

**KIEN GIANG IMPORT EXPORT
JOINT STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

No.: 1798/CBTT-XNK

An Giang, 16/10/2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To:

- The State Securities Commission of Vietnam;
- Hanoi Stock Exchange.

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16/11/2020 of the Ministry of Finance guiding information disclosure on the securities market, Kien Giang Import Export Joint Stock Company hereby discloses its financial statements (FS) for Quarter 03/2026 to the State Securities Commission of Vietnam and the Hanoi Stock Exchange as follows:

1. Name of organization:

- Securities code: KGM
- Address: 85-87 Lac Hong Street, Rach Gia Ward, An Giang Province.
- Telephone: (0297) 3863 491 Fax: (0297) 3862 309
- Email: info@kigimex.com.vn Website: https://www.kigimex.com.vn

2. Disclosed information:

- FS for Quarter 03/2026

☒ Separate FS (the listed company has no subsidiaries and the superior accounting unit has no affiliated units);

☐ Consolidated FS (the listed company has subsidiaries);

☐ Combined FS (the listed company has affiliated accounting units with their own separate accounting apparatus).

- Cases requiring an explanation of the reasons:

+ The audit firm issues an opinion other than an unqualified opinion on the FS (for the audited FS of the year 2025):

☐ Yes

☒ No

Explanation document in case "Yes" is ticked:

☐ Yes

☒ No

+ Profit after tax in the reporting period differs by 5% or more before and after the audit, or changes from loss to profit or vice versa (for the audited FS of the year 2025):

☐ Yes

☒ No

Explanation document in case "Yes" is ticked:

☐ Yes

☒ No

+ Profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☐ Yes

☒ No

Explanation document in case "Yes" is ticked:

☐ Yes

☒ No

+ Profit after tax in the reporting period is a loss, changing from a profit in the same period of the previous year to a loss in this period, or vice versa:

☐ Yes

☒ No

Explanation document in case "Yes" is ticked:

☐ Yes

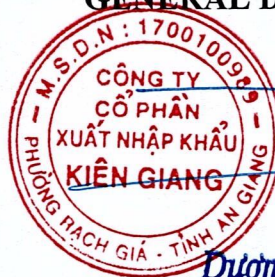
☒ No

This information was published on the Company's website on: 16/10/2026 at the link <https://www.kigimex.com.vn>.

**LEGAL REPRESENTATIVE
GENERAL DIRECTOR**

Attachments:

- FS third quarter of 2026.



Dương Thị Thanh Nguyệt

STATEMENT OF FINANCIAL POSITION

As at 30/09/2026

Unit: VND

Items	Code	Notes	End of Period	Beginning of period
A. CURRENT ASSETS	100		1.516.691.545.897	487.920.895.644
I. Cash and Cash Equivalents	110	V.1	168.960.670.843	63.023.728.931
1. Cash	111		153.960.670.843	33.000.304.273
2. Cash equivalents	112		15.000.000.000	30.023.424.658
II. Short-term Investments	120	V.2	0	0
1. Trading securities	121		0	0
2. Provision for securities (*)	122		0	0
3. Held-to-maturity securities	123		0	0
4. Provision for held-to-maturity securities (*)	124		0	0
5. Other short-term investments	125		0	0
6. Provision for impairment of other short-term investments (*)	126		0	0
III. Current receivables	130		495.585.300.664	80.549.098.672
1. Receivables from customers	131	V.3	476.705.409.806	77.306.306.134
2. Current advances to suppliers	132		17.744.785.417	3.445.289.197
3. Current Internal Receivables	133		0	0
4. Receivables from construction contract progress	134		0	0
5. Other Current receivables	135	V.4	1.576.952.125	239.350.025
6. Provision for bad debts (*)	136	V.6	(441.846.684)	(441.846.684)
7. Assets pending disposal	137	V.5	0	0
IV. Inventories	140	V.7	805.350.770.827	233.170.838.952
1. Inventories	141		821.544.195.371	249.364.263.496
2. Provision for inventories write-down (*)	142		(16.193.424.544)	(16.193.424.544)
V. Current biological assets	150	V.12	0	0
1. Livestock held for short-term produce (single harvest)	151		0	0
2. Seasonal crops or crops held for short-term produce (single harvest)	152		0	0
3. Provision for impairment of current biological assets (*)	153		0	0
VI. Other Current Assets	160		46.794.803.563	111.177.229.089
1. Prepaid expenses (short-term)	161	V.14	4.717.863.925	903.561.845
2. Deductible value-added tax	162		42.076.819.638	110.273.547.244
3. Taxes and other receivables from the state	163	V.19	120.000	120.000
4. Repurchase transactions involving government bonds	164		0	0
5. Other current assets	165	V.15	0	0
B. NON-CURRENT ASSETS	200		154.685.983.288	169.719.261.019
I. Long-term Receivables	210		75.000.000	75.000.000
1. Long-term receivables from customers	211	V.3	0	0



Items	Code	Notes	End of Period	Beginning of period
2. Long-term advances to suppliers	212		0	0
3. Business capital in subsidiaries	213		0	0
4. Long-term internal receivables	214		0	0
5. Other long-term receivables	215	V.4	75.000.000	75.000.000
6. Provision for doubtful long-term receivables (*)	216	V.6	0	0
II. Fixed Assets	220		110.157.150.137	123.184.082.275
1. Tangible fixed assets	221	V.9	110.062.083.470	123.065.015.608
- Historical cost	222		481.232.560.671	480.341.015.482
- Accumulated depreciation (*)	223		(371.170.477.201)	(357.275.999.874)
2. Finance lease fixed assets	224	V.11	0	0
- Historical cost	225		0	0
- Accumulated depreciation (*)	226		0	0
3. Intangible assets	227	V.10	95.066.667	119.066.667
- Historical cost	228		120.000.000	120.000.000
- Accumulated depreciation (*)	229		(24.933.333)	(933.333)
III. Non-current biological assets	230	V.12	0	0
1. Livestock held for periodic produce	231		0	0
a) Immature livestock held for periodic produce	232		0	0
b) Mature livestock held for periodic produce	233		0	0
- Historical cost	234		0	0
- Accumulated depreciation (*)	235		0	0
2. Livestock held for long-term produce (single harvest)	236		0	0
3. Seasonal crops or crops held for long-term produce (single harvest)	237		0	0
4. Provision for impairment of long-term biological assets (*)	238		0	0
IV. Investment Properties	240	V.13	0	0
- Historical cost	241		0	0
- Accumulated depreciation (*)	242		0	0
V. Long-term assets in progress	250	V.8	1.356.388.307	1.356.388.307
1. Production and business costs in progress	251		0	0
2. Construction costs in progress	252		1.356.388.307	1.356.388.307
VI. Long-term Financial Investments	260		0	0
1. Investments in subsidiaries	261		0	0
2. Investments in joint ventures and associates	262		0	0
3. Investments in other entities	263		0	0
4. Provision for long-term investments in other entities(*)	264		0	0
5. Held-to-maturity securities	265		0	0
6. Provision for held-to-maturity securities (*)	266		0	0
VII. Other Non-current Assets	270		43.097.444.844	45.103.790.437
1. Long-term prepaid expenses	271	V.14	43.097.444.844	45.103.790.437
2. Deferred tax assets	272	V.26	0	0
3. Long-term spare parts, materials, and supplies	273		0	0
4. Other long-term assets	274	V.15	0	0

Items	Code	Notes	End of Period	Beginning of period
TOTAL ASSETS (280=100+200)	280		1.671.377.529.185	657.640.156.663
C. LIABILITIES	300		1.397.249.865.608	383.137.514.645
I. Current Liabilities	310		1.393.606.165.608	379.695.214.645
1. Short-term trade payables	311	V.17	62.307.974.929	99.494.322.997
2. Short-term advances from customers	312		59.664.889.289	34.081.350.872
3. Dividends and profit payable	313	V.18	0	0
4. Short-term taxes and payables to the State	314	V.19	2.315.924.064	2.946.267.924
5. Payables to employees	315		29.236.492.322	18.499.352.232
6. Short-term accrued expenses	316	V.20	39.551.944.599	25.509.371.893
7. Short-term internal payables	317		0	0
8. Payables for construction contract progress	318		0	0
9. Short-term unearned revenue	319	V.22	287.727.272	0
10. Other current payables	320	V.21	110.535.665.794	113.752.489
11. Short-term borrowings and financial lease liabilities	321	V.16	1.078.568.003.484	180.386.828.658
12. Provision for short-term liabilities	322	V.25	8.132.992.656	16.682.000.000
13. Bonus and welfare funds	323		3.004.551.199	1.981.967.580
14. Price stabilization fund	324		0	0
15. Repurchase transactions involving government bonds	325		0	0
II. Non-Current Liabilities	330		3.643.700.000	3.442.300.000
1. Long-term trade payables	331	V.17	0	0
2. Long-term advances from customers	332		0	0
3. Long-term taxes and payables to the State	333	V.19	0	0
4. Long-term accrued expenses	334	V.20	0	0
5. Internal payables for business capital	335		0	0
6. Long-term internal payables	336		0	0
7. Long-term unearned revenue	337	V.22	0	0
8. Other long-term payables	338	V.21	0	0
9. Long-term borrowings and financial lease liabilities	339	V.16	3.643.700.000	3.442.300.000
10. Convertible bonds	340		0	0
11. Preferred shares	341		0	0
12. Deferred income tax liabilities	342		0	0
13. Provision for long-term liabilities	343	V.25	0	0
14. Science and technology development fund	344		0	0
D. OWNER'S EQUITY	400	V.27	274.127.663.577	274.502.642.018
1. Contributed charter capital	411	V.27.b	254.300.000.000	254.300.000.000
- Ordinary shares with voting right	411a		0	0
- Preferred shares	411b		0	0
2. Share premium	412		0	0
3. Conversion options for convertible bonds	413		0	0
4. Other owner's equity	414		0	0
5. Treasury shares (*)	415		0	0
6. Asset revaluation differences	416		0	0

