

PERIODIC DISCLOSURE OF FINANCIAL REPORTS

Dear: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on information disclosure in the securities market, Ho Chi Minh City Food Joint Stock Company hereby discloses its financial statements for the third quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization Name: Cong ty co phan Luong thuc Thanh pho Ho Chi Minh.

- Stock Code: FCS
- Address: 1610 Vo Van Kiet, Ward Binh Tien, Ho Chi Minh City.
- Tel: (028) 3967 2060 Fax: (028) 3967 2022
- Email: info@foodcosa.vn Website: www.foodcosa.vn

2. Content of the Disclosure Information:

- Financial Report for the third quarter of 2026

☒ Separate Financial Report (the parent company does not have subsidiaries, and the higher-level accounting unit has subordinate units);

☐ Consolidated Financial Report (the parent company has subsidiaries);

☐ Aggregate Financial Report (the parent company has subordinate accounting units with separate accounting systems).

- Cases that require explanation of the reasons:

+ The auditing organization issued an opinion that is not an unqualified opinion on the financial report (for the audited financial report of 2025)

☐ Yes

☐ No

Explanatory document in the case of a positive balance:

☐ Yes

☐ No

+ Net profit after tax in the reporting period has a difference of 5% or more before and after the audit, shifting from a loss to a profit or vice versa (for the audited financial report of 2025)

☐ Yes

☐ No

Explanatory document in the case of a positive balance:

☐ Yes

☐ No



+ Net profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the corresponding report of the previous year

☐ Yes

☐ No

Explanatory document in the case of a positive balance:

☐ Yes

☐ No

+ Net profit after tax in the reporting period incurs a loss, shifting from profit in the corresponding report of the previous year to a loss in this period or vice versa:

☒ Yes

☐ No

Explanatory document in the case of a positive balance:

☒ Yes

☐ No

This information was published on the company's electronic information page on Oct 19, 2026, at the following link: <https://foodcosa.vn/cong-bo-thong-tin-bao-cai-tai-chinh-quy-3-2026/>

Attached documents:

- Financial Report for the third quarter of 2026.
- Explanatory document for the Business Operation Results of the third quarter of 2026

Representative of the organization

Authorized person for information disclosure



Nguyen Quang Cuong

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Currency: VND

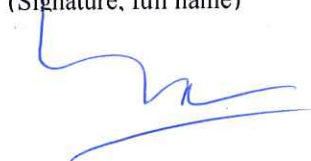
ARTICLE	CODE	INTER- PRETA TION	CLOSING BALANCE	OPENING BALANCE
1	2	3	4	5
A. SHORT-TERM ASSETS (100=110+120+130+140+150)	100		86.996.576.937	57.308.455.530
I. Cash and cash exchangeable	110		4.147.109.987	30.121.684.489
1. Cash	111		4.147.109.987	30.121.684.489
2. Cash exchangeable	112			
II. Short-term financial investments	120		-	
1. Trading securities	121			-
2. Provision for lost due to the decrease in prices of trading securities (*)	122			-
3. Held-to-Maturity investments	123			
III. Short-term receivables	130		34.121.366.155	10.786.163.226
1. Short-term Receivables from Customers	131		25.399.346.271	574.486.461
2. Prepayment to suppliers	132		51.577.751	92.380.600
3. Short-term Internal Receivables	133			
4. Receivables by the Scheduled Progress of Construction Contracts	134			
5. Receivables short-term loans	135			
6. Other receivalbe	136		11.572.404.475	12.981.058.507
7. Provision for bad short-term receivables (*)	137		(2.901.962.342)	(2.861.762.342)
8. Insufficient Assets	139		-	-
IV. Inventories	140		46.918.169.214	14.496.693.671
1. Inventory	141		46.918.169.214	14.496.693.671
2. Provision for decline in inventory (*)	149		-	-
V. Provision for decline in inventory	150		1.809.931.581	1.903.914.144
1. Short-term prepaid expenses	151		364.278.056	478.737.408
2. Input VAT	152		266.182.932	208.448.854
3. Taxes and Receivables from State Budget	153		1.179.470.593	1.216.727.882
4. Repurchase Government Bonds Transactions	154			
5. Others Current Assets	155			
B. LONG-TERM ASSETS (200 = 210+220+240+250+260)	200		654.094.453.541	661.093.558.314
I. Long-term receivables	210		-	
1. Long-term Receivables from Customers	211			
2. Payables to seller: long-term	212			
3. Capital of units directly under	213			
4. Long-term Internal Receivables	214			
5. Long-term loan receivable	215			
6. Long-term others receivable	216			
7. Provision for long-term doubtful debts (*)	219			
II. Fixed assets	220		630.530.513.993	637.237.575.755
1. Tangible fixed assets	221		62.475.323.782	68.965.653.849
- The original price	222		612.344.596.725	612.344.596.725

