2026

5.2 Investments held to maturity

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original cost	Recoverable amount Allowance	Original cost	Recoverable amount Allowance
JSC Bank for Investment and Development of Vietnam - Kien Giang Branch (i)	15,000,000,000	15,000,000,000	-	-
JSC Bank for Investment and Development of Vietnam - Kien Giang Branch (ii)	17,929,370,496	17,929,370,496	17,505,778,615	17,505,778,615
Accrued interest on term deposits (iii)	75,452,055	75,452,055	-	-
Total	33,004,822,551	33,004,822,551	17,505,778,615	17,505,778,615

- (i) A term deposit under Contract No. 47/2026/679505/HDTD dated 8 May 2026, bearing interest at 3.4% per annum, with a maturity of no more than 06 months.
- (ii) A term deposit under Contract No. 12/2026/PLHDTD dated 18 February 2026, bearing interest at 6% per annum, with a maturity of no more than 06 months, and the lending interest is payable to a third party.
- (iii) Accrued interest on term deposits, calculated from the deposit date to the date of preparation of the interim financial statements.

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For the period ended 30 June 2026

5.3 Long-term financial investments

	Ratio		30/06/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original cost	Fair value	Provision	Original cost	Fair value	Provision
Investment in Subsidiaries								
Kien Giang Trading Service JSC	97.91%	97.91%	46,037,000,000	25,534,877,888	(20,502,122,112)	46,037,000,000	22,773,259,870	(23,263,740,130)
			46,037,000,000	25,534,877,888	(20,502,122,112)	46,037,000,000	22,773,259,870	(23,263,740,130)
Investments in associates								
Kien Giang Foodstuff Canning JSC	38.08%	38.08%	76,882,451,690	76,882,451,690	-	76,882,451,690	76,882,451,690	-
			19,568,463,690	19,568,463,690	-	19,568,463,690	19,568,463,690	-
Kien Giang Book and Equipment JSC	20.00%	20.00%	3,752,088,000	3,752,088,000	-	3,752,088,000	3,752,088,000	-
Petrolimex Kien Giang Co., Ltd	49.00%	49.00%	53,561,900,000	53,561,900,000	-	53,561,900,000	53,561,900,000	-
Investments in other entities								
Ngo Quyen Processing Export JSC	17.25%	17.25%	11,673,949,011	2,170,737,328	(9,503,211,683)	11,673,949,011	2,170,737,328	(9,503,211,683)
			3,244,164,000	-	(3,244,164,000)	3,244,164,000	-	(3,244,164,000)
Saigon - Phu Quoc JSC	11.62%	11.62%	7,555,491,328	1,798,721,408	(5,756,769,920)	7,555,491,328	1,798,721,408	(5,756,769,920)
Kien Giang Tourist JSC	14.44%	14.44%	502,277,763	-	(502,277,763)	502,277,763	-	(502,277,763)
Vicem Ha Tien Cement JSC	0.01%	0.01%	343,070,000	343,070,000	-	343,070,000	343,070,000	-
SaiGon Song Hau Beer Trading JSC	0.03%	0.03%	28,945,920	28,945,920	-	28,945,920	28,945,920	-
Total			134,593,400,701	104,588,066,906	(30,005,333,795)	134,593,400,701	101,826,448,888	(32,766,951,813)

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For the period ended 30 June 2026

5.4 Short-term receivables from customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowance	Book value	Allowance
Nam Viet Gao Co., Ltd	-	-	32,760,000,000	-
Kingfoelds Rice Solution Inc	-	-	47,314,108,800	-
I Schroeder KG (GmbHCo)	16,025,627,816	-	26,896,560,995	-
Others	124,621,678,746	(71,260,928)	114,018,350,349	(73,630,464)
Total	140,647,306,562	(71,260,928)	220,989,020,144	(73,630,464)

5.5 Short-term repayments to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowance	Book value	Allowance
Vinh Phat Food Import-Export Co., Ltd	-	-	4,998,000,000	-
Nam Lam Son Co., Ltd	-	-	4,199,821,740	-
Dong Me Kong Construction Manufacture Trading Service Co., Ltd	3,869,283,565	-	3,869,283,565	-
New Star Food Processing JSC	-	-	4,379,600,000	-
Tan Hiep Loi One Member Co., Ltd	2,650,000,000	(2,650,000,000)	2,650,000,000	(2,650,000,000)
Vo Ngoc Tran Food Processing One Member Co., Ltd	5,760,000,000	-	-	-
Others	14,655,745,602	(528,750,000)	16,963,737,757	-
Total	26,935,029,167	(3,178,750,000)	37,060,443,062	(2,650,000,000)

In which: Repayments to suppliers from related parties

(Details in Note 7.1)

216,928,352

37,060,443,062

(2,650,000,000)

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.6 Other short-term receivables

	30/06/2026 (VND)		01/01/2026 (VND) (Restated)	
	Book value	Allowance	Book value	Allowance
Dividends and profits receivable	-	-	3,886,725,192	-
Receivables from employees	626,047,337	-	473,064,617	-
Other receivables	11,172,559,391	-	11,309,295,577	-
Kien Giang Trading Service JSC	9,997,743,339	-	10,147,743,339	-
Social insurance receivables	210,724,438	-	191,193,013	-
Receivables relating to equitization	916,283,318	-	916,283,318	-
Mr. Nguyen Ngoc Tri	34,483,636	-	40,483,636	-
KTC Canned Food Factory	2,324,660	-	2,592,271	-
Kien Giang Power Company (now An Giang Power Company)	11,000,000	-	11,000,000	-
Total	11,798,606,728	-	15,669,085,386	-

