AIG ASIA INGREDIENTS CORPORATION

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

HCM City ,29 October 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: **Hanoi Stock Exchange**

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, AIG Asia Ingredients Corporation hereby announces the periodic disclosure of the financial statements (FSs) for the Quarter III of 2026 to Hanoi Stock Exchange as follows:

1. Company Name: **AIG Asia Ingredients Corporation**

- Stock Symbol: **AIG**
- Address: **Lot TH-1B, Street No. 7, South Trading Zone, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam**
- Tel: **028 5416 1386**
- Fax: .....
- E-mail:.....
- Website: **www.asiagroup-vn.com**

2. Details of Information Disclosure:

- Financial Statements for QIII/2026

☐ Separate Financial Statements (for a public company without subsidiaries and without a superior accounting entity with affiliated units)

☑ Consolidated Financial Statements (for a public company with subsidiaries);

☐ Combined Financial Statements (for a public company with affiliated accounting units that maintain separate accounting systems).

- Cases requiring explanatory notes:

+ The audit firm issues a qualified opinion on the audited financial statements (for the audited financial statements of 2026):

☐ Yes ☑ No

Explanatory note required if applicable:

☐ Yes ☑ No

+ Net profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or a transition from loss to profit or vice versa (for the audited financial statements of 2026):

☐ Yes ☑ No

Explanatory note required if applicable:

☐ Yes ☑ No

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

☑ Yes ☐ No

Explanatory note required if applicable:

☑ Yes ☐ No

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

☐ Yes ☐ No

Explanatory note required if applicable:

☐ Yes ☐ No

This information was disclosed on the company's website on 29 October 2026, at the following link: **www.asiagroup-vn.com**

We hereby certify that the disclosed information above is true and accurate, and we take full responsibility before the law for the content of the disclosed information.

Attachments:

- Consolidate Financial Statements for QIII/2026.
- Explanation of profit change in QIII/2026 report compared to the same period.

Company representation

Legal Representative/Authorized Person for Information Disclosure

(Sign, clearly state full name, position, and affix seal)

CÔNG TY CỔ PHẦN NGUYÊN LIỆU Á CHÂU AIG

Digitally signed by CÔNG TY CỔ PHẦN NGUYÊN LIỆU Á CHÂU AIG
Date: 2026.10.29 17:06:35 +07'00'

Nguyen Bao Tung

General Director

AIG ASIA INGREDIENTS CORPORATION

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, 29 October 2026

EXPLANATION OF PROFIT CHANGE IN QIII/2026 REPORT COMPARED TO THE SAME PERIOD

To: **- State Securities Commission of Vietnam**
- Vietnam Exchange
- Hanoi Stock Exchange

Company name:	AIG ASIA INGREDIENTS CORPORATION
English name:	AIG ASIA INGREDIENTS CORPORATION
Head office's address:	Lot TH-1B, Street No. 7, South Trading Zone, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam
Phone:	028 5416 1386
Website:	www.asiagroup-vn.com
Person performing the disclosure:	Mr. Nguyen Bao Tung
Position:	Legal representative

Type of disclosed information:

☒ Periodic ☐ Extraordinary ☐ Request

Information Disclosure Content:

On 29 October 2026, AIG ASIA INGREDIENTS CORPORATION ("Company") submitted its unaudited Consolidate Financial Statements for QIII/2026 ("Report") signed on 29 October 2026.

There are reasons that the Net profit after tax in QIII/2026 increased by above 10% compared to QIII/2025 as follows:

VND

Code	*Items*	Quarter III/2026	Quarter III/2025	% Movement
50	15. Net profit/(loss) before tax	454,271,160,010	389,673,465,146	16.58%
60	18. Net profit/(loss) after tax	375,312,708,544	306,680,533,377	22.38%

Reasons:

- Code 20: The Gross profit in Quarter III/2026 increased by 14% comparing to Quarter III/2025 due to the improvement in revenue and the decline in raw material costs while other net loss of other operating activities just increased by 10.1% year on year.

We hereby certify that the information disclosed above is true and accurate, and we take full legal responsibility for the content of the disclosed information.

Legal Representative
GENERAL DIRECTOR

M.S.D.N: 0314524981 - C.T.C.P
CÔNG TY CỔ PHẦN NGUYÊN LIỆU Á CHÂU AIG
THÀNH PHỐ HỒ CHÍ MINH

Nguyen Bao Tung

AIG Asia Ingredients Corporation

Consolidated Statement of financial position

For the accounting period at the end of Quarter III/2026

AIG Asia Ingredients Corporation

CONTENTS

	Pages
Consolidated Statement of financial position	1 - 2
Consolidated income statement	3 - 4
Consolidated cash flow statement	5 - 6
Notes to the consolidated Statement of financial position	7 - 39

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
as at 30 September 2026

VND

Code		ASSETS	Notes	30 September 2026	31 December 2025
100	**A.**	**CURRENT ASSETS**		**9,383,574,018,573**	**8,715,671,689,482**
110	**I.**	**Cash and cash equivalents**	4	**811,017,810,819**	**671,422,372,760**
111		▪ Cash		715,217,810,819	390,899,126,184
112		▪ Cash equivalents		95,800,000,000	280,523,246,576
120	**II.**	**Short-term financial investments**		**2,529,516,386,311**	**2,176,625,914,140**
123		▪ Investments held to maturity	5	2,529,516,386,311	2,176,625,914,140
130	**III.**	**Short-term receivables**		**2,218,747,598,962**	**2,396,003,751,123**
131		▪ Short-term receivables from customers	6.1	1,980,845,967,843	2,226,026,470,237
132		▪ Short-term advances to suppliers	6.2	231,127,476,790	131,089,218,114
135		▪ Other short-term receivables	7	133,466,137,827	147,715,369,363
136		▪ Provision for short-term doubtful debts	6.1	(126,691,983,498)	(108,827,306,591)
140	**IV.**	**Inventories**	8	**3,518,371,392,241**	**3,211,668,030,239**
141		▪ Inventories		3,577,552,847,950	3,266,406,316,490
142		▪ Provision for devaluation of inventories		(59,181,455,709)	(54,738,286,251)
160	**VI.**	**Other current assets**		**305,920,830,240**	**259,951,621,220**
161		▪ Short-term prepaid expenses	9	38,519,616,564	34,643,696,209
162		▪ Deductible VAT		264,972,203,842	220,574,493,215
163		▪ Taxes and other receivables from the State	15	2,429,009,834	4,733,431,796
200	**B.**	**NON-CURRENT ASSETS**		**3,601,871,521,100**	**3,493,551,674,299**
210	**I.**	**Long-term receivables**		**3,027,862,176**	**2,699,107,981**
215		▪ Other long-term receivables	7	3,027,862,176	2,699,107,981
220	**II.**	**Fixed assets**		**2,299,429,040,243**	**2,338,415,873,468**
221		▪ Tangible fixed assets	10	1,812,843,425,728	1,835,779,074,251
222		- Historical cost		2,941,812,488,303	2,877,615,072,642
223		- Accumulated depreciation		(1,128,969,062,575)	(1,041,835,998,391)
227		▪ Intangible fixed assets	11	486,585,614,515	502,636,799,217
228		- Historical cost		537,082,125,023	539,078,631,505
229		- Accumulated amortization		(50,496,510,508)	(36,441,832,288)
240	**III.**	**Investment properties**		**110,034,690,092**	**110,034,690,092**
241		▪ Historical cost		110,034,690,092	110,034,690,092
250	**IV.**	**Long-term assets in progress**	12	**271,127,142,265**	**133,991,783,537**
252		▪ Construction in progress	12	271,127,142,265	133,991,783,537
260	**VI.**	**Long-term financial investments**		**207,054,684,729**	**182,421,024,415**
262		▪ Investments in associates and joint-ventures	13.1	94,686,874,857	96,111,436,888
263		▪ Investments in other entities	13.2	111,430,649,872	84,223,622,527
265		▪ Long-term investments held to maturity	13.3	937,160,000	2,085,965,000
270	**VI.**	**Other non-current assets**		**711,198,101,595**	**725,989,194,806**
271		▪ Long-term prepaid expenses	9	650,961,854,759	660,638,549,659
279		▪ Goodwill		60,236,246,836	65,350,645,147
280		**TOTAL ASSETS**		**12,985,445,539,673**	**12,209,223,363,781**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026

VND

Code	RESOURCES	Notes	30 September 2026	31 December 2025
300	**A. LIABILITIES**		**4,539,664,162,119**	**4,726,054,300,303**
310	**I. Current liabilities**		**4,272,393,052,208**	**4,410,753,273,277**
311	▪ Short-term payables to suppliers	14	1,373,097,329,846	1,335,353,817,975
312	▪ Short-term advances from customers		50,080,432,689	62,147,688,375
313	▪ Dividends and profit distributions payable		95,491,601,300	-
314	▪ Short-term taxes and other obligations to the State	15	121,954,329,270	73,599,429,180
315	▪ Payables to employees		1,570,505,935	2,277,252,931
316	▪ Short-term accrued expenses	16	174,267,037,230	192,205,893,889
319	▪ Short-term unearned revenue		5,600,000	6,292,928
320	▪ Other short-term payables	17	8,201,228,574	7,353,859,337
321	▪ Short-term loans and finance lease	18	2,219,945,136,251	2,498,619,740,869
323	▪ Bonus and welfare fund		227,779,851,113	239,189,297,793
330	**II. Non-current liabilities**		**267,271,109,911**	**315,301,027,026**
338	▪ Other long-term payables		100,000,000	-
339	▪ Long-term loans and finance lease liabilities	18	141,916,451,537	193,551,335,314
342	▪ Deferred tax liabilities	25.3	118,068,030,396	114,086,170,402
343	▪ Long-term provisions		7,186,627,978	7,663,521,310
400	**B. OWNERS' EQUITY**		**8,445,781,377,554**	**7,483,169,063,478**
410	**I. Owners' equity**		**8,445,781,377,554**	**7,483,169,063,478**
411	▪ Contributed capital	19.1	1,961,914,430,000	1,706,012,980,000
412	▪ Capital surplus	19.1	174,000,000,000	174,000,000,000
417	▪ Foreign exchange differences	19.1	11,981,090,196	13,187,426,573
418	▪ Investment and development fund	19.1	29,884,223,256	29,884,223,256
420	▪ Retained profits/(losses)	19.1	4,758,185,606,186	4,135,730,232,627
420a	- Previous years' retained profits/(losses)		3,795,528,133,627	3,258,026,961,488
420b	- Current year's retained profits/(losses)		962,657,472,559	877,703,271,139
429	▪ Non-controlling interest	19.1	1,509,816,027,916	1,424,354,201,022
440	**TOTAL RESOURCES**		**12,985,445,539,673**	**12,209,223,363,781**