Items	Code	Notes	End of Period	Beginning of period
7. Exchange rate differences	417		0	0
8. Development investment fund	418	V.27.e	7.169.869.655	5.721.783.837
9. Other funds of owner's equity	419		0	0
10. Retained earnings	420	V.27.a	12.657.793.922	14.480.858.181
- Retained earnings accumulated to previous year	420a		80.043.636	0
- Undistributed profit of this year	420b		12.577.750.286	14.480.858.181
TOTAL LIABILITIES AND EQUITY (440=300+400)	440		1.671.377.529.185	657.640.156.663

An Giang, October, 12., 2026

Preparer
(Signature, full name)

[Signature]

Nguyễn Thị Chúc Hà

Chief Accountant
(Signature, full name)

[Signature]

Trần Thị Diệp

General Director
(Signature, full name)



[Signature]

Dương Thị Thanh Nguyệt

INTERIM INCOME STATEMENT

Quarter 3, 2026

Unit: VND

Items	Code	Note	Quarter 3		Accumulated from the beginning of the year to the end of the reporting period	
			Current year	Previous year	Current year	Previous year
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Revenue from goods sold and services rendered	01		1.526.577.971.698	1.141.690.076.251	3.629.433.694.558	4.455.073.205.908
2. Less deductions	02			787.335.746		787.335.746
3. Net revenue from goods sold and services rendered (10=01-02)	10		1.526.577.971.698	1.140.902.740.505	3.629.433.694.558	4.454.285.870.162
4. Cost of goods sold	11		1.360.130.991.937	1.011.417.942.953	3.214.575.047.058	4.005.973.760.166
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		166.446.979.761	129.484.797.552	414.858.647.500	448.312.109.996
6. Gain/loss from disposal and liquidation of investment property	21					
7. Financial income	22		6.261.186.789	8.437.325.323	12.833.993.150	28.334.584.250
8. Financial expenses	23		13.162.240.030	10.000.356.350	27.518.197.698	51.162.566.307
- Including: Interest expenses	24		9.166.683.778	6.433.042.935	21.412.534.860	26.770.583.833
9. Selling expenses	25		140.461.488.508	115.253.456.300	362.486.407.096	381.028.947.754
10. Administrative expenses	26		15.036.238.060	7.548.572.255	24.612.432.144	25.499.009.265
11. Operating profit (30=20+21+22-(23+25+26))	30		4.048.199.952	5.119.737.970	13.075.603.712	18.956.170.920
12. Other income	31		220.181	(494.963.125)	2.660.723.625	100.267.388
13. Other expenses	32		300.000	335.508.855	14.139.479	1.161.057.211
14. Other profit (40=31-32)	40		(79.819)	(830.471.980)	2.646.584.146	(1.060.789.823)
15. Total accounting profit before tax (50=30+40)	50		4.048.120.133	4.289.265.990	15.722.187.858	17.895.381.097
16. Current corporate income tax expense	51		809.624.027	857.853.198	3.144.437.572	3.579.076.219
17. Deferred corporate income tax expense	52				0	
18. Profit after corporate income tax (60=50-51-52)	60		3.238.496.106	3.431.412.792	12.577.750.286	14.316.304.878
19. Basic earnings per share (*)	70		127	135	495	563
20. Diluted earnings per share (*)	71					

Preparer
(Signature, full name)

Nguyễn Thị Chúc Hà

Chief Accountant
(Signature, full name)

Trần Thị Diệp

An Giang, October, 12, 2026

General Director
(Signature, full name)



Dương Thị Thanh Nguyệt

INTERIM STATEMENT OF CASH FLOWS

(Indirect Method)

Accounting period from January 1, 2026 to September 30, 2026

Unit: VND

Items	Code	Note	Accumulated from the beginning of the year to the end of the reporting period	
			Current year	Previous year
1	2	3	4	5
I. Cash flows from operating activities				
1. Accounting profit before tax	01		15.722.187.858	17.895.381.097
2. Adjustments for				
- Depreciation of property, plant and equipment and investment property	02		16.590.082.423	15.187.381.809
- Provisions	03		(8.549.007.344)	9.217.433.898
- Gains or losses from exchange rate differences due to revaluation of monetary items in foreign currencies	04		(972.128.621)	2.919.297.796
- Gain/loss from investing and financing activities	05		(1.018.058.801)	(80.912.837)
- Interest expenses	06		21.412.534.860	26.770.583.833
- Other adjustments	07		-	-
3. Profit from operating activities before changes in working capital	08		43.185.610.375	71.909.165.596
- Changes in receivables	09		(349.531.016.361)	(227.912.410.651)
- Changes in inventories	10		(572.179.931.875)	160.420.854.643
- Changes in payables (excluding interest payable and corporate income tax payable)	11		123.941.202.237	135.555.394.523
- Changes in prepaid expenses	12		(3.059.451.583)	7.121.057.683
- Changes in trading securities	13		-	-
- Interest paid	14		(20.853.176.719)	(26.964.730.961)
- Corporate tax paid	15		(3.961.236.797)	(8.119.899.567)
- Other cash receipts from operating activities	16		-	17.550.000
- Other cash payments from operating activities	17		(1.149.545.108)	(438.700.400)
Net cash flows from operating activities	20		(783.607.545.831)	111.588.280.866
II. Cash flows from investing activities				
1. Cash paid for purchase and construction of fixed assets and other non-current assets	21		(2.037.653.522)	(10.454.967.409)
2. Proceeds from disposal or sale of fixed assets and other non-current assets	22		274.001.667	-
3. Cash outflows for lending and purchases of debt instruments of other entities	23		-	-
4. Cash inflows from collection of loans and disposal of debt instruments of other entities	24		-	-
5. Cash outflows for capital contributions to other entities	25		-	-
6. Proceeds from capital contributions in other entities	26			
7. Cash inflows from interest received, dividends and profit distributions received	27		757.721.518	80.912.837
Net cash flows from investing activities	30		(1.005.930.337)	(10.374.054.572)
III. Cash flows from financing activities				
1. Proceeds from share issuance and capital contributions from owners	31		-	-
2. Payments to return capital contributions to owners and repurchase of issued shares	32			-
3. Proceeds from borrowings	33		2.600.119.685.349	3.403.105.360.442
4. Repayment of loan principal	34		(1.698.798.313.523)	(3.487.810.539.721)
5. Payments of finance lease obligations	35			
6. Dividends and profits paid to owners	36		(10.680.600.000)	(4.450.250.000)
Net cash flows from financing activities	40		890.640.771.826	(89.155.429.279)
Net cash flows during the period (50 = 20+30+40)	50		106.027.295.658	12.058.797.015
Cash and cash equivalents at the beginning of the period	60		63.023.728.931	22.096.855.325
Effect of exchange rate changes on foreign currency conversions	61		(90.353.746)	41.433.635
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	V.1	158.960.670.843	34.197.085.975

Preparer
(Signature, full name)

Chief Accountant
(Signature, full name)



An Giang, October 12, 2026
General Director
(Signature, full name)

Nguyễn Thị Chúc Hà

Trần Thị Diệp

Dương Thị Thanh Nguyệt

NOTES TO THE FINANCIAL STATEMENTS Q3/2026

(Unit is Vietnam Dong unless otherwise noted)

I. Characteristics of business activities

1. Form of capital ownership:

Kien Giang Import & Export Joint Stock Company was established through the conversion of Kien Giang Import-Export One Member Limited Liability Company, a subsidiary of Vietnam Southern Food Corporation One Member Limited Liability Company (now Vietnam Southern Food Corporation - Joint Stock Company), into a joint stock company under Decision No. 11/QD-HDTV dated 16/01/2015 of the Members' Council of Vietnam Southern Food Corporation on the equitization of Kien Giang Import-Export One Member Limited Liability Company. The Company operates under the Enterprise Registration Certificate for joint stock company No. 1700100989, first issued by the Department of Planning and Investment of Kien Giang Province (now merged into the Department of Finance of An Giang Province) on 07/11/2005, as amended from time to time, with the 22nd amendment dated 06/01/2026.