In which: Other receivables from related parties
(Details in Note 7.1)

	9,997,743,339	-	14,025,758,339	-
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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.7 Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Allowance	Original value	Allowance
Good in transit	19,674,727,070	-	38,395,667,828	-
Raw material	11,721,174,042	-	62,563,339,741	-
Tool, supplies	142,929,962	-	360,958,758	-
Work in progress (i)	374,516,982,603	-	374,516,982,603	-
Finish goods	49,578,869,613	-	37,599,355,205	-
Goods	115,839,955,358	-	114,639,653,449	(1,874,800,058)
Consigned goods	29,485,193,863	-	4,525,047,306	-
Total	600,959,832,511	-	632,601,004,890	(1,874,800,058)

(i) Work in progress

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
67.5-Hectare New Urban Area Infrastructure Development Project, Quarter 9, Duong Dong Town, Phu Quoc District (ii)	373,788,745,934	373,788,745,934	373,788,745,934	373,788,745,934
Hoa Thuan - Kenh 5 Residential Area Project	728,236,669	728,236,669	728,236,669	728,236,669
Total	374,516,982,603	374,516,982,603	374,516,982,603	374,516,982,603

(ii) This represents investment costs incurred in the implementation of the Investment Project for the Construction of Infrastructure for the 67.5-hectare New Urban Area in Quarter 9, Duong Dong Town, Phu Quoc District, pursuant to Decision No. 2603/QĐ-UBND dated 13 December 2007 issued by the People's Committee of Kien Giang Province (now Phu Quoc Special Zone, An Giang Province). The Company issued Report No. 727/BC-KTC dated 23 December 2025 regarding the implementation of the conclusions of the Chairman of the People's Committee ("Provincial People's Committee") of Kien Giang Province set out in Notice No. 1239/TB-VP dated 24 November 2023 and Notice No. 821/TB-VP dated 21 August 2024 in relation to the Investment Project for the Construction of Infrastructure for the 67.5-hectare New Urban Area in Quarter 9, Duong Dong Town, Phu Quoc District, Phu Quoc Special Zone. The Project is currently pending consideration and resolution by the competent authorities in accordance with the conclusions of the Provincial People's Committee. As at the date of preparation of the interim financial statements, the balance relating to this Project amounted to VND 373,788,745,934. The Company continues to submit the matter to the Provincial People's Committee and other competent authorities for consideration and is seeking an early resolution to address the outstanding issues affecting the Company.

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5.8 Construction in progress

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
Construction in progress - Bonded Warehouse and Duty-Free Supermarket in Ha Tien (i)	29,825,321,793	29,825,321,793	18,097,140,117	18,097,140,117
Other remaining projects	5,109,144,327	5,109,144,327	2,178,783,904	2,178,783,904
Total	34,934,466,120	34,934,466,120	20,275,924,021	20,275,924,021

(i) The investment project for the construction of a duty-free shopping area, bonded warehouse and market within the Ha Tien Border Gate Economic Zone was terminated and the land was returned pursuant to Notice No. 16/TB-BQLKKT dated 7 February 2024 regarding the termination of the project and Decision No. 34/QD-BQLKKT dated 21 March 2024 regarding the recovery of the project land, both issued by the Management Board of An Giang Economic Zones. Currently, the People's Committee of An Giang Province has agreed with the proposal of the Department of Finance and other relevant departments and agencies to make an advance from the An Giang Land Development Fund to reimburse the Company for the investment costs incurred in the project, pursuant to Notice No. 382/TB-VP dated 23 August 2024 issued by the Office of the People's Committee of An Giang Province.

5.9 Bad debts

	30/06/2026 (VND)				01/01/2026 (VND)			
	Overdue periods	Original value	Recoverable amount	Recoverable amount	Overdue periods	Original value	Recoverable amount	Recoverable amount
1. Short-term receivables from customers		127,260,928	(71,260,928)	56,000,000		137,260,928	(73,630,464)	63,630,464
Mr. Tam Hung	> 3 years	-	-	-	> 3 years	10,000,000	(10,000,000)	-
Ms. Ton Thi Thuy Vy	> 3 years	127,260,928	(71,260,928)	56,000,000	> 3 years	127,260,928	(63,630,464)	63,630,464
2. Short-term prepayments to suppliers		4,412,500,000	(3,178,750,000)	1,233,750,000		2,650,000,000	(2,650,000,000)	-
Tan Hiep Loi One Member Co., Ltd	> 3 years	2,650,000,000	(2,650,000,000)	-	> 3 years	2,650,000,000	(2,650,000,000)	-
Song Nhi Foodstuffs Co., Ltd	< 1 year	1,762,500,000	(528,750,000)	1,233,750,000	-	-	-	-
Total		4,539,760,928	(3,250,010,928)	1,289,750,000		2,787,260,928	(2,723,630,464)	63,630,464