Ho Chi Minh City, Vietnam

29 October 2026

M.S.D.N: 0314524981 - C.T.C.P
CÔNG TY CỔ PHẦN NGUYÊN LIỆU Á CHÂU AIG
THÀNH PHỐ HỒ CHÍ MINH

Vu Minh Duc	Nguyen Thi Anh Ngoc	Nguyen Bao Tung
Preparer	Chief Accountant	General Director

CONSOLIDATED INCOME STATEMENT
for the accounting period at the end of Quarter III/2026

VND

Code	Items	Notes	Quarter III		Accumulated amounts up to the end of this quarter	
			Current year	Previous year	Current year	Previous year
01	**1. Revenue**	**20.1**	**4,376,958,596,787**	**4,135,479,608,065**	**12,628,207,409,398**	**11,135,152,609,461**
02	**2. Deductions**	20.1	20,123,622,805	9,497,819,245	50,493,795,410	32,221,609,616
10	**3. Net revenue**	**20.1**	**4,356,834,973,982**	**4,125,981,788,820**	**12,577,713,613,988**	**11,102,930,999,845**
11	**4. Cost of sales**	21	3,590,732,400,561	3,456,889,302,335	10,206,243,711,597	9,370,299,229,289
20	**5. Gross profit/(loss)**		**766,102,573,421**	**669,092,486,485**	**2,371,469,902,391**	**1,732,631,770,556**
22	**7. Financial expenses**	20.2	61,503,789,096	43,526,925,136	196,125,903,717	140,679,908,904
23	**8. In which: Interest expenses**	22	53,554,143,197	46,078,199,401	149,642,499,531	129,224,464,632
24	*In which: Interest expenses*		*47,856,693,211*	*41,484,975,148*	*131,177,821,520*	*109,753,848,281*
25	**9. Selling expenses**	23	143,487,217,952	128,427,889,644	427,314,020,081	325,194,429,693
26	**10. General & administrative expenses**	23	175,646,328,162	161,320,425,402	538,852,707,044	458,899,416,829
27	**11. Gain/(Loss) in associates and Joint venture**		(395,849,136)	9,263,803,295	(1,424,562,031)	29,700,819,519
30	**12. Net operating profit/(loss)**		**454,522,824,070**	**386,056,700,469**	**1,450,362,017,421**	**989,694,187,825**
31	**13. Other incomes**	24	257,238,725	4,526,077,121	2,143,604,407	9,251,636,003
32	**14. Other expenses**	24	508,902,785	909,312,444	3,362,966,274	1,368,374,124

CONSOLIDATED INCOME STATEMENT (continued)
for the accounting period at the end of Quarter III/2026

VND

Code	Items	Notes	*Quarter III*		*Accumulated amounts up to the end of this quarter*	
			Current year	Previous year	Current year	Previous year
40	**15. Other profit/(loss)**		**(251,664,060)**	**3,616,764,677**	**(1,219,361,867)**	**7,883,261,879**
50	**16. Net profit/(loss) before tax**		**454,271,160,010**	**389,673,465,146**	**1,449,142,655,554**	**997,577,449,704**
51	**17. Current CIT expenses**	25.1	80,619,708,380	81,300,373,857	245,261,294,990	204,821,557,112
52	**18. Deferred CIT expenses/(income)**	25.3	(1,661,256,914)	1,692,557,912	3,981,859,994	(3,467,866,899)
60	**19. Net profit/(loss) after tax**		**375,312,708,544**	**306,680,533,377**	**1,199,899,500,570**	**796,223,759,491**
61	**20. Net profit/(loss) of shareholders of the parent company**		300,282,478,249	247,687,579,181	963,857,878,651	654,639,632,496
62	**21. Net profit/(loss) of non-controlling interests**		75,030,230,295	58,992,954,196	236,041,621,919	141,584,126,995
70	**22. Basic earnings per share**	**19.4**	**1,538**	**1,229**	**4,920**	**3,248**

Ho Chi Minh City, Vietnam

29 October 2026

M.S.D.N: 0314524981 - C.T.C.P
CÔNG TY CỔ PHẦN NGUYÊN LIỆU Á CHÂU AIG
THÀNH PHỐ HỒ CHÍ MINH

Vu Minh Duc	Nguyen Thi Anh Ngoc	Nguyen Bao Tung
Preparer	Chief Accountant	General Director

CONSOLIDATED CASH FLOW STATEMENT
for the accounting period at the end of Quarter III/2026

VND

Code	*Items*	*Notes*	*For the accounting period at the end of Quarter III/2026*	*For the accounting period at the end of Quarter III/2025*
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Profit/(loss) before tax**		**1,449,142,655,554**	**997,577,449,704**
	Adjustments for:			
02	▪ Depreciation and amortization		180,716,946,911	127,335,026,816
03	▪ Provisions		21,830,953,033	10,668,492,818
05	▪ (Gains)/losses from investing activities	20.2;24; 13.1	(124,157,752,948)	(121,706,792,496)
06	▪ Interest expenses	22	131,177,821,520	109,753,848,281
08	**Operating profit before changes in working capital**		**1,658,710,624,070**	**1,123,628,025,123**
09	▪ (Increase)/decrease in receivables		170,174,441,605	(377,852,160,252)
10	▪ (Increase)/decrease in inventories		(311,146,531,460)	(425,794,020,953)
11	▪ Increase/(decrease) in payables (excluding interest, CIT payables)		(111,452,468,223)	(59,681,937,853)
12	▪ (Increase)/decrease in prepaid expenses		5,662,237,888	(20,955,178,246)
14	▪ Interest expenses paid		(127,146,124,317)	(117,065,219,413)
15	▪ CIT paid		(192,622,526,737)	(182,278,946,329)
16	▪ Other cash inflows from operating activities		95,491,601,300	-
17	▪ Other cash outflows from operating activities		(9,409,446,680)	(822,764,399)
20	**Net cash flows from operating activities**		**1,178,261,807,446**	**(60,822,202,322)**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	▪ Acquisition and construction of fixed assets and other long-term assets		(329,860,255,366)	(275,734,456,884)
22	▪ Proceed from disposals of fixed assets and other long-term assets		3,713,662,182	12,733,249,157
23	▪ Loans to other parties or purchases of financial instruments of other entities		(3,033,396,327,587)	(1,189,085,161,811)
24	▪ Cash inflows from loan collection, selling debt instruments of other entities		2,660,213,616,643	1,186,408,202,683
25	▪ Cash outflows for investments in other entities		(34,799,150,000)	58,713,725,976
26	▪ Cash inflows from withdrawal of investments in other entities		24,845,363,770	110,760,000,000
27	▪ Interest income, dividends and profit received		137,912,505,279	88,840,640,948
30	**Net cash flows from investing activities**		**(571,370,585,079)**	**(7,363,799,931)**

CONSOLIDATED CASH FLOW STATEMENT (continued)
for the accounting period at the end of Quarter III/2026

VND

Code	*Items*	*Notes*	*For the accounting period at the end of Quarter III/2026*	*For the accounting period at the end of Quarter III/2025*
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
31	▪ Owners' equity contributed		-	1,149,550,000
32	▪ Withdrawal of owners' equity		(24,900,000)	(17,400,000)
33	▪ Cash from loans		6,166,386,106,216	8,385,918,895,647
34	▪ Repayments of loan principals		(6,496,695,594,611)	(8,565,959,666,503)
36	▪ Dividends, profit paid to owners		(135,709,236,400)	(70,170,480,000)
40	**Net cash flows from financing activities**		**(466,043,624,795)**	**(249,079,100,856)**
50	**Net cash flows during the period**		**140,847,597,572**	**(317,265,103,109)**
60	**Cash and cash equivalents at the beginning of year**	4	**671,422,372,760**	**730,832,456,137**
61	▪ Impacts of foreign exchange difference		(1,252,159,513)	4,402,366,320
70	**Cash and cash equivalents at the end of year**	4	**811,017,810,819**	**417,969,719,348**

Ho Chi Minh City, Vietnam

29 October 2026

M.S.D.N: 0314524981 - C.T.C.P
CÔNG TY CỔ PHẦN NGUYÊN LIỆU Á CHÂU AIG
THÀNH PHỐ HỒ CHÍ MINH

Vu Minh Duc	Nguyen Thi Anh Ngoc	Nguyen Bao Tung
Preparer	Chief Accountant	General Director

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

1. CORPORATE INFORMATION

AIG Asia Ingredients Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No. 0314524981 issued by the Department of Planning and Investment ("DPI") of Ho Chi Minh City on 19 July 2017 and other amended ERCs.