ARTICLE	CODE	INTER- PRETA TION	CLOSING BALANCE	OPENING BALANCE
- Accumulated depreciation	223		(549.869.272.943)	(543.378.942.876)
2. Financial lease assets	224		-	
- The original price	225			
- Accumulated depreciation	226			
3. Intangible fixed assets	227		568.055.190.211	568.271.921.906
- The original price	228		574.834.403.793	574.834.403.793
- Accumulated depreciation	229		(6.779.213.582)	(6.562.481.887)
III. Invested real estate	230		-	
- The original price	231			
- Accumulated depreciation	232			
IV. Long-term financial investments	240		5.700.500	5.700.500
1. Production in progress: long-term	241			
2. Capital Construction in Progress	242		5.700.500	5.700.500
V. Long-term financial investments	250		18.957.480.092	18.951.059.256
1. Subsidiary company investments	251			
2. Investments in Associates, Joint-Ventures	252		5.853.508.822	5.853.508.822
3. Investments in Other Companies	253		13.769.085.107	13.769.085.107
4. Provision for Long-term Investments Devaluation (*)	254		(665.113.837)	(671.534.673)
5. Held-to-maturity investments	255			
VI. Other long term assets	260		4.600.758.956	4.899.222.803
1. Long-term prepaid expenses	261		4.600.758.956	4.899.222.803
2. Deferred income tax assets	262			
3. Long-term Equipment and Spare Parts	263			
4. Other investments: long-term	268			
5. Commercial advantage	269			
TOTAL ASSETS (270=100+200)	270		741.091.030.478	718.402.013.844
C LIABILITIES (300=310+330)	300		674.556.031.947	657.360.957.570
I. Current liabilities	310		104.361.757.085	87.893.682.708
1. Payables to seller: short-term	311		34.233.248.504	26.246.758.742
2. Short term Advances Received from the Customers	312		19.849.135	812.192
3. Taxes and Obligations to State Budget	313		547.957.098	795.296.559
4. Payables to employees	314		-	-
6. Others exphaj: short-term	315		35.495.692.646	27.070.137.077
6. Short-term Intercompany Payables	316			
7. Payables by Scheduled Progress of Construction Contracts	317			
8. Short-term Unrealized Revenue	318		540.000.000	540.000.000
9. Other short-term payables	319		32.622.409.702	32.338.078.138
10. Short-term borrowings and financial leases	320		900.000.000	900.000.000
11. Provision of Short-term Payables	321			
12. Reward and Welfare Fund	322		2.600.000	2.600.000
13. Price Stabilisation Fund	323			
14. Repurchase Government Bonds Transactions	324			
II. Long-term liabilities	330		570.194.274.862	569.467.274.862
1. Long-term Payables to Suppliers	331			
2. Long term Advances Received from the Customers	332			
3. Long-term Payable Expenses	333			
4. Internal Payables of Capital	334			
5. Long-term Internal Payables	335			
6. Long-term Unrealized Revenue	336			
7. Others long term payables	337		570.194.274.862	569.467.274.862

ARTICLE	CODE	INTER- PRETA TION	CLOSING BALANCE	OPENING BALANCE
8. Long-term borrowings and finance lease	338			
9. Convertible bonds	339			
10. Preferred shares: liabilities	340			
11. Payable Deferred Income Tax	341			
12. Provision of Long-term Payables	342			
13. Science and Technology Development Fund	343			
B. OWNER'S EQUITY	400		66.534.998.531	61.041.056.274
I. Owner's equity	410		66.534.998.531	61.041.056.274
1. Owner's equity invested capital	411		255.138.000.000	255.138.000.000
- Ordinary stock with voting right	411A		255.138.000.000	255.138.000.000
- Preferred stock: capital	411B			
2. Equity Surplus	412			
3. The Right to convert the Convertible Bonds to shares	413			
4. Other capitals	414			
5. Fund stocks (*)	415			
6. Differences upon asset revaluation	416			
7. Exchange rate difference	417			
8. Development Investment Fund	418			
9. Corporation Arrangement Support Fund	419			
10. Other Funds	420			
11. Undistributed Profit	421		(188.603.001.469)	(194.096.943.726)
- Accumulated Undistributed Profit by The End of The Previous Period	421A		(194.096.943.726)	(194.327.990.019)
- Undistributed Profit of the Current Period	421B		5.493.942.257	231.046.293
12. Capital Construction Investment	422			
13. Non-controlling interest	429			
II. Budget resources and funds	430			
1. Funding sources	431			
2. Funds used for fixed asset acquisition	432			
TOTAL RESOURCES (440=300+400)	440		741.091.030.478	718.402.013.844

Date 14/10/2026

PREPARED BY/CHIEF ACCOUNTANT
(Signature, full name)



Phạm Thị Phương lan

DIRECTOR
(Signature, full name, seal)