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5.10 Tangible fixed assets

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Total
HISTORICAL COST					
As at 01/01/2026	271,849,081,057	199,019,571,502	42,053,994,979	1,347,448,055	514,270,095,593
Construction in progress completed	215,837,536	5,078,967,145	-	-	5,294,804,681
Disposal	(138,327,341)	-	-	-	(138,327,341)
As at 30/06/2026	<u>271,926,591,252</u>	<u>204,098,538,647</u>	<u>42,053,994,979</u>	<u>1,347,448,055</u>	<u>519,426,572,933</u>
ACCUMULATED DEPRECIATION					
As at 01/01/2026	172,153,970,036	161,490,080,278	38,957,689,374	1,139,534,290	373,741,273,978
Depreciation	4,308,279,583	4,449,017,774	491,126,158	29,776,248	9,278,199,763
Disposal	(136,963,857)	-	-	-	(136,963,857)
As at 30/06/2026	<u>176,325,285,762</u>	<u>165,939,098,052</u>	<u>39,448,815,532</u>	<u>1,169,310,538</u>	<u>382,882,509,884</u>
NET BOOK VALUE					
As at 01/01/2026	<u>99,695,111,021</u>	<u>37,529,491,224</u>	<u>3,096,305,605</u>	<u>207,913,765</u>	<u>140,528,821,615</u>
As at 30/06/2026	<u>95,601,305,490</u>	<u>38,159,440,595</u>	<u>2,605,179,447</u>	<u>178,137,517</u>	<u>136,544,063,049</u>

The historical cost of tangible fixed assets that had been fully depreciated but were still in use as at 30 June 2026 amounted to VND 123,819,172,699 (as at 1 January 2026: VND 133,326,460,940).

The net book value of tangible fixed assets pledged with banks as security for loans as at 30 June 2026 amounted to VND 124,376,464,037.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.11 Intangible fixed assets*Unit: VND*

	Land use rights	Software	Total
HISTORICAL COST			
As at 01/01/2026	120,190,299,589	30,000,000	120,220,299,589
Finalization of completed projects	(11,728,181,676)	-	(11,728,181,676)
Decrease due to reclassification	30,000,000	(30,000,000)	-
As at 30/06/2026	108,492,117,913	-	108,492,117,913
ACCUMULATED AMORTIZATION			
As at 01/01/2026	11,289,014,270	30,000,000	11,319,014,270
Amortization	767,002,602	-	767,002,602
Decrease due to reclassification	30,000,000	(30,000,000)	-
Finalization of completed projects	(1,138,121,053)	-	(1,138,121,053)
As at 30/06/2026	10,947,895,819	-	10,947,895,819
NET BOOK VALUE			
As at 01/01/2026	108,901,285,319	-	108,901,285,319
As at 30/06/2026	97,544,222,094	-	97,544,222,094

The historical cost of intangible fixed assets that have been fully amortized but were still in use as at 30 June 2026 amounted to VND 30,000,000 (as at 1 January 2026 VND 30,000,000).

The net book value of intangible fixed assets pledged with banks as security for loans as at 30 June 2026 amounted to VND 84,771,850,853.

5.12 Deferred expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	4,538,606,118	2,393,827,825
Tools and supplies	590,003,188	220,112,615
Repair expenses	590,602,119	290,452,083
Insurance expense	93,984,782	144,822,771
Land lease expenses	2,636,553,068	524,038,897
Others	627,462,961	1,214,401,459
Long-term	15,051,665,329	16,754,214,520
Land lease expenses	7,899,530,818	10,205,877,160
Major asset repair costs	3,966,248,022	3,899,769,560
Others	3,185,886,489	2,648,567,800
Total	19,590,271,447	19,148,042,345

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.13 Short-term trade payables

	30/06/2026 VND	01/01/2026 VND
Hoang Minh Nhat JSC	-	37,669,999,000
Long Hung Trading and Service Co., Ltd	-	7,274,788,950
My Chau Printing and Packaging Corporation	6,527,526,929	4,829,020,049
Trong Hoa Seafood Co., Ltd	5,643,760,000	2,128,980,000
Others	14,174,624,880	14,088,481,489
Total	26,345,911,809	65,991,269,488
<i>In which: Trade payables from related parties</i>	-	237,654,000
<i>(Details in Note 7.1)</i>		

5.14 Short-term prepayments from customers

	30/06/2026 VND	01/01/2026 VND
Kien Giang Agro-Forestry Product JSC	19,315,252,483	19,315,252,483
Vinh Phat Investment Corporation	11,668,477,800	11,668,477,800
Varmavas	2,653,166,033	7,974,124,946
VJRR Rice Corporation	-	7,519,563,720
Bbgm Ricemill and Enterprises Corporation	4,314,098,784	7,446,339,504
Others	16,696,766,398	17,996,149,940
Total	54,647,761,498	71,919,908,393

5.15 Short-term accrued expenses

	30/06/2026 VND	01/01/2026 VND
Interest expenses	563,221,236	-
Accrued electricity expenses	172,167,289	-
Accrued land rental expenses	750,000,000	-
Accrued export expenses	4,084,557,613	4,067,998,208
Others	738,520,737	1,520,821,378
Total	6,308,466,875	5,588,819,586

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.16 Other payables

	30/06/2026 VND	01/01/2026 VND (Restated)
Short-term	28,677,784,191	28,062,249,068
Trade Union fees	193,798,884	327,506,017
Other payables	28,483,985,307	27,734,743,051
<i>Payables relating to equitization</i>	<i>6,201,022,641</i>	<i>6,201,022,641</i>
<i>Kien An Phu Trading Co., Ltd</i>	<i>1,840,915,227</i>	<i>1,840,915,227</i>
<i>Kien Giang Tourism JSC</i>	<i>1,300,324,757</i>	<i>1,300,324,757</i>
<i>ECB Investment Development One Member Co., Ltd</i>	<i>17,929,370,496</i>	<i>17,505,778,615</i>
<i>An Giang Department of Finance</i>	<i>10,285,830</i>	<i>10,285,830</i>
<i>Others</i>	<i>1,202,066,356</i>	<i>876,415,981</i>
Long-term	470,000,000	470,000,000
Deposits received	470,000,000	470,000,000
Total	29,147,784,191	28,532,249,068
<i>In which: Other payments from customers from related parties (Details in Note 7.1)</i>	<i>301,921,875</i>	-