The current principal activities of the Company are management consulting services (excluded finance, accountant, law consulting), warehousing and storage of goods, manufacturing and blending of foodstuffs, food additives.

The Company's registered head office is located at Lot TH-1B, Street No. 7, South Commercial Area, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam.

The number of employees of the Company and its subsidiaries ("the Group") as at 30 September 2026 was 2,284 (31 December 2025: 2,239).

Corporate structure

As at 30 September 2026, the Company invested in 11 direct subsidiaries, 4 indirect subsidiaries, 1 direct associate and 2 indirect associates, in which:

- *Subsidiaries comprise*:
  - *Asia Chemical Corporation ("ACC")*

    ACC is a shareholding incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 0304918352 issued by the DPI of Ho Chi Minh City on 9 April 2007 and other amended BRCs, ERCs. ACC's registered head office is located at Lot K4B, Le Minh Xuan Industrial Zone, Road No. 4, Binh Loi Ward, Ho Chi Minh City, Vietnam. The main activities as registered by ACC are to provide products and services to various industries including food and beverage, dairy, seafood, pharmaceuticals, and bakery.

    As at 30 September 2026, the Company holds a 96.34% ownership interest and voting rights in ACC (31 December 2025: 96.34% ownership interest and voting rights).

  - *Asia Sai Gon Food Ingredients Joint Stock Company ("AFI")*

    AFI is a shareholding incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 3700916876 issued by the DPI of Binh Duong Province on 7 May 2008, and other amended BRCs, ERCs. AFI's registered head office is located at Lot No. C-9E-CN, My Phuoc 3 Industrial Zone, Thoi Hoa Ward, Ho Chi Minh City, Vietnam. The main activities as registered by AFI are to manufacture foodstuff, non-dairy creamer product and other food ingredients.

    As at 30 September 2026, the Company holds a 64.21% ownership interest (directly holding 64.01% and indirectly holding 0.2% through a subsidiary) and 64.22% voting rights in AFI (31 December 2025: 64.01% ownership interest and voting rights).

  - *Asia Coconut Processing Joint Stock Company ("ACP")*

    ACP is a shareholding incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 1300975859 issued by the DPI of Ben Tre Province on 19 December 2014 and other amended ERCs. ACP's registered head office is located at Lot EI-2, EI-3, EI-4, Giao Long Industrial Zone, Phase II, Giao Long Commune, Vinh Long Province, Vietnam. The main activities as registered by ACP are to manufacture and provide coconut products (desiccated coconut, coconut milk powder, coconut milk, frozen coconut cream, nata de coco and coconut oil) for domestic and foreign market.

    As at 30 September 2026, the Company holds a 73.42% ownership interest and voting rights in ACP (31 December 2025: 73.42% ownership interest and voting rights).

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

As at 30 September 2026, the Company invested in 11 direct subsidiaries, 4 indirect subsidiaries, 1 direct associate and 2 indirect associates, in which: (continued)

Subsidiaries comprise: (continued)

- *APIS Corporation ("APIS")*

  APIS is a shareholding incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 0312705358 issued by the DPI of Binh Duong Province on 25 March 2014 and other amended ERCs. APIS's registered head office is located at Lot 18A VSIP II-A, No. 27 Street, Vietnam – Singapore II-A Industrial Zone, Vinh Tan Ward, Ho Chi Minh City, Vietnam. The main activities as registered by APIS are to trade and manufacture food materials, functional foods and essential oils.

  As at 30 September 2026, the Company holds a 76.96% ownership interest and voting rights in APIS (31 December 2025: 76.96% ownership interest and voting rights).

- *Asia Hoa Son Corporation ("AHS")*

  AHS (formerly known as Hoa Son Agricultural Processing Co., Ltd.) incorporated under the Law on Enterprise of Vietnam pursuant to the Business Registration Certificate No. 2901627664 issued by the DPI of Nghe An Province on 23 May 2013 and other amended BRCs, ERCs. The company was renamed according to the amended ERC No. 2901627664 issued by the DPI of Nghe An Province on 13 December 2018. AHS's registered head office is located at Yen Hoa Village, Vinh Tuong Ward, Nghe An Province, Vietnam. The main activities as registered by AHS are to produce starch and starch products; producing sugar, livestock, aquatic feed.

  As at 30 September 2026, the Company holds a 99.995% ownership interest and voting rights in AHS (31 December 2025: 99.995% ownership interest and voting rights).

- *AFC Food Company Limited ("AFC")*

  AFC is a one-member limited liability company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 3702533540 issued by the DPI of Binh Duong Province on 10 February 2017 and other amended ERCs. AFC's registered head office is located at Lot C-9F-CN, My Phuoc 3 Industrial Zone, Thoi Hoa Ward, Ho Chi Minh City, Vietnam. The main activities as registered by AFC are to manufacture and trade foods.

  As at 30 September 2026, the Company holds a 100% ownership interest and voting rights in AFC (31 December 2025: 100% ownership interest and voting rights).

- *VICTA Trading Corporation ("VICTA")*

  VICTA formerly known as Asia Industrial Chemicals Joint Stock Company ("AIC") incorporated in Vietnam under the ERC No. 0313428499 issued by the DPI of Ho Chi Minh City on 7 September 2015 and other amended ERCs. The company was renamed according to the amended ERC No.0313428499 issued by the DPI of Ho Chi Minh City on 6 April 2023. VICTA's registered head office at Lot TH-1B, Street No. 7, South Trading Zone, Tan Thuan Export Processing Zone, Tan Thuan Ward, Ho Chi Minh City, Vietnam. The main activities as registered by VICTA are trading industrial chemicals, trading feed and ingredients for cattle, poultry and aquatic animals, leasing, operating and managing houses and non-residential land.

  As at 30 September 2026, the Company holds a 99.98% ownership interest and voting rights in VICTA (31 December 2025: 99.98% ownership interest and voting rights).

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

As at 30 September 2026, the Company invested in 11 direct subsidiaries, 4 indirect subsidiaries, 1 direct associate and 2 indirect associates, in which: (continued)

Subsidiaries comprise: (continued)

- *Asia Ingredients Group Singapore Pte. Ltd. ("AIS")*

  AIS formerly known as Asia Chemical Corporation (ACC) Pte. Ltd ("ACC PTE") is a one-member limited liability company incorporated in Singapore pursuant to the registration No. 201756070K issued by the Accounting and Corporation Regulatory Authority of Singapore on 15 December 2017. AIS's registered head office is located at 160 Robinson Rd, #26-04 SBF Center, Singapore 068914. The main activities as registered by AIS are business and management consultancy services; general wholesale trade (including general importers and exporters).

  As at 30 September 2026, the Company holds a 100% ownership interest and voting rights in AIS (31 December 2025: 96.34% ownership interest and 100% voting rights through a subsidiary).

- *Mekong Delta Gourmet Joint Stock Company ("MDG")*

  MDG is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 1102039618 issued by the DPI of Long An Province on 26 September 2023. MDG's registered head office is located at Lot C2, Doc 2 Street, Phu An Thanh Industrial Park, Ben Luc Commune, Tay Ninh Province, Vietnam. The main activities as registered by MDG are the processing and preservation vegetables.

  As at 30 September 2026, the Company holds a 99.92% ownership interest (directly holding 98% and indirectly holding 1.92% through a subsidiary) and 99.996% voting rights in MDG (31 December 2025: 99.2% ownership interest (directly holding 98% and indirectly holding 1.2% through a subsidiary) and 99.87% voting rights).

- *Asia Specialty Ingredients Joint Stock Company ("ASI")*

  ASI is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 0901155640 issued by the DPI of Hung Yen Province on 29 February 2024. ASI's registered head office is located at Chi Long Village, Nguyen Van Linh Commune, Hung Yen Province, Vietnam. The main activities as registered by ASI are the production of spice.

  As at 30 September 2026, the Company holds a 85% ownership interest and voting rights in ASI (31 December 2025: 83% ownership interest and voting rights).

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

As at 30 September 2026, the Company invested in 11 direct subsidiaries, 4 indirect subsidiaries, 1 direct associate and 2 indirect associates, in which: (continued)

Subsidiaries comprise: (continued)

- *Asia Shimakyu Food Corporation ("AFS")*

  AFS is a shareholding incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 3703261917 issued by the DPI of Binh Duong Province on 12 November 2024. AFS's registered head office is located at Lot 18A-18B VSIP II-A, No. 27 Street, Vietnam – Singapore II-A Industrial Zone, Vinh Tan Ward, Ho Chi Minh City, Vietnam. The main activities as registered by AFS are to manufacture, blend and package food, food materials and food additives.

  As at 30 September 2026, the Company holds a 75.43% ownership interest and 98% voting rights in AFS (31 December 2025: 75.43% ownership interest and 98% voting rights) through subsidiary.

- *G.C Food Joint Stock Company ("GCF")*

  GCF is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 3602503768 issued by the DPI of Dong Nai Province on 31 May 2011 and other amended BRCs, ERCs. GCF's registered head office is located at Lot V-2E, Street No.11, Ho Nai Industrial Park, Ho Nai Ward, Dong Nai Province, Vietnam. The main activities as registered by GCF are wholesales of foods.

  As at 30 September 2026, the Company holds a 52.87% ownership interest and voting rights in GCF (31 December 2025: 52.87% ownership interest and voting rights).

- *Vietfarm Food Joint Stock Company ("VFC")*

  VFC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 4500577748 issued by the DPI of Khanh Hoa Province on 20 May 2014 and other amended BRCs, ERCs. VFC's registered head office is located at National Highway 1A, Thanh Hai Industrial Park, Bao An Ward, Khanh Hoa Province, Vietnam. The main activities as registered by VFC are Processing and manufacturing of aloe vera, coconut jelly, yogurt jelly, herbal products and soy milk.