Nguyễn Văn Linh

INCOME STATEMENT
FROM DATE: 1-1-2026 TO DATE 30-09-2026

Currency: VND

ARTICLE	CODE	INTERPRE- TATION	For 03rd Quarter 2026	For 03rd Quarter 2025	CURRENT YEAR	PREVIOUS YEAR
1	2	3			4	5
1. Sales from goods and services sold	01		102.464.529.139	87.868.839.734	271.156.411.533	235.247.980.799
2. Sales deduction	02		-	-	1.080.000	1.232.500
3. Net sales from goods and services sold (10=01-02)	10		102.464.529.139	87.868.839.734	271.155.331.533	235.246.748.299
4. Cost of goods sold	11		86.265.852.142	69.520.519.398	221.165.125.011	184.556.260.815
5. Gross profit from goods and services sold (20=10-11)	20		16.198.676.997	18.348.320.336	49.990.206.522	50.690.487.484
6. Revenue from financial activities	22		953.595.137	9.568.363	967.313.644	31.427.796
7. Expenses from financial activities	23		-	-	(6.420.836)	(319.827)
- In there: Loan interest expense	24		-	-	-	-
8. Sales expenses	25		1.691.821.831	1.889.703.528	5.143.010.063	5.341.244.268
9. Administration expenses	26		15.035.006.388	16.771.772.256	40.798.388.190	52.608.305.377
10. Net profit from business activities (30=20+(21-22)-(25+26))	30		425.443.915	(303.587.085)	5.022.542.749	(7.227.314.538)
11. Other incomes	31		367.373.934	373.323.461	659.874.738	998.915.365
12. Other expenses	32		22.262	1.074.230	188.475.230	44.405.276
13. Other profits (40=31-32)	40		367.351.672	372.249.231	471.399.508	954.510.089
14. Profit before tax (50=30+40)	50		792.795.587	68.662.146	5.493.942.257	(6.272.804.449)
15. Current income tax expense	51		-	-	-	-
16. Deferred Income Tax	52		-	-	-	-
17. Profit after income tax (60=50-51-52)	60		792.795.587	68.662.146	5.493.942.257	(6.272.804.449)
18. Primary earning per share (*)	70		31	3	215	(246)
19. Decline earnings per share (*)	71		31	3	215	(246)

PREPARED BY/CHIEF ACCOUNTANT
(Signature, full name)



Date 14/10/2026

DIRECTOR
(Signature, full name, seal)



Nguyễn Văn Linh



CASH FLOW STATEMENT

(Indirect method)

Chi tiêu	Codes	Notes	For 3rd quarter 2026	For 3rd quarter 2025
I. Cash flows from operating activities				
1. Profit before tax	01		5.493.942.257	(6.272.804.449)
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		6.707.061.762	7.299.533.117
- Provisions	03		33.779.164	(1.491.263.389)
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04			
- Gains (losses) on investing activities	05		(19.515.574)	(30.882.341)
- Interest expenses	06			
- Other adjustments	07			
3. Operating profit before changes in working capital	08		12.215.267.609	(495.417.062)
- Increase (decrease) in receivables	09		(23.395.879.718)	(5.452.015.145)
- Increase (decrease) in inventories	10		(32.421.475.543)	30.967.725
- Increase (decrease) in payables	11		17.195.074.377	13.607.595.098
- Increase (decrease) in prepaid expenses	12		412.923.199	(6.854.673)
- Increase (decrease) in trading securities	13			
- Interest paid	14			
- Corporate income tax paid	15			
- Other receipts from operating activities	16			
- Other payments on operating activities	17			
Net cash flows from operating activities	20		(25.994.090.076)	7.684.275.943
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		0	74.510.000
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		0	(545.455)
3. Expenditures on loans and purchase of debt instruments from other entities	23			
4. Proceeds from lending or repurchase of debt instruments from other entities	24			
5. Expenditures on equity investments in other entities	25			
6. Proceeds from equity investment in other entities	26			
7. Proceeds from interests, dividends and distributed profits	27		19.515.574	31.427.796
Net cash flows from investing activities	30		19.515.574	105.392.341
III. Cash flows from financial activities				
1. Proceeds from issuance of shares and receipt of contributed capital	31		0	0
2. Repayment of contributed capital and repurchase of stock issued	32		0	0
3. Proceeds from borrowings	33		0	0
4. Repayment of principal	34		0	0
5. Repayment of financial principal	35		0	0
6. Dividends and profits paid to owners	36		0	0
Net cash flows from financial activities	40		0	0
Net cash flows during the period (50 = 20+30+40)	50		(25.974.574.502)	7.789.668.284
Cash and cash equivalents at the beginning of the period	60		30.121.684.489	13.218.954.984
Effect of exchange rate fluctuations	61			
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70		4.147.109.987	21.008.623.268

Date 14/10/2026

PREPARED BY/CHIEF ACCOUNTANT
(Signature, full name)

Phạm Thị Phương lan

DIRECTOR
(Signature, full name, seal)