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.17 Taxes and payables to, receivables from the State Budget

	01/01/2026 VND	Additions VND	Paid VND	30/06/2026 VND
a) Payables				
Special consumption tax	1,751,598,748	9,043,336,619	6,182,311,145	4,612,624,222
	168,501,054	-	-	168,501,054
Corporate income tax	1,279,357,236	6,028,635,361	5,236,423,912	2,071,568,685
Personal income tax	203,740,458	963,488,218	941,113,033	226,115,643
Resource tax	100,000,000	4,774,200	4,774,200	100,000,000
Land tax, Land rental charges	-	2,046,438,840	-	2,046,438,840
b) Receivables				
Value added tax	3,569,295,066	3,060,190,076	1,349,251,771	1,858,356,761
Import VAT	1,206,209,834	409,907,484	409,907,484	1,206,209,834
	652,146,927	-	-	652,146,927
Land tax, Land rental charges	1,710,938,305	2,650,282,592	939,344,287	-

5.18 Short-term borrowings

	30/06/2026 VND	Increase in period VND	Decrease in period VND	01/01/2026 VND
JSC Bank for Investment and Development of Vietnam - Kien Giang Branch	301,523,145,560	1,390,949,394,424	1,466,565,004,740	377,138,755,876
(i)				
JSC Bank for Foreign Trade of Vietnam - Kien Giang Branch (ii)	240,700,987,134	1,454,925,713,912	1,523,379,366,520	309,154,639,742
JSC Bank for International Commercial of Vietnam - Can Tho Branch (iii)	73,852,279,140	180,464,834,290	132,705,248,928	26,092,693,778
Vietnam Prosperity Joint Stock Commercial Bank - Kien Giang Branch	-	125,574,159,020	145,461,822,580	19,887,663,560
Military Commercial Joint Stock Bank - Can Tho Branch (iv)	53,692,429,000	77,589,354,040	70,913,201,929	47,016,276,889
Tien Phong Commercial Joint Stock Bank - An Giang Branch	-	18,714,487,500	18,714,487,500	-
Total	669,768,840,834	3,248,217,943,186	3,357,739,132,197	779,290,029,845

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.18 Short-term borrowings (Continued)**(i) Short-term loan from JSC Bank for Investment and Development of Vietnam - Kien Giang Branch**

Loan amount:	Credit Facility Agreement No. 01/2025/67950/HDTDHM dated 09 May 2025, with a credit limit: VND 420,000,000,000.
Purpose of the loan	To supplement working capital and finance the Company's business operations, including discounting, issuance of guarantees, and the opening of letters of credit (L/Cs).
Loan term	12 months from the day following each loan disbursement date, as specified in the respective debt acknowledgment.
Loan interest rate	The lending interest rate is determined based on the Bank's lending rate notice applicable at the time each loan is drawn. For each draw down, a fixed interest rate is mutually agreed upon by the Bank and the Company and specified in the respective debt acknowledgment.
Loan collateral form	The loan is secured by collateral and other security arrangements in accordance with the master agreement and other relevant agreements.

(ii) Short-term loan from JSC Bank for Foreign Trade of Vietnam - Kien Giang Branch

Loan amount:	Credit Facility Agreement No. 0082/2025/HDK-KTC dated 9 September 2025, with a credit limit: VND 350,000,000,000.
Purpose of the loan	To finance the Customer's lawful, reasonable and valid short-term credit requirements for its rice production and trading activities, excluding short-term financing for investments in fixed assets.
Loan term	6 months from the day following each loan disbursement date, as specified in the respective debt acknowledgment.
Loan interest rate	The lending interest rate is specified in each loan disbursement request cum credit agreement in accordance with the Bank's applicable interest rate policy from time to time.
Loan collateral form	The credit facility granted under this Agreement is unsecured, unless otherwise agreed by the parties.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.18 Short-term borrowings (Continued)**(iii) Short-term loan from JSC Bank for International Commercial of Vietnam - Can Tho Branch**

