

**MECHANICS CONSTRUCTION AND
FOODSTUFF JOINT STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 152/CV-MCF-TCHC

Tay Ninh, October 20, 2026

Information Disclose

**To: - The State Securities Commission
- The Hanoi Stock Exchange**

1. Organisation Name: **MECHANICS CONSTRUCTION AND FOODSTUFF JOINT STOCK COMPANY**

2. Stock Code: MCF

3. Address: 29 Nguyen Thi Bay, Ward Long An, Tay Ninh Province

4. Contact phone: 02723.821780

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5. E-mail: info@mecofood.com.vn

Website : <https://mecofood.com.vn>

6. Person disclose information: Mr Le Truong Son, Position: General Director

7. Type of Disclose

☒ Periodically

☐ Abnormal

☐ On Request

8. Content of information disclose:

- Financial Statement Quarter 3 of 2026

9. This information has been published on the Company's website on October 20, 2026 at the link: <https://mecofood.com.vn>

We would like to commit that the information published above is true and fully responsible before the law for the content of the published information.

LEGAL REPRESENTATIVE

General Director *Chuan*

Recipients:

- Ditto;
- ID;
- Retention Clerical.



LE TRUONG SON

**MECHANICS CONSTRUCTION AND FOODSTUFF
JOINT STOCK COMPANY**



FINANCIAL REPORT QUARTER 3 OF 2026



Tay Ninh, October 12, 2026

STATEMENT OF FINANCIAL POSITION

As of September 30, 2026

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
A - TÀI SẢN NGẮN HẠN	100		225.425.742.378	151.983.799.621
I. Cash and cash equivalents	110		17.523.433.235	1.786.731.556
1. Cash	111		17.523.433.235	1.786.731.556
2. Cash equivalents	112			
II. Short-term financial investments	120			
1. Trading securities	121			
2. Provision for devaluation of trading securities	122			
3. Held-to-maturity investments	123			
4. Provision for short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Allowance for impairment of other short-term investments (*)	126			
III. Short-term receivables	130		61.683.432.586	28.090.779.251
1. Short-term trade receivables	131		55.479.969.465	27.133.699.571
2. Short-term advances to suppliers	132		7.701.431.350	2.672.738.180
3. Short-term intragroup receivables	133			
4. Receivables under construction contracts by progress billings	134			
5. Other short-term receivables	135		217.690.271	
6. Allowance for short-term doubtful debts (*)	136		(1.715.658.500)	(1.715.658.500)
7. Deficit assets for treatment	137			
IV. Inventories	140		145.906.341.093	121.054.703.319
1. Inventories	141		145.906.341.093	121.054.703.319
2. Provision for decline in value of inventories	142			
V. Current biological assets	150			
1. Short-term livestock for one-time product harvest	151			
2. Short-term crops or seasonal crops for one-time product harvest	152			
3. Provision for impairment of current biological assets (*)	153			
VI. Other current assets	160		312.535.464	1.051.585.495
1. Short-term prepaid expenses	161		95.098.791	1.040.107.103
2. Deductible VAT	162		214.487.771	
3. Taxes and other receivables from the State	163		2.948.902	11.478.392
4. Trading Government bonds	164			
5. Other current assets	165			
B - NON - CURRENT ASSETS	200		14.917.919.262	17.075.974.485
I. Long-term receivables	210		270.000.000	230.000.000
1. Long-term trade receivables	211			
2. Long-term prepayment to suppliers	212			
3. Working capital in affiliates	213			
4. Long-term inter-company receivables	214			
5. Other long-term receivables	215		270.000.000	230.000.000
6. Allowance for long-term doubtful debts (*)	216			
II. Fixed assets	220		14.188.087.183	16.764.111.629
1. Tangible fixed assets	221		14.169.878.993	16.727.204.571
- Historical cost	222		119.537.056.326	118.708.476.706
- Accumulated depreciation (*)	223		(105.367.177.333)	(101.981.272.135)
2. Financial leased assets	224			
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227		18.208.190	36.907.058
- Historical cost	228		837.530.502	837.530.502

STATEMENT OF FINANCIAL POSITION

As of September 30, 2026

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
- Accumulated amortization (*)	229		(819.322.312)	(800.623.444)
III. Non-current biological assets	230			
1. Livestock for periodic product harvest	231			
a) Immature livestock for periodic product harvest	232			
b) Mature livestock for periodic product harvest	233			
- Historical cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock for one-time product harvest	236			
3. Long-term seasonal crops or crops for one-time product harvest	237			
4. Provision for impairment of non-current biological assets (*)	238			
IV. Investment property	240			
- Historical cost	241			
- Accumulated depreciation (*)	242			
V. Long-term assets in process	250		459.832.079	81.862.856
1. Long-term work-in-process	251			
2. Construction-in-progress	252		459.832.079	81.862.856
VI. Long-term investments	260			
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Investment in other entities	263			
4. Provisions for devaluation of long-term financial investments (*)	264			
5. Long-term held-to-maturity investments	265			
6. Provision for long-term held-to-maturity investments (*)	266			
VII. Other non-current assets	270			
1. Long-term deferred expenses	271			
2. Deferred income tax assets	272			
3. Long-term equipment, supplies and spare parts	273			
4. Other non-current assets	274			
TOTAL ASSET (280=100+200)	280		240.343.661.640	169.059.774.106
C - LIABILITIES	300		116.883.230.625	49.043.053.421
I. Current liabilities	310		116.883.230.625	49.043.053.421
1. Short-term trade payables	311		32.724.374.714	12.406.337.360
2. Short-term advances from customers	312		13.251.773.641	4.909.715.740
3. Dividends and profits payable	313			
4. Taxes and other obligations to the State Budget	314		841.386.492	1.278.786.679
5. Payables to employees	315		6.273.876.000	6.537.126.600
6. Short-term accrued expenses	316		1.683.441.557	292.604.561
7. Short-term inter-company payables	317			
8. Payable according to the progress of construction contracts	318			
9. Short-term unearned revenue	319			
10. Other short-term payables	320		522.698.740	779.456.250
11. Short-term borrowings and financial leases	321		59.443.331.120	20.205.453.045
12. Provisions for short-term payables	322		538.112.304	756.867.224
13. Bonus and welfare fund	323		1.604.236.057	1.876.705.962
14. Price stabilization fund	324			
15. Trading Government bonds	325			
II. Non-current liabilities	330			
1. Long-term trade payables	331			
2. Long-term prepayment from customers	332			