  As at 30 September 2026, the Company holds a 52.5% ownership interest and 99.29% voting rights in VFC (31 December 2025: 52.5% ownership interest and 99.29% voting rights) through subsidiary.

- *Vietnam Food Joint Stock Company ("VCC")*

  VFC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 3600714322 issued by the DPI of Dong Nai Province on 20 January 2005 and other amended BRCs, ERCs. VCC's registered head office is located at Lot V-2E, Street No.11, Ho Nai Industrial Park, Ho Nai Ward, Dong Nai Province, Vietnam. The main activities as registered by VCC are manufacturing beverages: aloe vera, coconut jelly, yogurt jelly, herbal products and soy milk.

  As at 30 September 2026, the Company holds a 52.61% ownership interest and 99.5% voting rights in VCC (31 December 2025: 52.61% ownership interest and 99.5% voting rights) through subsidiary.

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

As at 30 September 2026, the Company invested in 11 direct subsidiaries, 4 indirect subsidiaries, 1 direct associate and 2 indirect associates, in which: (continued)

Subsidiaries comprise: (continued)

- *Sun and Wind Joint Stock Company ("SWC")*

  SWC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 4500624846 issued by the DPI of Ninh Thuan Province on 17 July 2018 and other amended ERCs. SWC's registered head office is located at Phu Thuan, My Son Commune, Khanh Hoa Province, Vietnam. The main activities as registered by SWC are fruit cultivation and poultry farming.

  As at 30 September 2026, the Company holds a 46.53% ownership interest and 88% voting rights in SWC through subsidiary.

Associates:

- *Vinh Hao Spirulina Algae Corporation ("TVH")*

  TVH is a shareholding incorporated in Vietnam under the BRC No. 3400516059 issued by the DPI of Binh Thuan Province on 4 February 2008 and other amended BRCs, ERCs. TVH's registered head office at Vinh Son Hamlet, Vinh Hao Commune, Lam Dong Province, Viet Nam. The main activities as registered by TVH is the production of Spirulina, food, nutritional food, dietary supplement, cosmetic, soap, feeds for cattle, poultry and aquatic animals.

  As at 30 September 2026, the Group holds a 49% ownership interest in TVH (31 December 2025: 49% ownership interest) through a subsidiary.

- *Sai Gon Tropical Drinks Joint stock Company ("STD")*

  STD is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the BRC No. 4500654985 issued by the DPI of Ninh Thuan Province on 07 April 2022 and other amended ERCs. STD's registered head office is located at Lot A1-A2, Thanh Hai Industrial Park, Bao An Ward, Khanh Hoa Province, Vietnam. The main activities as registered by STD are production of non-alcoholic beverages and mineral water.

  As at 30 September 2026, the Company holds a 20% ownership interest in STD (31 December 2025: 20% ownership interest) through subsidiary.

- *Asia Agricultural Technology Corporation ("ATC")*

  ATC is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the ERC No. 3502478571 issued by the DPI of Ba Ria – Vung Tau Province on 13 June 2022. ATC's registered head office is located at Lot L, D.20 Street, Chau Duc Industrial Park, Ngai Giao Commune, Ho Chi Minh City, Vietnam. The main activities as registered by ATC are the production, processing and wholesale of coffee.

  As at 30 September 2026, the Company holds a 40% ownership interest and voting rights in ATC (31 December 2025: 99.50% ownership interest and voting rights).

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

2. BASIS OF PREPARATION

2.1 Accounting standards and system

The consolidated Statement of financial position of the Group, expressed in Vietnam dong ("VND"), are prepared in accordance with the Vietnamese Enterprise Accounting System and Vietnamese Accounting Standards issued by the Ministry of Finance as per:

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

Accordingly, the accompanying consolidated Statement of financial position, 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 consolidated financial position and consolidated results of operations and consolidated cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 Applied accounting documentation system

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

2.3 Fiscal year

The Group's fiscal year applicable for the preparation of its consolidated Statement of financial position starts on 1 January and ends on 31 December.

2.4 Accounting currency

The consolidated Statement of financial position are prepared in VND which is also the Group's accounting currency.

2.5 Basis of consolidation

The consolidated Statement of financial position comprise the Statement of financial position of the Company and its subsidiaries for the accounting period at the end of Quarter III/2026.

Subsidiaries are fully consolidated from the date of acquisition, being the date on which the Group obtains control, and continued to be consolidated until the date that such control ceases.

The Statement of financial position of subsidiaries are prepared for the same reporting year as the parent company, using consistent accounting policies.

All intra-company balances, income and expenses and unrealised gains or losses result from intra-company transactions are eliminated in full.

Non-controlling interests represent the portion of profit or loss and net assets not held by the Group and are presented separately in the consolidated income statement and within equity in the consolidated balance sheet.

Impact of change in the ownership interest of a subsidiary, without a loss of control, is recorded in undistributed earnings.

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3.2 Inventories

Inventories are measured at their historical costs. The cost of inventories comprises costs of purchase, costs of conversion (including raw materials, direct labor cost, other directly related cost, manufacturing general overheads allocated based on the normal operating capacity) incurred in bringing the inventories to their present location and condition.

In case the net realizable value is lower than the original price, it must be calculated according to the net realizable value. Net realisable value ("NRV") 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, merchandise, tools and supplies	-	cost of purchase on a weighted average basis.
Finished goods and semi products	-	cost of finished goods, semi products, merchandise on a weighted average basis.

Provision for obsolete inventories

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

Increases or decreases to the provision balance are recorded into the cost of goods sold account in the consolidated income statement. When inventories are expired, obsolescence, damage or become useless, the difference between the provision previously made and the historical cost of inventories are included in the consolidated income statement.

3.3 Receivables

Receivables are presented in the consolidated Statement of financial position at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

The provision for doubtful debts 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 as general and administrative expenses in the separate income statement. When bad debts are determined as unrecoverable and 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 consolidated 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 consolidated income statement as incurred.

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

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.5 *Leased assets*

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Where the Company is the lessee

Rentals under operating leases are charged to the consolidated income statement on a straight-line basis over the lease term.

3.6 *Intangible fixed assets*

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed 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 consolidated 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 consolidated income statement.

Land use rights ("LURs")

The advance payment for land rental, of which the land lease contracts have effectiveness prior to 2003 and Land use right certificate being issued, are recorded as intangible fixed asset according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets ("Circular 45").

3.7 *Depreciation and amortisation*

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

Buildings and structures	5 - 35 years
Machinery and equipment	3 - 12 years
Means of transportation	3 - 10 years
Office equipment	3 - 8 years
Computer software	4 - 10 years
Trademarks	10 years
Others	4 - 5 years
Land use rights	18 - 50 years
Perennials, for work animals and for produce	20 - 40 years

3.8 *Borrowing costs*

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

Borrowing costs are recorded as expense during the year in which they are incurred, except to the extent that they are capitalised as explained in the following paragraph.

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset.

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.9 Prepaid expenses

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

Prepaid land rental

The prepaid land rental represents the unamortised balance of advance payment. Such prepaid rental is recognised as a long-term prepaid expense for allocation to the consolidated income statement over the remaining lease period according to Circular 45 guiding regulations on management, use and depreciation of fixed assets as issued by Ministry of Finance dated 25 April 2013.

3.10 Business combinations and goodwill

Business combinations are accounted for using the purchase method. The cost of a business combination is measured as the fair value of assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange plus any costs directly attributable to the business combination. Identifiable assets and liabilities and contingent liabilities assumed in a business combination are measured initially at fair values at the date of business combination.

Goodwill acquired in a business combination is initially measured at cost being the excess of the cost the business combination over the Group's interest in the net fair value of the acquiree's identifiable assets, liabilities and contingent liabilities. If the cost of a business combination is less than the fair value of the net assets of the subsidiary acquired, the difference is recognized directly in the consolidated income statement. After initial recognition, goodwill is measured at cost less any accumulated amortization. Goodwill arising from the business combination is fully amortised by the Group in the consolidated income statement as incurred.

3.11 Investments

Investments in associates

The Group's investment in its associates is accounted for using the equity method of accounting. An associate is an entity in which the Group has significant influence that is neither subsidiaries nor joint ventures. The Group generally deems they have significant influence if they have over 20% of the voting rights.

Under the equity method, the investment is carried in the interim consolidated balance sheet at cost plus post acquisition changes in the Group's share of net assets of the associates. Goodwill arising on acquisition of the associate is included in the carrying amount of the investment. Goodwill is not amortised and subject to annual review for impairment.

The share of post-acquisition profit/(loss) of the associates is presented on face of the consolidated income statement and its share of post-acquisition movements in reserves is recognised in reserves. The cumulative post-acquisition movements are adjusted against the carrying amount of the investment. Dividend/profit sharing received or receivable from associates reduces the carrying amount of the investment.

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.11 *Investments* (continued)

Investments in associates (continued)

The Statement of financial position of the associates are prepared for the same reporting period and use the same accounting policies as the Group. Where necessary, adjustments are made to bring the accounting policies in line with those of the Group.

Investments in joint venture

The Group's interest in the jointly controlled operation is recognised in the consolidated Statement of financial position by including the amount of:

a) the assets that the Group controls and the liabilities that the Group incurs; and

b) the expense that the Group incurs and the Group's share of the income that the Group earns from the sale of goods or rendering of services by the jointly controlled operation.

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 balance sheet date.

Increases or decreases to the provision balance are recorded as finance expenses in the consolidated income statement.