Nguyễn Văn Linh

HO CHI MINH CITY FOOD JOINT STOCK

Address: 1610 Vo Van Kiet, Binh Tien Ward, Ho Chi Minh City

NOTES TO FINANCIAL STATEMENT

For 3rd Quarter 2026

I. Business characteristics

1. Form of capital ownership

Ho Chi Minh City Food Joint Stock Company operate under the Business Registration Certificate No. 0300559014 registered for the first time on December 31, 2008, The Business Registration has been amended several times and the most recent of which is the 19th amended was on 16/10/2025 as the changing of the legal representative. The Business Registration has been amended several times and the most recent of which is the 20th amended was on April 21, 2025 as the changing of the legal representative. The Business Registration has been amended several times and the most recent of which is the 21th amended was on 5/9/2025 as the changing of address after merger. The Business Registration has been amended several times and the most recent of which is the 22nd amended was on April 21, 2025 as the changing of the legal representative

- Chartered capital according to Business Registration Certificate at 30/09/2026: VND 294.500.000.000

- Actual contributed capital at 30/09/2026: VND 255.138.000.000

- The company is in the process of completing the business registration procedures.

2. Main business lines

- Production, processing, export of food, foodstuffs and technological products

- Export and domestic trading of materials, equipment, fertilizers, pesticides, consumer goods.

- Hotel, Restaurant business, petrol and oil agency, construction materials and interior decoration, motorcycles and cars repairing, passenger transportation

- All kind of over 30 degree alcohol and domestic cigarettes trading

- Real estate business; investment in construction, business of infrastructure of industrial parks, urban areas; construction, installation, repair of civil, industrial, traffic, irrigation, electricity, water supply and drainage, leveling, interior decoration works; production of construction materials, sanitary equipment, water supply and drainage spare parts, construction consultancy.

- Trading in general merchandise, hardware, electronics, refrigeration, household appliances, seafood, fabrics, clothing, cosmetics, jewelry...

3. Business lines

4. Production and business cycle

01 year

5. Characteristics of business activities of the enterprise in the accounting year affect the financial statements.

6. Business structure

- List of subsidiaries

- List of joint venture, associates and other investment

DONG THINH TRADING SERVICE COMPANY LIMITED SAIGON BANK FOR INDUSTRY AND TRADE

PHU TAM KHOI JOINT STOCK

COMPANY

BINH TAY PACKAGING JOINT STOCK COMPANY

- List of affiliated units without legal status and dependent accounting

Branch of Ho Chi Minh City Food Joint Stock Company - Cuu

Long Food Enterprise

Branch of Ho Chi Minh City Food Joint Stock Company -

Satake Food Enterprise

Branch of Ho Chi Minh City Food Joint Stock Company - My Thoi Food Enterprise

Branch of Ho Chi Minh City Food Joint Stock Company - Thoi An Food Enterprise

Branch of Ho Chi Minh City Food Joint Stock Company - Phuc Loc Food Enterprise

Branch of Ho Chi Minh City Food Joint Stock Company - Tri Ton Food Enterprise

Branch of Ho Chi Minh City Food Joint Stock Company - Thanh An Food Enterprise

Branch of Ho Chi Minh City Food Joint Stock Company - Foodcomart Sai Gon

Branch of Ho Chi Minh City Food Joint Stock Company - Foodcomart Tay Ninh

Branch of Ho Chi Minh City Food Joint Stock Company - Foodcomart Dak Nong

II. Year accounting year, currency used in accounting

1. The enterprise accounting period starts on January 1, 2026, and ends on the 31st of December 2026.

2. Đơn vị tiền tệ sử dụng trong kế toán. Việt Nam Đồng (VNĐ)

Vietnamese dong shall be used as currency for accounting entries and financial statements.

III. Additional information for items presented in the Balance Sheet

I. Money	30/09/2026	31/12/2025
Cash	1.306.961.000	1.572.128.000
Non-term bank deposits	2.840.148.987	28.549.556.489
Transferring money	0	0
Total	4.147.109.987	30.121.684.489
2. Financial investments		
a) Securities Trading	...	...

b) Investments held to maturity

c) Investing capital in other units

Investment in subsidiaries (details of investment in each subsidiary);

Investment in joint ventures and associates (details of investment in each joint venture and associate);

	30/09/2026			31/12/2025		
	Original Price	Preventive	Fair Value	Original Price	Preventive	Fair Value
PHU TAM KHOI JOINT STOCK COMPANY	5.853.508.822	-437.724.796	5.415.784.026	5.853.508.822	-437.724.796	5.415.784.026
Total	5.853.508.822	-437.724.796	5.415.784.026	5.853.508.822	-437.724.796	5.415.784.026

Investment in other units (details of investment in each other unit);	Original Price	Preventive	Fair Value	Original Price	Preventive	Fair Value
DONG THINH TRADING SERVICE	10.577.034.161		10.577.034.161	10.577.034.161		10.577.034.161
Saigon Commercial JS Bank shares (original shares: 84,095 shares; receive dividends in shares: 25,228 shares; receive dividends of 2,733 shares. Total: 112,056 shares)	1.268.317.114		1.268.317.114	1.268.317.114		1.268.317.114
Buy Binh Tay Packing JSC 's shares (140.000 shares, bonus shares 43,820, total 183.820 shares)	1.923.733.832	-227.389.041	1.696.344.791	1.923.733.832	-233.809.877	1.689.923.955
Total	13.769.085.107	-227.389.041	13.541.696.066	13.769.085.107	-233.809.877	13.535.275.230
Total	19.622.593.929	-665.113.837	18.957.480.092	19.622.593.929	-671.534.673	18.951.059.256