STATEMENT OF FINANCIAL POSITION

As of September 30, 2026

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
3. Long - term taxes and other obligations to the State Budget	333			
4. Long-term accrued expenses	334			
5. Inter-company payables for operating capital	335			
6. Long-term inter-company payables	336			
7. Long-term unearned revenue	337			
8. Other long-term payables	338			
9. Long-term borrowings and financial leases	339			
10. Convertible bonds	340			
11. Preferred shares	341			
12. Deferred income tax liabilities	342			
13. Provisions for long-term payables	343			
14. Science and technology development funds	344			
D - OWNER'S EQUITY	400		123.460.431.015	120.016.720.685
1. Owner's Contributed Capital	411		107.778.380.000	107.778.380.000
- Ordinary shares carrying voting rights	411a		107.778.380.000	107.778.380.000
- Preferred shares	411b			
2. Share premium	412		(31.818.182)	(31.818.182)
3. Bond conversion options	413			
4. Other sources of capital	414			
5. Treasury shares (*)	415			
6. Differences on asset revaluation	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418		3.247.531.600	1.963.066.000
9. Other funds belonging to owner's equity	419			
10. Retained earnings	420		12.466.337.597	10.307.092.867
- Retained earnings Accumulated to the end of the previous	420a		114.282.472	31.368.071
- Retained earnings of the current period	420b		12.352.055.125	10.275.724.796
TOTAL OWNER'S EQUITY (440=300+400)	440		240.343.661.640	169.059.774.106

PREPARER

Sign, Full Name



Bui Van Ket

CHIEF ACCOUNTANT

Sign, Full Name



Nguyen Thi Thanh Phung

Approved, October 12, 2026

LEGAL REPRESENTATION

(Sign, Full Name, Seal)



Le Truong Son

INCOME STATEMENT

Accounting period from July 01, 2026 to September 30, 2026

Unit: VND

ITEMS	Code	Note	Quarter 3		Accumulated	
			Year 2026	Year 2025	Year 2026	Year 2025
1	2	3	4	5	6	7
1. Revenue from sales of goods and provision of services	01		248.926.050.489	125.390.962.097	585.558.145.028	411.115.826.194
2. Revenue deductibles	02					6.428.500
3. Net revenue from sale of goods and rendering of services (10=01-02)	10		248.926.050.489	125.390.962.097	585.558.145.028	411.109.397.694
4. Cost of goods sold	11		224.318.438.538	106.316.483.129	521.891.020.108	365.148.841.091
5. Gross profit from sale of goods and rendering of services (20=10-11)	20		24.607.611.951	19.074.478.968	63.667.124.920	45.960.556.603
6. Gain/loss from sale and disposal of investment properties	21					
7. Financial income	22		242.328.614	392.638.526	691.634.451	1.208.975.140
8. Financial expenses	23		2.147.830.957	1.300.573.763	3.865.218.711	4.801.001.928
- In which: Loan interest expenses	24		925.601.645	1.277.775.504	2.525.866.798	4.676.547.953
9. Selling expenses	25		12.623.696.849	3.077.787.272	21.456.902.258	10.931.806.881
10. General and administration expenses	26		8.402.855.149	12.745.994.746	23.499.124.316	23.644.984.780
11. Net operating profit {30=20+21+22-(23+25+26)}	30		1.675.557.610	2.342.761.713	15.537.514.086	7.791.738.154
12. Other income	31		56.125.406	276.582.720	234.142.972	1.358.221.980
13. Other expenses	32		145.357.441	8	180.405.441	14.000.008
14. Other profit (40=31-32)	40		(89.232.035)	276.582.712	53.737.531	1.344.221.972
15. Total accounting profit before tax (50=30+40)	50		1.586.325.575	2.619.344.425	15.591.251.617	9.135.960.126
16. Current income tax	51		161.943.894	537.721.730	3.239.196.492	1.868.246.655
17. Deferred income tax	52					
18. Net profit after tax (60=50-51-52)	60		1.424.381.681	2.081.622.695	12.352.055.125	7.267.713.471
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

PREPARER
(Sign, Full Name)



Bui Van Ket

CHIEF ACCOUNTANT
(Sign, Full Name)



Nguyen Thi Thanh Phung

Approved, October 12, 2026
LEGAL REPRESENTATION
(Sign, Full Name)



Le Truong Son

CASH FLOW STATEMENT

(Indirect method) (*)