The Company's name in English: KIEN GIANG IMPORT & EXPORT JOINT STOCK COMPANY.

The Company's charter capital under Enterprise Registration Certificate No. 1700100989, 22nd amendment dated 06/01/2026, is 254.300.000.000 VND (*In words: Two hundred fifty-four billion, three hundred million Vietnam Dong*).

The Company's shares are currently traded on the UPCoM trading system.

Stock code: KGM.

The Company's head office is located at: 85 - 87 Lac Hong Street, Rach Gia Ward, An Giang Province.

2. Business fields:

The Company's business fields include: organizing the purchase, transportation, preservation, storage, processing and export of food and agricultural and aquatic products, materials and equipment to serve the needs of agricultural production, industry and consumption; trading of gasoline, oil, lubricants and services; showroom and food trading.

3. Business lines:

The Company's main activities during the period are trading in food, petroleum and seafood, milling, and retailing of food and foodstuffs.

4. Normal production and business cycle:

The Company's normal production and business cycle is 12 months

5. Characteristics of the Company's operations during the fiscal year that affect the Financial Statements.

6. Corporate structure: The Company's dependent units as at 30/09/2026 include:

- Branch of Kien Giang Import & Export Joint Stock Company 25 Vu Tong Phan, Binh Trung Ward, Ho Chi Minh City

- An Hoa Export Food Processing Factory	44 Ngo Thoi Nhiem Street, Rach Gia Ward, An Giang Province.
- Tan Phu Export Food Processing Factory	Group 4, Tan Phu Hamlet, Tan Hiep Commune, An Giang Province.
- Thanh Hung Export Food Processing Factory	Thanh Trung Hamlet, Thanh Hung Commune, An Giang Province.
- Vinh Thang Export Food Processing Factory	Group 4, Vinh Tien Hamlet, Vinh Tuy Commune, An Giang Province.
- Son Thuan Export Food Processing Factory	Group 1, Vam Rang Hamlet, Son Kien Commune, An Giang Province.
- Hon Chong Anchovy Processing Factory	Group 4, Hon Chong Hamlet, Kien Luong Commune, An Giang Province.
- An Binh Petroleum Trading Enterprise	44 Ngo Thoi Nhiem Street, Rach Gia Ward, An Giang Province.

7. Number of employees at the end of the period:

The total number of employees on the payroll at the reporting date is 269.

8. Statement on the comparability of information in the Financial Statements: The Company consistently applies the accounting policies under the guidance on the Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance. Accordingly, the information and figures presented in the Financial Statements are comparable.

9. Disclosure of other information in the Financial Statements in accordance with relevant laws such as the law on enterprises, the law on securities, etc.

II. Accounting period and currency used in accounting.

1. Annual accounting period: Starting on 01/01/2026 and ending on 31/12/2026.

2. Currency used in accounting: Vietnam Dong (VND)

III. Accounting standards and accounting system applied.

1. Accounting system applied: The Company applies the Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance.

2. Statement on compliance with Vietnamese Accounting Standards and the Accounting System:

The Board of General Directors of the Company ensures full compliance with the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System that have been issued and are in effect in relation to the preparation and presentation of these financial statements.

IV. Accounting policies, accounting estimates and relevant legal regulations applied

1. Significant accounting policies applied by the Company in preparing and presenting the financial statements:

a. Basis of preparation of the Financial Statements:

The accompanying Financial Statements are presented in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the relevant legal regulations on the preparation and presentation of Financial Statements.

The Company's Financial Statements are prepared by aggregating the transactions arising at its dependent accounting units and the Company's head office. Transactions and balances between the Company's head office and its dependent units, and among the dependent units, have been eliminated in the presentation of the Company's Financial Statements.

001
3 TY
HAI
IAP K
GIA
IA - T

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

b. Accounting estimates:

The preparation of the Financial Statements in accordance with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities and assets and the disclosure of contingent liabilities and assets at the date of the Financial Statements, as well as the reported amounts of revenue and expenses throughout the financial year. Actual results may differ from those estimates and assumptions.

2. Exchange rates applied in accounting

Principles for applying exchange rates in accounting

For transactions denominated in foreign currencies:

Transactions denominated in foreign currencies are translated at the actual exchange rate on the transaction date. Exchange differences arising from these transactions are recognized as financial income or financial expenses in the Income Statement. The actual transaction exchange rate is determined as follows:

- Actual transaction exchange rate for foreign currency purchases and sales (spot foreign currency contracts): the rate agreed in the foreign currency purchase or sale contract between the Company and the joint stock commercial bank;

- Where the contract does not specify the settlement exchange rate, the Company records its accounting books as follows:

- + Actual transaction exchange rate for recognizing receivables: the average buying and selling transfer rate of the commercial bank designated by the Company for customer payment at the time the transaction occurs;

- + Actual transaction exchange rate for recognizing payables: the average buying and selling transfer rate of the commercial bank with which the Company expects to transact at the time the transaction occurs.

Revaluation of monetary items denominated in foreign currencies at the date of preparing the Financial Statements:

Monetary items denominated in foreign currencies classified as assets (cash, receivables, etc.): revalued at the average buying and selling transfer rate of the joint stock commercial bank with which the Company regularly transacts as at 30/09/2026.

Monetary items denominated in foreign currencies classified as liabilities (trade payables, borrowings, etc.): revalued at the average buying and selling transfer rate of the joint stock commercial bank with which the Company regularly transacts as at 30/09/2026.

Exchange differences arising from the revaluation are transferred to account 413 - Exchange rate differences; the balance of this account is transferred to financial income or financial expenses at the time of preparing the Financial Statements.

3. Principles for determining the effective interest rate used to discount cash flows:

The effective interest rate is determined based on the interest rates specified in the credit agreements signed with banks. Interest expenses are recognized using the effective interest method on the actual outstanding loan balance during the period

4. Principles for recognizing cash and cash equivalents:

Cash comprises cash on hand and bank deposits.

Cash equivalents are short-term investments with a recovery or maturity period of not more than 03 months from the date of purchase, which are readily convertible into a known amount of cash and are subject to an insignificant risk of conversion into cash.

5. Principles of accounting for financial investments:

009
TÁU
IG
NH AN

The Company currently has no significant financial investments. Term deposits at banks (if any) are recognized at cost, and interest income is recognized in financial income based on the actual period incurred.

6. Principles of accounting for receivables:

Receivables are amounts recoverable from customers or other parties. Receivables are presented at their carrying amount less provisions for doubtful debts.

Provisions for doubtful debts are assessed and made for receivables that are past due and difficult to collect, or for receivables whose debtors are unlikely to be able to pay due to liquidation, bankruptcy or similar difficulties.

7. Principles of accounting for inventories:

Inventories are stated at the lower of cost and net realizable value. The cost of inventories comprises purchase costs and other costs directly attributable to the purchase of inventories. The cost of inventories is determined using the weighted average method.

Net realizable value is determined as the estimated selling price less the estimated costs to complete the products and the marketing, selling and distribution costs incurred. Inventories are accounted for using the perpetual inventory method and valued using the weighted average method by month and by warehouse. Particularly for packaging items in the Company Office's warehouse, the specific identification method is applied for goods issued.

Provisions for inventory write-downs are made when there is reliable evidence of a decline in net realizable value below the cost of inventories, in accordance with the guidance in Circular 48/2019/TT-BTC dated 08/08/2019 of the Ministry of Finance.

- Basis for allocating raw materials and supplies: Raw materials and supplies used in common are allocated to cost objects based on actual production output or consumption norms.

- Accounting policies for inventories relating to high-risk contracts: None

8. Principles of accounting and depreciation of tangible fixed assets, intangible fixed assets, finance lease fixed assets and investment properties:

- Recognition of tangible and intangible fixed assets: Fixed assets are recognized at cost. During their use, fixed assets are presented at historical cost, accumulated depreciation and net book value.

- Depreciation method for tangible and intangible fixed assets: Depreciation is calculated using the straight-line method, based on the depreciation rates prescribed in Circular 45/2013/TT-BTC dated 25/04/2013 of the Ministry of Finance.

- Accounting for finance lease fixed assets: Principles for recognizing finance lease fixed assets and the depreciation method for finance lease fixed assets.

- Accounting for investment properties: Principles for recognizing investment properties and the depreciation method for investment properties.

9. Principles of accounting for biological assets:

- Recognition principle: Biological assets are recognized at cost. During their use, they are presented at historical cost, accumulated depreciation and net book value.

- *Provision for impairment:* At the date of preparing the Financial Statements, if there is evidence that the net realizable value is lower than the carrying amount, a provision for impairment must be made.

