SA GIANG IMPORT-EXPORT CORPORATION

Lot CII-3, Street No. 5, Industrial Park C, Sa Dec Ward, Dong Thap Province, Vietnam

Tax no: 1400469817

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CONSOLIDATED FINANCIAL STATEMENTS

THIRD QUARTER OF 2026

FROM JANUARY 1 TO SEPTEMBER 30, 2026

Signature Not Verified
Ký bởi: CÔNG TY CP XUẤT NHẬP KHẨU SA GIANG
Ký ngày: 28/10/2026 21:07:54

SA GIANG IMPORT EXPORT CORPORATION

Address: Lot CII-3, Road No.5, Industrial Park C, Sa Dec Ward, Dong Thap Province, Vietnam

Form No. B01a-DN/HN

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

ASSETS	Code	Notes	End of quarter balance	Beginning balance of the year
1	2	3	4	5
A - Current Assets	**100**		**405.756.031.828**	**253.760.250.151**
I. Cash and Cash Equivalents	**110**	3	**62.702.840.837**	**30.671.100.392**
1. Cash	111		62.702.840.837	30.671.100.392
2. Cash Equivalents	112			
II. Short-term Financial Investments	**120**		**30.942.715.172**	
1. Trading Securities	121			
2. Allowance for Decline in Value of Trading Securities (*)	122			
3. Held-to-Maturity Investments	123	4	30.942.715.172	
4. Allowance 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**		**140.262.972.544**	**115.629.578.994**
1. Short-term Trade Receivables from Customers	131	5	55.096.533.642	94.736.154.284
2. Short-term Advances to Suppliers	132	6	84.604.769.402	20.654.960.896
3. Short-term Intercompany Receivables	133			
4. Contract Assets (Construction Contracts)	134			
5. Other Short-term Receivables	135	8	1.005.669.500	682.463.814
6. Allowance for Doubtful Short-term Receivables (*)	136	7	(444.000.000)	(444.000.000)
7. Missing Assets Pending Resolution	137			
IV. Inventories	**140**		**140.974.783.884**	**90.412.939.105**
1. Inventories	141	9	145.177.783.884	92.791.939.105
2. Allowance for Decline in Value of Inventories (*)	142	9	(4.203.000.000)	(2.379.000.000)
V. Short-term Biological Assets	**150**			
1. Short-term Consumable Livestock	151			
2. Short-term Seasonal or Consumable Crops	152			
3. Allowance for Impairment of Short-term Biological Assets (*)	153			
VI. Other Current Assets	**160**		**30.872.719.391**	**17.046.631.660**
1. Short-term Prepaid Expenses	161	12a	3.970.122.176	2.610.625.700
2. Input VAT Recoverable	162	15b	26.902.597.215	14.436.005.960
3. Taxes and Other Receivables from the State	163			
4. Government Bond Repurchase Transactions	164			
5. Other Current Assets	165			
B - Non-current Assets	**200**		**511.007.209.104**	**374.746.576.299**
I. CLong-term Receivables	**210**			
1. Long-term Trade Receivables from Customers	211			
2. Long-term Advances to Suppliers	212			
3. Business Capital at Dependent Units	213			
4. Long-term Intercompany Receivables	214			
5. Other Long-term Receivables	215			
6. Allowance for Doubtful Long-term Receivables (*)	216			
II. Fixed Assets	**220**		**312.754.210.831**	**310.482.933.416**
1. Tangible Fixed Assets	221	10a	168.152.655.328	162.730.266.842
- Cost	*222*		*349.381.435.005*	*332.254.344.859*
- Accumulated Depreciation (*)	*223*		*(181.228.779.677)*	*(169.524.078.017)*
2. Finance Lease Fixed Assets	224			
- Cost	*225*			
- Accumulated Depreciation (*)	*226*			
3. Intangible Fixed Assets	227	10b	144.601.555.503	147.752.666.574

ASSETS	Code	Notes	End of quarter balance	Beginning balance of the year
1	2	3	4	5
- Cost	*228*		*149.665.541.398*	*149.665.541.398*
- Accumulated Depreciation (*)	*229*		(5.063.985.895)	(1.912.874.824)
III. Long-term Biological Assets	**230**			
1. Breeding Livestock for Periodic Products	231			
a. Livestock used for recurring production – not yet at maturity stage	232			
b.Livestock used for recurring production – at maturity stage	233			
- Cost	234			
- Accumulated depreciation(*)	235			
2. Biological assets held for one-time production (long-term)	236			
3. Seasonal crops or crops for one-time long-term harvest	237			
4. Provision for impairment of long-term biological assets (*)	238			
IV. Investment property	**240**			
- Cost	241			
- Accumulated depreciation(*)	242			
V. Long-term work in progress	**250**		**178.089.961.876**	**43.685.905.330**
1. Long-term production and business work in progress	251			
2. Construction in progress	252	11	178.089.961.876	43.685.905.330
VI. Long-term financial investments	**260**			
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Equity investments in other entities	263			
4. Provision for impairment of long-term investments in other entities (*)	264			
5. Held-to-maturity investments (long-term)	265			
6. Provision for impairment of held-to-maturity investments (long-term) (*)	266			
VII. Other long-term assets	**270**		**20.163.036.397**	**20.577.737.553**
1. Long-term prepaid expenses	271	12b	16.271.515.674	16.656.975.429
2. Deferred tax assets	272	23	3.891.520.723	3.920.762.124
3. Long-term spare parts, supplies and replacement equipment	273			
4. Other long-term assets	274			
5. Goodwill	279			
TOTAL ASSETS (280 = 100 + 200)	**280**		**916.763.240.932**	**628.506.826.450**
C - LIABILITIES	**300**		**352.452.277.598**	**135.283.100.688**
I. Current liabilities	**310**		**179.665.185.918**	**110.356.045.342**
1. Short-term trade payables	311	13	32.759.755.602	25.948.817.880
2. Advances from customers (short-term)	312	14	7.135.544.886	6.196.571.160
3. Dividends and profit payable	313			
4. Taxes and amounts payable to the State (short-term)	314	15a	21.825.926.060	27.665.402.131
5. Payables to employees	315	16	27.951.188.850	29.535.990.103
6. Short-term accrued expenses	316	17	1.527.399.221	1.713.846.007
7. Short-term intercompany payables	317			
8. Short-term contract liabilities (construction progress billing)	318			
9. Unearned revenue (short-term)	319			
10. Other short-term payables	320	18	2.144.740.139	2.081.516.494
11. Short-term borrowings and finance lease liabilities	321	19	82.022.487.385	13.066.698.070
12. Short-term provisions	322			
13. Bonus and welfare funds	323	20	4.298.143.775	4.147.203.497
14. Price stabilization fund	324			
15. Repurchase agreements of government bonds	325			
II. Non-current liabilities	**330**		**172.787.091.680**	**24.927.055.346**
1. Long-term trade payables	331			
2. Advances from customers (non-current)	332			
3. Taxes and amounts payable to the State (non-current)	333			
4. Long-term accrued expenses	334			

ASSETS	Code	Notes	End of quarter balance	Beginning balance of the year
1	2	3	4	5
5. Payables to internal parties for charter capital	335			
6. Other long-term intercompany payables	336			
7. Deferred revenue (non-current)	337			
8. Other non-current liabilities	338			
9. Long-term borrowings and finance lease liabilities	339	19	148.055.356.969	
10. Convertible bonds	340			
11. Preference shares	341			
12. Deferred tax liabilities	342			
13. Long-term provisions	343	22	19.457.603.617	19.603.810.620
14. Science and technology development fund	344	21	5.274.131.094	5.323.244.726
D - OWNER'S EQUITY	**400**		**564.310.963.334**	**493.223.725.762**
1. Owners' contributed capital	411	24,25	71.475.800.000	71.475.800.000
- Ordinary shares with voting rights	*411a*		*71.475.800.000*	*71.475.800.000*
- Preference shares	*411b*			
2. Share premium	412			
3. Convertible bond option rights	413			
4. Other capital of owners	414			
5. Treasury shares (*)	415			
6. Revaluation surplus of assets	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418	25	15.962.558.817	15.962.558.817
9. Other equity funds	419	25	291.290	291.290
10. Retained earnings	420	25	448.587.247.708	376.376.439.743
- Accumulated retained earnings from prior periods	*420a*		*365.428.859.743*	*247.772.325.900*
- Current year retained earnings	*420b*		*83.158.387.965*	*128.604.113.843*
11. Non-controlling interests	429		28.285.065.519	29.408.635.912
TOTAL RESOURCES (440 = 300 + 400)	**440**		**916.763.240.932**	**628.506.826.450**

Approved, October 28, 2026

LEGAL REPRESENTATIVE

M.S.D.N: 1400464... CÔNG TY CP XUẤT NHẬP KHẨU SA GIANG TỈNH ĐỒNG THÁP

Pham Thi Yen Em
Chief Accountan/Prepared by

Le Thi Dieu Thi
General Director

SA GIANG IMPORT EXPORT CORPORATION

Address: Lot CII-3, Road No.5, Industrial Park C, Sa Dec Ward, Dong Thap Province, Vietnam