Accounting period from January 01, 2026 to September 30, 2026

Đơn vị tính: VND

ITEMS	Code	Note	Current Year	Previous year
<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
I. Cash flows from operating activities				
1. Profit before tax	01		15.591.251.617	9.315.960.126
2. Adjustments				
- Depreciation of fixed assets	02		3.404.604.066	4.512.483.291
- Provisions and allowances	03		(218.754.920)	17.494.786
- Exchange gain/(loss) due to revaluation of monetary items in foreign currencies	04		3.152.806	3.823.081
- Gain/(loss) from investing activities	05		(132.043.954)	(836.437.060)
- Interest expenses	06		2.525.866.798	4.676.547.953
- Others	07			
3. Operating profit before changes of working capital	08		21.174.076.413	17.689.872.177
- Increase/(decrease) in receivables	09		(33.847.141.106)	(2.064.351.530)
- Increase/(decrease) in inventories	10		(25.229.606.997)	(14.738.346.507)
- Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11		29.079.655.415	2.420.352.604
- Increase/(decrease) in prepaid expenses	12		945.008.312	624.533.903
- Increase/(decrease) in trading securities	13			
- Interest paid	14		(2.525.866.798)	(4.676.547.953)
- Corporate income tax paid	15		(3.216.798.463)	(1.721.840.119)
- Other cash inflows	16			
- Other cash outflows	17		(2.175.220.000)	(1.289.012.350)
Net cash flows from operating activities	20		(15.795.893.224)	(3.755.339.775)
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21		(1.037.832.830)	(1.000.500.000)
2. Proceeds from disposals of fixed assets and other non-current assets	22			1.610.989.215
3. Cash outflow for lending, buying debt instruments of other entities	23			
4. Cash recovered from lending, selling debt instruments of other entities	24			
5. Investments into other entities	25			
6. Withdrawals of investments in other entities	26			
7. Interest earned, dividends and profits received	27		341.297.164	109.924.741
Net cash flows from investing activities	30		(696.535.666)	720.413.956
III. Cash flows from financing activities				
1. Proceeds from issuing stocks and capital contributions from owners	31			
2. Repayment for capital contribution and re-purchases of stocks already issued	32			
3. Proceeds from borrowings	33		274.292.933.699	357.207.755.502
4. Repayment for loan principal	34		(235.055.055.624)	(349.168.634.576)
5. Payments for financial leased assets	35			
6. Dividends and profit paid to the owners	36		(7.005.594.700)	(7.005.594.700)
Net cash flows from financing activities	40		32.232.283.375	1.033.526.226
Net cash flows during the year (50=20+30+40)	50		15.739.854.485	(2.001.399.593)
Beginning cash and cash equivalents	60		1.786.731.556	3.125.122.734
Effect of fluctuations in foreign exchange rates	61		(3.152.806)	(7.616)
Ending cash and cash equivalents (70=50+60+61)	70		17.523.433.235	1.123.715.525

Approved, October 12, 2026

PREPARER
(Sign, Full Name)CHIEF ACCOUNTANT
(Sign, Full Name)LEGAL REPRESENTATION
(Sign, Full Name, Seal)


Bui Van Ket



Nguyen Thi Thanh Phung



Lê Trương Sơn

NOTES TO THE FINANCIAL STATEMENTS

From July 01, 2026 to September 30, 2026

I. CHARACTERISTICS OF THE ENTERPRISE'S OPERATIONS

1. Form of capital ownership

The Mechanics Construction and Foodstuff Joint-Stock Company is a Joint Stock Company established on the basis of converting the State-owned enterprise unit, the Agricultural Mechanical Construction Enterprise, into a Joint Stock Company pursuant to Decision No. 4438/QĐ-BNN-TCCB dated December 09, 2004 of the Ministry of Agriculture and Rural Development. The Company was granted the Enterprise Registration Certificate No. 1100664038 by the Department of Planning and Investment of Long An Province (now the Department of Finance of Tay Ninh Province) for the first time on February 18, 2005, with subsequent amendments and the 17th amendment on December 30, 2025.

The charter capital according to the Enterprise Registration Certificate No. 1100664038, 17th amendment dated December 30, 2025, is 107.778.380.000 VND (*In words: One hundred and seven billion, seven hundred and seventy-eight million, three hundred and eighty thousand VND*).

Company name in foreign language: MECHANICS CONSTRUCTION AND FOODSTUFF JOINT - STOCK COMPANY.

Abbreviated company name: MECOFOOD.

The Company's shares are currently listed on the Hanoi Stock Exchange with the stock code MCF

The Company's head office is located at: No. 29, Nguyen Thi Bay Street, Long An Ward, Tay Ninh Province, Vietnam.

2. Business sector

The Company's business sector is foodstuff, mechanical construction, and artistic packaging.

3. Business lines

The Company's business lines according to the Enterprise Registration Certificate include:

- Production, processing, import-export trading, and domestic consumption of various types of food, foodstuffs, agricultural products, various types of packaging, and artistic goods made from young rice plants and dried straw;
- Production, trading, and import-export of machinery and equipment for food processing and agriculture, and manufacturing of various types of mechanical products; and

- Production of fresh concrete, trading of construction materials, real estate, and infrastructure investment.

4. Normal production and business cycle

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

5. Characteristics of the enterprise's operations during the financial year that affect the financial statements.

6. Enterprise structure

The Company has 3 centralized dependent accounting business locations including:

<u>No.</u>	<u>Enterprise name</u>	<u>Address</u>	<u>Business activities</u>
1	Packaging and Handicraft Enterprise	No. 4 Cu Luyen, Long An Ward, Tay Ninh Province	Production of packaging
2	Foodstuff Enterprise	No. 28 Cao Van Lau, Long An Ward, Tay Ninh Province	Production, processing, and trading of food and foodstuff items
3	Construction - Mechanical Enterprise	No. 27 Vo Ngoc Quan, Long An Ward, Tay Ninh Province	Production, trading, and import-export of machinery, equipment, and mechanical products; production of fresh concrete and construction materials

7. Number of employees

The total number of the Company's employees as of September 30, 2026 is 201 people (as of January 01, 2026 là 223 people).

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING

1. Annual accounting period: starts from January 01 and ends on December 31 annually.

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

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Company applies the Vietnamese Accounting System for enterprises issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025.

2. Declaration of compliance with Accounting Standards and Accounting System The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. The financial statements are prepared and presented in accordance with regulations

IV. APPLICABLE ACCOUNTING POLICIES

1. Principles for recognition of cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits, and short-term investments with a maturity of no more than 03 months, high liquidity, easy convertibility into known amounts of cash, and subject to insignificant risk of changes in value.