Held-to-maturity investments

Held-to-maturity investments are stated at their acquisition costs. After initial recognition, held-to-maturity investments are measured at recoverable amount. Any impairment loss incurred is recognised as finance expenses in the consolidated income statement and deducted against the value of such investments.

3.12 *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 Group.

3.13 *Accrual for severance pay*

The severance pay to employee is accrued at the end of each reporting period for all employees who have been in service for more than 12 months up to the balance sheet date at the rate of one-half of the average monthly salary for each year of service up to 31 December 2008 in accordance with the Labour Code, the Law on Social Insurance and related implementing guidance. The average monthly salary used in this calculation is revised at the end of each reporting period following the average monthly salary of the 6-month period up to the reporting date. Increases or decreases to the accrued amount other than actual payment to employee will be taken to the consolidated income statement.

This accrued severance pay is used to settle the termination allowance to be paid to employee upon termination of their labour contract following Article 46 of the Labour Code.

3.14 *Foreign currency transactions*

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

- Transaction 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 of the commercial banks designated for payment; and

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.14 Foreign currency transactions (continued)

- Payments for assets or expenses without liabilities initially being recognised is recorded at the buying exchange rates of the commercial banks that process these payments.

At the end of the period, monetary balances denominated in foreign currencies are translated at the actual transaction exchange rates at the balance sheet dates which are determined as follows:

- Monetary assets are translated at buying exchange rate of the commercial bank where the Group conducts transactions regularly; and
- Monetary liabilities are translated at selling exchange rate of the commercial bank where the Group conducts transactions regularly.
- All foreign exchange differences incurred are taken to the consolidated income statement.

Conversion of the Statement of financial position of a foreign subsidiary

Conversion of Statement of financial position of AIS which maintains its accounting records in other currency rather than the Group's accounting currency of VND, for consolidation purpose, is as follows:

- Assets and liabilities are converted into VND at the actual average exchange rate available at the balance sheet date;
- Contributed charter capital are converted into VND at the actual exchange rates available at transaction dates;
- Undistributed earnings are converted into VND with reference to the exchange rate of items in the income statement; and
- Items of income statement and cash flow statement are converted into VND at the actual average exchange rate of the reporting period.

- The actual average exchange rate at the date of Statement of financial position is the average between buying and selling rate of the commercial bank where the subsidiary conducts transactions regularly. The actual average exchange rate as at 30 September 2026 is 25,972 VND/USD.
- The actual average exchange rate for the reporting period is determined based on average of all months in a period to come up annual average, monthly average rate is the average between buying and selling rate declared by the commercial bank where the subsidiary conducts transactions regularly at the beginning and ending date of each month. The actual average exchange rate up the end of Quarter IIII/2026 is 26,192 VND/USD.
- Foreign exchange differences arisen from the conversion is presented under "Foreign exchange differences reserve" - Code 417 in the owner's equity.

3.15 Appropriation of net profits

Net profit after tax (excluding negative goodwill arising from a bargain purchase) is available for appropriation to shareholders after approval by shareholders at the annual general meeting, and after making appropriation to reserve funds in accordance with the Group's Charter and Vietnam's regulatory requirements.

The Group maintains the following reserve funds which are appropriated from the Group's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting.

Investment and development fund

This fund is set aside for use in the Group's expansion of its operations or of in-depth investment.

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.15 Appropriation of net profits (continued)

Bonus and welfare fund

This fund is set aside for the purpose of pecuniary rewarding and encouraging, common benefits and improvement of the employees' benefits, and presented as a liability on the consolidated balance sheet.

3.16 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Group 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 is recognised when the services have been rendered and completed.

Interest income

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

Rental income

Rental income arising from operating leases is accounted for on a straight-line basis over the terms of the lease in the consolidation income statements.

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.17 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior years 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 by the balance sheet date.

Current income tax is charged or credited to the consolidated 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 Group to offset current tax assets against current tax liabilities and when the Group 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 balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences.

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.

The carrying amount of deferred income tax assets is reviewed at each 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 income tax asset to be utilised. Previously unrecognised deferred income tax assets are re-assessed at each balance sheet date 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 year when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the balance sheet date.

Deferred tax is charged or credited to the consolidated 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 Group to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on the same taxable entity.

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.18 Earnings per share

Basic earnings per share amounts are calculated by dividing net profit after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the year.

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary equity holders of the Company (after adjusting for interest on the convertible preference shares) by the weighted average number of ordinary shares outstanding during the year plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

3.19 Segment information

A segment is a component determined separately by the Group which is engaged in providing products or related services (business segment), or providing products or services in a particular economic environment (geographical segment), that is subject to risks and returns that are different from those of other segments. As the Group's revenue and profit are mainly derived from the manufacturing and trading activities of products and services to various industries including food, flavour, food ingredients, dairy products, coconut products, beverage, seafood, pharmaceuticals, bakery and cosmetic; animal feeds, material for poultry, livestock and aquatic feed while other sources of revenue are not material as a whole, management accordingly believes that the Group operates in a sole business segment only. In addition, management also defines the Company's geographical segment to be based on the location of the Group's assets which is in Vietnam.

3.20 Related parties

Parties are considered to be related parties of the Group if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Group and other party are under common control or under common significant influence. Related parties can be enterprise or individual, including close members of the family of any such individual.

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

4. CASH AND CASH EQUIVALENTS

VND

	30 September 2026	*31 December 2025*
Cash and cash equivalents held by the Group that are not restricted as to use		
Cash on hand	2,528,403,143	2,287,040,693
Cash at banks	712,689,407,676	388,612,085,491
- *Joint Stock Commercial Bank for Foreign Trade of Vietnam*	*422,263,588,845*	*105,963,473,518*
- *HSBC Bank (Vietnam) Limited*	*178,978,229,423*	*124,604,197,586*
- *Shinhan Bank Vietnam Limited*	*758,881,332*	*44,379,329,162*
- *Other cash at bank*	*110,688,708,076*	*113,665,085,225*
Cash in transit	-	-
Cash equivalents (*)	95,800,000,000	280,523,246,576
- *Military Commercial Joint Stock Bank*	-	-
- *Joint Stock Commercial Bank for Foreign Trade of Vietnam*	*56,000,000,000*	*44,200,410,959*
- *Vietnam Export Import Commercial Joint Stock Bank*	*39,800,000,000*	*34,300,000,000*
- *Ho Chi Minh City Development Joint Stock Commercial Bank*	-	*45,000,000,000*
- *Saigon Treasure Commercial Joint Stock Bank*	-	*70,011,123,288*
- *Vietnam Joint Stock Commercial Bank For Industry And Trade*	-	*57,000,000,000*
- *Other cash equivalents*	-	*30,011,712,329*
Total	**811,017,810,819**	**671,422,372,760**

(*) Cash equivalents represent term deposits at commercial banks with original maturity of less than three (3) months and earning interest at the rates ranging from 3.1% to 4.75% per annum.

5. HELD-TO-MATURITY INVESTMENTS

VND

	30 September 2026		*31 December 2025*	
	Cost and recoverable amount	*Provision*	*Cost and recoverable amount*	*Provision*
Term deposit *(*)*	2,456,213,975,352	-	2,174,880,926,743	-
- *Vietnam Export Import Commercial Joint Stock Bank*	*661,452,408,766*	-	*1,085,042,422,559*	-
- *Saigon Treasure Commercial Joint Stock Bank*	*788,867,604,463*	-	*464,124,428,026*	-
- *Ho Chi Minh City Development Joint Stock Commercial Bank*	*477,053,835,620*	-	-	-
- *Asia Commercial Joint Stock Bank*	*33,479,876,713*	-	*352,141,205,482*	-
- *Vietnam Technological and Commercial Joint Stock Bank*	*284,946,849,313*	-	-	-
- *Joint Stock Commercial Bank for Investment and Development of Vietnam*	-	-	*251,029,257,532*	-
- *Others*	*210,413,400,477*	-	*22,543,613,144*	-
Lending	73,302,410,959	-	*1,744,987,397*	-
- *Asia Cold Industry Corporation*	*73,002,410,959*	-	-	-
- *Vinh Hao Spirulina Algae Corporation*	*300,000,000*	-	-	-
- *Ms Le Thi Hien*	-	-	*1,744,987,397*	-
Total	**2,529,516,386,311**	-	**2,176,625,914,140**	-

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

5. HELD-TO-MATURITY INVESTMENTS (continued)

(*) Held-to-maturity investments represent term deposits at commercial banks with the original maturity of over three (3) months and under twelve (12) months and earning interest at the rates ranging from 5.93% to 9.5% per annum.

6. SHORT-TERM TRADE RECEIVABLES AND SHORT-TERM ADVANCES TO SUPPLIERS

6.1 *Short-term trade receivables*

VND

	30 September 2026	*31 December 2025*
Receivables from other companies	1,961,085,065,385	2,206,263,263,337
Vietnam Dairy Product Joint Stock Company	519,687,247,575	387,732,628,661
Unilever Vietnam International Company Limited	93,846,642,657	313,783,884,947
Others	1,347,551,175,153	1,504,746,749,729
Receivables from related parties (Note 26)	19,760,902,458	19,763,206,900
Total	**1,980,845,967,843**	**2,226,026,470,237**
Provision for doubtful short-term debts	(87,024,984,498)	(93,187,510,591)
NET	**1,893,820,983,345**	**2,132,838,959,646**

As disclosed in Note 18, the Group has pledged certain trade receivables to secure its bank loan facilities.