10. Principles of accounting for business cooperation contracts:

Business cooperation contracts are recognized according to the economic substance of the contracts. The Company recognizes assets, liabilities, revenue and expenses corresponding to its rights and obligations under the contractual agreements.

11. Principles of accounting for prepaid expenses

Prepaid expenses comprise actual expenses that have been incurred but relate to the results of production and business activities of several accounting periods. The Company's prepaid expenses include the following:

Tools, supplies and packaging awaiting allocation

Tools and supplies put into use are allocated to expenses using the straight-line method over a period not exceeding 36 months.

Asset repair costs

Asset repair costs are classified by the Company into minor repairs and major repairs. These costs are gradually allocated to expenses using the straight-line method over a maximum of 12 months (for minor repairs) and a maximum of 36 months (for major repairs).

Insurance expenses

Insurance expenses are allocated using the straight-line method over the effective term of the related insurance contracts.

Other prepaid expenses

Other prepaid expenses are recognized at historical cost and allocated using the straight-line method over their useful lives.

12. Principles of accounting for trade payables:

Trade payables are monitored in detail by payment term, payee, original currency and other factors according to the Company's management requirements.

Trade payables are liabilities whose amount and timing are almost certain and are recognized at not less than the payment obligation. They include payables of a commercial nature arising from purchases of goods, services and assets between the Company and sellers that are independent of the Company (including payables between the parent company and its subsidiaries and associates).

13. Principles of accounting for dividends and profits payable.

Dividends and distributed profits are recognized when the Company is entitled to receive dividends or profits from its capital contributions.

14. Principles for recognizing accrued expenses:

Accrued expenses: are actual costs that have not yet been incurred, but are estimated in advance as part of the operating expenses for this period to ensure that when the actual expenses occur, they do not cause abrupt changes to the production and business costs, based on maintaining the appropriate relationship between revenue and expenses. When these expenses are incurred, if there is a discrepancy with the amount reserved, the accounting department will make additional entries or reduce the corresponding expenses to account for the difference.

15. Principles for recognizing unearned revenue:

Unearned revenue reflects amounts received in advance from customers for which the entity has not yet fulfilled its obligation to provide the corresponding goods or services. These amounts are presented as liabilities in the Statement of Financial Position and are gradually allocated to net revenue based on the period of use, the contract term or the actual progress of work performed.

16. Principles of accounting for provisions for liabilities

- Principles for recognizing provisions for liabilities:

When the entity has a present obligation arising from a past event; it is probable that an outflow of economic benefits will be required to settle the obligation; and the amount of the obligation can be reliably estimated.

- Recognition method: The recognized amount of a provision for liabilities is the best reasonable estimate of the expenditure required to settle the present obligation at the end of the accounting period.

17. Principles of accounting for deferred corporate income tax:



Deferred income tax is determined using the balance sheet method for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for tax purposes.

Deferred tax assets are recognized only when it is certain that sufficient taxable profit will be available in the future against which the deductible temporary differences can be utilized. The carrying amount of deferred tax assets is reviewed at the end of the annual accounting period and reduced to the extent that it is no longer certain that sufficient taxable profit will be available.

18. Principles for recognizing borrowings and finance lease liabilities:

These include loans from joint stock commercial banks.

The Company monitors borrowings and finance lease liabilities in detail by lender and classifies them as short-term or long-term according to their repayment terms.

Costs directly attributable to borrowings are recognized in financial expenses, except for costs arising from specific borrowings for the purpose of investment, construction or production of assets in progress, which are capitalized in accordance with the Accounting Standard on Borrowing Costs.

19. Principles for recognizing and capitalizing borrowing costs:

- Recognition principle of borrowing costs: Borrowing costs are recognized in production and business expenses, except for borrowing costs directly attributable to the construction investment or production of assets in progress, which are included in the value of those assets (capitalized) when the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met.

Borrowing costs directly attributable to the construction investment or production of assets in progress are included in the value of those assets (capitalized in accordance with the Accounting Standard on Borrowing Costs), including loan interest, amortization of discounts or premiums on bond issuance, and ancillary costs incurred in connection with the borrowing procedures.

- Capitalization rate used to determine borrowing costs capitalized in the period: 0%.

20. Principles for recognizing convertible bonds:

At the issuance date, convertible bonds are separated into a liability component and an equity component (share option). The liability component is determined as the present value of future cash flows discounted at the market interest rate of an equivalent debt instrument without the conversion option. The equity component is the residual value after deducting the liability component from the total issuance value.

21. Principles for recognizing owner's equity:

Owner's contributed capital is recognized at the amount of capital actually contributed by shareholders.

Profit after corporate income tax is distributed to shareholders after appropriation to funds in accordance with the Company's Charter and legal regulations, and as approved by the General Meeting of Shareholders.

Dividends payable to shareholders are recognized as a payable in the Financial Statements after the dividend rate is approved by the Company's Annual General Meeting of Shareholders.

22. Principles and methods of recognizing revenue and other income:

The Company's revenue includes revenue from the sale of merchandise and finished goods (food products such as paddy and rice, anchovies, and petroleum products such as gasoline, oil and lubricants) and revenue from rendering other services.

Revenue from sale of goods

Revenue from the sale of goods is recognized when all five (5) of the following conditions are simultaneously satisfied:

- The Company has transferred most of the risks and rewards associated with ownership of the products or goods to the buyer;

CÔNG
CƠ
HỘ
N
IÊN
HẠCH

- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue can be measured relatively reliably;
- The Company will obtain economic benefits from the sale transaction; and
- The costs related to the sale transaction can be determined.

Revenue from rendering of services

Revenue from a service transaction is recognized when the outcome of the transaction can be measured reliably. Where a service transaction spans several periods, revenue is recognized in the year according to the outcome of the work completed at the balance sheet date of that year. The outcome of a service transaction is determined when all four (4) of the following conditions are satisfied:

- Revenue can be measured relatively reliably;
- It is probable that economic benefits will be obtained from the service transaction;
- The portion of work completed at the balance sheet date can be determined; and
- The costs incurred for the transaction and the costs to complete the service transaction can be determined.

Financial income

Revenue arising from interest, royalties, dividends, distributed profits and other financial income is recognized when both (2) of the following conditions are simultaneously satisfied:

- It is probable that economic benefits will be obtained from the transaction;
- Revenue can be measured relatively reliably.

Interest income and other income

Revenue is recognized when it is probable that the Company will obtain economic benefits from the above activities and the amount can be measured relatively reliably.

23. Principles of accounting for revenue deductions:

Revenue deductions include trade discounts, sales allowances and sales returns arising during the period in accordance with the economic contracts and the Company's sales policies

Timing of recognition: Deductions are recognized simultaneously with the reduction of revenue when incurred. Where deductions arise after revenue has been recognized but before the Financial Statements are issued, the Company adjusts to reduce the revenue of the reporting period (if this is an adjusting event after the end of the annual accounting period).

24. Principles of accounting for cost of goods sold:

Cost of goods sold and services rendered represents the total costs incurred for finished goods, merchandise and services during the period, in accordance with the matching principle with revenue. Costs of inventories in excess of normal levels are recognized immediately in cost of goods sold.

25. Principles of accounting for financial expenses:

Financial expenses reflect expenses incurred during the year, mainly including borrowing costs and exchange losses on the revaluation of monetary items denominated in foreign currencies at the end of the period or on the settlement of payables or collection of receivables.

26. Principles of accounting for selling expenses and general and administrative expenses:

Selling expenses and general and administrative expenses are recognized in production and business expenses for the period in accordance with the **matching principle** and the **accrual basis**.

- ***Selling expenses:*** Reflect actual expenses incurred in the process of selling products and goods and rendering services (including staff costs, materials, packaging, depreciation of fixed assets, product warranty, outsourced services and other cash expenses).

- ***General and administrative expenses:*** Reflect the general management expenses of the entire enterprise (including management staff costs, management materials, office supplies, depreciation of

700
G T
PH
IAP
GIA
GIÁ

fixed assets used for management, taxes, fees and charges, provision expenses and other outsourced services).

These expenses are monitored in detail by expense item, supported by complete and valid invoices and documents, and are **fully transferred** to determine the business results for the reporting period; they are not capitalized into the value of inventories.

27. Principles of accounting for the sale and disposal of fixed assets and investment properties:

The sale and disposal of fixed assets and investment properties are carried out when the assets are damaged and can no longer be used, are technically obsolete or are no longer suitable for the unit's production and business requirements.

Recognition principle: Upon disposal or sale, the Company derecognizes the asset and writes down its historical cost and accumulated depreciation.

Determination of results: Proceeds from the sale or disposal are recognized in **Other income**. The net book value of the asset and the costs directly attributable to the disposal or sale are recognized in **Other expenses**.