3. Short-term customer receivables

	30/09/2026		31/12/2025	
	Price	Preventive	Price	Preventive
Vinafood 2	24.750.000.000			
Moi Truong xanh Company	148.084.350		382.725.000	
The other receivables	501.261.921		191.761.461	
Total	25.399.346.271		574.486.461	

4. The other receivables

	30/06/2026		31/12/2025	
	Price	Preventive	Price	Preventive
a) short term	11.572.404.475	0	12.981.058.507	
Advance	486.308.000		2.743.452.856	
Collecting fees for warehouse services, electricity and water	696.823.665		639.199.685	
Sales discount receivable from Ajinomoto Vietnam Company				
Ben Thanh Real Estate Investment Joint Stock Company - This is the land rental fee paid on behalf of Ben Thanh Real Estate Investment Joint Stock Company.	6.724.911.399		6.724.911.399	
Đầu tư và PT TP HCM Company	642.298.909			
Acknowledging compensation for lost goods at 1060 Âu Cơ Street, according to first-instance judgment No. 755/HS-ST at 01/12/2025 (Trần Quang Việt).	2.767.962.342		2.767.962.342	
The other receivables	254.100.160		105.532.225	
a) long term				
Total	11.572.404.475	0	12.981.058.507	0

5. Pending settlement of missing assets

	30/09/2026		31/12/2025	
	Price	Preventive	Price	Preventive

Out of stock inventory at wholesale point 1060 Âu Cơ, Tân Bình District

Out of stock inventory at Thanh An
Factory

Total 0 0

6.Bad dept

	Original Price	Preventive	Recoverable value	Original Price	Preventive	Recoverable value
Uncollectible accounts receivable	2.901.962.342	2.901.962.342	0	2.901.962.342	2.861.762.342	40.200.000
- Minh Tri Company	134.000.000	134.000.000	0	134.000.000	93.800.000	40.200.000
Acknowledging compensation for lost goods at 1060 Âu Cơ Street, according to first-instance judgment No. 755/HS-ST at 01/12/2025 (Trần Quang Việt).	2.767.962.342	2.767.962.342	0	2.767.962.342	2.767.962.342	0

7.Inventory

	30/09/2026		31/12/2025	
	Price	Preventive	Price	Preventive
- Good on the way	0		0	
- Raw	289.034.815	0	301.684.026	0
- Tools, instruments;	319.138.135		300.411.449	
- Cost of unfinished business production;				
- Finished products;	1.379.561	0	27.304.660	0
- Goods	46.308.616.703		13.867.293.536	
- Goods sending for sales	0		0	
Total	46.918.169.214	0	14.496.693.671	0

8. Long-term unfinished assets

a) Long-term unfinished production and business costs

(Details for each type, stating reasons why it is not completed within a normal production or business cycle)

Total

b) Unfinished basic construction (Details for projects accounting for 10% of total basic construction value)

	30/09/2026	31/12/2025
- Purchasing	0	0
- basic construction	5.700.500	5.700.500
+Project to build E 1/4 NH Tri gas station	5.700.500	5.700.500
Total	5.700.500	5.700.500

9. Increase or decrease in tangible fixed assets

item	house architecture	machinery and equipment	Transmission	Management equipment	Other tangible assets	Total
Original price						
01/01/2026	396.992.912.156	192.212.881.966	7.490.319.586	12.309.531.077	3.338.951.940	612.344.596.725
-Purchased during the year			0		0	0
- Basic construction investment completed	0	0	0	0	0	0
- increase due to revaluation of assets				0	0	0
- Switch to investment real estate	0	0	0	0	0	0
- Liquidation sale						0
- Decrease due to revaluation of assets						0
- Hand over						0
- Other discounts						0
30/09/2026	396.992.912.156	192.212.881.966	7.490.319.586	12.309.531.077	3.338.951.940	612.344.596.725
Accumulated depreciation						
01/01/2026	337.416.909.497	182.972.889.319	7.490.319.586	12.286.865.500	3.211.958.974	543.378.942.876
- Depreciation during the year	4.183.821.762	2.246.488.702		13.404.889	46.614.714	6.490.330.067
- increase due to revaluation of assets						0
- Switch to investment real estate	0	0	0	0	0	0
- Liquidation sale						0
- Decrease due to revaluation of assets						0
- Hand over						0
- Other reduce						0
30/09/2026	341.600.731.259	185.219.378.021	7.490.319.586	12.300.270.389	3.258.573.688	549.869.272.943
01/01/2026	59.576.002.659	9.239.992.647	0	22.665.577	126.992.966	68.965.653.849
30/09/2026	55.392.180.897	6.993.503.945	0	9.260.688	80.378.252	62.475.323.782