Loan amount:	Credit Facility Agreement No. 1003066.26 HĐTD dated 23 January 2026, with a credit limit of VND 300,000,000,000.
Purpose of the loan	To supplement working capital, issue guarantees, open import and domestic letters of credit (L/Cs) for the purchase of goods and raw materials, and discount export documentary collections in support of the Company's rice, canned food and petroleum trading businesses, in accordance with its registered business activities.
Loan term	12 months from the day following each loan disbursement date, as specified in the respective debt acknowledgment.
Loan interest rate	A floating interest rate determined at each loan disbursement date or interest rate reset date, subject to adjustment by Vietnam International Commercial Joint Stock Bank (VIB) from time to time in accordance with applicable laws and regulations.
Loan collateral form	- Collateral No. 1: Petrol Station No. 16: Real property at Land Plots No. 630 and 631, Map Sheet No. 23, located at National Highway 61, Minh Long Quarter, Minh Luong Town, Chau Thanh District, Kien Giang Province (now Chau Thanh Commune, An Giang Province). - Collateral No. 2: Petrol Station No. 19, including: + Real property at Land Plot No. 02, Map Sheet No. 92-2017, located at Thuan Tien Hamlet, Binh Son Commune, Hon Dat District, Kien Giang Province (now Binh Son Commune, An Giang Province). + Real property at Land Plot No. 03, Map Sheet No. 92-2017, located at Thuan Tien Hamlet, Binh Son Commune, Hon Dat District, Kien Giang Province (now Binh Son Commune, An Giang Province). + Real property at Land Plot No. 04, Map Sheet No. 92-2017, located at Thuan Tien Hamlet, Binh Son Commune, Hon Dat District, Kien Giang Province (now Binh Son Commune, An Giang Province). + Real property at Land Plot No. 06, Map Sheet No. 92-2017, located at Thuan Tien Hamlet, Binh Son Commune, Hon Dat District, Kien Giang Province (now Binh Son Commune, An Giang Province). + Building constructed on Land Plots No. 02, 03, 04 and 06, Map Sheet No. 92-2017, at Thuan Tien Hamlet, Binh Son Commune, Hon Dat District, Kien Giang Province (now Binh Son Commune, An Giang Province). - Collateral No. 3: Petrol Station No. 22: Real property at Land Plot No. 01, Map Sheet No. 122-2017, located at Bao Lang Hamlet, Nam Thai Commune, An Bien District, Kien Giang Province (now Dong Thai Commune, An Giang Province). - Collateral No. 4 (supplemented subsequently): Deposits/Deposit Agreements issued by VIB and/or real estate. - Collateral No. 5: Rights to claim debts/Receivables arising from export contracts financed by VIB, including: + Future rights to claim debts arising from export contracts settled by letters of credit (L/Cs) for which the original L/C has been issued. + Future rights to claim debts arising from export contracts settled by D/P, T/T or L/C (where the original L/C has not yet been issued).

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.18 Short-term borrowings (Continued)**(iv) Short-term loan from Military Commercial Joint Stock Bank - Can Tho Branch**

Loan amount:	Credit Facility Agreement No. 288696.25.451.59397.TD dated 28 March 2025, with a credit limit of VND 200,000,000,000.
Purpose of the loan	To provide credit facilities for the Customer's rice production and canned food processing business activities.
Loan term	6 months the day following each loan disbursement date, as specified in the respective debt acknowledgment.
Loan interest rate	The lending interest rate is specified in each loan disbursement request cum credit agreement in accordance with the Bank's applicable interest rate policy from time to time.
Loan collateral form	The collateral applicable to each draw down is specified in the respective debt acknowledgment, the master agreement, and the Credit Facility Agreement.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.19 Owners' equity

a. Changes of owners' equity

Unit: VND

	Owners' equity	Development and Investment Fund	Retained profits	Total
As at 01/01/2025	364,738,330,000	19,006,869,896	19,730,405,197	403,475,605,093
Profit in the previous year	-	-	25,017,256,992	25,017,256,992
2024 dividend distribution	-	-	(14,589,533,200)	(14,589,533,200)
Appropriation to Development and Investment fund	-	2,273,223,373	(2,273,223,373)	-
Appropriation to Bonus Fund for the Boards of Directors and Supervisors	-	-	(500,000,000)	(500,000,000)
Appropriation to Bonus and Welfare Fund	-	-	(2,367,648,624)	(2,367,648,624)
As at 01/01/2026	364,738,330,000	21,280,093,269	25,017,256,992	411,035,680,261
Profit in this year	-	-	26,112,192,411	26,112,192,411
Appropriation to Development and Investment Fund (i)	-	2,501,725,699	(2,501,725,699)	-
Appropriation to Bonus and Welfare Fund (i)	-	-	(7,925,998,093)	(7,925,998,093)
As at 30/06/2026	364,738,330,000	23,781,818,968	40,701,725,611	429,221,874,579

(i) The company distributes the after-tax profit for the year 2025 according to Resolution No. 51/NQ-KTC-DHCD on 9 June 2026 of the 2026 Annual General Meeting of Shareholders as follows:

- Appropriation to Development and Investment fund at the rate of 10% of profit after tax for year 2025, equivalent to VND 2,501,725,699.

- Appropriation to Bonus and Welfare Fund equivalent to 1.15 months of the actual payroll for 2025, amounting to VND 7,925,998,093.

- As at the date of preparation of these financial statements, the Company had not yet completed the procedures for finalizing the list of shareholders entitled to the 2025 dividend at a rate of 4% of charter capital, amounting to VND 14,589,533,200, payable in cash. Accordingly, the Company had not recognized the dividend payable approved by the 2026 Annual General Meeting of Shareholders.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.19 Owners' equity (Continued)**b. Details of owners' equity**

	30/06/2026 VND	01/01/2026 VND
People Committee of An Giang Province	178,865,780,000	178,865,780,000
Petrolimex Sai Gon One Member Co., Ltd	91,184,590,000	91,184,590,000
Petrolimex Tay Nam Bo One Member Co., Ltd	50,839,130,000	50,839,130,000
Kien Giang Province Development Investment Fund	36,473,830,000	36,473,830,000
Others	7,375,000,000	7,375,000,000
Total	364,738,330,000	364,738,330,000

a. Capital transactions with shareholders

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
- Shareholders' capital		
Opening balance	364,738,330,000	364,738,330,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	364,738,330,000	364,738,330,000

b. Shares

	30/06/2026 Shares	01/01/2026 Shares
Quantity of registered shares	36,473,833	36,473,833
Quantity of issued shares	36,473,833	36,473,833
Common shares	36,473,833	36,473,833
Outstanding shares	36,473,833	36,473,833
Common shares	36,473,833	36,473,833
Par value of outstanding shares (VND/share)	10,000	10,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.20 Off interim financial position statement items**a. Operating lease assets (lessees)**

