Form No **01-A**

HOANG ANH GIA LAI AGRICULTURAL JSC	***SOCIALIST REPUBLIC OF VIET NAM*** ***Independence – Freedom - Happiness***
No: 21 /26/CBTT – HAGL Agrico	*Gia Lai, October* 30 *th , 2026*

PERIODIC INFORMATION DISCLOSURE FINANCIAL STATEMENTS

To: Ha Noi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Hoang Anh Gia Lai Agricultural Joint Stock Company shall disclose information on the financial statements (FS) of the 3nd quarter of 2026 to the Hanoi Stock Exchange as follows:

1. **Organization name**: Hoang Anh Gia Lai Agricultural Joint Stock Company

- Stock code: HNG
- Address: 15 Truong Chinh, Pleiku Ward, Gia Lai Province
- Tel: 0269.2222283
- Email: *haglagrico@thagrico.vn* Website: *https://haagrico.com*

2. Information disclosure content:

- Financial statements Quarter III/2026

☒ Separate Financial Statements (Trading registration has no subsidiaries and the superior accounting unit has affiliated units);

☒ Consolidated Financial Statements (Listed organization with subsidiaries);

☐ Separate Financial Statements (Listed organization with affiliated accounting unit organize saparate accounting system).

- Cause that must explain:

+ The audit organization on the financial statement is not fully accepted.

(for audited financial statements):

☐ Yes ☒ No

Explanatory text in case tick yes:

☐ Yes ☒ No

+ Profit after tax in the reporting period has difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements):

☐ Yes ☒ No

Explanatory text in case tick yes:

☐ Yes ☒ No

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN NÔNG NGHIỆP QUỐC TẾ HOÀNG ANH GIA LAI
Ký ngày: 30/10/2026 13:53:33

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

☒ Yes ☐ No

Explanatory text in case tick yes:

☒ Yes ☐ No

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

☒ Yes ☐ No

Explanatory text in case tick yes:

☒ Yes ☐ No

This information was published on the company'website on October 30 th, 2026 at: *https://www.haagrico.com/en/investor-relations/announcement-of-information/*.

Attached documents:
- Financial Statement Quarter III/2026
- Explanatory text

Representative of organization
Legal representative/Authorized person to disclose information
(*Sign, full name, position, stamped*)

CÔNG TY CỔ PHẦN NÔNG NGHIỆP QUỐC TẾ HOÀNG ANH GIA LAI

TỔNG GIÁM ĐỐC
Trần Bảo Sơn

HAGL Agrico

Hoang Anh Gia Lai Agricultural Joint Stock Company

Interim separate financial statements
(Parent company financial statements)

Quarter III 2026

CONTENTS

	Pages
INTERIM SEPARATE FINANCIAL STATEMENTS	
Separate Interim Statement of Financial Position	1 - 2
Interim separate income statement	3 - 4
Interim separate cash flow statement	5 - 6
Notes to the interim separate financial statements	7 - 32

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION
as at 30 September 2026

VND'000

Code	*ASSETS*	*Notes*	*30 September 2026*	*31 December 2025*
100	**A. CURRENT ASSETS**		**19,332,144,837**	**14,855,908,493**
110	***I. Cash and cash equivalents***		***267,077***	***551,964***
111	1. Cash	4	267,077	551,964
120	***II. Short-term financial investments***		***11,885,630,645***	***6,868,804,444***
123	1. Short-term held-to-maturity investments	7	11,885,630,645	6,868,804,444
130	***III. Current receivables***		***7,294,066,373***	***7,853,871,247***
131	1. Short-term trade receivables	5	3,060,674,262	2,645,905,470
132	2. Short-term advances to suppliers	6	1,610,689,946	1,431,522,620
135	3. Other short-term receivables	8	2,622,825,258	3,776,667,179
136	4. Provision for doubtful short-term receivables	5	(123,093)	(224,022)
140	***IV. Inventories***	**9**	***8,021,902***	***17,871,860***
141	1. Inventories		18,375,034	28,224,992
142	2. Provision for obsolete inventories		(10,353,132)	(10,353,132)
160	***V. Other current assets***		***144,158,840***	***114,808,978***
161	1. Short-term prepaid expenses	10	5,091	-
162	2. Value-added tax deductible	17	143,867,918	114,523,147
163	3. Tax and other receivables from the State	17	285,831	285,831
200	**B. NON-CURRENT ASSETS**		**5,577,149,277**	**8,683,532,733**
210	***I. Long-term receivables***		***122,082,982***	***1,888,959,326***
215	1. Other long-term receivables	8	122,082,982	1,888,959,326
220	***II. Fixed assets***		***4,517,776***	***5,809,841***
221	1. Tangible fixed assets	11	3,334,234	4,065,674
222	Cost		13,218,006	13,218,006
223	Accumulated depreciation		(9,883,772)	(9,152,332)
227	2. Intangible assets	12	1,183,542	1,744,167
228	Cost		5,980,000	5,980,000
229	Accumulated amortisation		(4,796,458)	(4,235,833)
260	***III. Long-term investments***	***13***	***5,450,529,006***	***6,788,723,795***
261	1. Investments in subsidiaries	13.1	4,954,817,803	4,954,817,803
262	2. Investments in associates and joint ventures	13.2	286,004,636	286,004,636
263	3. Investments in another entity	13.3	2,594,610	2,594,610
264	4. Provision for impairment of long-term investments in other entities		(2,152,890,103)	(2,152,890,103)
265	5. Long-term held-to-maturity investments	7	2,360,002,060	3,698,196,849
270	***IV. Other long-term assets***		***19,513***	***39,771***
271	1. Long-term prepaid expenses	14	19,513	39,771
280	**TOTAL ASSETS**		**24,909,294,114**	**23,539,441,226**