10. Increase or decrease of intangible fixed assets

item	house architecture	machinery and equipment	Transmission	Management equipment	Other tangible assets	Total
Original price						
01/01/2026	572.155.015.221	0	0	2.479.888.572	199.500.000	574.834.403.793
-Purchased during the year		0	0	0		0
- internally generated	0	0	0	0	0	0
- Increase due to business consolidation	0	0	0	0	0	0
- Other Increase		0	0	0	0	0
- Decrease due to revaluation of assets	0	0	0		0	0
- Other reduce		0	0	0	0	0
30/09/2026	572.155.015.221	0	0	2.479.888.572	199.500.000	574.834.403.793
Accumulated depreciation						
01/01/2026	4.077.051.648	0	0	2.479.888.572	5.541.667	6.562.481.887
-Depreciation during the year	166.856.692	0	0		49.875.003	216.731.695
- Other Increase	0	0	0	0	0	0
- Liquidation sale	0	0	0	0	0	0
- Other reduce		0	0	0	0	0
30/09/2026	4.243.908.340	0	0	2.479.888.572	55.416.670	6.779.213.582
Residual value						
01/01/2026	568.077.963.573	0	0	0	193.958.333	568.271.921.906
30/09/2026	567.911.106.881	0	0	0	144.083.330	568.055.190.211

11. Increase or decrease of financial leased fixed assets

item	house architecture	machinery and equipment	Transmission	Management equipment	Other tangible assets	Tài sản cố định vô hình
Original price						
01/01/2026						
- Finance lease during the year						
-Acquisition of fixed asset Finance lease						
- Other Increase						
- Return of leased fixed assets						
- Other reduce	(...)	(...)	(...)	(...)	(...)	(...)
	(...)	(...)	(...)	(...)	(...)	(...)
30/09/2026						
Accumulated depreciation						

01/01/2026						
- Depreciation during the year						
-Acquisition of fixed asset Finance lease						
- Other Increase						
- Return of leased fixed assets						
- Other reduce	(...)	(...)	(...)	(...)	(...)	(...)
	(...)	(...)	(...)	(...)	(...)	(...)
30/09/2026						
Residual value						
01/01/2026						
30/09/2026						

12. Real estate investment

item	01/01/2026	increase in the -----	Decrease in the -----	30/06/2026
Original price				
- Land use rights				
- Home				
- House and Land use rights				
- infrastructure				
Accumulated depreciation				
- Land use rights				
- Home				
- House and Land use rights				
- infrastructure				
Residual value				
- Land use rights				
- Home				
- House and Land use rights				
- infrastructure				

* Thuyết minh số liệu và giải trình khác:

13. Prepaid expenses	30/09/2026	31/12/2025
a) short term	364.278.056	478.737.408
- other items	364.278.056	478.737.408
+ Tools and equipment waiting for allocation		
+ internet	3.333.332	
+ Software maintenance	23.749.995	4.189.332
+ Repair and renovation		8.848.375
+ Insurance	21.300.973	89.429.601
+ other items	315.893.756	376.270.100
a) long term	4.600.758.956	4.899.222.803
- other items	4.600.758.956	4.899.222.803
+ Repair and renovation	158.949.726	168.739.636
+ Tools and equipment waiting for allocation	73.813.631	110.720.451
+ other items	36.124.086	70.584.213
+ Business advantage (1)		121.508.092
+ Land rental cost of Tri Tôn factory	4.331.871.513	4.427.670.411
Cộng	4.965.037.012	5.377.960.211

Business advantage is recorded as the Decision 67/QĐ-HĐTV dated August 22, 2017 of LTMN Corporation on approving the results of the second enterprise valuation and the capital payable to the State at the time of conversion into a joint stock company (September 1, 2016) of Ho Chi Minh City Food One Member Co., Ltd.

(2) Land using rights transfer cost at Tri Tôn Factory - An Giang, accounting period is 548 months. In 2026, it is the 147th month of use.

14. Loans and financial leases	30/09/2026	31/12/2025
a) Short term loan	900.000.000	0
Vietcomreal	900.000.000	900.000.000
b) Long term loan	...	...
Total	900.000.000	900.000.000

15. Bond issue

16. Payable to seller	30/09/2026	31/12/2025
a) short term	34.233.248.504	26.246.758.742
Vinafood 2	24.361.723.614	24.361.723.614
Tiền Giang Company	5.500.000.000	
Branch of BCA Thang Long LTD Company - Petroleum Trading Enterprise	3.958.800.000	1.515.160.000
other short term payable	412.724.890	369.875.128
b) long term		
c) Overdue debt		24.361.723.614
VIETNAM SOUTHERN FOOD CORPORATION - JOINT STOCK COMPANY	24.361.723.614	24.361.723.614
d) payable to related parties	29.861.723.614	24.361.723.614
VIETNAM SOUTHERN FOOD CORPORATION - JOINT STOCK COMPANY	24.361.723.614	24.361.723.614
Tiền Giang Company	5.500.000.000	

17. Taxes and Obligations to State Budget	31/12/2025	Payable in the year	Paid during in the year	30/09/2026
	Receivable	Payable		Receivable
a) Payable	...		...	...