When foreign currency transactions occur, they are converted into Vietnamese Dong according to the following principles:

- When buying and selling foreign currency: the exchange rate specified in the purchase and sale contract between the Company and the bank.

- When recording receivables: at the average buying and selling transfer exchange rate of the bank where the Company designates for payment at the time the transaction occurs.

- When recording payables: at the average buying and selling transfer exchange rate of the bank where the Company expects to transact at the time the transaction occurs.

The actual transaction exchange rate when revaluing foreign currency-denominated monetary items is determined as follows:

- For items classified as assets: the average buying and selling transfer exchange rate of the commercial bank where the Company frequently conducts transactions is applied.

- For foreign currency deposits: the exchange rate of the bank where the foreign currency account is opened is applied.

- For items classified as liabilities: the average buying and selling transfer exchange rate of the commercial bank where the Company frequently conducts transactions is applied.

All actual exchange rate differences arising during the year and differences due to revaluation of foreign currency balances at the end of the year are recorded in the business results of the financial year.

2. Accounting principles for receivables

Receivables are presented in the separate financial statements at the book value of trade receivables and other receivables after deducting provisions made for bad debts.

3. Accounting principles for inventory

Inventory is recorded based on the historical cost principle

Inventory valuation method: Weighted average

Inventory accounting method: Periodic declaration

Method for determining the value of work-in-progress at the end of the period: Unfinished production and business costs are accumulated for each project that has not been completed or has not recognized revenue, corresponding to the volume of work remaining at the end of the period.

Method for making provision for inventory devaluation: Based on inventory groups and market prices.

4. Principles for recognition and depreciation of Fixed Assets

Tangible fixed assets and intangible fixed assets are recorded at historical cost. During use, tangible fixed assets and intangible fixed assets are recorded at original cost, accumulated depreciation, and carrying amount.

Depreciation of fixed assets is calculated using the straight-line method with the estimated depreciation period as follows:

- | | |
|----------------------------------|---------------|
| - Buildings and structures | 05 - 30 years |
| - Machinery and equipment | 03 - 15 years |
| - Transportation vehicles | 04 - 15 years |
| - Management tools and equipment | 03 - 08 years |

5. Accounting principles for prepaid expenses

The calculation and allocation of prepaid expenses to production and business costs for each accounting period are based on the nature and extent of each type of expense to select a reasonable allocation method and criteria. Prepaid expenses are gradually allocated to production and business costs using the straight-line method.

6. Principles for recognition of accrued expenses

Actual expenses that have not yet been paid but are accrued into production and business costs during the year to ensure that when expenses actually occur, they do not cause fluctuations in production and business costs, based on ensuring the matching principle between revenue and expenses.

7. Principles and methods for recognition of provisions for liabilities

The recognized value of a provision for liabilities is the best reasonable estimate of the amount that will have to be paid to settle the current debt obligation at the end of the financial year.

Only expenses related to the provision for liabilities initially established are offset by that provision for liabilities.

The difference between the provision for liabilities established in the previous accounting period that has not been fully used and the provision for liabilities established in the reporting period is reversed to reduce production and business costs in the period, except for the excess difference of the provision for liabilities related to mechanical products which is reversed into other income during the year.

8. Principles for recognition of owner's equity

Owner's investment capital is recorded at the actual capital contributed by shareholders.

Share premium is recognized as the excess of the actual issue price over the par value of shares upon initial issuance, additional issuance, or re-issuance of treasury shares.

Undistributed profit is determined based on the business results after corporate income tax and the Company's profit distribution.

The Company's profit after tax is used to pay dividends to shareholders after being approved by the General Meeting of Shareholders at the Company's Annual General Meeting and after setting up funds according to the Company's Charter.

Dividends payable to shareholders are recorded as a liability on the Company's Balance Sheet after the announcement of dividend payment by the Board of Directors and the announcement of the record date for dividend entitlement by the Securities Depository Center.

9. Principles and methods for revenue recognition

The Company's revenue includes revenue from the sale of products, goods, and revenue from service provision.

Revenue from the sale of goods and products

Sales revenue is recognized when all five (5) of the following conditions are simultaneously satisfied:

- The Company has transferred the significant risks and rewards of ownership of the products or goods to the buyer;
- The Company no longer retains management rights as the owner of the goods or control over the goods;
- Revenue is determined with reasonable certainty;
- The Company will receive economic benefits from the sales transaction; and
- Costs related to the sales transaction can be determined.

Revenue from service provision

Revenue from service provision transactions is recognized when the outcome of that transaction can be determined reliably. In cases where a service provision transaction relates to multiple periods, revenue is recognized in the period based on the results of the work completed as of the Balance Sheet date of that period. The outcome of a service provision transaction is determined when all four (4) following conditions are met:

- Revenue can be determined relatively reliably;
- It is probable that economic benefits from the service provision transaction will be received;
- The portion of work completed as of the Balance Sheet date can be determined; and

- Costs incurred for the transaction and costs to complete the service provision transaction can be determined.

10. Principles and methods for recognizing financial expenses

Financial expenses reflect expenses incurred during the year, primarily including borrowing costs, foreign exchange losses upon revaluation of monetary items denominated in foreign currency at the end of the period, or upon payment of liabilities or collection of receivables.

11. Principles and methods for recognizing current corporate income tax expenses

Corporate income tax expense: Is the total current tax expense when determining the profit or loss of a year.

Current corporate income tax expense: Is the corporate income tax payable calculated on the taxable income for the period and the current corporate income tax rate. The difference between taxable income and accounting profit is due to adjustments for differences between accounting profit and taxable income in accordance with current tax policies.

The Company is obligated to pay corporate income tax at a rate of 20% on taxable income.