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION
as at 30 September 2026

VND'000

Code	RESOURCES	Notes	30 September 2026	31 December 2025
300	**C. LIABILITIES**		**14,675,013,851**	**13,156,392,812**
310	***I. Current liabilities***		***12,998,829,237***	***12,180,231,156***
311	1. Short-term trade payables	15	180,093,583	132,334,491
312	2. Short-term advances from customers	16	708,177,407	440,043,118
314	3. Statutory obligations	17	151,678	156,007
315	4. Payables to employees		1,029,600	1,143,000
316	5. Short-term accrued expenses	18	2,466,945,143	1,871,283,382
320	6. Other short-term payables	19	171,475,818	170,396,570
321	7. Short-term loans	20	9,466,824,588	9,564,874,588
322	8. Short-term provisions	26	4,131,420	-
330	***II. Non-current liabilities***		***1,676,184,614***	***976,161,656***
331	1. Long-term trade payables	15	430,876,918	430,876,918
338	2. Other long-term payables	19	32,206,473	32,711,211
339	3. Long-term loans	20	1,213,101,223	512,573,527
400	**D. OWNERS' EQUITY**		**10,234,280,263**	**10,383,048,414**
411	1. Owners' contributed capital	21	11,085,538,950	11,085,538,950
411a	- *Shares with voting rights*		*11,085,538,950*	*11,085,538,950*
412	2. Share premium		1,170,127,000	1,170,127,000
420	3. Accumulated losses		(2,021,385,687)	(1,872,617,536)
420a	- *Accumulated post-tax losses brought forward from previous period*		*(1,872,617,536)*	*(946,484,119)*
420b	- *Post-tax loss for the current period*		*(148,768,151)*	*(926,133,417)*
440	**TOTAL LIABILITIES AND OWNERS' EQUITY**		**24,909,294,114**	**23,539,441,226**

M.S.D.N: 5900712753-C.T.C.P. CÔNG TY CỔ PHẦN NÔNG NGHIỆP QUỐC TẾ HOÀNG ANH GIA LAI TỈNH GIA LAI

Phan Xuan Hong Linh	Van Thi Kim Tuyen	Tran Bao Son
Preparer	Chief Accountant	General Director

October 29th, 2026

INTERIM SEPARATE INCOME STATEMENT
Quarter III 2026

VND'000

Code	*ITEMS*	*Notes*	*Quarter III*		*Accumulated from the beginning of the year to the end of this quarter*	
			Current year	*Previous year*	*Current year*	*Previous year*
10	**1. Net revenue from sale of goods and rendering of services**	**22.1**	**181,499,314**	**228,777,267**	**541,269,277**	**494,814,149**
11	**2. Cost of goods sold**	**23**	**(178,379,406)**	**(221,926,332)**	**(533,266,023)**	**(484,569,973)**
20	**3. Gross profit from sale of goods and rendering of services**		**3,119,908**	**6,850,935**	**8,003,254**	**10,244,176**
22	**4. Finance income**	**22.2**	**157,033,416**	**262,395,914**	**555,979,137**	**696,757,041**
23	**5. Finance expenses**	**24**	**(284,621,883)**	**(199,867,259)**	**(700,655,750)**	**(581,568,013)**
24	*In which: Interest expenses*		*(216,562,867)*	*(198,355,152)*	*(632,246,732)*	*(579,231,943)*
25	**6. Selling expenses**	**25**	**(1,002,023)**	**(3,524,612)**	**(2,385,769)**	**(5,131,071)**
26	**7. General and administrative expenses**	**25**	**(1,034,123)**	**(924,380)**	**(4,367,500)**	**(5,073,025)**
30	**8. Operating profit**		**(126,504,705)**	**64,930,598**	**(143,426,628)**	**115,229,108**
31	**9. Other income**	**26**	**-**	**-**	**912**	**21,013,656**
32	**10. Other expenses**	**26**	**(4,540)**	**(1,936,102)**	**(5,342,435)**	**(1,998,767)**
40	**11. Other profit**	**26**	**(4,540)**	**(1,936,102)**	**(5,341,523)**	**19,014,889**

INTERIM SEPARATE INCOME STATEMENT (continued)
Quarter III 2026

VND'000

Code	*ITEMS*	*Notes*	*Quarter III*		*Accumulated from the beginning of the year to the end of this quarter*	
			Current year	*Previous year*	*Current year*	*Previous year*
50	**12. Accounting profit before tax**		**(126,509,245)**	**62,994,496**	**(148,768,151)**	**134,243,997**
60	**13. Net profit after tax**		**(126,509,245)**	**62,994,496**	**(148,768,151)**	**134,243,997**

Phan Xuan Hong Linh	Van Thi Kim Tuyen	Tran Bao Son
Preparer	Chief Accountant	General Director

October 29th, 2026

INTERIM SEPARATE CASH FLOW STATEMENT
Quarter III 2026

VND'000

Code	*ITEMS*	*Notes*	*Accumulated from the beginning of the year to the end of this quarter*	
			Current year	*Previous year*
	I. CASH FLOW FROM OPERATING ACTIVITIES			
01	**Earnings Before Tax**		**(148,768,151)**	**134,243,997**
	Adjustments for:			
02	Depreciation and amortisation	11,12	1,292,065	931,070
03	Provisions		(100,929)	(44,888,588)
04	Unrealised foreign exchange losses/(gains) on revaluation of foreign-currency monetary items		67,757,708	(239,605,725)
05	Profits from investing activities		(555,953,483)	(452,691,913)
06	Interest expenses	24	632,246,732	579,231,943
08	**Profit from operating activities before changes in working capital**		**(3,526,058)**	**(22,779,216)**
09	Increase in trade and other receivables		(732,333,372)	(398,776,229)
10	Decrease in inventories		9,849,958	32,800,967
11	Increase in payables		322,868,885	110,108,045
12	Decrease/(increase) in prepayments		15,167	(19,763)
14	Interest paid		(35,944,251)	(30,096,286)
17	Other cash outflows for operating activities		(126,000)	(144,000)
20	**Net cash flows used in operating activities**		**(439,195,671)**	**(308,906,482)**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
23	Loans to other entities		-	(4,629,607)
27	Interest income and dividend received		1,250	20,920,401
30	**Net cash flows from investing activities**		**1,250**	**16,290,794**