(3) The payable to Ben Thanh Real Estate Investment Joint Stock Company is the business cooperation money according to contract No. 86/BTL - HDKT - 2010 dated August 18, 2010 on "Business cooperation in building a commercial center". Accordingly, the two parties cooperate to implement the project of a complex commercial center - services building, offices for lease and apartments at 400 Nguyen Duy, Ward 9, District 8, Ho Chi Minh City. The company contributes capital by the value of assets on the land and the business advantages of the premises at 400 Nguyen Duy, Ward 9, District 8, Ho Chi Minh City. Ben Thanh Real Estate Investment Joint Stock Company contributes the entire investment capital to implement the project (estimated at 992.9 billion VND). The Company is allocated a fixed profit regardless of the project's business results (VND 35 billion). After completing the obligation to pay profits to the Company, Ben Thanh Real Estate Joint Stock Company will enjoy all profits from the business and exploitation of the project. On March 12, 2018, the Ministry of Finance issued Official Letter No. 323/QD-BTC on the recovery and handover of the real estate at 400 Nguyen Duy to the People's Committee of Ho Chi Minh City. On September 17, 2018, the People's Committee of Ho Chi Minh City gave the opinion in written Letter No. 4271/UBND-KT on the plan to rearrange and handle 66/88 real estate facilities of the Southern Food Corporation, LLC in the city. At 30/09/2026, there are not enough legal documents and the handover has not been carried out. Therefore, the accounting books have not been adjusted.

(4) Payables for land use rights value according to VVFC's assessment:

Land renting with land using fee collection: The value of land use rights after being calculated according to Decision 51/2014/QĐ-UBND dated December 31, 2014 issued by Ho Chi Minh City People's Committee on land prices in Ho Chi Minh City applied from January 1, 2015 to December 31, 2019 is provisionally calculated to increase the enterprise value and temporarily increase other liabilities.

The value of the Company's land use rights will be subject to inspection by the tax authorities. Since the application of tax laws and regulations to various types of transactions

can be interpreted in different ways, the tax amount presented in the Financial Statements may be changed according to the decision of the tax authorities.

20. Unearned revenue	30/09/2026	31/12/2025
a) Short-term		
- Revenue received in advance;	540.000.000	540.000.000
Total	540.000.000	540.000.000
b) Long term		

21. Provision for payable

- a) Short-term
- b) Long term

22. Seferred tax assets and deferred tax liabilities

a. Seferred tax assets

b. deferred tax liabilities

23. OWNER'S EQUITY

a. Balance sheet changes in owners

	items of equity							
	Owner's equity invested capital	Equity Surplus	The Right to convert the Convertible Bonds to shares	Other capital s	Difference upon asset revalu ation	Exchan ge rate differen ce	Undistributed Profit	Other item
A	1	2	3	4	5	6	7	8
01/01/2025	255.138.000.000	0	0	0	0	0	-194.327.990.019	0
- Capital increase in previous year								0
- Profit last year							231.046.293	231.046.293
- Other Increase								0
- Capital decrease in previous year								0
- Loss last year								0
- Other reduce								0
31/12/2025	255.138.000.000	0	0	0	0	0	-194.096.943.726	0
01/01/2026	255.138.000.000	0	0	0	0	0	-194.096.943.726	0
- Capital increase in this year								0
- Profit in this year							5.493.942.257	5.493.942.257
- Other Increase								0
- Capital decrease in this year								0
- Loss this year								0
- Other reduce								0
30/09/2026	255.138.000.000	0	0	0	0	0	-188.603.001.469	0

b. Owner's equity details

30/09/2026

31/12/2025

- State owned (VIETNAM SOUTHERN FOOD CORPORATION - JOINT STOCK COMPANY :59,78%)	152.509.000.000	152.509.000.000
- Employee shares in the enterprise: 1,36%	3.490.860.000	3.490.860.000
- Investor's shares: 38,86%	99.138.140.000	99.138.140.000
Total	255.138.000.000	255.138.000.000

c. Capital transactions with owners and distribution of profits dividends

30/09/2026

31/12/2025

- Owner's equity	255.138.000.000	255.138.000.000
+ Contributed Capital at the Beginning of the year	255.138.000.000	255.138.000.000
+ Additional Contributions during the Year	0	0
+ Reduction in Contributed Capital During the Year	0	0
+ Contributed Capital at the End of the year	255.138.000.000	255.138.000.000
- Dividends and Distributed Profits	...	...