28. Principles and methods of recognizing current corporate income tax expense and deferred corporate income tax expense:

Corporate income tax expense: the total current income tax expense included in determining the profit or loss of a period. Current corporate income tax expense: the amount of corporate income tax payable calculated on the taxable income for the year and the current corporate income tax rate. Current income tax is calculated based on taxable income and the tax rate applicable in the tax year. The difference between taxable income and accounting profit arises from adjustments for differences between accounting profit and taxable income under current tax policies.

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

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 results of inspections by the competent tax authorities.

29. Other accounting principles and methods:

- Financial handling of severance allowance payments and the balance of the severance allowance reserve fund is carried out in accordance with Circular 180/2012/TT-BTC dated 24/10/2012.

- Principles for recognizing receivables and payables: Debts with a collection or payment period of up to one year are classified as short-term; debts with a collection or payment period of more than one year are classified as long-term.

V. Additional information on items presented in the Statement of Financial Position.

Unit: VND

1. Cash and cash equivalents:

Cash and cash equivalents held by the enterprise and not restricted from use	End of period (30/09/2026)	Beginning of year (01/01/2026) (Restated)
- Cash on hand	255.763.000	362.451.000
- Demand deposits	153.704.907.843	32.637.853.273
- Cash in transit		
- Cash equivalents	15.000.000.000	30.023.424.658
Total	168.960.670.843	63.023.728.931

2. Financial investments:

Items	End of period (30/09/2026)			Beginning of year (01/01/2026)		
	Historical cost	Fair value	Provision	Historical cost	Fair value	Provision
a) Trading securities						
b) Held-to-maturity investments						
c) Investments in other entities						
Total						

3. Receivables from customers:

Items	End of period (30/09/2026)		Beginning of year (01/01/2026)	
	Carrying amount	Provision	Carrying amount	Provision
a) Short-term receivables from customers	476.448.216.446	199.757.000	77.306.306.134	199.757.000
- Details of short-term receivables from customers accounting for 10% or more of total short-term receivables from customers				
+ Three Hills Ghana Limited	216.533.408.093			
+ Sikakroabea Co.LTD	180.084.630.939		33.806.775.111	
+ Louis Dreyfus Company Asia Pte Ltd	413.857.920		16.508.804.473	
+ Olam Global Agri Pte Ltd			11.549.535.896	
+ Akila Trading (PTY) Ltd	769.906.620		6.014.190.664	
- Other receivables from customers				
+ Wilmar Riceland Trading Pte. Ltd	22.487.244.773			
+ Phuong Anh Trading Service Company Limited	18.600.000.000			
+ Nam Viet Gao Company Limited	16.950.000.000			
+ Cereal Investment Company (CIC) SA	14.634.095.000			
+ AT Korea Agro - Fisheries and Food Trade Corporation			4.221.986.254	
+ Other receivables from customers	5.975.073.101	199.757.000	5.205.013.736	199.757.000
b) Long-term receivables from customers				
c) Receivables from customers that are related parties	257.193.360	-	-	-
+ Vietnam Southern Food Corporation - JSC (shareholder holding more than 10% of total ordinary shares).	257.193.360			
Total	476.705.409.806	199.757.000	77.306.306.134	199.757.000

Of which, receivables from customers: Doubtful debts as at 30/09/2026: 199.757.000 VND
+ My Nghi Company Limited: 129.757.000 VND

+ Tam Hung Company Limited: 70.000.000 VND

The Company has made provisions for doubtful debts in accordance with Circular 48/2019/TT-BTC dated 08/08/2019, in the amount of 199.757.000 VND.

4. Other receivables:

Items	End of period (30/09/2026)		Beginning of year (01/01/2026) (Restated)	
	Carrying amount	Provision	Carrying amount	Provision
a) Short-term	1.576.952.125	126.350.025	239.350.025	126.350.025
- Payments on behalf (cargo handling fees for entrusted exports)	1.370.602.100			
- Receivables from employees	80.000.000		113.000.000	
- Deposit interest				
- Other receivables (doubtful debts)	126.350.025	126.350.025	126.350.025	126.350.025
- Other receivables				
b) Long-term	75.000.000		75.000.000	
- Deposits and collateral	75.000.000		75.000.000	
c) Receivables from jointly controlled BCC contracts				
Total	1.651.952.125	126.350.025	314.350.025	126.350.025

5. Shortage of assets awaiting resolution: None

6. Bad debts:

Items	End of period (30/09/2026)			Beginning of year (01/01/2026)		
	Original debt amount	Recoverable amount	Debtor	Original debt amount	Recoverable amount	Debtor
- Total value of receivables and loans that are overdue, or not yet overdue but unlikely to be recovered	441.846.684	0		441.846.684	0	
+ My Nghi - Nguyen Ngoc Thao Company Limited	129.757.000	0	Trade rec.	129.757.000	0	Trade rec.
+ Tam Hung Company Limited	70.000.000	0	Trade rec.	70.000.000	0	Trade rec.
+ Duy Tan Design & Construction Consulting Company Limited	65.739.659	0	Prepaid	65.739.659	0	Prepaid
+ Hoang Anh Gia Bao Company Limited	50.000.000	0	Prepaid	50.000.000	0	Prepaid
+ Hoang My Company Limited, Rach Gia	51.385.725	0	Other rec.	51.385.725	0	Other rec.
+ Me Linh Private Enterprise, An Giang	40.808.300	0	Other rec.	40.808.300	0	Other rec.
+ Ut Hoang Private Enterprise (Le Thi Hoang)	34.156.000	0	Other rec.	34.156.000	0	Other rec.
- Recoverability of overdue receivables						
Total	441.846.684	0		441.846.684	0	



7. Inventories:

Items	End of period (30/09/2026)		Beginning of year (01/01/2026)	
	Historical cost	Provision	Historical cost	Provision
- Goods in transit			3.727.314.815	
- Raw materials and supplies	484.927.720.262	(6.952.742.122)	122.508.707.940	(6.952.742.122)
- Tools and supplies	608.115.248		17.801.819.962	
- Finished goods	222.819.005.250	(1.541.974.028)	28.251.764.901	(1.541.974.028)
- Merchandise	113.189.354.611	(7.698.708.394)	77.074.655.878	(7.698.708.394)
Total	821.544.195.371	(16.193.424.544)	249.364.263.496	(16.193.424.544)

8. Long-term assets in progress:

Items	End of period (30/09/2026)		Beginning of year (01/01/2026)	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
a) Long-term work in progress				
(details for each type, stating the reasons why the production of assets in progress was abnormally interrupted)				
Total				
b) Construction in progress (details for projects accounting for 10% or more of total construction in progress)				
- Purchases				
- Capital construction				
+ Expansion of drying yards and worker accommodation at the Anchovy Factory (project temporarily suspended)	1.356.388.307	1.356.388.307	1.356.388.307	1.356.388.307
- Periodic repair and maintenance				
- Upgrading and renovation of fixed assets				
Total	1.356.388.307	1.356.388.307	1.356.388.307	1.356.388.307

9. Increase/decrease in tangible fixed assets:

Items	Buildings and structures	Machinery and equipment	Transportation and transmission vehicles	Office equipment	Other tangible fixed assets	Total
Historical cost						
Beginning balance	228.770.792.435	164.874.210.684	83.875.507.687	1.248.750.830	1.571.753.846	480.341.015.482
- Purchases during the period		1.775.000.000				1.775.000.000
- Completed construction investment	536.655.189					536.655.189
- Other increases			351.184.000			351.184.000
- Transfer to investment properties						
- Disposals and sales		100.110.000	1.320.000.000			1.420.110.000
- Other decreases			351.184.000			351.184.000
Ending balance	229.307.447.624	166.549.100.684	82.555.507.687	1.248.750.830	1.571.753.846	481.232.560.671
Accumulated depreciation						
Beginning balance	165.002.791.306	120.544.628.487	69.269.680.517	937.702.199	1.521.197.365	357.275.999.874
- Depreciation for the period	5.879.759.036	6.865.118.601	2.484.519.278	72.987.432	12.202.980	15.314.587.327
- Other increases			303.091.269			303.091.269
- Transfer to investment properties						-
- Disposals and sales		100.110.000	1.320.000.000			1.420.110.000
- Other decreases			303.091.269			303.091.269
Ending balance	170.882.550.342	127.309.637.088	70.434.199.795	1.010.689.631	1.533.400.345	371.170.477.201
Net book value						-
- At the beginning of the year	63.768.001.129	44.329.582.197	14.605.827.170	311.048.631	50.556.481	123.065.015.608
- At the end of the period	58.424.897.282	39.239.463.596	12.121.307.892	238.061.199	38.353.501	110.062.083.470

- Net book value at the end of the period of tangible fixed assets mortgaged or pledged as security for loans: 71.028.644.254 VND.

- List of existing tangible fixed assets and those disposed of/sold/transferred during the period with a value of 10% or more of the total value of tangible fixed assets: None

- Fixed assets fully depreciated but still in use at the end of the period: Historical cost 121.186.362.722 VND.