INTERIM SEPARATE CASH FLOW STATEMENT (continued)
Quarter III 2026

VND'000

Code	*ITEMS*	*Notes*	*Accumulated from the beginning of the year to the end of this quarter*	
			Current year	*Previous year*
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	Drawdown of loans		916,460,000	780,158,627
34	Repayment of loans		(477,550,000)	(500,000,000)
40	**Net cash flows from financing activities**		**438,910,000**	**280,158,627**
50	**Net (decrease) increase in cash for the period**		**(284,421)**	**(12,457,061)**
60	**Cash at beginning of year**	**4**	**551,964**	**13,058,472**
61	Impact of exchange rate fluctuation		(467)	1,994
70	**Cash at the end of the period**	**4**	**267,077**	**603,405**

Phan Xuan Hong Linh	Van Thi Kim Tuyen	Tran Bao Son
Preparer	Chief Accountant	General Director

October 29 th, 2026

1. CORPORATE INFORMATION

Hoang Anh Gia Lai Agricultural Joint Stock Company ("the Company") is a joint stock company incorporated under the Law on Enterprises of Vietnam pursuant to Enterprises Registration Certificate ("ERC") No. 5900712753 issued by the Department of Planning and Investment of Gia Lai Province (currently known as Department of Finance of Gia Lai Province) on 26 May 2010 and its 21st amendment dated 12 March 2026.

The Company's shares are traded on UPCOM in accordance with Decision No. 4111/TB-SGDHN and Decision No. 974/QD-SGDHN dated 10 September 2024 issued by the Hanoi Stock Exchange ("HNX").

The current period principal activities of the Company are rubber latex, fertilizers and agricultural supplies trading.

The company's registered head office is located at No. 15 Truong Chinh Street, Pleiku Ward, Gia Lai Province, Viet Nam.

As at 30 Sep 2026, the Company has five (5) direct subsidiaries, two (2) indirect subsidiaries and one (1) associate. Details are as follows:

Names of subsidiaries	*Location*	*Status of operation*	*Holding interest and voting rights (%)*
(1) Hoang Anh - Quang Minh Rubber Industrial and Agricultural Co., Ltd. ("HAQM Laos")	Sekong, Laos	Operating	100.00
(2) Hoang Anh Attapeu Agriculture Development Co., Ltd ("Hoang Anh Attapeu")	Attapeu, Laos	Operating	100.00
(3) Hoang Anh Rattanakiri Co., Ltd ("Hoang Anh Rattanakiri")	Ratanakiri, Cambodia	Operating	100.00
(4) Heng Brothers Co., Ltd ("Heng Brothers")	Ratanakiri, Cambodia	Operating	100.00
(5) CRD Co., Ltd ("CRD")	Ratanakiri, Cambodia	Operating	100.00
(6) Hoang Anh Oyadav One Member Co., Ltd ("Hoang Anh Oyadav")	Ratanakiri, Cambodia	Operating	100.00
(7) Southern Laos Agricultural Investment and Business Production Co., Ltd ("Nam Lao")	Attapeu, Laos	Pre-Operating (i)	100.00

(i) Pre-operational status is the status of subsidiary that in the basic construction investment stage and has not yet commenced its main business activities as at 30 Sep 2026.

2. BASIS OF FINANCIAL STATEMENT PREPARATION

2.1 *Applied accounting standards and system*

The separate financial statements of the Company, expressed in thousands of Vietnam Dong ("VND'000"), are prepared in accordance with the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 and Vietnamese Accounting Standards issued by the Ministry of Finance, including:

- Decision No. 149/2001/QĐ-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QĐ-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QĐ-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QĐ-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- Decision No. 100/2005/QĐ-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying interim separate financial statements including their utilisation are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the interim separate financial position and interim separate results of operations and interim separate cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 *Applied accounting documentation system*

The Company's applied accounting documentation system is the General Journal system.

2.3 *Accounting period*

The Company's fiscal year applicable for the preparation of its separate financial statements starts on 1 January and ends on 31 December.

The separate financial statements for Quarter III 2026 are prepared for the accounting period from 1 July 2026 to 30 September 2026.

2.4 *Accounting currency*

The Company has adopted VND as its accounting currency. The separate financial statements are prepared in VND'000.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Cash

Cash comprises cash on hand and cash in banks.

3.2 Receivables

Receivables are presented in the interim separate financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful receivables.

The provision for doubtful receivables represents amounts of outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded into the general and administrative expenses in the interim separate income statements. When bad debts are determined as unrecoverable and the accountant writes off those bad debts, the differences between the provision for doubtful receivables previously made and historical cost of receivables are included in the interim separate income statement.

3.3 Inventories

Inventories are stated at the lower of cost incurred in bringing each product to its present location and condition, and net realizable value.

Net realizable value represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The perpetual method is used to record inventories, which are valued as follows:

Raw materials, tools and supplies and merchandise goods	-	Cost of purchase on a weighted average basis.
Finished goods and work-in-process	-	Cost of direct materials and labour plus attributable overheads based on the normal level of activities.

Provision for obsolete inventories

An inventory provision is created for estimated loss arising due to the impairment of value (through diminution, damage, poor quality, obsolescence, etc.) of raw materials, finished goods and other inventories owned by the Company, based on appropriate evidence of impairment available at the interim balance sheet date.