6.2 *Short-term advances to suppliers*

VND

	30 September 2026	*31 December 2025*
Advances to other companies	230,473,444,502	129,389,660,660
Wilmar Marketing CLV Company Limited	*35,188,524,568*	*23,165,289,108*
S Q C Construction Trading Joint Stock	*27,683,270,683*	-
Others	*167,601,649,251*	*106,224,371,552*
Advance to related parties (Note 26)	654,032,288	1,699,557,454
Total	**231,127,476,790**	**131,089,218,114**
Provision for doubtful short-term debts	(5,633,383,000)	(5,498,256,000)
NET	**225,494,093,790**	**125,590,962,114**

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

7. OTHER RECEIVABLES

VND

Short-term	*30 September 2026*	*31 December 2025*
Short-term		
Advance for raw material area development	95,209,751,000	113,796,201,000
Advances to employees	19,668,727,504	22,523,371,614
Deposits	11,564,888,565	7,091,502,508
Others	7,022,770,758	4,304,294,241
Total	**133,466,137,827**	**147,715,369,363**
Long-term		
Deposits	3,027,862,176	2,699,107,981
Total	**3,027,862,176**	**2,699,107,981**
Provision for doubtful short-term debts	(34,033,616,000)	(10,141,540,000)
In which:		
Due from other parties	*104,663,520,003*	*108,701,995,731*
Due from related parties (Note 26)	*31,830,480,000*	*41,712,481,613*

8. INVENTORIES

VND

	30 September 2026	*31 December 2025*
Goods in transit	608,153,777,899	644,511,326,010
Raw materials	374,440,692,441	296,940,909,571
Tools and supplies	66,535,086,833	47,028,057,206
Work-in-progress	47,110,376,942	17,550,222,875
Finished goods	576,230,522,408	618,935,736,631
Finished goods from processing	5,884,342,178	1,122,449,309
Merchandise	1,854,766,226,492	1,588,057,898,060
Goods on consignment	44,431,822,756	52,259,716,828
Total	**3,577,552,847,950**	**3,266,406,316,490**
Provision for devaluation of inventory	(59,181,455,709)	(54,738,286,251)
Net	**3,518,371,392,241**	**3,211,668,030,239**

As disclosed in Note 18, the Group has pledged certain inventories to secure its bank loan facilities.

Details of movement of provision for obsolete inventories are as follows:

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Beginning balance	**54,738,286,251**	**40,251,530,467**
Provision as at acquisition date	-	
Provision recorded during the year	51,986,896,700	27,572,996,835
Provision utilised/reversed during the year	(47,543,727,242)	(27,286,757,564)
Ending balance	**59,181,455,709**	**40,537,769,738**

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

9. PREPAID EXPENSES

VND

	30 September 2026	*31 December 2025*
Short-term		
Tools and equipment	10,069,728,068	9,011,574,702
Office and warehouse rental	380,879,518	1,034,612,410
Insurance fee	4,441,161,168	2,781,411,590
Others	23,627,847,810	21,816,097,507
Total	**38,519,616,564**	**34,643,696,209**
Long-term		
Prepaid land rental	573,691,829,741	583,427,619,343
Office & warehouse renovation	17,330,111,289	19,743,825,487
Tools and equipment	29,062,056,189	30,635,198,311
Others	30,877,857,540	26,831,906,518
Total	**650,961,854,759**	**660,638,549,659**

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

10. TANGIBLE FIXED ASSETS

VND

	Buildings & structures	*Machinery & equipment*	*Means of transportation & transmission*	*Office equipment*	*Perennials, for work animals and for produce*	*Others*	*Total*
Historical cost							
As at 31 December 2025	1,201,648,962,864	1,376,115,818,279	236,750,105,294	47,270,354,064	977,375,000	14,852,457,141	2,877,615,072,642
New purchases	134,360,000	12,935,175,831	13,900,887,170	1,662,396,053	-	-	28,632,819,054
Transferred from construction in progress	50,418,826,247	52,320,112,202	-	229,109,568	-	960,750,000	103,928,798,017
Disposed	(595,846,313)	(5,314,978,635)	(6,604,125,031)	(1,699,176,925)	-	(197,340,000)	(14,411,466,904)
Disposal of subsidiaries	(32,088,965,379)	(19,207,472,687)	(709,767,089)	(188,850,765)	-	(1,405,156,722)	(53,600,212,642)
Others	-	(352,521,864)	-	-	-	-	(352,521,864)
As at 30 September 2026	1,219,517,337,419	1,416,496,133,126	243,337,100,344	47,273,831,995	977,375,000	14,210,710,419	2,941,812,488,303
In which:							
Fully depreciated	*36,000,116,780*	*183,609,174,762*	*50,136,006,021*	*11,090,954,286*	-	*1,063,083,321*	*281,899,335,170*
Accumulated depreciation							
As at 31 December 2025	311,077,352,043	575,315,032,413	121,094,762,331	28,042,181,960	240,858,273	6,065,811,371	1,041,835,998,391
Depreciation	44,118,637,776	83,784,167,788	18,511,320,737	3,124,046,401	20,041,197	2,008,881,323	151,567,095,222
Disposed	(538,166,981)	(2,764,650,410)	(5,700,504,335)	(1,396,780,990)	-	(197,340,000)	(10,597,442,716)
Disposal of subsidiaries	(32,080,773,737)	(19,207,472,687)	(697,801,167)	(188,850,765)	-	(1,405,156,722)	(53,580,055,078)
Others	-	(256,533,244)	-	-	-	-	(256,533,244)
As at 30 September 2026	322,577,049,101	636,870,543,860	133,207,777,566	29,580,596,606	260,899,470	6,472,195,972	1,128,969,062,575
Net book value							
As at 31 December 2025	890,571,610,821	800,800,785,866	115,655,342,963	19,228,172,104	736,516,727	8,786,645,770	1,835,779,074,251
As at 30 September 2026	896,940,288,318	779,625,589,266	110,129,322,778	17,693,235,389	716,475,530	7,738,514,447	1,812,843,425,728

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

11. INTANGIBLE ASSETS

VND

	Land use rights	*Trademarks*	*Computer software*	*Others*	*Total*
Historical cost					
As at 31 December 2025	182,389,463,933	177,510,267,595	18,768,007,593	160,410,892,384	539,078,631,505
New purchases	-	-	768,839,588	-	768,839,588
Transferred from construction in progress	-	-	15,026,470,517	-	15,026,470,517
Disposal of subsidiaries	(17,791,816,587)	-	-	-	(17,791,816,587)
As at 30 September 2026	164,597,647,346	177,510,267,595	34,563,317,698	160,410,892,384	537,082,125,023
In which:					
Fully amortised	-	-	*3,992,605,681*	-	*3,992,605,681*
Accumulated amortisation					
As at 31 December 2025	19,374,833,458	4,869,335,828	6,814,747,150	5,382,915,852	36,441,832,288
Amortisation	2,292,250,362	8,646,064,502	3,407,889,980	9,689,248,534	24,035,453,378
Disposal of subsidiaries	(9,980,775,158)	-	-	-	(9,980,775,158)
As at 30 September 2026	11,686,308,662	13,515,400,330	10,222,637,130	15,072,164,386	50,496,510,508
Net book value					
As at 31 December 2025	163,014,630,475	172,640,931,767	11,953,260,443	155,027,976,532	502,636,799,217
As at 30 September 2026	152,911,338,684	163,994,867,265	24,340,680,568	145,338,727,998	486,585,614,515

12. CONSTRUCTION IN PROGRESS

VND

	30 September 2026	*31 December 2025*
Purchase and Installation of machinery	160,688,591,342	121,313,603,943
Construction of new plants	100,378,478,281	5,935,095,658
Software development	4,960,450,752	6,625,639,936
Others	5,099,621,890	117,444,000
Total	**271,127,142,265**	**133,991,783,537**

13. LONG-TERM INVESTMENTS

13.1 Investments in associates, jointly controlled entity

Company	**30 September 2026**		**31 December 2025**	
	Ownership (%)	*Value of investments (VND)*	*Ownership (%)*	*Value of investments (VND)*
Vinh Hao Spirulina Algae Corporation	49.00%	6,450,802,112	49.00%	7,560,911,794
Asia Agricultural Technology Corporation	40.00%	78,228,282,965	40.00%	78,542,735,314
Sai Gon Tropical Drinks Joint stock Company	20.00%	10,007,789,780	20.00%	10,007,789,780
TOTAL		**94,686,874,857**		**96,111,436,888**

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

13. LONG-TERM INVESTMENTS (continued)

13.1 Investments in associates, jointly controlled entity (continued)

Value of investments in associates, jointly controlled entity as at 30 September 2026 was as follows:

	VND *Value of investments*
31 December 2025	96,111,436,888
Share in profit (loss) in the period	(1,424,562,031)
30 September 2026	94,686,874,857

13.2 Investments in other entities

Company	30 September 2026		31 December 2025	
	Ownership (%)	*Value of investments (VND)*	*Ownership (%)*	*Value of investments (VND)*
Nature ACH Biology Products	-	-	15.00%	1,633,122,655
Asia Cold Industry Corporation	16.17%	111,430,649,872	14.75%	82,590,499,872
TOTAL		**111,430,649,872**		**84,223,622,527**

13.3 Held-to-maturity investments

	VND *30 September 2026*	*31 December 2025*
Life Insurance	937,160,000	2,085,965,000
Life insurance at Aviva Vietnam Life Insurance Co., Ltd (*)	*937,160,000*	*937,160,000*
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ninh Thuan Branch	-	*1,148,805,000*
Total	**937,160,000**	**2,085,965,000**

(*) The Group has purchased life insurance for the Company's Management to meet the loan covenant at Vietnam Joint Stock Commercial Bank for Industry and Trade - Nghe An Branch. This Life Insurance contract has the principal repayment term of five (5) years and a fixed interest rate annually up to the sixteenth year (16).