Form B 02a – DN/HN

CONSOLIDATED INTERIM STATEMENT OF INCOME

For the accounting period from January 1, 2026 to September 30, 2026

Unit: VND

Items	Code	Notes	Quarter 3		Cumulative from the beginning of the year to the end of Q3	
			Year 2026	Year 2025	Year 2026	Year 2025
1	2	3	4	5	6	7
1. Revenue from sales of goods and rendering of services	01	28	**188.281.424.432**	**177.487.516.340**	**602.920.825.525**	**532.436.590.686**
2. Deductions from revenue	02	28	1.044.310.572	643.167.900	1.651.880.087	794.277.604
3. Net revenue from sales of goods and rendering of services (10= 01-02)	**10**	**28**	**187.237.113.860**	**176.844.348.440**	**601.268.945.438**	**531.642.313.082**
4. Cost of goods sold	11	29	141.202.479.727	122.798.642.489	435.964.718.030	377.545.121.936
5. Gross profit from sales of goods and rendering of services (20=10 - 11)	**20**		**46.034.634.133**	**54.045.705.951**	**165.304.227.408**	**154.097.191.146**
6. Gains/losses from sale and disposal of investment property	**21**					
7. Financial income	22	30	1.077.997.927	2.713.552.284	2.809.756.325	8.214.214.985
8. Financial expenses	*23*	31	2.572.371.478	415.810.832	4.037.368.270	1.500.743.709
- Including: Interest expense	24	*31*	*1.254.910.993*	*364.824.434*	*2.298.558.613*	*1.074.666.266*
9. Selling expenses	25	32	9.868.003.409	9.616.120.587	33.189.354.010	28.362.080.228
10. General and administrative expenses	26	33	10.829.102.049	6.562.696.117	28.648.330.064	17.882.683.035
11. Net profit from operating activities {30=20+21+22-(23+25+26)}	**30**		**23.843.155.124**	**40.164.630.699**	**102.238.931.389**	**114.565.899.159**
12. Other income	31	34	756.224.516	562.832.870	2.418.681.841	1.109.572.880
13. Other expenses	32	34	1.514.123.008	625.453.558	2.504.408.757	1.251.199.267
14. Other profit (40 = 31 - 32)	**40**		**(757.898.492)**	**(62.620.688)**	**(85.726.916)**	**(141.626.387)**
15. Accounting profit before tax (50 = 30 + 40)	**50**		**23.085.256.632**	**40.102.010.011**	**102.153.204.473**	**114.424.272.772**
16. Current corporate income tax expense	51	35	4.938.824.121	7.717.761.829	20.089.145.500	20.044.812.555
17. Deferred corporate income tax expense	52	23	17.794.300	(412.493.926)	29.241.401	(74.338.687)
18. Profit after tax (60=50 – 51 - 52)	**60**		**18.128.638.211**	**32.796.742.108**	**82.034.817.572**	**94.453.798.904**
Attributable to:						
Owners of the parent company	**61**		**18.536.842.466**	**32.796.742.108**	**83.158.387.965**	**94.453.798.904**
Non-controlling interests	**62**		**(408.204.255)**		**(1.123.570.393)**	
19. Basic earnings per share	70		2.593	4.456	11.634	12.816
20. Diluted earnings per share	71		2.593	4.456	11.634	12.816

Approved, October 28, 2026

LEGAL REPRESENTATIVE

Pham Thi Yen Em
Chief Accountan/Prepared by

Le Thi Dieu Thi
General Director

SA GIANG IMPORT EXPORT CORPORATION **Form No. B 03a - DN/HN**

Address: Lot CII-3, Road No.5, Industrial Park C, Sa Dec Ward, Dong Thap Province, Vietnam

CONSOLIDATED INTERIM STATEMENT OF CASH FLOWS
(Indirect method)
For the accounting period from January 1, 2026 to September 30, 2026

Unit: VND

Items	Code	Notes	Cumulative from the beginning of the year to the end of Q3	
			2026	2025
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	**01**		**102.153.204.473**	**114.424.272.772**
2. Adjustments for			-	
- Depreciation of fixed assets and investment property	02	10	21.355.655.808	16.623.666.463
- Provisions	03		1.677.792.997	872.205.500
- Gains/(losses) from foreign exchange differences arising from revaluation of foreign currency monetary items	04	30,31	373.199.283	(105.924.967)
- Profit and loss from investment and financial activities	05		190.783.937	(1.959.115.314)
- Borrowing costs	06	31	2.298.558.613	1.074.666.266
- Other adjustments	07		-	79.877.901
3. Operating profit before changes in working capital	**08**		**128.049.195.111**	**131.009.648.621**
- Increase/(decrease) in receivables	09		25.605.115.882	(8.514.537.746)
- Increase/(decrease) in inventories	10		(52.385.844.779)	3.648.382.242
- Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11		(7.740.572.095)	(3.968.583.255)
- Increase/(decrease) in prepaid expenses	12		(974.036.721)	(5.996.441.040)
- Increase/(decrease) in trading securities	13		-	
- Interest paid	14		(2.164.746.896)	(1.083.298.020)
- Corporate income tax paid	15	15	(27.450.300.408)	(3.705.178.387)
- Other cash inflows from operating activities	16		-	
- Other cash outflows from operating activities	17		(3.698.173.354)	(9.859.515.802)
Net cash flows from operating activities	**20**		**59.240.636.740**	**101.530.476.613**
II. Cash flows from investing activities			-	
1.Payments for purchases and construction of fixed assets and other long-term assets	21		(206.986.507.421)	(37.932.054.871)
2.Proceeds from disposals of fixed assets and other long-term assets	22		160.896.819	290.000.000
3.Payments for loans granted and purchases of debt instruments of other entities	23		(30.840.854.795)	(65.000.000.000)
4.Collections from loans granted and proceeds from sale of debt instruments of other entities	24		-	110.000.000.000
5.Payments for investments in other entities	25		-	
6.Proceeds from divestments in other entities	26		-	
7.Interest received, dividends and profits received	27		853.318.532	3.420.406.064
Net cash flows from investing activities	**30**		**(236.813.146.865)**	**10.778.351.193**
III. CASH FLOWS FROM FINANCING ACTIVITIES			-	
1. Proceeds from issuance of shares and capital contributions from owners	31		-	
2. Repayment of capital to owners and repurchase of shares issued	32		-	
3. Proceeds from borrowings	33	19	497.926.145.991	140.875.451.362
4. Repayment of borrowings	34	19	(280.914.999.707)	(127.014.335.554)
5. Repayment of finance lease liabilities	35		-	
6. Dividends and profits paid to owners	36	25	(7.147.580.000)	
Net cash flows from financing activities	**40**		**209.863.566.284**	**13.861.115.808**

Items	Code	Notes	Cumulative from the beginning of the year to the end of Q3	
			2026	2025
1	2	3	4	5
Net increase/(decrease) in cash and cash equivalents (50 = 20+30+40)	**50**		**32.291.056.159**	**126.169.943.614**
Cash and cash equivalents at the beginning of the period	**60**	3	**30.671.100.392**	**21.456.055.094**
Effect of exchange rate changes on cash and cash equivalents	61		(259.315.714)	57.268.353
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	3	**62.702.840.837**	**147.683.267.061**

Approved, October 28, 2026

LEGAL REPRESENTATIVE

M.S.D.N: 1400[illegible]7 CÔNG TY CP XUẤT NHẬP KHẨU SA GIANG TỈNH ĐỒNG THÁP

Pham Thi Yen Em
Chief Accountan/Prepared by

Le Thi Dieu Thi
General Director

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THIRD QUARTER ENDED SEPTEMBER 30, 2026

1 CHARACTERISTICS OF THE COMPANY'S ACTIVITIES

Sa Giang Import Export Corporation (the "Company") was established in the Socialist Republic of Vietnam under the First Business Registration Certificate No. 1400469817 issued by the Department of Planning and Investment of Dong Thap Province on July 2, 2004 and the latest 16th amended Business Registration Certificate dated August 3, 2025.

The Company's shares were listed on the Hanoi Stock Exchange on September 5, 2006 under Decision No. 224/QD.TTGDHN of the Hanoi Stock Exchange.

The main activities of the Company and its subsidiaries are:

- Food production and trading: shrimp-chips, noodles, rice noodles;
- Production of machinery and equipment for food production and processing, lease of premises
- Manufacturing of prepared and ready-to-eat food products

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

The Company's business activities in the interim accounting period for the interim financial statements are not affected by seasonality.

As of September 30, 2026, the Company had 1 subsidiary, 1 branch, 1 Warehouse business location and 4 dependent enterprises as follows:

			30.09.2026		31.12.2025	
	Principal activities	**Registered office address**	**Equity interest (%)**	**Voting rights (%)**	**Voting rights (%)**	**Voting rights (%)**
Subsidiary						
- Hoan Ngoc Agriculture Food Corporation	Manufacturing of prepared and ready-to-eat food products	Lot B4, My Hiep Industrial Cluster, My Hiep Commune, Dong Thap Province	79,9986	79,9986	79,9986	79,9986

- Ho Chi Minh City Branch is located at 1th Floor, TKT Building, No. 569-571-573, Tran Hung Dao Street, Cau Ong Lanh Ward, Ho Chi Minh City, Viet Nam.
- The warehouse business location located at No. 1689 Van Tien Dung Street, Binh Hung Commune, Ho Chi Minh City, Vietnam.
- Sa Giang 1 factory is located at Lot CII-3, Street No. 5, Industrial Park C, Sa Dec Ward, Dong Thap Province.
- Sa Giang 2 factory is located at Lot III-2 and Lot III-3, Area A1, Sa Dec Industrial Park, Sa Dec Ward, Dong Thap Province.
- Sa Giang 3 factory at Lot IV-7, Area A1, Sa Dec Industrial Park, Sa Dec Ward, Dong Thap Province.
- Food factory at Lot III-4, Zone A1, Sa Dec Industrial Park, Sa Dec Ward, Dong Thap Province.