Increases and decreases to the provision balance are recorded into the cost of goods sold in the interim separate income statement.

3.4 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim separate income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.5 *Intangible assets*

Intangible assets are stated at cost less accumulated amortisation.

The cost of an intangible asset comprises its purchase price and any directly attributable costs of preparing the intangible asset for its intended use.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the interim separate income statement as incurred.

When intangible assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

Computer software

Computer software that is not an integral part of the hardware is recognized as an intangible fixed asset and is amortized over its estimated useful life.

3.6 *Depreciation and amortisation*

Depreciation of tangible fixed assets and amortisation of intangible assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	4 - 25 years
Machinery and equipment	5 - 7 years
Vehicles and transportation equipment.	2 - 10 years
Office equipment	4 - 5 years
Computer software	5 - 8 years

Land use right with indefinite term is not amortised.

3.7 *Borrowing costs*

Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds and are recorded as expenses during the period in which they are incurred.

3.8 *Prepaid expenses*

Prepaid expenses are reported as short-term or long-term prepaid expenses on the interim separate balance sheet. Prepaid expenses are amortised over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

3.9 *Investments*

Investments in subsidiaries

Investments in subsidiaries over which the Company has control are carried at cost.

Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are recognised in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted from the cost of the investment the cost of the investment.

Investment in an associate

Investment in an associate over which the Company has significant influence is carried at cost.

Distributions from accumulated net profits of the associate arising subsequent to the date of acquisition by the Company are recognised in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.9 *Investments* (continued)

Investment in another entity

Investment in another entity is stated at its acquisition cost.

Provision for diminution in value of investments

Provision of the investment is made when there are reliable evidence of the diminution in value of those investments at the interim balance sheet date. Increases and decreases to the provision balance are recorded as finance expense in the interim separate income statement.

3.10 *Payables and accruals*

Payables and accruals are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Company.

3.11 *Foreign currency transactions*

Transactions in currencies other than the Company's reporting currency of VND are recorded at the actual transaction exchange rates at transaction dates which are determined as follows:

- Transactions resulting in receivables are recorded at the buying exchange rates of the commercial banks designated for collection;
- Transactions resulting in liabilities are recorded at the selling exchange rates the selling exchange rates of the commercial banks designated for payment designated for payment; and
- Transactions for purchasing assets or expenses paid immediately in foreign currency (not through payable accounts) are recorded at the buying exchange rates of the commercial banks where the enterprise makes the payment.

At the end of the period, monetary balances denominated in foreign currencies are translated at the actual transaction exchange rates which are determined as follows: Assets and liabilities are translated into Vietnam Dong (VND) at the average of the buying and selling transfer exchange rates of the commercial bank where the Company regularly conducts its transactions.

All actual exchange rate differences arising during the period and differences from the revaluation of foreign currency-denominated monetary balances at the period-end are accounted for in the interim separate operating results.

3.12 *Appropriation of net profits*

Net profit after corporate income tax is available for appropriation to shareholders after the Board of Directors' recommendation and approval in the Shareholder's Meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Rendering of services

Revenue from rendering of services is recognised when the services are rendered.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.13 *Revenue recognition*

Interest

Interest is recognised as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividend

Dividend is recognised when the Company's entitlement as an investor to receive the dividend is established.

3.14 *Taxation*

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the interim balance sheet date.

Current income tax is charged or credited to the interim separate income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the interim balance sheet date between the tax base of assets and liabilities and their carrying amount for interim separate financial statements purposes.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss; and
- in respect of taxable temporary differences associated with investments in subsidiaries and associate, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax (continued)

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised, except:

- where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss; and
- in respect of deductible temporary differences associated with investments in subsidiaries, associate, and interests in joint ventures; deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.
- The carrying amount of deferred tax assets is reviewed at each interim balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are re-assessed at each interim balance sheet date

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.14 *Taxation* (continued)

and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised, or the liability is settled based on tax rates and tax laws that have been enacted at the interim balance sheet date.

Deferred tax is charged or credited to the interim separate income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on either the same taxable entity or when the Company intends intends either to settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.15 *Related parties*

Parties are considered to be related parties of the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprises or individuals, including their close family members.

4. CASH

VND'000

	30 September 2026	*31 December 2025*
Cash in banks	267,077	551,964
TOTAL	**267,077**	**551,964**

5. SHORT-TERM TRADE RECEIVABLES

VND'000

	30 September 2026	*31 December 2025*
Trade receivables from related parties *(Note 28)*	3,060,490,689	2,645,701,480
Trade receivables from third parties	183,573	203,990
- Others	*183,573*	*203,990*
TOTAL	**3,060,674,262**	**2,645,905,470**
Provision for doubtful receivables	(123,093)	(224,022)
NET	**3,060,551,169**	**2,645,681,448**

6. SHORT-TERM ADVANCE TO SUPPLIERS

VND'000

	30 September 2026	*31 December 2025*
Advance to related parties *(Note 28)*	1,610,689,946	1,428,522,620
Advance to third parties	-	3,000,000
- Song Tran Production and Trading Co., Ltd.	-	-
- Others	-	*3,000,000*
TOTAL	**1,610,689,946**	**1,431,522,620**

7. HELD-TO-MATURITY INVESTMENTS

VND'000

	30 September 2026	*31 December 2025*
Short-term	**11,885,630,645**	**6,868,804,444**
Short-term held-to-maturity investments *(Note 28)*	11,885,630,645	6,868,804,444
Long-term	**2,360,002,060**	**3,698,196,849**
Long-term held-to-maturity investments *(Note 28)*	270,949,943	1,590,401,985
Long-term held-to-maturity investments in Lao Government (*)	2,089,052,117	2,107,794,864
TOTAL	**14,245,632,705**	**10,567,001,293**

(*) This represented non-interest-bearing loans granted to the Laos Government in order to finance the construction of Nongkhang International Airport in Huaphan Province and Attapeu International Airport in Attapeu Province, Lao People's Democratic Republic. This loan will be offset against future taxes, land lease payments, and other statutory obligations payable by the Group to the Government of Laos, or refunded in cash by the Government of Laos.