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

14. SHORT-TERM PAYABLES TO SUPPLIERS

VND

	30 September 2026	*31 December 2025*
Payables to other companies	1,371,554,812,944	1,334,954,197,219
In which:		
Givaudan Vietnam Company Limited	*64,441,840,672*	*88,777,928,202*
Givaudan Singapore Pte Ltd	*104,360,791,457*	*123,829,162,591*
Open Country Dairy Limited	*30,785,652,185*	*114,899,854,865*
Firmenich Asia Private Limited	*189,707,175,582*	*186,065,602,008*
James Farrell & Co	*56,686,110,956*	*50,460,597,067*
Symrise Asia Pacific Pte Ltd	*57,049,677,442*	*35,194,599,318*
Others	*868,523,564,650*	*735,726,453,168*
Payables to related parties (Note 26)	1,542,516,902	399,620,756
Total	**1,373,097,329,846**	**1,335,353,817,975**

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

15. TAXES AND OTHER OBLIGATIONS TO THE STATE

VND

	31 December 2025	*Increase*	*Decrease*	*Difference arisen from conversion of FSs to VND for the period*	*Disposal of subsidiary*	*30 September 2026*
Payables						
Value added tax	16,577,939,418	574,790,441,383	(586,961,345,581)	-	(7,361,542)	4,399,673,678
Corporate Income tax	42,359,372,055	245,261,294,990	(192,622,526,737)	5,955,998	-	95,004,096,306
Personal income tax	6,692,031,670	59,812,013,742	(48,821,686,538)	-	-	17,682,358,874
Export tax, import tax	3,236,654,241	115,742,405,499	(116,547,157,498)	-	-	2,431,902,242
Foreign contractor tax	-	1,793,052,909	(1,793,052,909)	-	-	-
Others	-	58,618,843	(51,330,507)	-	-	7,288,336
Total	**68,865,997,384**	**997,457,827,366**	**(946,797,099,770)**	**5,955,998**	**(7,361,542)**	**119,525,319,436**
In which						
Tax payables	*73,599,429,180*					*121,954,329,270*
Tax overpaid	*(4,733,431,796)*					*(2,429,009,834)*

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

16. SHORT-TERM ACCRUED EXPENSES

VND

	30 September 2026	*31 December 2025*
Salary and bonus	125,361,923,747	165,132,385,567
Loan interest	13,208,882,289	8,203,954,822
Sales incentives, promotion and brokerage fees	11,755,642,186	664,051,427
Others	23,940,589,008	18,205,502,073
Total	**174,267,037,230**	**192,205,893,889**

17. OTHER SHORT-TERM PAYABLES

VND

	30 September 2026	*31 December 2025*
Trade union fee; Social, health and unemployment insurance	2,726,311,899	889,101,187
Deposit received	-	1,155,080,000
Dividend	-	266,633,200
Others	5,474,916,675	5,043,044,950
Total	**8,201,228,574**	**7,353,859,337**
In which:		
Payables to other parties	*8,201,228,574*	*7,137,226,937*
Payables to related parties	-	*216,632,400*

18. LOANS

VND

	30 September 2026	31 December 2025
Short-term loans		
Loans from banks and an individual	2,140,359,865,128	2,421,719,159,605
Current portion of long-term loans	79,585,271,123	76,900,581,264
	2,219,945,136,251	2,498,619,740,869
Long-term loans		
Loans from bank	141,916,451,537	193,551,335,314
TOTAL	**2,361,861,587,788**	**2,692,171,076,183**

Movements of loans are as follows:

VND

	Short-term loans	*Current portion of long-term loan*	*Long-term loan*	*Total*
As at 31 December 2025	2,421,719,159,605	76,900,581,264	193,551,335,314	2,692,171,076,183
Loan drawdown	6,166,386,106,216	-	-	6,166,386,106,216
Loan repayment Current portion of long-term loan	-	51,634,883,777	(51,634,883,777)	-
Loan repayment	(6,447,745,400,693)	(48,950,193,918)	-	(6,496,695,594,611)
As at 30 September 2026	2,140,359,865,128	79,585,271,123	141,916,451,537	2,361,861,587,788

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

19. OWNERS' EQUITY

19.1 Increase and decrease in owners' equity

	Share capital	*Share premium*	*Investment and development fund*	*FX difference (*)*	*Undistributed earnings*	*NCI*	*VND Total*
Previous year							
As at 31 December 2024	1,706,012,980,000	174,000,000,000	29,884,223,256	9,405,801,018	3,258,026,961,488	835,197,144,291	6,012,527,110,053
Acquisition of subsidiary	-	-	-	-	-	321,287,769,559	321,287,769,559
Capital contribution	-	-	-	-	-	1,149,550,000	1,149,550,000
Capital redemption	-	-	-	-	-	(17,400,000)	(17,400,000)
Net profit for the year	-	-	-	-	654,639,632,496	141,584,126,995	796,223,759,491
Dividend declared	-	-	-	-		(76,305,064,000)	(76,305,064,000)
FX difference	-	-	-	4,241,260,465	-	161,105,855	4,402,366,320
Changes in ownership interest in subsidiary	-	-	-	-	(3,800,894,324)	3,800,894,324	-
Appropriation to bonus and welfare fund	-	-	-	-	(17,405,479,152)	(661,153,593)	(18,066,632,745)
As at 30 September 2025	1,706,012,980,000	174,000,000,000	29,884,223,256	13,647,061,483	3,891,460,220,508	1,226,196,973,431	7,041,201,458,678
Current year							
As at 31 December 2025	1,706,012,980,000	174,000,000,000	29,884,223,256	13,187,426,573	4,135,730,232,627	1,424,354,201,022	7,483,169,063,478
Capital redemption	-	-	-	-		(24,900,000)	(24,900,000)
Net profit for the year	-	-	-	-	963,857,878,651	236,041,621,919	1,199,899,500,570
Appropriation to/reversal of bonus and welfare fund	-	-	-	-	1,999,502,933	497,067	2,000,000,000
Charity funds	-	-	-	-	(528,745,108)	(471,254,892)	(1,000,000,000)
Dividend declared by cash	-	-	-	-	(85,300,649,000)	(145,642,704,322)	(230,943,353,322)
Dividend paid by shares	255,901,450,000				(255,901,450,000)		-
FX difference	-	-	-	(1,206,336,377)	-	(45,823,136)	(1,252,159,513)
Changes in ownership interest in subsidiary	-	-	-	-	(2,003,146,324)	(4,277,836,083)	(6,280,982,407)
Disposal of subsidiary	-	-	-	-		(126,922,481)	(126,922,481)
Others	-	-	-	-	331,982,407	9,148,822	341,131,229
As at 30 September 2026	1,961,914,430,000	174,000,000,000	29,884,223,256	11,981,090,196	4,758,185,606,186	1,509,816,027,916	8,445,781,377,554

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

19. OWNERS' EQUITY (continued)

19.2 Capital transactions with owners and distribution of dividends

VND

	30 September 2026	*31 December 2025*
Contributed share capital		
Beginning balance	1,706,012,980,000	1,706,012,980,000
Increase	255,901,450,000	-
Ending balance	1,961,914,430,000	1,706,012,980,000
Dividend paid	-	-

19.3 Shares

	30 September 2026	*31 December 2025*
Authorised shares	**196,191,443**	**170,601,298**
Shares issued and fully paid	**196,191,443**	**170,601,298**
Ordinary shares	196,191,443	170,601,298
Shares in circulation	**196,191,443**	**170,601,298**
Ordinary shares	196,191,443	170,601,298

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

19.4 Earnings per share

The following reflects the income and shares data used in the earnings per share computations:

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025 (presented previously)*	*For the accounting period at the end of Quarter III/2025 (restated)*
Net profit after tax	963,857,878,651	654,639,632,496	654,639,632,496
Less: Bonus and welfare fund; charity fund	1,470,757,825	(17,405,479,152)	(17,405,479,152)
Net profit after tax attributable to ordinary equity holders for basic earnings (VND)	965,328,636,476	637,234,153,344	637,234,153,344
Weighted average number of ordinary shares for the year (shares)	196,191,443	170,601,298	196,191,443
Basic and diluted earnings per share (VND) (par value: VND 10,000 per share)	4,920	3,735	3,248

There have been no other transactions involving ordinary shares or potential ordinary shares between the reporting date and the date of completion of these consolidated Statement of financial position.