As of 30 September 2026, the Group had 946 employees (as of 31 December 2025: 860 employees).

2 KEY ACCOUNTING POLICIES

2.1 Basis of preparation of the consolidated financial statements

The consolidated financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of consolidated financial statements. The consolidated financial statements have been prepared under the historical cost convention.

The accompanying consolidated financial statements are not intended to present the consolidated financial position and consolidated financial performance and consolidated cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam. The accounting principles and practices utilised in Vietnam may differ from those generally accepted in countries and jurisdictions other than Vietnam.

As at 30 September 2025, the Group had no subsidiary and did not prepare consolidated financial statements for the financial year then ended. The comparative figures presented in the consolidated financial statements and the notes to the consolidated financial statements are for reference purposes only, due to differences in the basis of preparation of the consolidated financial statements.

The interim financial statements in the Vietnamese language are the official statutory financial statements of the Company. The interim financial statements in the English language have been translated from the Vietnamese language version. Should there be any conflict between the Vietnamese and English versions, the Vietnamese version shall take precedence.

2.2 Significant changes in the Group's accounting policies applied

On 27 October 2025, the Ministry of Finance issued Circular 99/2025/TT-BTC ("Circular 99") providing guidance on the corporate accounting system, replacing Circular 200/2014/TT-BTC, effective from 1 January 2026 and for fiscal years beginning on or after 1 January 2026. Therefore, the Group will apply Circular 99 for the fiscal year starting from 1 January 2026.

The Board of Management of the Company has assessed that the first-time adoption of Circular 99 does not result in material impact on the financial statements and no restatement of comparative figures is required

2.3 Fiscal Year

The Company's fiscal year begins on January 1 to December 31.
Consolidated financial statements are prepared for the accounting period from January 1 to September 30, 2026

2.4 Currency used in accounting

The consolidated financial statements are measured and presented in Vietnamese Dong ("VND" or "Dong"), which is the Company's accounting currency.

On consolidating, if the currencies used on financial statements of its subsidiaries and associate are different from that of the Company, the Company is required to translate those financial statements into the currency used in the Company's consolidated financial statements under the following principles:

- Assets, liabilities and goodwill incurred on acquisition of overseas subsidiaries is translated at actual exchange rate at the year end;
- Undistributed earnings or losses incurred after capital contribution date are translated based on the translation of income and expenses in the income statement;

2 KEY ACCOUNTING POLICIES (continued)

2.4 Currency used in accounting (continued)

- Items of the income statement and the cash flow statement are translated at the average exchange rate of the financial year if it approximates the actual rate at the time of the transaction (with the difference not exceeding 2%); and

- The cumulative amount of exchange differences is presented in a separate component of equity. Accumulated exchange differences arising from translation and attributable to the Company are presented in "Foreign exchange differences". Those arising from translation and attributable to non-controlling interests are allocated to "Non-controlling interests". Accumulated exchange differences arising from transiation of unamortised goodwill are attributable to the Company.

2.5 Types of exchange rates applied in accounting

Transactions denominated in foreign currency are converted using the average exchange rate between the buying and selling rates of the foreign currency regularly applied by the bank where the transaction occurs. Exchange rate differences arising from these transactions are recognized as income or expense in the consolidated income statement.
Assets and liabilities denominated in foreign currency as of the consolidated financial situation report date are converted using the average exchange rate between the buying and selling rates of the foreign currency at the commercial bank where the Company regularly conducts transactions, applicable as of the consolidated financial situation report date. Foreign currency deposits in banks without a fixed term as of the consolidated financial situation report date are converted using the average exchange rate between the buying and selling rates of the same bank where the Company maintains its foreign currency account. Exchange rate differences arising from this conversion are recognized as income or expense in the consolidated income statement.

2.6 Consolidated financial reporting basis

Subsidiary

At the acquisition date, the Group will assess whether the acquisition of the subsidiary constitutes a business combination. The transaction is considered a business combination if the subsidiary has operating activities at the acquisition date.

If the acquisition of the subsidiary is determined not to be a business combination, the transaction is accounted for as an acquisition of a group of assets and liabilities. The cost of the acquisition is allocated to the identifiable assets and liabilities within that group based on their respective fair values at the acquisition date, and no goodwill is recognised. These identifiable assets and liabilities are then accounted for similarly and presented within the Group's corresponding asset and liability classifications.

Non-controlling transactions and interests

Non-controlling interests ("NCI") are measured at their proportionate share of the acquiree's identifiable net assets at date of acquisition.

Transactions leading to the change in the Group's ownership interest that does not result in a loss of control is accounted for as a transaction with owners. The difference between the change in the Group's share of net assets of the subsidiary and any consideration paid or received from divestment of the Group's interest in the subsidiary is recorded directly in the undistributed earnings under equity.

2 KEY ACCOUNTING POLICIES (continued)

2.6 Consolidated financial reporting basis (continued)

Transactions leading to the change in the Group's ownership interest that results in a loss of control, the difference between the Group's share in the net assets of the subsidiary and the net proceeds from divestment is recognised in the consolidated income statement. The retained interest in the entity will be accounted for as either an investment in another entity or an investment to be accounted for as equity since the divestment date.

2.7 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at banks and other short-term investments with an original maturity of three months or less.

2.8 Accounts receivable

Receivables represent the book value of customer receivables, including receivables of a commercial nature arising from the sale of goods; and other receivables that are not commercial and not related to the sale of goods. Provisions for bad debts shall be made for each receivable based on the overdue time of principal repayment according to the original debt commitment (excluding the extension of debt between the parties), or on the expected level of possible losses. Receivables determined to be irretrievable will be written off.

Receivables are classified into short-term and long-term on separate the financial situation report based on the remaining term of the receivables on the date of the consolidated financial situation report to the date of the due date.

2.9 Inventory

Inventory is expressed at a lower price between the original price and the net realizable value. The cost is determined on a weighted average basis and includes all purchase costs, processing costs, and other costs of obtaining inventory at the current location and state. In the case of manufactured products, the original price includes all direct costs and general production costs based on normal levels of operation. Net realizable value is the estimated selling price of inventory in the normal business period minus the estimated cost of completing the product and the estimated cost required for consumption.

The company applies the regular declaration method to account for inventory.

Reserves are made for obsolete, slow-moving, and damaged inventory. The difference between the provision to be made at the end of this accounting period and the provision made at the end of the previous accounting period is recorded as an increase or decrease in the cost of goods sold in the period.

2 KEY ACCOUNTING POLICIES (continued)

2.10 Investments

Investments held to maturity

Investments held to maturity are investments that the Company intends and is likely to hold until the maturity date.

Investments held to maturity include time deposits, bonds, and fixed-term loans. These investments are initially recorded at cost.

A provision for depreciation of investments held to maturity is made on the basis of solid evidence that part or all of the investment may not be recovered. The difference between the provision made at the end of this accounting period and the provision made at the end of the previous accounting period is recorded as an increase or decrease in financial expenses in the period. The reimbursed reserve does not exceed the original book value.

Investments held to maturity are classified as short-term and long-term on the interim separate financial situation report based on the remaining term of investments held to maturity on the date of the interim consolidated financial situation report to maturity.

2.11 Fixed assets ("Fixed Assets")

Tangible and intangible fixed assets

Fixed assets are assets held for use in the operating and production of the Group which qualify for recognition as a fixed assets, and are stated at historical cost less accumulated depreciation or amortisation. Historical cost includes any expenditure that is directly attributable to the acquisition of the fixed assets bringing them to suitable conditions for their intended use. Expenditure which is incurred subsequently and has resulted in an increase in the future economic benefits expected to be obtained from the use of fixed assets, can be capitalised as an additional historical cost. Otherwise, such expenditure is charged to the income statement when incurred in the period.

Depreciation

Fixed assets are depreciated in a straight line to gradually reduce the historical cost of the asset over the estimated useful life. The estimated useful life of the asset classes is as follows:

Houses and architectural objects	5 - 25 years
Machinery and equipment	5 - 15 years
Means of transport	6 -10 years
Management Equipment	3 years
Accounting software	5-years

Land use rights comprise of land use rights granted by the State for which land use fees are collected, land use rights acquired in a legitimate transfer.

Definite land use rights are stated at costs less accumulated amortisation. Costs of land use rights consists of its purchased prices and any directly attributable costs in obtaining the land use rights. Land use rights are amortised using the straight-line basis over the terms of the land use right certificates.

2 KEY ACCOUNTING POLICIES (continued)

2.11 Fixed assets ("Fixed Assets") (continued)

Liquidation

Profits or losses arising from the liquidation or sale of fixed assets are determined by the difference between the net proceeds from liquidation and the residual value of assets and are recorded as income or expenses in the consolidated statement of business results.

Costs of unfinished capital construction

The cost of unfinished capital construction represents the value of the assets during installation or construction for production, lease or administration purposes, or for any other purpose, recorded at the original price, including all costs required for new construction or repair, renovation, expansion or re-equipment of works such as construction costs and equipment costs. The depreciation of these assets, like other types of fixed assets, will begin to be deducted when the assets are ready for use.

2.12 Lease Property

Operating lease is a type of fixed asset lease in which most of the risks and benefits associated with the ownership of the asset belong to the lessor. Payments in the form of operating leases shall be accounted in the report of business results by the straight-line method based on the operating lease term.