8. OTHER RECEIVABLES

VND'000

	30 September 2026	*31 December 2025*
Short-term	**2,622,825,258**	**3,776,667,179**
Receivables from related parties *(Note 28)*	2,619,378,886	3,776,262,811
Others	3,446,372	404,368
Long-term	**122,082,982**	**1,888,959,326**
Other receivables from related parties *(Note 28)*	122,082,982	1,888,959,326
TOTAL	**2,744,908,240**	**5,665,626,505**

9. INVENTORIES

VND'000

	30 September 2026	*31 December 2025*
Merchandise	17,640,634	22,777,609
Goods in transit	-	5,447,383
Work in Progress	734,400	-
TOTAL	**18,375,034**	**28,224,992**
Provision for obsolete inventories	(10,353,132)	(10,353,132)
NET	**8,021,902**	**17,871,860**

10. SHORT-TERM PREPAID EXPENSES

	30 September 2026	*31 December 2025*
Short-term prepaid expenses	5,091	-
TOTAL	**5,091**	**-**

11. TANGIBLE FIXED ASSETS

VND'000

	Means of transportation	*Office equipment*	*Machinery and equipment*	*Total*
Cost				
As at 31 December 2025	9,941,178	2,966,173	310,655	13,218,006
As at 30 September 2026	9,941,178	2,966,173	310,655	13,218,006
Accumulated depreciation				
As at 31 December 2025	(5,878,585)	(2,963,092)	(310,655)	(9,152,332)
Depreciation for the period	(728,359)	(3,081)	-	(731,440)
As at 30 September 2026	(6,606,944)	(2,966,173)	(310,655)	(9,883,772)
Net carrying amount				
As at 31 December 2025	4,062,593	3,081	-	4,065,674
As at 30 September 2026	3,334,234	-	-	3,334,234

12. INTANGIBLE ASSETS

VND'000

	Computer software
Cost	
As at 31 December 2025	5,980,000
As at 30 September 2026	5,980,000
Accumulated amortization	
As at 31 December 2025	(4,235,833)
Amortisation for the period	(560,625)
As at 30 September 2026	(4,796,458)
Net carrying amount	
As at 31 December 2025	1,744,167
As at 30 September 2026	1,183,542

13. LONG-TERM INVESTMENTS

VND'000

	30 September 2026		*31 December 2025*	
	Cost	*Provision*	*Cost*	*Provision*
Investments in subsidiaries *(Note 13.1)*	4,954,817,803	(2,150,295,493)	4,954,817,803	(2,150,295,493)
Investments in associate *(Note 13.2)*	286,004,636	-	286,004,636	-
Investments in another entity *(Note 13.3)*	2,594,610	(2,594,610)	2,594,610	(2,594,610)
Held-to-maturity investments *(Note 7)*	2,360,002,060	-	3,698,196,849	-
TOTAL	**7,603,419,109**	**(2,152,890,103)**	**8,941,613,898**	**(2,152,890,103)**

13. LONG-TERM INVESTMENTS (continued)

13.1 *Investments in subsidiaries*

Details of investments in the subsidiaries are as follows:

		30 September 2026			*31 December 2025*		
Name of subsidiaries	*Business activities*	*Holding and voting (%)*	*Cost VND'000*	*Provision VND'000*	*Holding and voting (%)*	*Cost VND'000*	*Provision VND'000*
Hoang Anh Attapeu	Industrial and agricultural plantation, cow breeding and construction	100.00	2,101,029,560	(2,101,029,560)	100.00	2,101,029,560	(2,101,029,560)
HAQM Laos	Industrial and agricultural plantation	100.00	1,081,159,132	-	100.00	1,081,159,132	-
Hoang Anh Rattanakiri	Industrial and agricultural plantation	100.00	943,987,719	-	100.00	943,987,719	-
Hoang Anh Oyadav	Industrial and agricultural plantation	100.00	828,641,392	(49,265,933)	100.00	828,641,392	(49,265,933)
TOTAL			**4,954,817,803**	**(2,150,295,493)**		**4,954,817,803**	**(2,150,295,493)**

13. LONG-TERM INVESTMENTS (continued)

13.2 *Investments in associate*

Name	*Business activity*	*30 September 2026*		*31 December 2025*	
		Holding and voting (%)	*Cost VND'000*	*Holding and voting (%)*	*Cost VND'000*
Bidiphar Rubber Joint Stock Company ("Bidiphar")	Planting, exploiting and processing rubber products	49.14	286,004,636	49.14	286,004,636

13.3 *Investments in another entity*

Name	*Business activity*	*30 September 2026*			*31 December 2025*		
		Holding and voting (%)	*Cost VND'000*	*Provision VND'000*	*Holding and voting (%)*	*Cost VND'000*	*Provision VND'000*
Canh Dong Vang Agriculture and Forestry Joint Stock Company	Trading fruits	15.00	2,594,610	(2,594,610)	15.00	2,594,610	(2,594,610)

14. LONG-TERM PREPAID EXPENSES

		VND'000
	30 September 2026	*31 December 2025*
Tools and supplies	19,513	39,771
TOTAL	**19,513**	**39,771**

15. PAYABLE ACCOUNTS

		VND'000
	30 September 2026	*31 December 2025*
Short-term	**180,093,583**	**132,334,491**
Trade payables to related parties *(Note 28)*	173,522,744	126,555,448
Trade payables to third parties	6,570,839	5,779,043
Long-term	**430,876,918**	**430,876,918**
Trade payables to related parties *(Note 28)*	430,876,918	430,876,918
TOTAL	**610,970,501**	**563,211,409**