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

20. REVENUES

20.1 *Revenue from sale of goods and rendering of services*

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Gross revenue	***12,628,207,409,398***	***11,135,152,609,461***
Of which:		
Sales of merchandise	*8,157,613,208,108*	*7,633,816,388,685*
Sales of finished goods	*4,464,474,376,314*	*3,498,571,669,092*
Sales of scraps and materials	*817,358,946*	*397,061,814*
Revenue from rendering services	*5,302,466,030*	*2,367,489,870*
Deductions	***(50,493,795,410)***	***(32,221,609,616)***
Trade discounts	(12,461,923,392)	(4,591,108,102)
Sales returns	(37,609,330,018)	(26,832,885,906)
Sales rebates	(422,542,000)	(797,615,608)
Net revenue	**12,577,713,613,988**	**11,102,930,999,845**
Of which:		
Sales of merchandise	*8,124,591,740,153*	*7,619,094,293,717*
Sales of finished goods	*4,447,002,048,859*	*3,481,072,154,444*
Sales of rendering services	*5,302,466,030*	*2,367,489,870*
Sales of scraps and materials	*817,358,946*	*397,061,814*

20.2 *Finance income*

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Interest incomes from banks	113,421,476,553	92,340,812,982
Realised foreign exchange gains	68,878,542,434	48,339,095,922
Gain on disposal of subsidiary, associate	13,794,323,087	-
Others	31,561,643	-
Total	**196,125,903,717**	**140,679,908,904**

21. COST OF GOOD SOLD AND SERVICES RENDERED

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Cost of merchandises sold	7,165,470,585,215	6,728,023,149,932
Cost of finished goods sold	3,036,835,497,106	2,641,085,479,208
Cost of services rendered	216,669,790	35,181,818
Cost of Write-off inventory	(948,760,562)	-
Provision for devaluation of inventory	4,669,720,048	1,155,418,331
Total	**10,206,243,711,597**	**9,370,299,229,289**

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

22. FINANCE EXPENSES

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Interest expenses	131,177,821,520	109,753,848,281
Payment discounts	12,748,039	103,346,815
Realised foreign exchange losses	16,918,807,317	17,404,658,607
Loss on disposal of subsidiary, associate and other entities	1,533,122,655	1,962,610,929
Total	**149,642,499,531**	**129,224,464,632**

23. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Selling expenses	**427,314,020,081**	**325,194,429,693**
Salary expenses	85,609,171,917	75,561,829,537
Sales support and brokerage fees	66,974,990,924	50,443,283,288
Transportation fees	151,010,954,863	124,865,445,469
Others	123,718,902,377	74,323,871,399
General and administration expenses	**538,852,707,044**	**458,899,416,829**
Salary expenses	294,701,428,812	232,154,164,125
Depreciation and amortization	55,095,142,988	38,598,803,090
Rental fees for office, warehouse and land	11,248,828,685	21,570,070,622
Goodwill allocation	5,114,398,311	6,177,785,248
Others	172,692,908,248	160,398,593,744
Total	**966,166,727,125**	**784,093,846,522**

24. OTHER INCOME AND OTHER EXPENSES

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Other incomes	**2,143,604,407**	**9,251,636,003**
Income from compensation	773,913,664	6,428,776,641
Income on disposal of fixed assets	-	1,627,770,924
Income on disposal of other assets	163,259,366	-
Other incomes	1,206,431,377	1,195,088,438
Other expenses	**3,362,966,274**	**1,368,374,124**
Compensation	180,000,000	133,532,960
Expenses on disposal of fixed assets	100,362,006	-
Expenses on disposal of other assets	27,062,918	-
Others	3,055,541,350	1,234,841,164
Net profit	**(1,219,361,867)**	**7,883,261,879**

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

25. CORPORATE INCOME TAX

Rate applicable to the Company and its subsidiaries incorporated in Vietnam is the statutory corporate income tax ("CIT") rate of 20% of taxable income and is entitled to tax incentives pursuant to prevailing tax law.

The CIT rate applicable to subsidiary incorporated in Singapore is 17% of taxable income and right to be entitled to tax incentives pursuant to prevailing tax law.

The tax returns filed by the Company and its subsidiaries are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, the amounts reported in the consolidated Statement of financial position could change at a later date upon final determination by the tax authorities.

25.1 CIT expense

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Current CIT expense	242,173,149,686	204,761,413,217
Adjust CIT in previous year	3,088,145,304	60,143,895
Deferred taxes expenses/(income)	3,981,859,994	(3,467,866,899)
Total	**249,243,154,984**	**201,353,690,213**

Reconciliation between CIT expense and the accounting profit multiplied by CIT rate is presented below:

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Net profit/(loss) before tax	**1,449,142,655,554**	**997,577,449,704**
At applicable CIT rate for each subsidiary	*231,597,329,656*	*186,296,617,474*
Depreciation and amortisation of revalued assets arising from business combination	4,999,682,771	640,964,950
Changes in severance allowance and provisions	(3,314,358,297)	(17,387,850)
Tax exemption, deduction at subsidiaries	(10,653,941,205)	(9,573,967,789)
Non-deductible expenses	9,353,386,593	12,841,010,937
Tax losses carried forward	(263,610,814)	-
Non-taxable income	-	2,077,445,677
Adjustment for under accrual of CIT from previous years	3,088,145,304	60,143,895
Unrecognised deferred tax of tax losses carried forward	16,209,097,293	12,760,100,985
Others	(1,772,576,317)	(3,731,238,066)
CIT expense	**249,243,154,984**	**201,353,690,213**

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

25. CORPORATE INCOME TAX (continued)

25.2 Current CIT

The current tax payable is based on taxable income for the current year. The taxable income of the Group for the year differs from the accounting profit as reported in the consolidated income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are not taxable or deductible. The Group's liability for current tax is calculated using tax rates that have been enacted by the balance sheet date.

25.3 Deferred tax

The following are deferred tax asset and deferred tax liabilities recognised by the Group, and the movements thereon, during the current and previous years:

VND

	Consolidated statement of financial position		Consolidated income statement	
	30 September 2026	31 December 2025	For the accounting period at the end of Quarter III/2026	For the accounting period at the end of Quarter III/2025
Difference due to the asset revaluation arising from consolidation of subsidiaries	(99,307,307,028)	(99,491,545,176)	184,238,148	186,236,239
Provisions	(25,290,812,921)	(18,261,250,404)	(7,029,562,517)	52,971,760
Unrealised profits	12,493,014,274	12,284,787,165	208,227,109	3,079,359,512
Accruals	229,900,045	208,957,765	20,942,280	18,242,576
Group restructuring activities	2,627,976,184	-	2,627,976,184	-
Revaluate the investment (step acquisition) in subsidiary as at acquistion date	(8,515,565,032)	(8,515,565,032)	-	-
Unrealized exchange rate difference	(305,235,918)	(311,554,720)	6,318,802	131,056,812
Net deferred tax liabilities	**(118,068,030,396)**	**(114,086,170,402)**		
Deferred tax income (expense)			**(3,981,859,994)**	**3,467,866,899**

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

26. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties were as follows:

VND

Related parties	*Relationship*	*Transactions*	*For the accounting period at the end of Quarter III/2026*	*For the accounting period at the end of Quarter III/2025*
Ms Nguyen Thi Anh Linh	Close family member with Chairman, General Director at subsidiary	Shares transfer received	6,600,000,000	-
Nature ACH Biology Products Corporation	Joint venture	Sale of goods and services	-	129,388,638
Vinh Hao Spirulina Algae Corporation	Associate	Purchase of goods	646,157,500	496,777,750
		Sale of goods	-	-
		Lending	300,000,000	-
ARC Binh Duong Corporation	Company with the common key personnel	Sale of goods and services	354,274,180	165,347,962
		Purchase of goods and services	3,263,446,507	2,901,429,795
		Fixed assets disposal	-	181,818,182
G.C Food Joint Stock Company	Associate	Dividends declared	-	21,844,160,000
		Dividend received	-	21,844,160,000

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

26. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties were as follows:

VND

Related parties	*Relationship*	*Transactions*	*30 September 2026*	*31 December 2025*
Receivables from customers				
ARC Binh Duong Corporation	Company with the common key personnel	Sale of goods and services	95,692,007	98,280,000
Mui Dinh Agriculture Technical Joint Stock Company	Company with the common member of BODs	Sale of goods and services	19,665,210,451	19,664,926,900
Other receivables				
Phu Hoa Green Farm Company Limited	Related party of Member of the BOD at subsidiary	Other receivables	28,700,000,000	28,700,000,000
Mr. Nguyen Viet Dat	Management of subsidiary	Other receivables	3,071,080,000	3,071,080,000
Mr. Nguyen Van Thu	Chairman at subsidiary	Advance	59,400,000	9,681,401,613
Ms. Bui Thi Mai Hien	Member of the BOD at subsidiary	Advance	-	260,000,000
Payables to suppliers				
Vinh Hao Spirulina Algae	Associate	Purchase of goods and services	-	42,000,000
ARC Binh Duong Corporation	Company with the common key personnel	Purchase of goods and services	1,542,516,902	357,620,756
Advances to suppliers				
An Hanh Thong Company Limited	Members of BODs is legal representative	Purchase of goods and services	-	1,153,997,104
Vinh Hao Spirulina Algae Corporation	Công ty liên kết	Purchase of goods	56,640,000	-
Phu Hoa Green Farm Company Limited	Related party of Member of the BOD at subsidiary	Purchase of goods and services	597,392,288	545,560,350
Dividend payable				
Mr. Nguyen Van Thu	Chairman at subsidiary	Dividend	-	144,392,400
Ms. Bui Thi Mai Hien	Member of the BOD at subsidiary	Dividend	-	72,240,000
Short-term loans receivable				
Vinh Hao Spirulina Algae Corporation	Associate	Short-term loans receivable	300,000,000	-

NOTES TO THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
as at 30 September 2026 and for the accounting period at the end of Quarter III/2026

26. TRANSACTIONS WITH RELATED PARTIES (continued)

Remuneration to members of the Board of Directors, the Board of Supervision and the Management were as follow:

VND

	For the accounting period at the end of Quarter III/2026	*For the accounting period at the end of Quarter III/2025*
Remunerations	6,947,197,000	5,953,147,000

27. LEASE COMMITMENTS

The Group leases offices and warehouses under operating lease arrangements. The lease commitment as at the reporting dates under the operating lease agreements are as follows:

VND

	30 September 2026	*31 December 2025*
Within 01 year	19,737,407,086	14,643,463,118
Over 01 to 05 years	30,291,805,840	28,923,694,994
More than 05 years	108,006,304,628	136,655,495,880
Total	**158,035,517,554**	**180,222,653,992**

Ho Chi Minh City, Vietnam

29 October 2026

Vu Minh Duc	Nguyen Thi Anh Ngoc	Nguyen Bao Tung
Preparer	Chief Accountant	General Director