sheet TS

d. Dividend

d. Share

	30/09/2026	31/12/2025
- Number of shares registered for issuance	29.450.000	29.450.000
- Number of shares sold to the public	29.450.000	29.450.000
+ Common stock	28.899.000	28.899.000
+ Preferred stock	551.000	551.000
- Number of shares recalled	3.936.200	3.936.200
+ Common stock	3.936.200	3.936.200
- Number of shares outstanding	25.513.800	25.513.800
+ Common stock	24.962.800	24.962.800
+ Preferred stock	551.000	551.000

Outstanding share value 10.000 VND/ share

According to Decision No. 67/QĐ-HĐTV dated August 22, 2017 of the Board of Members of the Southern Food Corporation Limited Company on approving the results of the second enterprise valuation, the Company has reduced the state capital by VND 39,362 billion (equivalent to a reduction of 3,936,200 state shares). Accordingly, the charter capital of the joint stock company was adjusted to VND 255,138,000,000, equivalent to 25,513,800 shares. On September 29, 2017, the Company's General Meeting of Shareholders met and approved the plan to reduce the charter capital (state capital), issued Resolution No. 02/NQLT-DHĐCD approving the above plan and announcing unusual information on this content. Currently, the Company is carrying out procedures to change its business registration certificate, and will then notify the Securities Commission after completing the procedures to reduce charter capital.

24. Off balance sheet items

30/09/2026 31/12/2025

a. Assets removed from the enterprise value pending handover

At 30/09/2026, the Company has assets that awaiting handover to the Southern Food Corporation - according to Decision No. 67/QĐ-HĐTV dated August 22, 2017 on approving the results of the second enterprise valuation and the capital payable to the State at the time of conversion into a Joint Stock Company (September 1, 2016) of Ho Chi Minh City Food One Member LTD. Specifically as follows:

STT	Property name	Original price VND	Accumulated depreci VND	Residual value VDN
01	Machinery and equipment	41.804.306.894	41.541.017.678	263.289.216
02	Means of transport	412.589.720	412.589.720	0
03	Management equipment	1.157.761.629	1.157.581.788	179.841
	Total	43.374.658.243	43.111.189.186	263.469.057

IV. Additional information for items presented in the income statement

	Current year	Previous year
1. Sales from goods and services sold	271.156.411.533	235.247.980.799
- Sales from goods	229.962.542.900	191.742.874.516
- Sales from services sold	41.193.868.633	43.505.106.283
2. Sales deduction	1.080.000	1.232.500
3. Cost of goods sold	Current year	Previous year
- Cost of goods sold	220.054.923.526	171.432.201.547
- Cost of finished goods sold	1.110.201.485	14.615.002.830
- Reversal, provision for inventory price decline		-1.490.943.562
Total	221.165.125.011	184.556.260.815
4. Revenue from financial activities	Current year	Previous year
- Interest on deposits, loans	19.515.574	31.427.796
- Exchange rate difference	0	0
- other financial Revenue	947.798.070	0
Total	967.313.644	31.427.796
5. Expenses from financial activities	Current year	Previous year
- Exchange rate difference	0	0
- other financial costs	-6.420.836	-319.827

Total	-6.420.836	-319.827
6. Other incomes	Current year	Previous year
- Liquidation sale of fixed assets	0	545.455
- Other items	659.874.738	998.369.910
Total	659.874.738	998.915.365
7. Other costs	Current year	Previous year
- Other items	188.475.230	44.405.276
Total	188.475.230	44.405.276
8. Sales and Administration expenses	Current year	Previous year
a. Administration expenses	40.798.388.190	52.608.305.377
- labor costs	8.600.763.655	7.531.583.421
- material costs	185.830.442	218.223.555
- office supplies costs	87.024.310	118.507.680
- depreciation expense of fixed assets	6.226.671.074	6.687.957.177
- Taxes, fees	22.998.150.979	35.150.499.474
- Severance pay	112.923.750	215.206.000
- Outsourced service costs	1.001.753.649	952.738.551
- Other cash expenses	1.585.270.331	1.733.589.519
b. Sales expenses	5.143.010.063	5.341.244.268
- labor costs	2.445.531.964	2.329.028.665
- Packaging material costs	138.046.483	127.147.251
- Cost of tools and supplies	185.557.014	220.574.043
- depreciation expense of fixed assets	480.390.688	657.295.764
- Outsourced service costs	1.318.380.576	1.478.642.679
- Other cash expenses	575.103.338	528.555.866
9. Production and business costs by factor	Current year	Previous year
- Cost of raw materials	813.866.285	7.067.348.277
- labor costs	11.163.012.919	9.984.180.686
- depreciation expense of fixed assets	6.707.061.762	7.374.043.117
- Outsourced service costs	2.341.062.316	2.454.364.620
- Other cash expenses	25.247.273.663	37.627.850.859
Cộng	46.272.276.945	64.507.787.559
Business result	5.493.942.257	-6.272.804.449

Date 14/10/2026

PREPARED BY/CHIEF ACCOUNTANT

(Signature, full name)

Phạm Thị Phương lan

DIRECTOR

(Signature, full name, seal)



Nguyễn Văn Linh