The minimum lease payments under non-cancellable operating lease agreements are as follows:

	30/06/2026 VND	01/01/2026 VND
Under 1 year	8,656,168,753	8,656,168,753
From 1 year to 5 years	33,374,812,424	33,568,114,134
Over 5 years	133,491,951,920	137,626,734,587
Total	175,522,933,098	179,851,017,474

b. Assets held for the third parties

	30/06/2026 Kg	01/01/2026 Kg
Inventories	568,767	1,741,811
Total	568,767	1,741,811

c. Foreign currencies

	30/06/2026	01/01/2026
a) Bank deposits		
USD	119,130.76	131,118.65
Equivalent to VND	3,132,313,346	3,418,840,808
EUR	536.76	541.44
Equivalent to VND	16,187,742	16,445,341
b) Receivables from customers		
USD	3,795,747.90	3,173,826.19
Equivalent to VND	99,812,986,778	82,763,865,559
e) Prepayments from customers		
USD	652,740.40	621,018.70
Equivalent to VND	17,010,642,749	16,194,304,640

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.20 Off interim financial position statement items (Continued)

d. List of tangible fixed assets and intangible fixed assets pledged as collateral for borrowings at as 30 June 2026

Type of asset	Historical cost	Accumulated depreciation	Net book value	Pledgee / Mortgagee	Purpose of the security	Deadline
1. Tangible fixed assets						
<i>Buildings and structures</i>						
	389,793,108,424	265,416,644,386	124,376,464,038			
	200,638,326,412	114,677,381,500	85,960,944,912			
	27,028,110,384	20,251,609,774	6,776,500,610	JSC Bank for Investment and Development of Vietnam - Kien Giang Branch	(i)	(ii)
	164,207,078,150	90,541,618,668	73,665,459,482	JSC Bank for Foreign Trade of Vietnam - Kien Giang Branch	(i)	(ii)
	5,473,617,541	1,412,860,367	4,060,757,174	Vietnam International Commercial Joint Stock Bank - Can Tho Branch	(i)	(ii)
<i>Machinery, equipment</i>						
	3,929,520,337	2,471,292,691	1,458,227,646	Military Commercial Joint Stock Bank - Can Tho Branch	(i)	(ii)
	185,492,661,104	148,488,940,062	37,003,721,042			
	2,110,934,018	1,948,751,298	162,182,720	JSC Bank for Investment and Development of Vietnam - Kien Giang Branch	(i)	(ii)
	182,807,622,106	146,079,107,868	36,728,514,238	JSC Bank for Foreign Trade of Vietnam - Kien Giang Branch	(i)	(ii)
	244,104,980	131,080,896	113,024,084	Vietnam International Commercial Joint Stock Bank - Can Tho Branch	(i)	(ii)
<i>Transportation means</i>						
	330,000,000	330,000,000	-	Military Commercial Joint Stock Bank - Can Tho Branch		
	3,662,120,908	2,250,322,824	1,411,798,084			
	3,662,120,908	2,250,322,824	1,411,798,084	JSC Bank for Investment and Development of Vietnam - Kien Giang Branch	(i)	(ii)
2. Intangible fixed assets						
<i>Land use rights</i>						
	92,813,062,461	8,041,211,608	84,771,850,853			
	92,813,062,461	8,041,211,608	84,771,850,853			
	48,404,833,075	1,641,608,848	46,763,224,227	JSC Bank for Foreign Trade of Vietnam - Kien Giang Branch	(i)	(ii)
	27,999,994,208	4,432,146,341	23,567,847,867	JSC Bank for Investment and Development of Vietnam - Kien Giang Branch	(i)	(ii)
	16,408,235,178	1,967,456,419	14,440,778,759	Vietnam International Commercial Joint Stock Bank - Can Tho Branch	(i)	(ii)
Total	482,606,170,885	273,457,855,994	209,148,314,891			

In which: (i) Working capital loans; (ii) Upon settlement of the loan.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM INCOME STATEMENTS**6.1 Revenues from sales of goods and provision of services**

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Revenue from sale of products and goods	3,696,130,279,276	2,653,805,721,244
Revenue from provision of services	4,556,058,086	7,436,153,788
Total	3,700,686,337,362	2,661,241,875,032
<i>In which: Transactions with related parties (Details in Note 7.1)</i>	<i>82,048,413</i>	<i>5,341,667</i>

6.2 Revenue deductions

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Trade discounts	-	14,372,997
Sales discounts	3,078,704	43,216,302
Sales returns	172,691,239	1,376,668,543
Total	175,769,943	1,434,257,842

6.3 Net revenue from sales of goods and provision of services

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Revenue from sale of products and goods	3,695,954,509,333	2,652,371,463,402
Revenue from provision of services	4,556,058,086	7,436,153,788
Total	3,700,510,567,419	2,659,807,617,190
<i>In which: Transactions with related parties (Details in Note 7.1)</i>	<i>82,048,413</i>	<i>5,341,667</i>