- Fixed assets awaiting disposal at the end of the period: Historical cost 17.782.588.267 VND; Net book value: 1.442.039.483 VND

201
TY
HÂN
ÁP K
GIA
1A.7

- Commitments on future purchases or sales of tangible fixed assets of significant value: None
- Other changes in tangible fixed assets: None

10. Increase/decrease in intangible fixed assets:

Items	Land use rights	Copyrights	Industrial property rights	Computer software	Other intangible fixed assets	Total
Historical cost						
Beginning balance	0	0	0	120.000.000	0	120.000.000
- Purchases during the period						0
- Internally generated						0
- Increase from business combinations						0
- Other increases						0
- Disposals and sales						0
- Other decreases						0
Ending balance	0	0	0	120.000.000	0	120.000.000
Accumulated depreciation						0
Beginning balance	0	0	0	933.333	0	933.333
- Depreciation for the period				24.000.000		24.000.000
- Other increases						0
- Disposals and sales						0
- Other decreases						0
Ending balance	0	0	0	24.933.333	0	24.933.333
Net book value						0
- At the beginning of the year	0	0	0	119.066.667	0	119.066.667
- At the end of the period	0	0	0	95.066.667	0	95.066.667

11. Increase/decrease in finance lease fixed assets.

12. Biological assets.

13. Increase/decrease in investment properties.

14. Prepaid expenses:

Items	End of period (30/09/2026)	Beginning of year (01/01/2026)
a) Short-term (detailed by expense item)	4.717.863.925	903.561.845
- Packaging expenses	22.250.002	-
- Repair expenses	495.589.034	158.262.514
- Expenses for tools, spare parts, fuel and materials	1.104.134.534	643.289.599
- Insurance expenses	10.124.533	-
- Volume-based expenses (loading and unloading, bin dumping, processing pending export, etc.)	974.406.779	42.170.566
- Transportation expenses	2.057.134.043	-
- Other outsourced service expenses	54.225.000	59.839.166
b) Long-term (detailed by expense item)	43.097.444.844	45.103.790.437
- Tools, supplies and spare parts issued for use	50.000.000	33.763.333
- Packaging expenses	42.500.000	407.683.974
- Repair expenses	84.831.645	
- Insurance expenses		102.880.406
- Other outsourced service expenses		387.854.429
- Other items (value of land use rights - leased land)	42.920.113.199	44.171.608.295
Total	47.815.308.769	46.007.352.282

15. Other assets:

Items	End of period (30/09/2026)	Beginning of year (01/01/2026)
a) Short-term (detailed by item)		
b) Long-term (detailed by item)		
Total	0	0

16. Borrowings and finance lease liabilities:

Items	End of period (30/09/2026)	During the period		Beginning of year (01/01/2026)
		Increase	Decrease	
a) Short-term borrowings	1.078.568.003.484	2.600.040.016.349	1.701.858.841.523	180.386.828.658
- Short-term loans	1.076.293.603.484	2.598.224.416.349	1.699.549.841.523	177.619.028.658
<i>(Details of lenders with balances accounting for 10% or more of total short-term loan balances)</i>				
+ Vietcombank Kien Giang	450.263.645.980	982.734.107.370	532.470.461.390	
+ MB - Can Tho Branch	246.065.750.000	481.446.775.000	235.381.025.000	
+ Maritime Bank	195.683.950.000	260.380.201.000	64.696.251.000	
+ BIDV Phu Quoc	149.393.406.000	658.395.534.475	686.621.157.133	177.619.028.658
- Current portion of long-term loans	2.274.400.000	1.815.600.000	2.309.000.000	2.767.800.000
b) Long-term borrowings	3.643.700.000	2.200.000.000	1.998.600.000	3.442.300.000
c) Borrowings from related parties				
Total	1.082.211.703.484	2.602.240.016.349	1.703.857.441.523	183.829.128.658

GIANG

Loan details:

Lenders	Contract/ Debt note No.	Interest rate (% per year)	Ending principal balance	Loan collateral
Vietcombank Kien Giang - VND	9	8,10%	42.119.125.980	Mortgage of assets and inventories
Vietcombank Kien Giang - USD	29	4,20%	408.144.520.000	Mortgage of assets and inventories
BIDV Phu Quoc - USD	5	4,2% -> 4,5%	48.018.530.000	Mortgage of assets and inventories
BIDV Phu Quoc - USD	9	4,83%	76.767.320.000	Mortgage of assets and inventories
BIDV Phu Quoc - VND	3	8,36%	24.607.556.000	Mortgage of assets and inventories
MB - Can Tho Branch - USD	11	4,70%	246.065.750.000	Receivable rights under export contracts financed by MB - Can Tho Branch
PGBank - Can Tho Branch - USD	1	4,55%	10.232.180.000	Receivable rights under export contracts financed by PGBank - Can Tho Branch
Seabank Kien Giang - USD	1	5,60%	3.609.830.000	Receivable rights under export contracts financed by Seabank Kien Giang
VIB - Can Tho Branch - VND	2	8,20%	21.044.841.504	Receivable rights under export contracts financed by VIB - Can Tho Branch
Maritime Bank - USD	14	5,2% -> 5,5%	195.683.950.000	Receivable rights under export contracts financed by Maritime Bank
BIDV Phu Quoc - Long-term loans: 1) Kia Carnival 3.5G Signature 7S (2023) 2) Machinery loan - An Hoa Factory (color sorter, air compressor, auxiliary equipment, conveyor) 3) Machinery loan - Vinh Thang and An Hoa Factories (2025) 4) Machinery loan - 5 food factories: An Hoa, Tan Phu, Thanh Hung, Vinh Thang, Son Thuan (2026)	04	9,6% -> 10,5%	5.918.100.000	Mortgage of assets
Total			1.082.211.703.484	

d) Finance lease liabilities: None

đ) Overdue and unpaid borrowings and finance lease liabilities: None

e) Overdue but unpaid borrowings and finance lease liabilities from related parties: None

17. Trade payables:

Items	End of period (30/09/2026)	Beginning of year (01/01/2026)
a) Short-term trade payables	62.307.974.929	94.790.322.997
- Details of each supplier accounting for 10% or more of total payables		
+ Hoang Minh Nhat Joint Stock Company	35.200.000.000	72.000.000.000
+ Tan Truong Thinh Joint Stock Company		15.483.760.686
+ Toan Cau Packaging Production and Investment Company Limited	14.545.509.293	3.238.211.250
- Payables to other suppliers		
+ Phuong Thanh Import Export Company Limited	4.815.000.000	
+ Phan Minh Investment Production Trading Service Company Limited	2.621.117.988	
+ Thao Minh Chau Production - Trading Company Limited	1.908.336.294	
+ Dai Tay Duong Packaging Production Joint Stock Company	1.017.457.200	
+ Mechanics Construction and Foodstuff Joint Stock Company		1.424.037.000
+ Other suppliers	2.200.554.154	2.644.314.061
b) Long-term trade payables		
Total		
c) Overdue unpaid debts		
Total		
d) Trade payables to related parties (details of each party)	-	4.704.000.000
+ Vietnam Southern Food Corporation - JSC (shareholder holding more than 10% of total ordinary shares).	-	4.704.000.000
Total	62.307.974.929	99.494.322.997

18. Dividends and profits payable:

Items	End of period (30/09/2026)	Beginning of year (01/01/2026)
Dividends and profits payable		

IN :
CÔ
CÔ
JATT
KIEN
PACH

19. Taxes and amounts payable to the State:

Items	Beginning of year (30/09/2026)	Payable during the period	Paid during the period	End of period (01/01/2026)
a) Payable (detailed by type of tax)	-			
- Value-added tax (VAT)	(120.000)			(120.000)
- Corporate income tax (CIT)	2.825.612.168	3.144.437.572	3.961.236.797	2.008.812.943
- Personal income tax (PIT)	120.655.756	400.960.098	521.615.854	-
- Land and housing tax	-	4.904.810	4.904.810	-
- Land rental	-	618.923.490	311.812.369	307.111.121
- Other payables	-	91.580.000	91.580.000	-
Total	2.946.147.924	4.260.805.970	4.891.149.830	2.315.804.064
b) Receivable (detailed by type of tax)				-
Total	2.946.147.924	4.260.805.970	4.891.149.830	2.315.804.064

20. Accrued expenses:

Items	End of period (30/09/2026)	Beginning of year (01/01/2026)
a) Short-term (detailed by expense item)	39.551.944.599	25.509.372.893
- Cargo handling expenses	24.842.196.338	20.784.242.510
- Transportation expenses	10.301.112.465	4.186.886.840
- Production electricity expenses	757.081.060	209.037.024
- Volume-based expenses	1.876.587.985	
- Financial statement audit fees	-	63.945.000
- Repair expenses	115.330.619	26.487.404
- Loan interest expenses	705.996.132	146.637.991
- Other accrued expenses	953.640.000	92.136.124
b) Long-term (detailed by expense item)		
- Loan interest	-	
- Other items	-	
Total	39.551.944.599	25.509.372.893