2.13 Prepaid expenses

Prepaid expenses include short-term prepaid expenses and long-term prepaid expenses presented in the consolidated statement of financial position. These expenses are initially recognised at cost and are allocated on a straight-line basis over their estimated useful periods..

Land rental prepaid for land lease contracts effective after the effective date of the 2003 Land Law (1 July 2004) is recognised as prepaid expenses and is allocated on a straight-line basis over the prepaid lease term.

2.14 Liabilities

Liabilities classified based on nature include:

- Payables to sellers include payables of a commercial nature arising from the purchase of goods and services; and
- Other payables include non-commercial payables that are not related to the purchase of goods and services.

Payables are classified into short-term and long-term on separate the financial situation report based on the remaining maturity of the payables on the date of the financial situation report to the due date.

2 KEY ACCOUNTING POLICIES (continued)

2.15 Borrow

Loans include loans from banks and related parties.

Borrowings and finance lease liabilities are classified into short-term and long-term borrowings and finance lease liabilities on the statement of financial position based on its maturity remaining period as at the end of the reporting period. However, borrowings and finance lease liabilities that the Group does not have the right to defer the settlement of at any time within 12 months from this date are classified as short-term liabilities.

Borrowing costs that are directly attributable to the construction or production of any qualifying assets are capitalised during the period of time that is required to complete and prepare the asset for its intended use. In respect of general-purpose borrowings, a portion of which is used for the purpose of construction or production of any qualifying assets, the Group determines the amount of borrowing costs eligible for capitalisation by applying a capitalisation rate to the weighted average expenditure on the assets. The capitalisation rate is the weighted average of the interest rates applicable to the Group's borrowings that are outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying asset. Other borrowing costs are recognised in the income statement when incurred.

2.16 Provisions

Provisions are recorded when the Company has current, legal or joint debt obligations, arising from events that have occurred; The payment of the debt obligation will likely result in a decrease in the economic benefits and the value of the debt obligation is reliably estimated. Provisions are not recorded for future operating losses.

Provisions are calculated on the basis of estimated expenses to pay debt obligations. If the effect on the time value of money is material, the provision is calculated on the basis of the present value at the pre-tax discount rate and reflects the current market assessments of the time value of the money and the specific risk of the debt. The increased value due to the influence of the time factor is recorded as financial costs. The difference between the provision made at the end of this accounting period and the unused provision made at the end of the previous accounting period is recorded as an increase or decrease in production and business expenses in the period.

2.17 Provision for severance pay

According to the Labor Law of Vietnam, employees of the Company who have worked regularly for 12 months or more are entitled to severance allowance. The working time for calculating the severance allowance is the total time the employee has actually worked for the Company minus the time the employee has participated in unemployment insurance as prescribed by law and the working time for which the company has paid the severance allowance.
The severance allowance of the employee shall be deducted before the end of each reporting period at the rate of half of the average monthly salary for each working year. The average monthly salary for calculating severance allowance is based on the average salary under the labor contract of the last six months up to the date of making this consolidated financial situation report.

This advance deduction is used to pay a lump sum when the employee terminates the labor contract according to current regulations.

2 KEY ACCOUNTING POLICIES (continued)

2.18 Provision for restoration and site reimbursement costs

According to Circular 99/2025/TT-BTC dated 27 October 2025, the Group makes provision for dismantling and restoration costs of the Group's leased premises land following guidance presented in Note 2.16 and relevant regulations.

This provision is measured at the present value of expenditures estimated to settle the dismantling and restoration obligations at the end of the lease term. The increase in the provision due to passage of time is recognised as a financial expense in the fiscal year.

2.19 Equity

The owner's contributed capital is recorded according to the actual amount contributed by shareholders and reflected according to the par value of the shares.

Other capital of the owner reflects the value of other capital of the owner at the time of reporting.

Share premium is the difference between the owner's equity at par value and the actual share issuance price; the difference between the repurchase price of treasury shares and the reissue price of treasury shares.

Undistributed profit reflects the Company's business results (profit) after CIT at the time of reporting.

2.20 Net Profit Split

Dividends are recognized as an amount payable in the consolidated financial statements of the accounting period based on the closing date of the list of shareholders according to the Resolution of the Board of Directors after the dividend payment plan is approved at the General Meeting of Shareholders.

CIT profit can be divided among shareholders after being approved by the General Meeting of Shareholders and after setting up funds in accordance with the company's charter and the provisions of Vietnamese law.

The Company shall set aside the following funds:

(a) Development Investment Fund

The development investment fund is set aside from the Company's CIT and approved by shareholders at the General Meeting of Shareholders. The fund is used to invest, expand production and business to develop the Company.

(b) Reward and welfare fund

The reward and welfare fund is set up from the Company's CIT and approved by shareholders at the General Meeting of Shareholders. The fund is presented as an amount payable on the Financial situation report. The fund is used to pay bonuses and benefits to employees in accordance with the Company's policies and to reward the Board of Directors and the Supervisory Board according to the level of completion of each member's work.

2 KEY ACCOUNTING POLICIES (continued)

2.21 Revenue recognition

(a) Sales revenue

Sales revenue is recorded in the consolidated statement of business results when all five (5) of the following conditions are satisfied at the same time:

- The company has transferred most of the risks and benefits associated with ownership of the product or goods to the buyer;
- The Company no longer holds the right to manage the product or goods as the owner of the product or goods, or the right to control the product or goods;
- Revenue is determined relatively certainly;
- The company will gain economic benefits from the sale; and
- Determine the costs associated with the sale.

Revenue is not recognized when there is a material uncertainty about the ability to collect proceeds from the sale or the possibility of the sale being returned.

Revenue is recorded in accordance with the nature rather than the form and is allocated according to the obligation to supply products or goods. In case the Company uses products and goods for promotion to customers with the Company's purchase conditions, the Company shall allocate the proceeds to calculate revenue for both promotional goods and the value of promotional goods shall be included in the cost of goods sold in the report on consolidated business results.

(b) Interest income

Interest income is recognized when entitled.

2.22 Turnover deductions

Sales deductions include trade discounts, sales returns and sales allowances. Revenue deductions arising in the same period of consumption of products and goods are recorded to be adjusted to decrease revenue in the period incurred.

Turnover deductions for products and goods consumed in the period, arising after the date of the consolidated financial situation report but before the time of issuance of consolidated financial statements, shall be recorded as adjustments to the decrease in turnover of the reporting period.

2.23 Cost of goods sold

Cost of goods sold is the total cost incurred of products, goods and supplies sold in the period, recorded on the principle of conformity with revenue and the principle of prudence.

2.24 Financial Costs

Financial expenses reflect financial operating expenses incurred in the period, mainly including interest expenses and exchange rate losses.

2 KEY ACCOUNTING POLICIES (continued)

2.25 Cost of sales

Selling expenses reflect the actual costs incurred in the process of selling products and goods.

2.26 Business management expenses

Corporate management expenses reflect actual expenses incurred in the general management process of the Company.

2.27 Current corporate income tax and deferred corporate income tax

Corporate income tax ("CIT") includes the entire amount of CIT calculated on CIT taxable income. CIT expenses include current CIT expenses and deferred CIT expenses.

The current CIT is the payable or recovered CIT amount calculated on the taxable income and CIT rate of the current year. Current CIT and deferred CIT are recognized as income or expenses when determining the profit or loss of the period incurred, except where income tax arises from a transaction or event that is recorded directly to equity in the same period or another period.

Deferred CIT is fully calculated on the temporary differences between the book value of asset items and liabilities on the interim separate financial statements for special purposes and the CIT basis of these items. Deferred CIT is not recognized when deferred income tax liabilities arise from the initial recognition of an asset or liabilities of a transaction that is not a merger transaction, has no effect on accounting profits or income-tax profits/losses at the time the transaction arises. Deferred CIT is calculated according to the estimated tax rate applied in the year in which the assets are recovered or liabilities are paid based on the tax rate issued or deemed to be effective as at the date of the consolidated financial situation report.

Deferred CIT assets are recognized when there is a possibility of future CIT profits to use the deductible temporary differences.

2.28 Stakeholders

Businesses, individuals, directly or indirectly through one or more intermediaries, who control or are under the control of the Company, or share control with the Company, including the parent company, subsidiaries and companies in the same group are related parties. Affiliates, individuals who directly or indirectly hold voting rights of the Company that have a significant influence on the Company, key management individuals including members of the Board of Directors and the Board of Directors of the Company, close family members of these individuals or these affiliates or affiliated companies These individuals are also considered related parties.

In considering each relationship of the parties involved, the Company bases on the nature of the relationship, not just the legal form of those relationships.

2.29 Department Reports

A division is a separately identifiable component of the Company that engages in the sale or provision of related services (division by business), or the sale or provision of services in a particular economic environment (division by geographic region). Each of these parts takes risks and obtains benefits that are different from the others. The Company's basic division reports are based on divisions broken down by business activities or by geographic region.

2 KEY ACCOUNTING POLICIES (continued)

2.30 Critical Accounting Estimation

The preparation of mid-year financial statements in compliance with Vietnam Accounting Standards, Vietnam Enterprise Accounting Regime and legal regulations related to the preparation and presentation of financial statements requires the Board of Directors to make estimates and assumptions affecting debt figures, assets and the presentation of liabilities and potential assets at the end of the accounting period as well as revenue and expense figures throughout the accounting period.