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

V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

Unit: VND

Item	30/09/2026	01/01/2026
- Cash on hand	163.962.231	86.726.000
- Demand deposits	17.359.471.004	1.700.005.556
Details of demand deposit balances by bank accounting for 10% or more of the total demand deposit balance	17.221.159.454	1.672.914.619
Saigon - Hanoi Commercial Joint Stock Bank - Sai Gon Branch	2.082.157.960	3.876.756
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Long An Branch	3.679.598.509	974.525.109
Vietnam Joint Stock Commercial Bank for Industry and Trade - Long An Branch	4.001.042.709	693.991.690
Vietnam Joint Stock Commercial Bank for Industry and Trade – Tan Long An Branch	7.458.360.276	521.064
Demand deposits at other banks	138.311.550	27.090.937
Total	17.523.433.235	1.786.731.556

2. Short-term trade receivables

Item	30/09/2026		01/01/2026	
	Book value	Provision amount	Book value	Provision amount
a) Short-term trade receivables	55.479.969.465	(1.715.658.500)	27.133.699.571	(1.715.658.500)
- Details of short-term trade receivables accounting for 10% or more of total short-term trade receivables				
CMS GROUP M.T. TRADING	12.166.839.042		2.208.345.348	
AV GLOBAL VENTURES FZ-LLC	7.652.681.702			
Chau A Food Technology Joint Stock Company	6.520.800.000			
Dinh Nghiep Construction Works One Member Limited Liability Company	5.432.489.640		1.292.874.480	
Acecook Vietnam Joint Stock Company - Bac Ninh Branch	4.269.600.000			
- Other trade receivables	19.437.559.081	(1.715.658.500)	23.632.479.743	(1.715.658.500)
b) Long-term trade receivables				
c) Trade receivables from related parties	1.030.929.621		2.582.211.234	
Long An Food Company	622.746.437		465.786.234	
Southern Food Corporation - Joint Stock Company (Binh Dong) ---	359.888.184		692.388.000	
Saigon Food Joint Stock Company	48.295.000			
Kien Giang Import & Export Joint Stock Company			1.424.037.000	

3. Short-term advances to suppliers

Item	30/09/2026	01/01/2026
Kien Phat KG One Member Company Limited	4.626.300.000	2.313.150.000
G7 Equipment Group Joint Stock Company	2.088.563.250	
Other entities	986.568.100	359.588.180
Total	7.701.431.350	2.672.738.180

4. Other receivables

Item	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
a) Short-term	217.690.271			
- Receivables from employees	33.590.271			
- Other receivables	184.100.000			
b) Long-term	270.000.000		230.000.000	
- Deposits and collaterals	270.000.000		230.000.000	
+ Khanh Hoi Electric Welding Rod Industry Joint Stock Company Branch	50.000.000		50.000.000	
+ Luan Ha Construction Materials Limited Liability Company	150.000.000		150.000.000	
+ PETROLIMEX Tay Ninh One Member Limited Liability Company	70.000.000		30.000.000	
c) Receivables from Business Cooperation Contracts (BCC) under joint control				
Total	487.690.271		230.000.000	

5. Inventories

Item	30/09/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
- Goods in transit				
- Raw materials and supplies	131.527.255.842		95.699.846.054	
- Tools and supplies	1.004.099.497		925.363.240	
- Work-in-progress	4.965.510.223		3.461.269.187	
- Finished goods	6.852.572.319		17.833.497.487	
- Merchandise	1.556.903.212		2.812.660.745	
- Goods sent on consignment			322.066.606	
Total	145.906.341.093		121.054.703.319	

6. Prepaid expenses

Item	30/09/2026	01/01/2026
a) Short-term	95.098.791	1.040.107.103
Prepaid expenses - Management tools	93.616.791	514.892.346
Prepaid expenses - Office repair		525.214.757
Prepaid expenses - Land rentals	1.482.000	
b) Long-term		
Total	95.098.791	1.040.107.103

7. Bad debts

Entity	30/09/2026				01/01/2026			
	Overdue Years	Historical cost (+)	Provision (-)	Recoverable value	Overdue Years	Historical cost (+)	Provision (-)	Recoverable value
Thien Dia Nhan Trading and Service One Member Limited Liability Company	> 3 years	22.350.000	(22.350.000)		> 3 years	22.350.000	(22.350.000)	
Socon Vietnam Joint Stock Company	> 3 years	1.000.075.000	(1.000.075.000)		> 3 years	1.000.075.000	(1.000.075.000)	
Hue Tan Mechanical Construction Trading and Service Limited Liability Company	> 3 years	625.120.000	(625.120.000)		> 3 years	625.120.000	(625.120.000)	
An Duong Construction Design Investment Joint Stock Company	> 3 years	30.270.000	(30.270.000)		> 3 years	30.270.000	(30.270.000)	
My Tin Construction Investment Joint Stock Company	> 3 years	37.843.500	(37.843.500)		> 3 years	37.843.500	(37.843.500)	
Total		1.715.658.500	(1.715.658.500)			1.715.658.500	(1.715.658.500)	

8. Long-term assets in process

Item	30/09/2026		01/01/2026	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
a) Construction-in-progress (Detailed for each type, stating the reason why the production process of the unfinished asset was abnormally interrupted)				
Total				
b) Construction-in-progress	459.832.079	459.832.079	81.862.856	81.862.856
Office repair - Mechanical Construction Enterprise			80.422.742	80.422.742
Dismantling the material warehouse of Concrete Workshop and installing partitions at the mechanical equipment finished goods warehouse to serve as a construction material storage yard - Mechanical Fabrication and Construction Enterprise	10.843.886	10.843.886		
Repair of Workshop No. 2 Office - Food & Foodstuff Enterprise	259.242.900	259.242.900		
Fence wall painting - Mechanical Processing Enterprise			1.440.114	1.440.114
Relocation of raw material feeding system; upgrade of electrical cabinet for 90m ³ /h station; procurement of new screw conveyor for Concrete Workshop - Mechanical Processing Enterprise	65.259.499	65.259.499		
Relocation of painting team and sand screening system to utilize premises as sand yard for Concrete Workshop - Mechanical Processing Enterprise	99.955.329	99.955.329		
150m ³ /h batching plant system - Mechanical Processing Enterprise	18.518.519	18.518.519		
Painting of rice store, gate, fence, and warehouse gable wall of the Company	1.249.446	1.249.446		
Repair of fence - Mechanical Processing Enterprise	4.762.500	4.762.500		
Total	459.832.079	459.832.079	81.862.856	81.862.856