16. SHORT-TERM ADVANCES FROM CUSTOMERS

		VND'000
	30 September *2026*	*31 December 2025*
Advances from a related party *(Note 28)*	708,177,407	440,043,118
TOTAL	**708,177,407**	**440,043,118**

17. TAX AND OTHER RECEIVABLES/ PAYABLES FROM THE STATE

		VND'000
	30 September 2026	*31 December 2025*
Tax and other receivables from the State		
Value added tax	143,867,918	114,523,147
Corporate income tax (Note 27)	285,831	285,831
TOTAL	**144,153,749**	**114,808,978**
Tax and other payables to the State		
Personal income tax	151,678	156,007
TOTAL	**151,678**	**156,007**

18. SHORT-TERM ACCRUED EXPENSES

	30 September 2026	*VND'000 31 December 2025*
Interest expenses	2,440,056,658	1,843,754,176
Operating expenses	26,888,485	27,529,206
	2,466,945,143	**1,871,283,382**
In which:		
Short-term accrued expenses to related parties (Note 28)	*2,435,879,297*	*1,843,202,157*
Others	*31,065,846*	*28,081,225*

19. OTHER PAYABLES

	30 September 2026	*VND'000 31 December 2025*
Short-term	**171,475,818**	**170,396,570**
Payables to related parties (Note 28)	160,569,098	162,625,965
Other payables	10,906,720	7,770,605
Long-term	**32,206,473**	**32,711,211**
Payables to related parties (Note 28)	32,206,473	32,711,211
TOTAL	**203,682,291**	**203,107,781**

20. LOANS

	30 September 2026	*VND'000 31 December 2025*
Short-term	**9,466,824,588**	**9,564,874,588**
Current portion of long-term loans from a related party *(Note 20.1)*	5,132,714,070	5,132,714,070
Short-term loans from a related party *(Note 20.2)*	3,932,160,518	3,932,160,518
Short-term bank loan *(Note 20.3)*	401,950,000	500,000,000
Long-term	**1,213,101,223**	**512,573,527**
Long-term loans from a related party (Note 20.1)	1,213,101,223	512,573,527
TOTAL	**10,679,925,811**	**10,077,448,115**

20. LOANS (continued)

20.1 *Long-term loan from a related party*

VND'000

	30 September 2026	31 December 2025
Truong Hai Agriculture Joint Stock Company ("THACO AGRI")	6,345,815,293	5,645,287,597
TOTAL	**6,345,815,293**	**5,645,287,597**
In which:		
Long-term loan from a related party	*1,213,101,223*	*512,573,527*
Current portion of long-term loan from a related party within one year	*5,132,714,070*	*5,132,714,070*

20.2 *Short-term loans from a related party*

VND'000

	30 September 2026	31 December 2025
THACO AGRI	3,932,160,518	3,932,160,518
TOTAL	**3,932,160,518**	**3,932,160,518**

20.3 *Short-term loan from a bank*

VND'000

	30 September 2026	*31 December 2025*
Tien Phong Commercial Joint Stock Bank - Ha Noi Branch	401,950,000	500,000,000
TOTAL	**401,950,000**	**500,000,000**

21. OWNERS' EQUITY (continued)

21.1 Increase and decrease in owner's equity

VND'000

	Share capital	*Share Premium*	*Accumulated losses*	*Total*
Previous year				
As at 1 January 2025	11,085,538,950	1,170,127,000	(946,484,119)	11,309,181,831
Net gain for the period	-	-	134,243,997	134,243,997
As at 30 September 2025	**11,085,538,950**	**1,170,127,000**	**(812,240,122)**	**11,443,425,828**
Current year				
As at 1 January 2026	11,085,538,950	1,170,127,000	(1,872,617,536)	10,383,048,414
Net loss for the period	-	-	(148,768,151)	(148,768,151)
As at 30 September 2026	**11,085,538,950**	**1,170,127,000**	**(2,021,385,687)**	**10,234,280,263**

21. OWNERS' EQUITY (continued)

21.2 Shares

	30 September 2026	*31 December 2025*
Shares authorised to be issued	1,108,553,895	1,108,553,895
Shares issued and fully paid	1,108,553,895	1,108,553,895
Ordinary shares	*1,108,553,895*	*1,108,553,895*
Outstanding shares	1,108,553,895	1,108,553,895
Ordinary shares	*1,108,553,895*	*1,108,553,895*
In which:		
Freely transferable shares	*1,108,553,895*	*1,108,553,895*

The Company's ordinary shares are issued with par value of VND 10,000 per share. The holders of ordinary shares are entitled to receive dividends as and when declared by the Company. Each ordinary share carries one vote per share without restriction.

22. REVENUE

22.1 *Revenue from sale of goods and rendering services*

VND'000

	Quarter III		*Accumulated from the beginning of the year to the end of this quarter*	
	Current year	*Previous year*	*Current year*	*Previous year*
Net revenue	**181,499,314**	**228,777,267**	**541,269,277**	**494,814,149**
In which:				
Revenue from sales of merchandise	*129,167,856*	*111,363,193*	*446,279,598*	*336,379,275*
Revenue from sale of rubber latex	*47,277,740*	*117,081,100*	*89,275,995*	*157,986,100*
Revenue from rendering services	*5,053,718*	*332,974*	*5,713,684*	*448,774*