3 CASH AND CASH EQUIVALENTS

	30.09.2026 VND	31.12.2025 VND
Cash	405.178.534	283.303.972
Demand bank deposits *	62.297.662.303	30.387.796.420
	62.702.840.837	**30.671.100.392**
Details of Demand Deposit		
Vietnam Foreign Trade Commercial Bank, Dong Thap Branch	60.981.798.919	29.309.712.391
Other Banks	1.315.863.384	1.078.084.029

4 INVESTMENTS

	As of 30.09.2026		As of 31.12.2025	
	Original pric VND	Book value VND	Original pric VND	Book value VND
Time deposit at the bank	30.942.715.172	30.942.715.172		
	30.942.715.172	**30.942.715.172**		

As at 30 September 2026, Time deposit at the bank included a fixed-term deposit with Asia Commercial Joint Stock Bank – Dong Thap Branch, amounting to VND 20.000.000.000. The deposit had an original term of 6 months and bear interest at a rate of 8,34% per annum. This deposit was temporarily restricted at the bank and pledged as collateral for borrowings at Bank for Investment and Development of Vietnam Joint Stock Company (Note 19

5 SHORT-TERM RECEIVABLES OF CUSTOMERS

	30.09.2026 VND	31.12.2025 VND
Third Parties	**51.711.963.736**	**86.031.190.248**
In there:		
Mercadona S.A.	*15.737.994.520*	*11.105.987.509*
Others	*35.973.969.216*	*74.925.202.739*
Related Parties (Note 38(b))	**3.384.569.906**	**8.704.964.036**
	55.096.533.642	**94.736.154.284**

On September 30, 2026 and December 31, 2025. The balance of short-term receivables of customers who are overdue for payment as presented in Notes to the Financial Statements 7.

6 PREPAYMENT TO SHORT-TERM SELLERS

	30.09.2026 VND	31.12.2025 VND
Third Parties	**84.604.769.402**	**20.654.960.896**
In there:		
Ticco Concrete Ltd Company	-	*6.941.971.512*
Van Lang Industrial Waste Treatment and Environmental Consulting Company	-	*2.721.600.000*
Tuan Anh Mechanical Produce Company Limited	-	*5.305.800.000*
Công ty CP ĐT XD TM Tradeco	*14.026.174.360*	-
GUANGZHOU KENNYWAY FOOD PROCESSING MACHINERY CO., LTD.	*45.945.567.227*	-
Others	*24.633.027.815*	*5.685.589.384*
	84.604.769.402	**20.654.960.896**

7 ROVISION FOR SHORT-TERM BAD RECEIVABLES

	30.09.2026			
	Original Value VND	Recoverable value VND	Provision VND	Overdue time
Total value of overdue receivables				over 3 years
DANG KHOA FOOD IMPORT EXPORT JOINT STOCK COMPANY	444.000.000	-	444.000.000	
	-	-	-	
	444.000.000	-	**444.000.000**	

	31.12.2025			
	Original Value VND	Recoverable value VND	Provision VND	Overdue time
Total value of overdue receivables				over 3 years
DANG KHOA FOOD IMPORT EXPORT JOINT STOCK COMPANY	444.000.000	-	444.000.000	
	-	-	-	
	-	-	-	
	444.000.000	-	**444.000.000**	

8 OTHER SHORT-TERM RECEIVABLES

	30.09.2026	31.12.2025
Third Parties	874.854.500	551.648.814
Related Parties (Note 38(b))	130.815.000	130.815.000
	1.005.669.500	**682.463.814**

9 INVENTORY

	30.09.2026		31.12.2025	
	Original price	Provision	Original price	Provision
Goods in transit	-	-	20.177.803	-
Ingredients	68.546.819.261	-	42.283.903.010	-
Product	51.951.426.996	(4.203.000.000)	33.972.232.773	(2.379.000.000)
Goods sent for sale	14.420.072.317	-	9.165.688.477	-
Tools and instruments	8.031.004.419	-	5.727.284.418	-
Unfinished production and business expenses	1.887.786.673	-	1.496.432.068	-
Commodities	340.674.218	-	126.220.556	-
	145.177.783.884	**(4.203.000.000)**	**92.791.939.105**	**(2.379.000.000)**

The changes in the provision for inventory devaluation during the period are as follows:

	Period from January 1, 2026 to Sep 30, 2026 VND	Period from January 1, 2025 to December 31, 2025 VND
At the beginning of the period/year	2.379.000.000	1.039.000.000
Accrual	1.824.000.000	1.340.000.000
Reversal	-	-
At the end of the period/year	**4.203.000.000**	**2.379.000.000**

10a TANGIBLE ASSETS

	Buildings and structures VND	Machinery and equipment VND	Means of transport VND	Management Equipment VND	Total VND
Original cost					
As of January 1, 2026	**145.370.447.810**	**178.419.250.806**	**8.426.137.152**	**38.509.091**	**332.254.344.859**
Buy in Period	591.430.779	7.320.541.344	-	124.878.963	8.036.851.086
Transferred from construction in progress (Illustration 11)	3.013.009.659	12.216.070.228	1.667.861.915	-	16.896.941.802
Liquidation and Sale	(450.438.741)	(7.356.264.001)	-	-	(7.806.702.742)
As of September 30, 2026	**148.524.449.507**	**190.599.598.377**	**10.093.999.067**	**163.388.054**	**349.381.435.005**
Accumulated depreciation value					
As of January 1, 2026	76.000.990.282	88.802.547.626	4.682.031.018	38.509.091	169.524.078.017
Depreciation in the period	5.849.500.520	11.723.878.561	617.890.925	13.274.731	18.204.544.737
Liquidation. Sale	(203.033.551)	(6.296.809.526)	-	-	(6.499.843.077)
As of September 30, 2026	**81.647.457.251**	**94.229.616.661**	**5.299.921.943**	**51.783.822**	**181.228.779.677**
Residual value					
As of January 1, 2026	69.369.457.528	89.616.703.180	3.744.106.134	-	**162.730.266.842**
As of September 30, 2026	**66.876.992.256**	**96.369.981.716**	**4.794.077.124**	**111.604.232**	**168.152.655.328**

* As at September 30, 2026, tangible fixed assets with a book value of VND 2.163.768.189 (as at December 31, 2025: VND 1.515.085.540) were pledged as collateral assets for short-term bank loans (Note 19).

* The historical cost of tangible fixed assets that have been fully depreciated but still have a usable value as of September 30, 2026 is VND 91.283.513.969.

10b INTANGIBLE FIXED ASSETS

	Land use rights VNĐ	Software Programs VNĐ	Total VNĐ
Original cost			
The first issue of the period	149.132.841.398	532.700.000	**149.665.541.398**
Buy in Period	-	-	-
Receiving capital contributions	-	-	-
Moving from unfinished capital construction	-	-	-
Ending Balance	149.132.841.398	532.700.000	**149.665.541.398**
Accumulated depreciation			
The first issue of the period	1.683.362.399	229.512.425	1.912.874.824
Depreciation in the period	3.070.764.662	80.346.409	3.151.111.071
Ending Balance	**4.754.127.061**	**309.858.834**	**5.063.985.895**
Residual value			
The first issue of the period	147.449.478.999	303.187.575	147.752.666.574
Ending Balance	**144.378.714.337**	**222.841.166**	**144.601.555.503**

Detailed of intangible fixed assets currently in use that individually accounted for 10% or more of the total carrying value of intangible fixed assets as follows:

Property Name	Asset Type	Historical cost VND	Net book value VND
Land use rights in My Hiep Industrial Cluster, Dong Thap Province.	Land use right	149.132.841.398	144.378.714.337

11 COST OF UNFINISHED CAPITAL CONSTRUCTION

	30.09.2026 VND	31.12.2025 VND
Machinery and equipment	38.851.487.524	9.195.356.933
Purchase and construction of a new factory	-	-
Hoan Ngoc Agricultural and Food Processing Factory	138.291.200.922	30.209.037.965
Factory renovation	747.900.719	4.082.137.721
Others	199.372.711	199.372.711
	178.089.961.876	**43.685.905.330**

Fluctuations in unfinished capital construction costs in the period/year are as follows:

	Fiscal period ending 30.09.2026 VND	Fiscal year ended 31.12.2025 VND
Balance at the beginning of the period/year	43.685.905.330	3.967.289.330
Increase	4.914.117.746	22.690.103.733
Increased due to capital construction at subsidiary companies	146.542.845.638	28.912.113.813
Transition to fixed assets (Note 10a)	(16.896.941.802)	(11.883.601.546)
Transferred to prepaid expenses	(155.965.036)	-
Other transfers	-	-
Period-end balance	**178.089.961.876**	**43.685.905.330**

12 PREPAID COSTS

(a) Short-term prepaid expenses

	30.09.2026 VND	31.12.2025 VND
Tools and instruments	1.079.282.945	157.929.167
Land lease fees, infrastructure usage fees	842.242.838	-
Others	2.048.596.393	2.452.696.533
	3.970.122.176	**2.610.625.700**

(b) Long-term prepaid expenses

	30.09.2026 VND	31.12.2025 VND
Land use rights (*)	4.755.077.286	4.870.342.032
Tools and instruments	5.263.026.088	4.771.969.482
Others	6.253.412.300	7.014.663.915
	16.271.515.674	**16.656.975.429**

Fluctuations in long-term prepaid costs in the period/year are as follows:

	The financial period has ended 30.09.2026 VND	Fiscal year ending 31.12.2025 VND
Balance at the beginning of the period/year	16.656.975.429	10.727.071.090
Increase	7.925.617.256	13.432.277.983
Allocation in the period/year	(8.311.077.011)	(7.502.373.644)
Period-end balance	**16.271.515.674**	**16.656.975.429**

* As at September 30, 2026, mortgage related to the company's land use rights with a book value of VND 3.572.624.879 (as at December 31, 2025: VND 0) were pledged as collateral assets for short-term bank loans (Note 19).