170
NG T
PHÁ
HẬP
: GIÁ
GIÁ -

21. Other payables:

Items	End of period (30/09/2026)	Beginning of year (01/01/2026)
a) Short-term	110.535.665.794	113.752.489
- Vietnam Southern Food Corporation - JSC (payment for entrusted export goods)	110.303.599.815	
- Trade union fees	41.473.490	
- Personal income tax	53.997.749	14.657.749
- Social charity fund contributions	136.594.740	99.094.740
- Short-term deposits and collateral received		
- Other payables		
Total		
b) Long-term (details of each item)	-	-
- Long-term deposits and collateral received		
- Other payables		
c) Overdue unpaid debts (details of each item, stating the reasons for non-payment of overdue debts)		
Total	110.535.665.794	113.752.489

22. Unearned revenue:

Items	End of period (30/09/2026)	Beginning of year (01/01/2026)
a) Short-term (details of each item)	287.727.272	
- Revenue received in advance	287.727.272	
b) Long-term (details of each item)		
c) Possibility of failing to perform contracts with customers (details of each item and reasons for being unable to perform the contracts with customers)		

23. Bonds issued: None

24. Preferred shares classified as liabilities: None

25. Provisions for liabilities:

Items	Beginning of year (01/01/2026)	Provision increase during the period	Provision decrease during the period	End of period (30/09/2026)
a) Short-term (detailed by type of provision)				
- Salary reserve fund according to Circular 96/2015/TT-BTC dated 22/06/2015	6.882.000.000		6.882.000.000	-
- Provision for periodic repairs	9.800.000.000		1.667.007.344	8.132.992.656
Total	16.682.000.000	-	8.549.007.344	8.132.992.656
b) Long-term (detailed by type of provision)				
Total	-	-	-	-

100%
Y
N
KHẨU
NG
INH AN

26. Deferred tax assets and deferred tax liabilities:

Items	End of period (30/09/2026)	Beginning of year (01/01/2026)
a) Deferred tax assets		
- CIT rate used to determine deferred tax assets		
- Deferred tax assets related to deductible temporary differences		
- Deferred tax assets related to unused tax losses		
- Deferred tax assets related to unused tax incentives		
- Offset against deferred tax liabilities		
- Deferred tax assets		
b. Deferred tax liabilities	End of period (30/09/2026)	Beginning of year (01/01/2026)
- CIT rate used to determine deferred tax liabilities		
- Deferred tax liabilities arising from taxable temporary differences		
- Offset against deferred tax assets		
Total	-	-

27. Owner's equity:

a) Statement of changes in owner's equity:

Items	Items of owner's equity							
	Owner's contributed capital	Share premium	Bond conversion options	Other owner's capital	Asset revaluation differences	Exchange rate differences	Undistributed profit after tax and funds	Other items
A	1			2	3		4	6
Balance at the beginning of the previous year	254.300.000.000						10.801.643.489	
- Capital increase in the previous year								
- Profit in the previous year							14.480.858.181	
- Other increases							261.693.440	
- Capital decrease in the previous year								
- Loss in the previous year								
- Other decreases							5.341.553.092	
Balance at the beginning of the current year	254.300.000.000						20.202.642.018	
- Capital increase in the current year								
- Profit for the period							12.577.750.286	
- Other increases								
- Capital decrease in the current year								
- Decrease due to losses								
- Loss for the period								
- Other decreases							12.952.728.727	
4. Ending balance	254.300.000.000						19.827.663.577	

b) Details of owner's contributed capital:

Items	End of period (30/09/2026)	Beginning of year (01/01/2026)
- Capital contribution of Vietnam Southern Food Corporation - JSC	211.848.000.000	211.848.000.000
- Capital contribution of other shareholders	42.452.000.000	42.452.000.000
Total	254.300.000.000	254.300.000.000

c) Capital transactions with owners and distribution of dividends and profits:

Items	Current period	Previous period
- Owner's contributed capital		
+ Capital at the beginning of the year	254.300.000.000	254.300.000.000
+ Capital increased during the year		
+ Capital decreased during the year	254.300.000.000	254.300.000.000
+ Capital at the end of the year		
- Dividends and profits distributed		

d) Shares:

Items	End of period (30/09/2026)	Beginning of year (01/01/2026)
- Number of shares registered for issuance	25.430.000	25.430.000
- Number of shares sold to the public	25.430.000	25.430.000
+ Ordinary shares	25.430.000	25.430.000
+ Preferred shares (classified as equity)		
- Number of shares repurchased (treasury shares)		
+ Ordinary shares		
+ Preferred shares (classified as equity)		
- Number of shares outstanding	25.430.000	25.430.000
+ Ordinary shares	25.430.000	25.430.000
+ Preferred shares (classified as equity)		

* Par value of outstanding shares: 10.000 VND/share

d) Dividends and profits

- Dividends and profits declared after the end of the annual accounting period: 420 VND/share
 - + Dividends and profits declared on ordinary shares or charter capital: 4,20 %
 - + Dividends declared on preferred shares: None
 - + Stock dividends: None
 - + Profits distributed to supplement the charter capital of the investee: None
- Accumulated dividends on preferred shares not yet recognized: None
- Disclosure of amounts collected from public offerings and issuances of shares that the enterprise is not permitted to use in full because they are blocked.

e) Reasons for increases/decreases in items of the enterprise's owner's equity:

- Share premium.
- Bond conversion options.
- Development investment fund: 7.169.869.655
- Treasury shares.

- Other funds of owner's equity.

g) Income and expenses, gains or losses recognized directly in owner's equity in accordance with specific Vietnamese Accounting Standards.

28. Asset revaluation differences:

Items	Current period	Previous period
- Reasons for changes between the beginning-of-year and end-of-period balances (circumstances of revaluation, which assets were revalued, under which decision, etc.)		

29. Exchange rate differences:

Items	Current period	Previous period
- Exchange differences arising from translating financial statements prepared in foreign currencies into VND		
- Exchange differences arising from other causes (specify the causes)		

30. Items outside the Statement of Financial Position:

Items	End of period (30/09/2026)	Beginning of year (01/01/2026)
a) Leased assets: Total future minimum lease payments under non-cancellable operating leases by term		
- Within 1 year		
- From 1 to 5 years		
- Over 5 years		

b) Assets held in custody, received on consignment, for processing or under import-export entrustment:

- Disclosure of the value of and reasons for significant cash and cash equivalents held by the enterprise but not available for use due to legal restrictions or other constraints the enterprise must comply with: None

- Detailed disclosure of the nature, quantity, type, technical parameters, specifications, quality, etc. of each type at the end of the accounting period.

- Goods received for sale on behalf of others, on consignment, as agent or under import-export entrustment:

- Assets received as pledges or mortgages:

- Assets of other entities found in excess during stocktaking:

c) Infrastructure assets not included in the State's capital at the enterprise: None

d) Assets of the enterprise used as pledges or mortgages:

đ) Foreign currencies: detailed disclosure of the amount of each foreign currency in original currency.

- Balance of deposits in foreign currency USD as at 30/09/2026 : 4.881.595,49 USD

- Monetary gold: 0 VND

e) Bad debts written off: 6.015.614.176 VND (Detailed disclosure of the value in original currency and VND) of bad debts written off within 10 years from the date of write-off, by debtor.)

+ Debts written off in the last 6 months of 2016	:	<u>46.255.000 VND</u>
- Nguyen Thi Tuyet - Tien Phuong ship	:	46.255.000 VND
+ Debts written off in the first 6 months of 2019	:	<u>5.969.359.176 VND</u>
- Tran Thanh Dinh – An Hoa Factory	:	166.982.720 VND
- Thanh Phuoc Private Enterprise	:	229.845.000 VND
- Tran Quoc Doan	:	168.738.419 VND
- Kien Luong Construction Services Consulting Center	:	15.000.000 VND

- KUO Corp - Cement (193.760,00 USD)	:	4.482.637.600 VND
- KUO Corp - Cement court fee (12.339,98 USD)	:	285.485.437 VND
- My Le Private Enterprise Branch	:	17.900.000 VND
- Tam Huy Company Limited	:	602.770.000 VND

g) Deferred payment and instalment interest on purchases of assets: None

h) Deferred payment and instalment interest on sales of assets: None

i) Other information on items outside the Financial Statements to provide useful information to users of the statements: None

31. The value of assets held by the enterprise on behalf of other parties but restricted from use due to legal restrictions, or liabilities that the enterprise is obliged to settle under contractual agreements or legal regulations: None

32. Other information that the enterprise deems necessary to disclose or explain to provide useful information to users: None