6.4 Costs of goods sold

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Cost of products and goods sold	3,513,216,196,984	2,546,625,063,491
Provision for inventory write-downs	(1,874,800,058)	-
Total	3,511,341,396,926	2,546,625,063,491
<i>In which: Transactions with related parties (Details in Note 7.1)</i>	<i>402,861,819</i>	<i>9,732,983,741</i>

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.5 Financial income

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest income from deposits	101,561,571	1,106,209,852
Dividends and profit distributed in cash or non-cash assets	2,601,114,461	1,960,000,000
Realized foreign exchange gain	3,949,492,310	10,163,697,920
Unrealized foreign exchange gain	264,295,227	-
Total	6,916,463,569	13,229,907,772
<i>In which: Transactions with related parties (Details in Note 7.1)</i>	<i>2,594,001,500</i>	<i>1,960,000,000</i>

6.6 Financial expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Interest expenses	25,725,713,356	15,723,892,242
Realized foreign exchange loss	1,656,151,818	2,362,004,143
Provision for losses on investments in other entities	(2,761,618,018)	3,382,020,519
Total	24,620,247,156	21,467,916,904

6.7 Selling and general and administrative expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Selling expenses	111,773,856,305	62,156,372,803
Employee expenses	31,820,437,432	15,104,869,469
Materials expenses	2,477,548,687	-
Office supplies expenses	1,309,736,835	-
Amortization and Depreciation expenses	2,519,292,620	2,655,272,992
Outsourcing expenses	63,674,335,727	33,713,498,366
Other cash expenses	9,972,505,004	10,682,731,976
General and administrative expenses	28,207,244,339	20,137,699,784
Employee expenses	16,639,280,202	8,154,914,553
Office supplies expenses	469,579,988	-
Amortization and Depreciation expenses	4,683,110,377	4,665,962,061
Charges and fee	108,127,099	-
Provision expense	526,380,464	-
Outsourcing expenses	2,921,506,103	-
Others	2,859,260,106	7,316,823,170
Total	139,981,100,644	82,294,072,587

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.8 Other income

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Disposals of fixed assets	82,340,814	109,545,454
Penalty income	503,611,352	-
Others	80,626,182	142,997,186
Total	666,578,348	252,542,640

6.9 Other expenses

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Penalty expenses	-	1,455,539,970
Others	10,036,838	-
Total	10,036,838	1,455,539,970

6.10 Production and business expenses by factors

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Raw material expenses	409,746,913,245	416,705,061,583
Employee expenses	62,874,216,908	44,416,663,501
Amortization and Depreciation expenses	12,351,548,707	10,121,595,184
Provision expense	526,380,464	-
Outsourcing expenses	78,953,909,670	42,292,648,125
Other cash expenses	15,676,060,960	18,603,828,801
Total	580,129,029,954	532,139,797,194

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

6.11 Current corporate income tax expense

	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Accounting profit before income tax	32,140,827,772	21,447,474,650
<i>Increase adjustment:</i>	603,463,494	1,836,364,291
<i>Non-deductible expenses</i>	417,463,494	1,632,364,291
<i>Remuneration for non-executive Board of Directors</i>	186,000,000	204,000,000
<i>Decrease adjustment:</i>	2,601,114,461	3,444,606,245
<i>Dividends and profit distributions</i>	2,601,114,461	1,960,000,000
<i>Non-taxable income from prior years</i>	-	1,484,606,245
Assessable income	30,143,176,805	19,839,232,696
Taxable income	30,143,176,805	19,839,232,696
Corporate income tax rate	20%	20%
Corporate income tax from prior years	-	296,921,239
Current corporate income tax expense	6,028,635,361	4,264,767,778

7. OTHER INFORMATION**7.1 Transactions and balances with related parties****a) List of related parties**

Related Parties	Relationship
Kien Giang Trading Service JSC	Subsidiaries
Kiengiang Foodstuff Canning JSC	Associates
Kien Giang Book and Equipment JSC	Associates
Petrolimex Kien Giang Co., Ltd	Associates
Petrolimex Sai Gon One Member Co., Ltd	Major shareholder
Petrolimex Tay Nam Bo One Member Co., Ltd	Major shareholder
Kien Giang Province Development Investment Fund	Major shareholder
Members of the Boards of Directors, Supervisors and Management, other managers and close individuals in the family of these members	Significant Influence

In the period, the Company has transactions with related parties as follows:

b) Remuneration and other benefits of the Boards of Directors, Supervisors and Management, and other managers

Related parties	Nature of transaction	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Members of the Boards of Directors, Supervisors and Management, and other managers	Salaries, remuneration and other benefits	4,129,178,740	4,123,056,981

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
 For the period ended 30 June 2026

7.1 Transactions and balances with related parties (Continued)

b.1) Remuneration and other benefits of the Board of Directors

Name	Position	For the period ended		For the period ended	
		30/06/2026		30/06/2025	
		VND		VND	
Mr. Nguyen Thanh Tung	Chairman	Salaries and other benefits		474,355,450	
Mr. Vo Van Tan	Former Chairman	Other benefits		-	
	Member	Remuneration		32,608,696	
Mr. Dang Hong Toan	Vice Chairman	Remuneration		46,200,000	
	Member	Other benefits		16,800,000	
Mr. Nguyen Duy An	Member	Other benefits		-	
	Member	Remuneration		45,000,000	
Mr. Vo Thai Son	Member	Other benefits		15,000,000	
	Member	Remuneration		32,608,696	
Ms. Vo Thi Huong Giang	Member	Other benefits		45,000,000	
	Member	Remuneration		45,000,000	
Mr. Phung Phuong Quang	Member	Other benefits		10,000,000	
	Member	Remuneration		32,608,696	
Mr. Trinh Quoc Viet	Member	Other benefits		15,000,000	
	Member	Remuneration		45,000,000	
Mr. Dang Van Lanh	Member	Other benefits		10,000,000	
	Member	Remuneration		32,608,696	
Mr. Pham Ngoc Tan	Member	Other benefits		15,000,000	
	Member	Remuneration		45,000,000	
Mr. Pham Van Hoang	Member	Other benefits		15,000,000	
	Former Member	Remuneration		-	
Total		Other benefits		-	
		Remuneration		33,000,000	
		719,962,175		937,790,234	