13 SHORT-TERM PAYMENTS TO SELLERS

	As of 30.09.2026		As of 31.12.2025	
	Value VND	Able-to-pay amount VND	Value VND	Able-to-pay amount VND
Third Parties	32.420.499.432	32.420.499.432	25.249.083.047	25.249.083.047
FAMSUN CO., LTD	*18.418.588.832*	*18.418.588.832*	-	-
Others	*14.001.910.600*	*14.001.910.600*	*25.249.083.047*	*25.249.083.047*
Related Parties (Note 38(b))	339.256.170	339.256.170	699.734.833	699.734.833
	32.759.755.602	**32.759.755.602**	**25.948.817.880**	**25.948.817.880**

As of September 30, 2026 and December 31, 2025, the company has no outstanding debts.

14 SHORT-TERM PREPAID BUYERS

	30.09.2026 VND	31.12.2025 VND
Third Parties	**7.135.544.886**	**6.196.571.160**
KK Food Trading Co. Ltd		*1.418.454.999*
Oriental Merchant Europe /Kaitak	*1.129.718.340*	
Alliance Gozoki	*1.847.924.100*	
Others	*4.157.902.446*	*4.778.116.161*
Related Parties (Note 38b)	-	-
	7.135.544.886	**6.196.571.160**

15 TAXES AND OTHER RECEIVABLES/PAYMENTS TO THE STATE

Changes in taxes and other amounts receivable/payable to the State during the period are as follows:

	On January 1, 2026 VND	Receivables/payables in the period VND	Amount actually paid in the period/Refund VND	Offset VND	As of 30.09.2026 VND
a) To be paid					
VAT	-	12.619.925.312		(12.619.925.312)	-
VAT on imported goods	-	3.002.237.946	(1.587.233.850)		1.415.004.096
Import tax	-	732.391	(732.391)	-	-
Corporate Income Tax	27.411.154.908	20.089.145.500	(27.450.300.408)	-	20.050.000.000
Personal Income Tax	254.247.223	2.015.402.735	(1.908.624.422)	-	361.025.536
Other taxes	-	381.471.611	(381.575.183)	-	(103.572)
	27.665.402.131	**38.108.915.495**	**(31.328.466.254)**	**(12.619.925.312)**	**21.825.926.060**
b) Receivables					
Input VAT	**14.436.005.960**	**37.803.722.199**	**(12.717.205.632)**	**(12.619.925.312)**	**26.902.597.215**

16 PAYABLE TO EMPLOYEES

On September 30, 2026 and December 31, 2025. The balance in turn represents the amount of salary and bonus in the 06-month accounting period ending September 30, 2026; and salaries and bonuses in 2025 to be paid to the Company's employees.

17 SHORT-TERM EXPENSES

	30.09.2026 VND	31.12.2025 VND
Electricity expenses	564.144.305	632.772.811
Others	963.254.916	1.081.073.196
	1.527.399.221	**1.713.846.007**

18 OTHER SHORT-TERM PAYABLES

	30.09.2026 VND	31.12.2025 VND
Receive Deposit. Short-term deposits	1.549.043.155	1.464.376.200
Social Insurance	9.256.402	414.856
Trade union funding	81.289.269	223.336.110
Others	505.151.313	388.889.328
Related Parties (Note 38b)		4.500.000
	2.144.740.139	**2.081.516.494**

19 BORROWINGS

	On January 1, 2026 VND	Increase VND	Diminish VND	Re-evaluation VND	As of 30.09.2026 VND
(a) Short-term borrowings					
Joint Stock Commercial Bank for Foreign Trade of Vietnam	13.066.698.070	269.327.528.184	203.914.999.707	-	78.479.226.547
Vietnam Joint Stock Commercial Bank for Investment and Development		3.543.260.838			3.543.260.838
Stakeholders (Note 38)	-	77.000.000.000	77.000.000.000	-	-
(b) Long-term borrowings					
HSBC Vietnam One Member Limited Liability Bank		148.055.356.969			148.055.356.969
	13.066.698.070	**497.926.145.991**	**280.914.999.707**	**-**	**230.077.844.354**

Details of the ending balance of the loans are presented as follows:

Lender	Digital Contract	Quota VND	Maturity time	Purpose of the loan	Interest rate/year (%)	Collateral
Joint Stock Commercial Bank for Foreign Trade of Vietnam	85/2025/VCB.ĐT- CRC	VND150 billion and/or equivalent to USD	4 months from the date of disbursement according to each debt receipt	Supplementing working capital to pay for food production and business expenses of all kinds	According to each debt receipt	- The collateral (pledging) is land use rights and assets attached to the land under Contract No. 45/2026/VCB.ĐT-CRC dated 27 July 2026.
Vietnam Joint Stock Commercial Bank for Investment and Development	01/2026/644295/HĐTD	VND100 billion and/or equivalent to USD	6 months from the date of disbursement according to each debt receipt	Supplementing working capital to pay for food production and business expenses of all kinds	According to each debt receipt	A guarantee from the Vinh Hoan Corporation with a maximum value of VND100 billion according to loan guarantee document dated 26 Aug 2026 and Term Deposit Pledge Agreement No. 01/2026/644295/HDBĐ dated September 4, 2026
HSBC Vietnam One Member Limited Liability Bank	VNM1438538M	VND350 billion and/or equivalent to USD	60 months from the date of disbursement according to each debt receipt	Investment funding for buying machinery and equipment	According to each debt receipt	A guarantee from the Vinh Hoan Corporation with a maximum value of VND350 billion according to loan guarantee document dated 1 June 2026

Details regarding loans between related parties can be found in the related parties' notes

20 REWARD AND WELFARE FUND

Fluctuations in the reward fund. Benefits in the period/year are as follows:

	Fiscal period ending 30.09.2026 VND	Fiscal year ended 31.12.2025 VND
Balance at the beginning of the period/year	4.147.203.497	1.711.564.757
Increase	3.800.000.000	3.800.000.000
Use	(3.649.059.722)	(1.364.361.260)
Period-end balance	**4.298.143.775**	**4.147.203.497**

21 FUND FOR SCIENCE AND TECHNOLOGY DEVELOPMENT

	Fiscal period ending 30.09.2026	Fiscal year ended 31.12.2025
Balance at the beginning of the period/year	**5.323.244.726**	**10.963.592.599**
Fund allocation		5.000.000.000
Expenditure on purchasing tools and equipment for research, technology conversion costs .		(10.602.971.560)
Purchases and construction of fixed assets during the period	(913.325.174)	
Assets funded by the Science and Technology Development Fund	913.325.174	
Depreciation during the period	(49.113.632)	(37.376.313)
Period-end balance	**5.274.131.094**	**5.323.244.726**

22 LONG-TERM PAYABLE PROVISIONS

	30.09.2026 VND	31.12.2025 VND
Environmental Restoration Costs	18.100.000.000	18.100.000.000
Provision for severance pay	1.357.603.617	1.503.810.620
	19.457.603.617	**19.603.810.620**

23 DEFERRED INCOME TAX

Deferred corporate income tax ("CIT") assets and payable deferred CIT are cleared when the Company has the legal right to clear between the current CIT assets and the current CIT payable and when the deferred CIT is related to the same tax authority and the same taxable entity. Details are as follows:

	30.09.2026 VND	31.12.2025 VND
Deferred income tax assets:		
Deferred income tax assets recovered after 12 months	3.891.520.723	3.920.762.124

Gross fluctuations of deferred income tax. not clearing balances related to the same tax authority. in the period/year as follows:

	Fiscal period ending 30.09.2026 VND	Fiscal year ended 31.12.2025 VND
Balance at the beginning of the period/year	3.920.762.124	3.371.840.944
Record this in the business performance report.	(29.241.401)	548.921.180
Period-end balance	**3.891.520.723**	**3.920.762.124**

Deferred income tax assets arise from the deductible temporary differences of the severance allowance provision. environmental restoration and other disparities.

The CIT rate used to determine deferred income tax is 20%.

24 OWNER'S EQUITY

(a) Number of Shares

	As of 30.09.2026	As of 31.12.2025
	Cổ phiếu phổ thông	Cổ phiếu phổ thông
Number of Registered Shares	7.147.580	7.147.580
Number of issued shares	7.147.580	7.147.580
Number of shares outstanding	7.147.580	7.147.580

(b) Details of the owner's contributed capital

	Charter capital		Contributed capital
	VND	%	VND
Vinh Hoan Corporation	54.833.270.000	76,72	54.833.270.000
Tran Thi Thanh Thuy	2.868.000.000	4,01	2.868.000.000
Pham Hong Thinh	2.338.390.000	3,27	2.338.390.000
Pham Thanh Hung	2.281.580.000	3,19	2.281.580.000
Other shareholders	9.154.560.000	12,81	9.154.560.000
	71.475.800.000	**100**	**71.475.800.000**

(c) Volatility of equity capital

	Number of Shares	Common Stocks	Total
		VND	VND
As of January 1, 2025. on December 31, 2025 and on September 30, 2026	**7.147.580**	**71.475.800.000**	**71.475.800.000**

Par value of shares: 10,000 VND per share.