VI- Additional information on items presented in the Income Statement

Unit: VND

1. Total revenue from sales of goods and rendering of services:

Items	Current period	Previous period
a) Revenue		
- Revenue from sales of products and goods (excluding revenue from sale and disposal of investment properties)	3.616.070.433.622	4.453.004.814.477
- Revenue from rendering of services (excluding construction services)	1.598.838.086	1.350.648.431
- Revenue from construction services		
- Revenue from subsidies and price support		
- Other revenue	11.764.422.850	717.743.000
Total	3.629.433.694.558	4.455.073.205.908
a) Revenue from related parties (details of each party)		

2. Revenue deductions:

Items	Current period	Previous period
- Trade discounts		
- Sales allowances		787.335.746
- Sales returns		
Total	-	787.335.746

3. Cost of goods sold:

Items	Current period	Previous period
- Cost of finished goods and merchandise sold (excluding net book value and costs of sale and disposal of investment properties)	3.213.053.023.739	3.989.265.545.115
- Cost of services rendered (including construction services)		
- Value of inventory losses during storage within norms	1.522.023.319	1.589.781.153
- Value of each type of inventory losses in excess of norms during the period		
- Production costs in excess of normal levels charged directly to cost of goods sold		
- Provision for inventory write-downs and provision for impairment of biological assets.		15.118.433.898
- Reductions in cost of goods sold		
Total	3.214.575.047.058	4.005.973.760.166

4. Gain/loss from sale and disposal of investment properties:

Items	Current period	Previous period
- Revenue from sale and disposal of investment properties		
- Net book value of investment properties		
- Costs of sale and disposal of investment properties		
Gain/loss from sale and disposal of investment properties	-	-

5. Financial income:

Items	Current period	Previous period
- Interest on deposits and loans	744.057.134	80.912.837
- Gains from sale and disposal of financial investments		
- Dividends and profits received in cash or non-monetary assets		
- Foreign exchange gains	12.089.936.016	28.253.671.413
- Interest on deferred payment and instalment sales		
- Payment discounts received		
- Other financial income		
Total	12.833.993.150	28.334.584.250

6. Financial expenses:

Items	Current period	Previous period
- Borrowing costs	21.412.534.860	26.770.583.833
- Losses from sale and disposal of financial investments		
- Foreign exchange losses	6.105.662.838	24.391.982.474
- Interest on deferred payment and instalment purchases		
- Payment discounts granted		
- Provision for diminution in value of trading securities and provision for losses on investments in other entities		
- Costs of unsuccessful bond and share issuances		
- Other financial expenses		
- Reductions in financial expenses		
Total	27.518.197.698	51.162.566.307

7. Other income:

Items	Current period	Previous period
- Disposal and sale of fixed assets	274.001.667	
- Gains from revaluation of assets contributed as capital		
- Penalties received (penalty for breach of Contract No. 49/HĐ-2026 dated 18/03/2026 - Phat Tai Company Limited)	1.944.000.000	
- Tax reductions		
- Support, sponsorships, gifts and donations recognized in other income		
- Other items	442.721.958	100.267.388
Total	2.660.723.625	100.267.388

8. Other expenses:

Items	Current period	Previous period
- Net book value of fixed assets and costs of disposal and sale of fixed assets		
- Losses from revaluation of assets contributed as capital		
- Compensation fees in contract performance		825.548.100
- Other expenses	14.139.479	335.509.111
Total	14.139.479	1.161.057.211

9. Selling expenses and general and administrative expenses:

Items	Current period	Previous period
a) General and administrative expenses incurred during the period	24.612.432.144	25.499.009.265
- Details of items accounting for 10% or more of total general and administrative expenses	23.000.918.666	23.143.952.881
+ Labor expenses	14.137.353.765	10.079.175.806
+ Provision/(reversal) of salary reserve fund	(6.882.000.000)	(5.901.000.000)
+ Outsourced service expenses	2.199.430.453	4.686.314.223
+ Other cash expenses	13.546.134.448	14.279.462.852
- Other general and administrative expenses	1.611.513.478	2.355.056.384
b) Selling expenses incurred during the period	362.486.407.096	381.028.947.754
- Details of items accounting for 10% or more of total selling expenses	357.333.235.471	377.281.759.623
+ Raw materials, supplies and packaging expenses	169.471.655.287	184.713.256.303
+ Outsourced service expenses	187.861.580.184	192.568.503.320
- Other selling expenses	5.153.171.625	3.747.188.131
c) Reductions in selling expenses and general and administrative expenses		
- Reversal of provisions for warranty of products, goods and construction works		
- Reversal of restructuring provisions and other provisions		
- Other reductions		
Total	387.098.839.240	406.527.957.019

10. Production and business costs by element:

Items	Current period	Previous period
- Raw materials and supplies expenses	3.530.951.283.713	4.093.229.719.622
- Labor expenses	32.001.126.095	30.044.572.828
- Depreciation of fixed assets	16.590.082.423	16.438.876.905
- Outsourced service expenses	206.863.596.980	215.609.391.771
- Other cash expenses	16.717.037.436	17.214.205.027
- Provision expenses / (reversals)	(6.882.000.000)	(5.901.000.000)
Total	3.796.241.126.647	4.366.635.766.153

11. Corporate income tax expense:

Items	Current period	Previous period
- Accounting profit before tax	15.722.187.858	17.895.381.097
- Tax calculated at the current CIT rate	3.144.437.572	3.579.076.219
- Non-taxable income		
- Non-deductible expenses		
- Under/(over) provision in prior years		
CIT expense	3.144.437.572	3.579.076.219
Current CIT expense	3.144.437.572	3.579.076.219
Deferred CIT expense		
CIT expense	3.144.437.572	3.579.076.219

Deferred corporate income tax expense	Current period	Previous period
- Deferred CIT expense arising from taxable temporary differences		
- Deferred CIT expense arising from the reversal of deferred tax assets		
- Deferred CIT income arising from deductible temporary differences		
- Deferred CIT income arising from unused tax losses and tax incentives		
- Deferred CIT income arising from the reversal of deferred tax liabilities		
- Total deferred CIT expense		

VII. Additional information on items presented in the Cash Flow Statement

1. *Cash held by the enterprise but not available for use: None*

2. *Non-cash transactions affecting the cash flow statement in the future:*

Items	Current period	Previous period
- Purchase of assets by assuming directly related liabilities or through finance lease transactions		
- Acquisition of businesses through share issuance		
- Conversion of debt into equity		
- Other non-cash transactions		

3. *Proceeds from borrowings during the period:*

- Proceeds from borrowings under ordinary loan agreements: 2.600.119.685.349 VND
- Proceeds from borrowings in other forms

4. *Loan principal actually repaid during the period:*

- Repayment of loan principal under ordinary loan agreements: 1.698.798.313.523 VND
- Repayment of borrowings in other forms

5. *Acquisition and disposal of subsidiaries during the reporting period: None*

VIII. Other information.

1. Contingent liabilities, commitments and other financial information: None
2. Events occurring after the end of the annual accounting period: None
3. Information on related parties.
4. Presentation of assets, revenue and business results by segment (by business sector or geographical area) in accordance with Accounting Standard No. 28 "Segment Reporting".
5. Comparative information.
6. Information on meeting the going concern assumption: The Company continues to operate normally in the following years.
7. Disclosure of significant assumptions and estimates: None.
8. Other information.

*** Explanation of production and business results for the first nine months of 2026:**

a. Actual output :

* Total consumption output of the whole Company is as follows :

+ **Export:**

- Rice of all kinds: 171.856,391 tons
- Exported anchovies : 93,340 tons

+ **Domestic :**

- Food :	91.348,913 tons
Of which :	
- Finished products:	66.719,568 tons
- Milled white rice:	1.993,871 tons
- By-products + rice husk:	22.635,473 tons
- Gasoline, lubricants of all kinds :	14.487,013 m3
- Anchovies of all kinds :	53,097 tons
Of which finished products :	19,380 tons
- Showroom :	32,560 (1.000 product units)
b. <u>Export turnover:</u>	88.886.614,63 USD
+ Food:	88.319.010,63 USD
+ Anchovies:	567.604,00 USD
c. <u>Sales revenue of 3 product lines:</u>	3.629.433.694.558 VND
- Food:	3.272.270.207.778 VND
- Anchovies:	17.768.133.620 VND
- Petroleum:	339.395.353.136 VND
d. <u>Analysis of business results by product line :</u>	
Company-wide business results :	
Profit (+), Loss (-)	
- Food:	(+) 11.631.846.708 VND
- Anchovies:	(+) 228.663.374 VND
- Petroleum business:	(+) 3.861.677.776 VND
+ Total profit before tax:	(+) 15.722.187.858 VND
+ Current corporate income tax:	3.144.437.572 VND
+ Total profit after tax:	(+) 12.577.750.286 VND

PREPARER

Nguyễn Thị Chúc Hà

CHIEF ACCOUNTANT

Trần Thị Diệp

An Giang, October 12, 2026

GENERAL DIRECTOR



Dương Thị Thanh Nguyệt