KIEN GIANG TRADING JOINT STOCK COMPANY

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.1 Transactions and balances with related parties (Continued)

b.3) Remuneration and other benefits of the Board of Management

Name	Position	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Mr. Dang Van Lanh	General Director	475,267,849	383,118,761
Mr. Nguyen Duy An	Deputy General Director	419,471,632	363,918,761
Ms. Vo Thi Huong Giang	Deputy General Director	419,471,632	363,918,761
Mr. Nguyen Thanh Cong	Deputy General Director	419,471,632	363,918,761
Mr. Pham Van Hoang	Former Vice General Director	-	244,893,436
Ms. Le Thi Thuy	Deputy General Director	80,200,000	-
		1,813,882,745	1,719,768,480

b.4) Remuneration and other benefits of other managers

Name	Position	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Ms. Le Thi Thuy	Former Chief Accountant	305,344,459	330,787,754
Ms. Tran Thi Cam Loan	Chief Accountant	132,963,118	-
Mr. Ngo Thanh Binh	Board Secretary	252,082,979	220,525,168
	Remuneration	9,000,000	24,000,000
Mr. Duong Tuan Vu	Corporate Governance Officer	168,388,653	132,524,026
Total		867,779,209	707,836,948

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.1 Transactions and balances with related parties (Continued)**c) Transactions with related parties**

Related parties	Relationship	Nature of transaction	For the period ended	For the period ended
			30/06/2026	30/06/2025
			VND	VND
Purchase transactions				
Kien Giang Trading Service JSC	Subsidiaries	Purchase of goods	402,861,819	9,732,983,741
Kien Giang Book and Equipment JSC	Associates	Purchase of goods	402,861,819	244,736,348
Petrolimex Kien Giang Co., Ltd	Associates	Purchase of goods	-	25,814,139
Petrolimex Sai Gon One Member Co., Ltd	Major shareholder	Purchase of goods	-	4,123,904,085
Petrolimex Tay Nam Bo One Member Co., Ltd	Major shareholder	Purchase of goods	-	5,336,210,706
				2,318,463
Sales transactions				
Petrolimex Kien Giang Co., Ltd	Associates	Sale of goods	82,048,413	5,341,667
Kien Giang Trading Service JSC	Subsidiaries	Sale of goods	66,691,006	3,341,667
			15,357,407	2,000,000
Financial income				
Kien Giang Foodstuff Canning JSC	Associates	Dividends	2,594,001,500	1,960,000,000
Kien Giang Book and Equipment JSC	Associates	Dividends	387,801,500	-
Petrolimex Kien Giang Co., Ltd	Associates	Dividends	246,200,000	-
			1,960,000,000	1,960,000,000

KIEN GIANG TRADING JOINT STOCK COMPANY

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For the period ended 30 June 2026

7.1 Transactions and balances with related parties (Continued)**d) Balances with related parties**

Related parties	Classification	Nature of transaction	30/06/2026 VND	01/01/2026 VND
Trade payables				
Petrolimex Sai Gon One Member Co., Ltd	Short-term	Purchase receivables	216,928,352	-
			216,928,352	-
Other receivables				
Kien Giang Trading Service JSC	Short-term	Other receivables	9,997,743,339	14,025,758,339
Kiengiang Foodstuff Canning JSC	Short-term	Dividends receivable	9,997,743,339	10,147,743,339
			-	3,878,015,000
Trade payables				
Petrolimex Sai Gon One Member Co., Ltd	Short-term	Purchase payables	-	237,654,000
			-	237,654,000
Other payments				
Petrolimex Kien Giang Co., Ltd	Short-term	Other payments	301,921,875	-
			301,921,875	-



NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.2 Comparative information

Comparative information on the Interim Financial Position Statement and related supplementing notes is the data on the Financial Statements for the year ended 31 December 31 which has been audited by AFC VIETNAM Auditing Company Limited.

Comparative information on the Interim Income Statement, Interim Cash flows Statement and related supplementing notes is the data on the interim financial statements for the period ended 30 June 2025 which has been reviewed by AFC VIETNAM Auditing Company Limited.

The Board of Management has decided to restate certain comparative information presented in the financial position statement to ensure that the current-year figures are consistent and comparable with those of the prior year:

No. Items	Code	Stated (VND)	Restated (VND)	Difference (VND)
1 Other short-term receivables	135	15,658,085,386	15,669,085,386	11,000,000
2 Other short-term payables	320	28,521,249,068	28,062,249,068	(459,000,000)
3 Other long-term payables	338	-	470,000,000	470,000,000

An Giang, 25 August 2026

Preparer

Chief Accountant

General Director



Huynh Kim Oanh



Tran Thi Cam Loan




Dang Van Lan