25 THE SITUATION OF INCREASE AND DECREASE IN EQUITY

	Owner's contributed capital VND	Development Investment Fund VND	Other funds belonging to equity VND	Undistributed post-tax profits VND	Non-controlling interests VND	Total VND
As of January 1, 2025	**71.475.800.000**	**15.962.558.817**	**291.290**	**258.719.905.900**	-	**346.158.556.007**
asset acquisitions during the year	-	-	-	-	29.601.339.936	29.601.339.936
Profit in the period	-	-	-	128.604.113.843	(192.704.024)	128.411.409.819
Dividend Distribution	-	-	-	(7.147.580.000)	-	(7.147.580.000)
Appropriation for the establishment of reward and welfare funds	-	-	-	(3.800.000.000)	-	(3.800.000.000)
As of December 31, 2025	**71.475.800.000**	**15.962.558.817**	**291.290**	**376.376.439.743**	**29.408.635.912**	**493.223.725.762**
Profit in the period	-	-	-	83.158.387.965	(1.123.570.393)	82.034.817.572
Dividend Distribution	-	-	-	(7.147.580.000)	-	(7.147.580.000)
Appropriation for the establishment of reward and welfare funds	-	-	-	(3.800.000.000)	-	(3.800.000.000)
As of September 30, 2026	**71.475.800.000**	**15.962.558.817**	**291.290**	**448.587.247.708**	**28.285.065.519**	**564.310.963.334**

26 BASIC EARNINGS PER SHARE

(a) Underlying earnings per share

The basic profit per share is calculated by the effect of the net profit allocated to shareholders and the amount deducted from the reward fund. Welfare divided by the weighted average number of ordinary shares outstanding in the period. excluding ordinary shares repurchased and held by the Company as treasury shares. Details are as follows:

	Period 09 months ending on	
	30.09.2026	**30.09.2025**
Net profit attributable to shareholders (VND)	83.158.387.965	94.453.798.904
Less amount allocated to bonus and welfare funds (VND) (*)		(2.850.000.000)
	83.158.387.965	**91.603.798.904**
Average number of outstanding common shares (shares)	7.147.580	7.147.580
Basic earnings per share (VND)	**11.634**	**12.816**

(*) The appropriation to bonus and welfare fund represents the estimated appropriation made during the reporting period. If, in the subsequent period, the approved appropriation of bonus and welfare fund differs from the estimated amount recognised in the reporting period, the difference is adjusted retrospectively and reflected in the basic earnings per share of the prior period. For the 9-month period ended 30 September 2026, the Group estimated that the Bonus and Welfare Fund would be nil, as the revenue and profit targets for 2026 had not yet been achieved

(b) Declining interest on stocks

Declining profit per share is calculated by the effect of the profit or loss allocated to shareholders and the amount deducted from the reward fund. The benefit is divided by the sum of the weighted average number of common shares outstanding in the period and the number of additional ordinary shares expected to be issued in the period. The Company does not have common shares that have the potential to have a downward impact during the period and at the date of making this report. so the basic decline in interest on stocks is equal to the basic interest on stocks.

27 ITEMS OFF THE MID-YEAR FINANCIAL SITUATION REPORT

(a) Foreign currencies of all kinds

	30.09.2026	31.12.2025
US Dollar ("USD")	2.214.051,89	858.972,48
Euro ("EUR")	2.200,41	2.988,11
Australian Dollar ("AUD")	100,00	100,00

(b) Operating Lease Assets

The total minimum rent that can be collected in the future under the non-irrevocable asset operating lease is presented in Note 38.

(c) Bad debts have been handled:

	30.09.2026		31.12.2025	
	Foreign Currency USD	VND	Foreign Currency USD	VND
Saigon Cargo Solutions Co., Ltd.	-	8.547.792	-	8.547.792
Dai Ly Phuong	-	60.344.480	-	60.344.480
Tien Hung Manufacturing and Trading Private Enterprise	-	9.658.623	-	9.658.623
Tran Van Hung	-	147.011.700	-	147.011.700
Tran An Kha	-	2.400.000	-	2.400.000
Phan Le Tran Vu	-	4.161.000	-	4.161.000
Hoo Hing LTD	29.412,00	709.417.440	29.412,00	709.417.440
Ly Thea Trading CO., LTD	117,86	2.842.783	117,86	2.842.783
Total	**29.529,86**	**944.383.818**	**29.529,86**	**944.383.818**

28 NET REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Period 09 months ending on	
	30.09.2026	30.09.2025
	VND	VND
Revenue		
Sales of semi-finished products	602.587.023.665	530.799.202.700
Revenue from sales of by-products and scrap	-	1.311.517.995
Revenue from rendering of services	-	221.588
Revenue from sales of goods and supplies	333.801.860	325.648.403
	602.920.825.525	**532.436.590.686**
Deductions		
Trade Discounts	340.257.793	218.278.153
Sale discounts	10.919.584	-
Returned sales	1.300.702.710	575.999.451
	1.651.880.087	**794.277.604**
Net sales revenue		
Net sales of semi-finished products	600.935.143.578	530.004.925.096
Revenue from sales of by-products and scrap		1.311.517.995
Revenue from rendering of services		221.588
Net revenue from sales of goods. Supplies	333.801.860	325.648.403
	601.268.945.438	**531.642.313.082**

29 COST OF GOODS SOLD

	Period 09 months ending on	
	30.09.2026	30.09.2025
	VND	VND
Cost of finished products sold	431.677.483.215	376.150.085.519
Cost of goods and supplies sold	2.463.234.815	417.036.417
Inventory price reduction provision	1.824.000.000	978.000.000
	435.964.718.030	**377.545.121.936**

30 REVENUE FROM FINANCIAL ACTIVITIES

	Period 09 months ending on	
	30.09.2026 VND	30.09.2025 VND
Interest on demand deposits	853.318.532	45.213.139
Interest on deposits with a term of less than one year	101.860.377	
Interest on loans with a term of less than one year		2.260.480.596
Realized foreign exchange gains	1.854.577.416	5.802.596.283
Unrealized interest on exchange rate differences		105.924.967
	2.809.756.325	**8.214.214.985**

31 FINANCIAL OPERATING EXPENSES

	Period 09 months ending on	
	30.09.2026 VND	30.09.2025 VND
Loan interest	2.298.558.613	1.074.666.266
Realized exchange rate difference loss	1.365.610.374	426.077.443
Unrealized exchange rate difference loss	373.199.283	-
Other financial costs	-	-
	4.037.368.270	**1.500.743.709**

32 COST OF SALES

	Period 09 months ending on	
	30.09.2026 VND	30.09.2025 VND
Transportation and storage costs and other outsourced service costs	14.814.236.466	13.843.109.371
Brokerage costs	4.063.100	60.781.416
Employee costs	3.861.058.691	4.354.961.350
Sample cost and testing	3.511.313.650	2.548.110.060
Advertising costs	6.683.361.094	3.695.076.799
Depreciation	113.694.249	63.023.868
Others	4.201.626.760	3.797.017.364
	33.189.354.010	**28.362.080.228**

33 BUSINESS MANAGEMENT EXPENSES

	Period 09 months ending on	
	30.09.2026 VND	30.09.2025 VND
Employee costs	11.571.028.256	7.893.196.810
Outsourced services costs	5.751.660.655	2.846.027.321
Depreciation expenses	3.261.292.594	107.856.979
Other	8.064.348.559	7.035.601.925
	28.648.330.064	**17.882.683.035**

34 INCOME AND OTHER EXPENSES

	Period 09 months ending on 30.09.2026 VND	Period 09 months ending on 30.09.2025 VND
a Other income		
Renting premises	23.350.819	14.644.302
The liquidation of fixed assets	32.463.630	
Receiving compensation and support payments	138.604.096	358.022.756
Other	2.224.263.296	736.905.822
	2.418.681.841	**1.109.572.880**
b Other costs		
Losses from the liquidation of fixed assets	1.178.426.476	346.578.421
Donations	471.837.274	291.211.663
Other	854.145.007	613.409.183
	2.504.408.757	**1.251.199.267**

35 CORPORATE INCOME TAX

The CIT amount on the Company's pre-tax accounting profit is Others from the tax amount when calculated at the ordinary tax rate of 20% in accordance with the current tax laws as follows:

	Period 09 months ending on	
	30.09.2026 VND	**30.09.2025 VND**
Pre-tax accounting profit	102.153.204.473	114.424.272.772
Taxes are calculated at the tax rate of 20%	**20.430.640.895**	**22.884.854.554**
Adjust:		
Non-deductible expenses	-	-
Temporary difference without deferred CIT	307.301.635	
Tax losses for which no deferred corporate income tax assets have been recognised	833.748.707	410.911.010
Tax losses not recognized as deferred corporate income tax assets	1.109.920.967	
Corporate income tax expenses not yet exempted	**22.681.612.204**	**23.295.765.564**
CIT exemption due to incentives	(2.563.225.303)	(3.509.094.802)
Underprovision from prior year	-	183.803.106
CIT expenses	20.118.386.901	19.970.473.868
CIT expenses recorded in the statement of business results		
CIT - current	20.089.145.500	20.044.812.555
CIT - deferred	29.241.401	(74.338.687)
	20.118.386.901	**19.970.473.868**

(*) Corporate income tax expenses for the 09-month period ending September 30, 2026 are estimated based on taxable income and may be subject to adjustment depending on the inspection of the tax authority.