9. Increase and decrease in tangible fixed assets

Line item	Buildings and structures	Machinery and equipment	Vehicles	Management tools	Total
Historical cost					
Opening balance	37.783.752.552	45.746.379.809	33.027.462.480	2.150.881.865	118.708.476.706
- Purchases during the period		833.000.000			833.000.000
- Completed capital construction investment			204.832.830		204.832.830
- Other increases					
- Transfer to investment property					
- Liquidation and disposal			209.253.210		209.253.210
- Other decreases					
Closing balance	37.783.752.552	46.579.379.809	33.023.042.100	2.150.881.865	119.537.056.326
Accumulated depreciation					
Opening balance	31.906.164.456	38.377.973.993	29.706.405.685	1.990.728.001	101.981.272.135
- Depreciation during the period	704.309.634	1.971.561.911	885.128.722	34.158.141	3.595.158.408
- Other increases					
- Transfer to investment property					

- Liquidation and disposal			209.253.210		209.253.210
- Other decreases					
Closing balance	32.610.474.090	40.349.535.904	30.382.281.197	2.024.886.142	105.367.177.333
Carrying amount					
At the beginning of the year	5.877.588.096	7.368.405.816	3.321.056.795	160.153.864	16.727.204.571
At the end of the period	5.173.278.462	6.229.843.905	2.640.760.903	125.995.723	14.169.878.993

Net book value of tangible Fixed Assets used as collateral or security for loans: 9.430.706.222 VND

Historical cost of tangible Fixed Assets fully depreciated but still in use: 66.288.035.923 VND

10. Increase and decrease in intangible fixed assets

Line item	Land use rights	Copyrights	Computer software	Other Fixed Assets	Total
Historical cost					
Opening balance			474.745.773	362.784.729	837.530.502
- Purchases during the period					
- Internally generated					
- Increase due to business combination					
- Other increases					
- Liquidation and disposal					

- Other decreases					
Closing balance			474.745.773	362.784.729	837.530.502
Accumulated depreciation					
Opening balance			437.838.715	362.784.729	800.623.444
- Depreciation during the period			18.698.868		18.698.868
- Other increases					
- Liquidation, disposal					
- Other decreases					
Closing balance			456.537.583	362.784.729	819.322.312
Carrying amount					
At the beginning of the year			36.907.058		36.907.058
At the end of the period			18.208.190		18.208.190

11. Short-term borrowings

Item	30/09/2026	During the period		01/01/2026
		Increase	Decrease	
a) Short-term borrowings	59.443.331.120	274.292.933.699	235.055.055.624	20.205.453.045
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Long An Branch	52.979.559.900	226.634.402.100	191.163.183.345	17.508.341.145
Joint Stock Commercial Bank for Industry and Trade of Vietnam - Long An Branch	6.463.771.220	47.658.531.599	43.891.872.279	2.697.111.900

b) Long-term borrowings				
c) Loans from related parties				

d) Financial lease liabilities: None

dd) Overdue unpaid loans and financial lease liabilities: None

e) Overdue unpaid loans and financial lease liabilities from related parties: None

Details of borrowings as of 30/09/2026

Lender	Contract No. / Debt Acknowledgment No.	Interest rate	Principal balance as of September 30, 2026	Method of loan security
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Long An Branch	03/CV/0020/KHDN/23LD dated 26/12/2025	As agreed from time to time	52.979.559.900	Mortgage of assets and inventory
Vietnam Joint Stock Commercial Bank for Industry and Trade - Long An Branch	2559.0603/2025-HĐCVHM/NHCT700-MECOFOOD dated 20/03/2025	As agreed from time to time	6.463.771.220	Mortgage of assets and inventory

12. Trade payables

Item	30/09/2026	01/01/2026
a) Short-term payable	32.724.374.714	12.406.337.360
- Details for each counterparty accounting for 10% or more of total payables		
Long An Food Company	14.473.475.674	
Tiep Van Thuc Co., Ltd.	2.990.988.405	
Ho Chi Minh City VMC One Member Company Limited	2.817.814.020	
Truong Thinh Company Limited	2.486.968.000	
Mai Thanh Phat Trading Service Co., Ltd.	2.421.223.780	2.131.264.085
- Payables to other parties	7.533.904.835	10.275.073.275
b) Long-term payable		
c) Overdue unpaid debts		
d) Payable to related parties	14.473.475.674	
Long An Food Company	14.473.475.674	

13. Short-term advances from customers

Item	30/09/2026	01/01/2026
a) Short-term advances from customers	13.251.773.641	4.909.715.740
Bao Dai Rice Milling One Member Co., Ltd.	6.099.600.000	3.099.600.000
Hop Phat Technology Equipment Co., Ltd.	5.019.732.000	
RAMA FOOD MANUFACTURE CORPORATION	698.035.446	698.035.446
NEW EASTERN (1971) PTE LTD	513.973.000	
Other parties	920.433.195	1.112.080.294
b) Advances from customers who are related parties	128.619.000	
Long An Food Company	21.375.000	
Kien Giang Import & Export Joint Stock Company	107.244.000	