22.2 *Finance income*

VND'000

	Quarter III		*Accumulated from the beginning of the year to the end of this quarter*	
	Current year	*Previous year*	*Current year*	*Previous year*
Interest income	159,814,733	146,357,308	529,807,675	431,689,694
Foreign exchange gain / (loss)	(28,926,519)	95,121,760	25,654	244,146,946
Dividends	26,144,558	20,915,646	26,144,558	20,915,646
Bank interest	644	1,200	1,250	4,755
TOTAL	**157,033,416**	**262,395,914**	**555,979,137**	**696,757,041**

23. COST OF GOODS SOLD AND SERVICES RENDERED

VND'000

	Quarter III		*Accumulated from the beginning of the year to the end of this quarter*	
	Current year	*Previous year*	*Current year*	*Previous year*
Cost of merchandise sold	128,540,204	110,978,018	443,175,605	334,557,945
Cost of rubber latex sold	44,858,631	110,722,615	84,665,009	149,712,544
Cost of services rendered	4,980,571	225,699	5,425,409	299,484
TOTAL	**178,379,406**	**221,926,332**	**533,266,023**	**484,569,973**

24. FINANCE EXPENSES

VND'000

	Quarter III		*Accumulated from the beginning of the year to the end of this quarter*	
	Current year	*Previous year*	*Current year*	*Previous year*
Interest expenses	216,562,867	198,355,152	632,246,732	579,231,943
Foreign exchange loss	68,059,016	-	68,059,016	715,272
Others	-	1,512,107	350,002	1,620,798
TOTAL	**284,621,883**	**199,867,259**	**700,655,750**	**581,568,013**

25. SELLING AND GENERAL AND ADMINISTRATIVE EXPENSES

VND'000

	Quarter III		*Accumulated from the beginning of the year to the end of this quarter*	
	Current year	*Previous year*	*Current year*	*Previous year*
Selling expenses	**1,002,023**	**3,524,612**	**2,385,769**	**5,131,071**
External service expenses	936,201	3,277,320	2,008,706	4,345,097
Labour costs	65,822	247,292	377,063	769,174
Others	-	-	-	16,800
General and administrative expenses	**1,034,123**	**924,380**	**4,367,500**	**5,073,025**
Labour costs	761,664	616,796	2,773,786	2,952,096
Depreciation and amortisation expenses	196,367	210,450	624,700	629,602
External service expenses	76,092	-	1,069,943	478,422
Others	-	97,134	(100,929)	1,012,905
TOTAL	**2,036,146**	**4,448,992**	**6,753,269**	**10,204,096**

26. OTHER INCOME AND EXPENSES

VND'000

	Quarter III		*Accumulated from the beginning of the year to the end of this quarter*	
	Current year	*Previous year*	*Current year*	*Previous year*
Other income	**-**	**-**	**912**	**21,013,656**
Write-off of payables	-	-	-	20,912,021
Other income	-	-	912	19,817
Liquidation of assets	-	-	-	81,818
Other expenses	**4,540**	**1,936,102**	**5,342,435**	**1,998,767**
Reduction in deductible VAT	-	1,931,563	-	1,931,563
Depreciation of idle assets	4,535	4,539	13,615	13,617
Penalties	-	-	-	45,000
Others	5	-	1,197,400	8,587
Provision for taxes payable	-	-	4,131,420	-
Other profit	**(4,540)**	**(1,936,102)**	**(5,341,523)**	**19,014,889**

27. CORPORATE INCOME TAX

The Corporate income tax rate ("CIT") applicable to the company is 20% of taxable profit.

The Company's tax returns are subject to examination by the tax authorities. Because the application of tax laws and regulations to many types of transactions is susceptible to varying interpretations, the amounts reported in the interim separate financial statements could change at a later date upon final determination by the tax authorities.

Current corporate income tax

Current CIT payable is determined based on the taxable income of the current period. Taxable income differs from the income reported in the interim separate income statements because it excludes items of income and expense that are taxable or deductible in other periods and it further excludes items that are not taxable or deductible. The company's current CIT payable is calculated using the tax rates that have been enacted by the end of the period.

The CIT expenses for the period are calculated as follows:

VND'000

	For the nine-month period ended 30 September 2026	*For the nine-month period ended 30 September 2025*
Accounting profit before tax	**(148,768,151)**	**134,243,997**
Non-deductible interest expense related to Decree No. 132/2020/ND-CP	102,437,807	68,428,192
Non-deductible expenses	1,670,271	1,252,264
Dividend income	(26,144,558)	(20,915,646)
Foreign exchange differences	71,101,249	(242,010,096)
Others	-	(20,912,021)
Estimated tax gain (loss)	**296,618**	**(79,913,310)**
Tax losses carried forward to future periods	-	(79,913,310)
Estimated taxable corporate income for the period	296,618	-
Tax losses brought forward from prior period	(296,618)	-
CIT over-paid at the beginning of the year	(285,831)	(285,831)
CIT over-paid at the end of the period *(Note 17)*	**(285,831)**	**(285,831)**

28. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties for the three-month period ended 30 September 2026 were as follows:

VND'000

Related parties	*Relationship*	*Transactions*	*Amount*
THACO AGRI	Company with the same members of BOD	Loans	241,140,000
		Interest expenses	203,956,599
		Purchase of goods and services	126,038,841
		Sale of goods	47,277,740
		Sale of services	330,000
Southern Laos	Subsidiary	Sale of goods	129,132,583
		Purchase of goods	44,858,632
		Lending of goods	38,531,843
		Sale of services	2,507,731
		Interest income	371,081
Hoang Anh Attapeu	Subsidiary	Interest income	116,660,756
THACO AUTO Distribution Co., Ltd.	Subsidiary of company with the same members of BOD	Purchase of goods	30,166,667
Bidiphar	Associate company	Dividend income	26,144,558
Hoang Anh Oyadav	Subsidiary	Interest income	17,254,983
Hoang Anh Rattanakiri	Subsidiary	Interest income	14,422,448
HAQM Laos	Subsidiary	Interest income	11,105,465
Thilogi Indochina Freight Transit Co., Ltd.	Subsidiary of company with the same members of BOD	Purchase of services	936,199
THAGRICO Cao Nguyen Fruit Co., Ltd.	Subsidiary of company with the same members of BOD	Sale of goods	1,454

28. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties as at 30 September 2026 were as follows:

VND'000

Related parties	*Relationship*	*Transactions*	*Amounts*
Short-term trade receivables *(Note 5)*			
Hoang Anh Attapeu	Subsidiary	Sale of goods and rendering of services	2,214,966,348
Southern Laos	Subsidiary	Sale of goods and rendering of services	743,893,724
HAQM Laos	Subsidiary	Sale of goods and rendering of services	49,756,688
Hoang Anh Oyadav	Subsidiary	Sale of goods and rendering of services	39,422,117
CRD	Subsidiary	Sale of goods	12,366,721
TRUNG NGUYEN COW LIVESTOCK CO., LTD	Subsidiary of company with the same members of BOD	Sale of goods	83,520
THAGRICO Cao Nguyen Fruit Co., Ltd.	Subsidiary of company with the same members of BOD	Sale of goods	1,571
TOTAL			**3,060,490,689**
Short-term advances to suppliers *(Note 6)*			
Hoang Anh Attapeu	Subsidiary	Purchase of goods	809,361,164
HAQM Laos	Subsidiary	Purchase of goods	632,672,559
THACO AGRI	Company with the same members of BOD	Purchase of goods	168,656,223
TOTAL			**1,610,689,946**
Short-term held-to-maturity investments *(Note 7)*			
Hoang Anh Attapeu	Subsidiary	Lending	6,162,522,123
		Interest receivable	3,262,289,331
Hoang Anh Rattanakiri	Subsidiary	Lending	805,908,354
		Interest receivable	51,280,873
HAQM Laos	Subsidiary	Lending	620,432,694
		Interest receivable	304,021,704
Hoang Anh Oyadav	Subsidiary	Lending	591,431,340
		Interest receivable	66,548,763
Nam Lao	Subsidiary	Lending	19,119,781
		Interest receivable	2,075,682
TOTAL			**11,885,630,645**

28. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties as at 30 September 2026 were as follows: (continued):

VND'000

Related parties	*Relationship*	*Transactions*	*Amounts*
Long-term held-to-maturity investments *(Note 7)*			
Hoang Anh Oyadav	Subsidiary	Lending	262,454,605
		Interest receivable	8,495,338
TOTAL			**270,949,943**
Other short-term receivables *(Note 8)*			
Hoang Anh Attapeu	Subsidiary	Offsetting	2,065,577,022
		Payment on behalf	179,570,337
Southern Laos	Subsidiary	Offsetting	136,895,042
		Payment on behalf	61,085,070
CRD	Subsidiary	Offsetting	89,394,037
THACO AGRI	Company with the same members of BOD	Offsetting	63,317,049
HAQM Laos	Subsidiary	Offsetting	19,798,255
		Other receivables	2,555,625
		Payment on behalf	1,110,999
Hoang Anh Rattanakiri	Subsidiary	Payment on behalf	42,575
Hoang Anh Oyadav	Subsidiary	Payment on behalf	32,875
TOTAL			**2,619,378,886**
Other long-term receivables *(Note 8)*			
Southern Laos	Subsidiary	Others	90,953,537
Hoang Anh Attapeu	Subsidiary	Others	31,129,445
TOTAL			**122,082,982**
Short-term trade payables *(Note 15)*			
THACO AUTO Distribution Co., Ltd.	Subsidiary of company with the same members of BOD	Purchase of goods	93,405,000
Hoang Anh Attapeu	Subsidiary	Purchase of goods	33,614,443
THACO AUTO Gia Lai Co., Ltd.	Subsidiary of company with the same members of BOD	Purchase of goods	18,960,000
Southern Laos	Subsidiary	Purchase of goods	13,307,305
HAQM Laos	Subsidiary	Purchase of goods	10,587,792

28. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties as at 30 September were as follows: (continued):

VND'000

Related parties	*Relationship*	*Transactions*	*Amounts*
Short-term trade payables *(Note 15)* (continued)			
Truong Hai Group Corporation	Company with the same members of BOD	Purchase of fixed assets	1,830,000
Thilogi Indochina Freight Transit Co., Ltd.	Subsidiary of company with the same members of BOD	Purchase of services	1,818,204
TOTAL			**173,522,744**
Long-term trade payables *(Note 15)*			
THACO AGRI	Company with the same members of BOD	Purchase of goods	430,876,918
Short-term advance from a customer *(Note 16)*			
THACO AGRI	Company with the same members of BOD	Advance to purchase goods	708,177,407
Short-term accrued expenses *(Note 18)*			
THACO AGRI	Company with the same members of BOD	Interest payables	2,435,879,297
Other short-term payables *(Note 19)*			
Hoang Anh Rattanakiri	Subsidiary	Offsetting	131,760,505
Heng Brothers	Subsidiary	Offsetting	10,512,201
THACO AGRI	Company with the same members of BOD	Offsetting	8,498,909
		Other payables	2,149,283
Hoang Anh Attapeu	Subsidiary	Receipt on behalf	7,648,200
TOTAL			**160,569,098**
Other long-term payables *(Note 19)*			
Heng Brothers	Subsidiary	Offsetting	32,206,473

29. EVENTS AFTER THE INTERIM BALANCE SHEET DATE

There is no other matter or circumstance that has arisen since the interim balance sheet date that requires adjustment or disclosure in the interim separate financial statements of the Company.

Phan Xuan Hong Linh	Van Thi Kim Tuyen	Tran Bao Son
Preparer	Chief Accountant	General Director

October 29th, 2026