36 PRODUCTION AND BUSINESS EXPENSES BY FACTORS

Production and business expenses by factors represent expenses incurred in the period from the Company's business activities. excluding the purchase price of goods arising in commercial activities. The details are presented as follows:

	Period 09 months ending on	
	30.09.2026	**30.09.2025**
	VND	**VND**
Raw material costs	280.477.305.594	230.501.241.110
Employee costs	110.476.099.304	94.695.535.745
Depreciation costs of fixed assets	21.230.670.620	16.519.279.999
Costs of purchased services	70.093.139.970	32.531.228.969
Provision for inventory devaluation	1.824.000.000	978.000.000
Other expenses	33.932.411.699	35.580.768.536
	518.033.627.187	**410.806.054.359**

37 DEPARTMENT REPORT

Department Reports by Geographic Region:
The Company's activities are mainly distributed domestically and exported. The Company does not track information about business results. fixed assets. other long-term assets and the value of large non-monetary expenses of the department by geographic area based on the customer's location.

	Period 09 months ending on	
	30.09.2026	**30.09.2025**
	VND	**VND**
Export revenue	447.793.448.639	388.918.600.350
Domestic Revenue	153.475.496.799	142.723.712.732
Net sales	**601.268.945.438**	**531.642.313.082**

Report the division by business area:

The Company's main activity is the production of shrimp puff pastry of all kinds and rice products. while other revenues account for a small proportion of the Company's total revenue. therefore, the Board of Directors believes that the Company operates in a single business unit.

38 NOTES TO THE FINANCIAL STATEMENTS OF STAKEHOLDERS

The Company is controlled by the parent company as it accounts for 76,72% of the Company's share capital. The parent company is also the tallest parent company.
The company has transactions and balances with the following stakeholders:

Related Parties	Relationship
Vinh Hoan Corporation	Parent Company
Feed One Company Limited	Member companies of the Group
Vinh Phuoc Food Company Limited	Member companies of the Group
Thanh Binh Dong Thap One Member Company Limited	Member companies of the Group
Vinh Hoan Collagen One Member Limited	Member companies of the Group
Thanh Ngoc Agriculture Food Corporation	Member companies of the Group
Van Duc Food Co., Ltd.	Member's related company Board of Directors
Mai Thien Thanh Co., LTD (*)	Affiliates
Van Duc Tien Giang Food Export Company Limited	Member's related company Board of Directors
Vinh Hoan Pangasius Seed Production Co., Ltd.	Member companies of the Group
Vinh Technology Pte Ltd	Member companies of the Group
Phu Si Packaging Co., Ltd	Member's related company Board of Directors
Thien Minh Phuc Co., Ltd.	Member's related company Board of Directors
Truong Sanh Production, Trading and Services Company Limited	Member's related company Board of Directors

(*) As of December 31, 2025, Mai Thien Thanh Co., Ltd. is no longer a related party.

(a) Operations with stakeholders

During the period. The following operations shall be performed with related parties:

	Period 09 months ending on	
	30.09.2026	**30.09.2025**
	VND	**VND**
i) Sales of goods and services		
Vinh Hoan Corporation	923.353.576	1.384.511.686
Thanh Binh Dong Thap One Member Company Limited	71.982.794	278.191.231
Vinh Phuoc Food Company Limited	48.975.219	245.564.682
Feed One Joint Stock Company	12.248.736	32.360.862
Mai Thien Thanh Co., Ltd.		3.783.796
Van Duc Food Co., Ltd.	137.440.700	78.703.704
Van Duc Tien Giang Food Export Co., Ltd.	59.502.796	84.756.758
Vinh Hoan Collagen One Member Limited	19.960.818	34.320.664
Thanh Ngoc Agriculture Food Corporation	53.883.082	47.281.104
Vinh Hoan Pangasius Seed Production Co., Ltd.	12.139.724	4.946.806
Vinh Technology Pte Ltd	32.094.885.338	38.447.067.483
	33.434.372.783	**40.641.488.776**

38 NOTES TO THE FINANCIAL STATEMENTS OF STAKEHOLDERS (continued)

ii) Purchasing goods and services		
Vinh Hoan Corporation	253.377.946	67.051.574
Vinh Phuoc Food Company Limited	2.408.929.109	1.854.096.984
Van Duc Food Co., Ltd.	21.298.000	0
Van Duc Tien Giang Food Export Company Limited	462.963	45.980.000
Thanh Ngoc Agriculture Food Corporation	49.358.000	98.364.090
Vinh Hoan Collagen One Member Limited	662.678.941	530.976.604
Thien Minh Phuc Co., Ltd.	2.086.338.380	1.944.941.500
Phu Si Packaging Co., Ltd	7.107.600	2.483.200
Truong Sanh Production Trading and Services Company Limited	919.773.000	112.676.000
	6.409.323.939	**4.656.569.952**
iii) *Purchase of fixed assets*		
Vinh Hoan Collagen One Member Limited	61.916.000	
	61.916.000	-

iv) Expenses for key management personnel

*** Income of the Board of General Directors**

	9 month 2026	9 month 2025
Le Thi Dieu Thi	x	x
Tang Thi Mong Tien	x	x
Nguyen Hong Diem	x	x
Nguyen Van Sang	x	x
	4 people	4 people
	4.489.841.211	**1.898.921.811**

**** Remuneration of the Board of Directors + Supervisory Board***

Truong Thi Le Khanh	90.000.000	100.000.000
Nguyen Van Kiem	387.000.000	430.000.000
Le Thi Dieu Thi	90.000.000	100.000.000
Lam Mau Diep	90.000.000	100.000.000
Tang Thi Mong Tien	90.000.000	100.000.000
Tran Thi Thanh Thuy	90.000.000	100.000.000
Ha Thi Phuong Thuy Hong Nhung	90.000.000	100.000.000
Nguyen Trong Liem	37.800.000	30.000.000
Pham Thanh Tung	90.000.000	89.400.000
Nguyen Van Sang	90.000.000	100.000.000
Dang Thi Thương	54.000.000	
Total	**5.688.641.211**	**3.148.321.811**

38 NOTES TO THE FINANCIAL STATEMENTS OF STAKEHOLDERS (continued)

v) Short-term loan		
Vinh Hoan Corporation	77.000.000.000	-
	77.000.000.000	-
vi) Repay short-term loans		
Vinh Hoan Corporation	77.000.000.000	-
	77.000.000.000	-
vii) Loan interest		
Vinh Hoan Corporation	1.148.086.000	-
	1.148.086.000	-
(*) Interest on loans taken out by Hoan Ngoc Agriculture Food Corporation from Vinh Hoan Corporati		
viii) Accepting security deposits and earnest money		
Feed One Joint Stock Company	-	1.500.000
Thanh Ngoc Agriculture Food Corporation		3.000.000
	-	**4.500.000**

(b) Period-end balance with stakeholders

	30.09.2026	**31.12.2025**
	VND	**VND**
Short-term receivables of customers		
Vinh Hoan Corporation	15.355.072	825.346.089
Vinh Hoan Collagen One Member Limited	-	1.070.182
Thanh Ngoc Agriculture Food Corporation	-	190.080
Vinh Technology Pte Ltd	3.369.214.834	7.878.357.685
	3.384.569.906	**8.704.964.036**
Other short-term receivables		
Vinh Hoan Collagen One Member Limited	130.815.000	130.815.000
	130.815.000	**130.815.000**

38 NOTES TO THE FINANCIAL STATEMENTS OF STAKEHOLDERS (continued)

Short-term payable	30.09.2026 VND	31.12.2025 VND
Vinh Hoan Corporation	-	151.513.860
Vinh Hoan Collagen One Member Limited	228.774.997	223.665.027
Vinh Phuoc Food Company Limited	8.591.237	15.232.654
Thien Minh Phuc Co., Ltd.	101.889.936	295.823.292
Truong Sanh Production, Trading and Services Company Limited	-	13.500.000
	339.256.170	**699.734.833**

Other short-term payables		
Thanh Ngoc Agriculture Food Corporation		3.000.000
Feed One Joint Stock Company		1.500.000
		4.500.000

39 COMMITMENT TO LEASE OPERATIONS

(a) Commitments under operating leases

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

	Ending balance		Beginning balance	
	Land use rights VND	Office VND	Land use rights VND	Office VND
Within one year	4.142.587.468	350.350.000	3.926.523.410	693.000.000
Between one and five years	16.580.859.036		15.716.602.804	182.875.000
Over five years	88.215.753.199		85.987.545.376	
	108.939.199.703	**350.350.000**	**105.630.671.590**	**875.875.000**

(b) Capital commitments

Capital expenditure contracted for at the statement of financial position date but not recognised in the financial statements was as follows:

	Endingbalance VND	Beginning balance VND
Factory	103.960.823.942	46.301.326.308
Machine	143.373.258.594	-
	247.334.082.536	**46.301.326.308**

39 COMMITMENT TO LEASE OPERATIONS (continued)

(c) Other commentments

At 30 September 2026, Hoan Ngoc Food Agriculture Corporation – a subsidiary within the Group – had a commitment with the People's Committee of Dong Thap Province to implement and put into operation the Hoan Ngoc Agricultural Food Processing Plant Project within 22 months from 20 March 2025. As at the financial statements' date, Hoan Ngoc had entered into construction contracts and was in the process of implementing this project.

The financial statements have been approved by the Board of Directors for release on October 28, 2026.

LEGAL REPRESENTATIVE

M.S.D.N: 1400469817 CÔNG TY CP XUẤT NHẬP KHẨU SA GIANG TỈNH ĐỒNG THÁP

Pham Thi Yen Em	Lê Thị Diệu Thi
Chief Accountant and Preparer	General Director