14. Taxes and other obligations to the State Budget

Item	01/01/2026	Amount payable during the period	Amount actually paid during the period	30/09/2026
a) Payables	1.278.786.679	4.614.287.792	5.051.687.979	841.386.492
- Short-term	1.278.786.679	4.614.287.792	5.051.687.979	841.386.492
VAT	505.068.958	341.059.768	846.128.726	
CIT	766.798.463	3.239.196.492	3.216.798.463	789.196.492
PIT	6.919.258	413.731.798	368.461.056	52.190.000
Land rent		592.957.460	592.957.460	
Fees, charges		27.342.274	27.342.274	
- Long-term				
Total	1.278.786.679	4.614.287.792	5.051.687.979	841.386.492
b) Receivables	11.478.392	8.529.490		2.948.902
- Short-term	11.478.392	8.529.490		2.948.902
Overpaid land rent for 2025	11.478.392	8.529.490		2.948.902
- Long-term				
Total	11.478.392	8.529.490		2.948.902

15. Accrued expenses

Item	30/09/2026	01/01/2026
a) Short-term	1.683.441.557	292.604.561
Violation of road traffic regulations	245.007.000	

Accrued rice export fees	1.059.819.700	
Accrued land rent	230.632.725	
Accrued electricity charges	147.982.132	175.554.760
Accrued interest expenses		7.662.301
Accrued outsourced service costs		14.500.000
Accrued consultancy fees for annual report preparation		25.000.000
Accrued advertising and marketing expenses		12.637.500
Accrued annual financial statement audit fees		57.250.000
b) Long-term		
Total	1.683.441.557	292.604.561

16. Other payables

Item	30/09/2026	01/01/2026
a) Short-term	522.698.740	779.456.250
Trade union fees	441.086.143	695.539.353
Social protection fund collected from employees	68.916.897	83.916.897
Other payables	12.695.700	
b) Long-term		
c) Overdue debts not yet paid		
Total	522.698.740	779.456.250

17. Provision

Item	01/01/2026	Provision increase during the period	Provision decrease during the period	30/09/2026
a) Short-term	756.867.224	474.039.770	692.794.690	538.112.304
Provision for mechanical product warranty	756.867.224	474.039.770	692.794.690	538.112.304
b) Long-term				
Total	756.867.224	474.039.770	692.794.690	538.112.304

18. Owner's equity

a) Statement of changes in owner's equity

Item	Owner's equity	Share premium	Undistributed profit after tax	Development and investment fund	Total
Balance at beginning of this year (01/01/2026)	107.778.380.000	(31.818.182)	10.307.092.867	1.963.066.000	120.016.720.685
- Capital increase this period			12.352.055.125		12.352.055.125
Appropriation to investment and development fund			(1.284.465.600)	1.284.465.600	
Appropriation to bonus and welfare fund			(1.489.980.095)		(1.489.980.095)
Appropriation to bonus fund for the Board of Management			(412.770.000)		(412.770.000)
Dividend distribution			(7.005.594.700)		(7.005.594.700)
Balance at end of this period (30/09/2026)	107.778.380.000	(31.818.182)	12.466.337.597	3.247.531.600	123.460.431.015

b) Details of owner's contributed capital

Item	30/09/2026	01/01/2026
Southern Food Corporation - Joint Stock Company	64.668.000.000	64.668.000.000
Other shareholders	43.110.380.000	43.110.380.000
Total	107.778.380.000	107.778.380.000

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

Item	30/09/2026	01/01/2026
- Owner's contributed capital	107.778.380.000	107.778.380.000
+ <i>Contributed capital at beginning of year</i>	107.778.380.000	107.778.380.000
+ <i>Contributed capital increased during the year</i>		
+ <i>Contributed capital decreased during the year</i>		
+ <i>Contributed capital at end of period</i>	107.778.380.000	107.778.380.000

d) Shares

Item	30/09/2026	01/01/2026
- Number of registered shares	10.777.838	10.777.838
- Number of shares sold to the public	10.777.838	10.777.838
+ Common stock	10.777.838	10.777.838
- Number of outstanding shares	10.777.838	10.777.838
+ Common stock	10.777.838	10.777.838

Par value of outstanding shares 10.000 VND /share

e) Company funds

Item	30/09/2026	01/01/2026
- Development investment fund	3.247.531.600	1.963.066.000
Total	3.247.531.600	1.963.066.000

19. Items outside the Statement of Financial Position

Line item	30/09/2026	01/01/2026
a) Assets under operating lease: Total minimum future lease payments under non-cancellable operating lease contracts by term	3.759.973.037	3.543.768.904
- 1 year or less	876.396.518	809.732.264
- Over 1 year to 5 years	1.682.116.373	1.409.281.923
- Over 5 years	1.201.460.147	1.324.754.717

b) Assets held in custody

Item name	Unit	30/09/2026	01/01/2026
- NL rice 20% broken	Kg	16.762	26.762

c) Foreign currencies

Item	30/09/2026	01/01/2026
- US Dollar (USD)	365.223,70	2.168,59

d) Written-off bad debts

Line item	Processing date	30/09/2026	01/01/2026
- Nhan Tri Private Enterprise (ii)	31/07/2011	10.978.100	10.978.100
- Dien Mai Private Enterprise (i)	30/11/2020	33.483.175	33.483.175
- Ha Thanh Construction Trading Co., Ltd. (i)	30/11/2020	42.000.000	42.000.000
- Nguyen Huynh Industrial Catering Co., Ltd. (i)	30/11/2020	35.354.000	35.354.000
- GoL Information Trading Service Co., Ltd. (i)	30/11/2020	34.000.000	34.000.000
- Hau Giang Food Joint Stock Company (i)	30/11/2020	7.524.103.500	7.524.103.500
Total	7.679.918.775	7.679.918.775	7.679.918.775

(i) These debts were written off in 2020 due to being determined as uncollectible. The Company performed the write-off in accordance with the Minutes of the Debt Settlement Council meeting dated November 30, 2020, of the Company's Debt Settlement Council.

(ii) The Company wrote off these debts from the accounting records in 2011 due to being determined as uncollectible.

VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF INCOME

1. Revenue from sales of goods and provision of services

Item	Quarter 3, 2026	Quarter 3, 2025
- Revenue from sale of products and goods	247.540.641.777	124.742.780.434
- Revenue from rendering of services	1.319.368.712	648.181.663
- Other revenue	66.040.000	
Total	248.926.050.489	125.390.962.097

2. Cost of goods sold

Item	Quarter 3, 2026	Quarter 3, 2025
- Cost of goods and finished products sold	223.285.308.736	105.783.523.199
- Cost of services rendered	1.027.035.249	526.900.694
- Other abnormal costs included directly in cost of goods sold	6.094.553	6.059.236
Total	224.318.438.538	106.316.483.129

3. Financial income

Item	Quarter 3, 2026	Quarter 3, 2025
- Interest on deposits and loans	154.632.418	47.204.368
- Realized foreign exchange gain	87.696.196	345.434.158
Total	242.328.614	392.638.526

4. Financial expenses

Item	Quarter 3, 2026	Quarter 3, 2025
- Loan interest expense	925.601.645	1.277.775.504
- Realized foreign exchange loss	1.126.591.961	18.990.410
- Unrealized foreign exchange loss	95.637.351	3.807.849
Total	2.147.830.957	1.300.573.763

5. Other income

Item	Quarter 3, 2026	Quarter 3, 2025
- Liquidation and disposal of Fixed Assets		178.240.740
- Rental income from factory		4.545.454
- Income from surplus goods	52.539.075	90.893.971
- Other income	3.586.331	2.902.555
Total	56.125.406	276.582.720

6. Other expenses

Item	Quarter 3, 2026	Quarter 3, 2025
- Other items	145.357.441	8
Total	145.357.441	8

7. Selling expenses and General and administration expenses

Item	Quarter 3, 2026	Quarter 3, 2025
a) General and administrative expenses	8.402.855.149	12.745.994.746
- Administrative material costs	195.102.961	157.744.354
- Staff costs	6.096.869.822	10.373.258.416
- Fixed asset depreciation expenses	153.997.251	122.967.424
- Taxes, fees, and charges	307.035.449	262.655.474
- Outsourced service expenses	453.322.836	804.357.651
- Other cash expenses	1.196.526.830	1.025.011.427
b) Selling expenses	12.623.696.849	3.077.787.272
- Staff costs	150.225	368.750
- Material and packaging costs	1.172.352.830	989.228.058
- Fixed asset depreciation expenses	97.167.426	293.176.584
- Outsourced service expenses	11.006.718.710	1.569.420.960
- Other cash expenses	347.307.658	225.592.920

9. Production and business costs by element

Item	Quarter 3, 2026	Quarter 3, 2025
- Raw material costs	107.348.523.719	90.955.615.184
- Labor costs	9.456.251.494	13.408.935.519
- Fixed asset depreciation expenses	1.154.052.532	1.425.038.484
- Outsourced service expenses	16.304.172.294	5.569.086.527
- Other cash expenses	2.066.294.789	1.672.859.902
Total	136.329.294.828	113.031.535.616

10. Current corporate income tax expense

Item	Quarter 3, 2026	Quarter 3, 2025
- Total accounting profit before tax	1.586.325.575	2.619.344.425
- Increases/Adjustments	270.249.338	69.264.226
+ Late tax payment interest and tax arrears	3.604.987	
+ Remuneration for non-executive members of the Board of Directors	56.000.000	54.654.000
+ Loss from revaluation of foreign currency deposits and receivables at the end of Quarter 2		(5.072.823)
+ Loss from revaluation of foreign currency deposits and receivables at the end of the period	95.637.351	3.807.849
+ Non-deductible VAT on gifted and donated goods		15.875.200
+ Others	115.007.000	
- Changes in recognized temporary differences	(1.046.855.444)	
- Taxable income	809.719.469	2.688.608.651
- Current corporate income tax expense (tax rate of 20%)	161.943.894	537.721.730

VII. OTHER INFORMATION

1. Contingent liabilities, commitments, and other financial information: none

2. Events occurring after the accounting period: none

3. Information on related parties

Related party	Nature of transaction	Quarter 3, 2026	Quarter 3, 2025
Purchase transaction		78.374.387.115	437.257.648
Tien Giang Food Company	Purchase of bottled spring water	9.258.335	12.393.520
Southern Food Corporation - Joint Stock Company (Binh Dong Flour Mill Branch)	Purchase of bottled spring water	3.848.611	
Dong Thap Food Company	Purchase of services and premises exploitation		212.891.906
Long An Food Company	Purchase of goods	78.347.162.759	
Ho Chi Minh City Food Joint Stock Company	Purchase of goods	5.678.706	
Tra Vinh Food Company	Purchase of services	1.555.556	
Ben Thanh - Mui Ne Corporation	Purchase of services	6.883.148	211.972.222
Sales transaction		2.904.304.650	7.567.173.450
Southern Food Corporation - Joint Stock Company (Binh Dong Flour Mill Branch)	Sale of packaging	928.620.000	752.600.000
	Sale of mechanical services		126.300.000
Long An Food Company	Sale of mechanical services	508.060.000	50.500.000
	Processing and packaging of rice	106.012.000	6.000.000
	Sale of packaging	1.302.117.650	1.809.673.450
Kien Giang Import & Export Joint Stock Company	Sale of mechanical services		4.285.470.000
	Sale of packaging		215.750.000
Sai Gon Food Joint Stock Company	Sale of rice	59.495.000	62.550.000
Song Hau Food Company	Sale of packaging		258.330.000

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 going concern: The Company continues to operate normally in subsequent years.

7. Other information.

Approved, October 12, 2026

PREPARER

(Signature, full name)



Bui Van Ket

CHIEF

ACCOUNTANT

(Signature, full name)



Nguyen Thi Thanh Phung

LEGAL REPRESENTATIVE

(Signature, full name, seal)



Le Truong Son