CHO LON INVESTMENT AND IMPORT EXPORT CORPORATION (CHOLIMEX)	SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness
No.: 243/CBTT-CHOLIMEX	Ho Chi Minh City, November 10, 2026

CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU VÀ ĐẦU TƯ CHỢ LỚN (CHOLIMEX)
Digitally signed by CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU VÀ ĐẦU TƯ CHỢ LỚN (CHOLIMEX)
DN: C=VN, CN=CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU VÀ ĐẦU TƯ CHỢ LỚN (CHOLIMEX), O=CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU VÀ ĐẦU TƯ CHỢ LỚN (CHOLIMEX), ST=Hồ Chí Minh, UID=MST:0301307933
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PERIODIC INFORMATION DISCLOSURE

To: - Vietnam Stock Exchange;
- Hanoi Stock Exchange.

1. Organization: Cho Lon Investment and Import Export Corporation (Cholimex)
   - Stock code: CLX
   - Address: 631–633 Nguyen Trai Street, Cho Lon Ward, Ho Chi Minh City
   - Telephone: 08.38547102 Fax: 08.38555682
   - Email: info@cholimex.vn

2. Information disclosed:

The revised Consolidated Financial Statements for the Third Quarter of 2026 and the written explanation of the revisions.

3. This information was published on the Company's website on November 10, 2026, at https://www.cholimex.vn/.

We hereby certify that the information disclosed above is true and accurate and accept full legal responsibility for the disclosed information.

Recipients:
- As above;
- Archives.

Attached document:
Correction to the Consolidated Financial Statements for the Third Quarter of 2026

AUTHORIZED PERSON FOR INFORMATION DISCLOSURE

M.S.D.N: 0301307933 - C.T.C.P
CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU VÀ ĐẦU TƯ CHỢ LỚN (CHOLIMEX)
THÀNH PHỐ HỒ CHÍ MINH

NGUYEN THI THUY TRAM

CHOLON INVESTMENT AND IMPORT EXPORT CORPOATION

(CHOLIMEX)

TIN: 0 3 0 1 3 0 7 9 3 3

CONSOLIDATED FINANCIAL STATEMENTS

The 3rd of 2026

CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU VÀ ĐẦU TƯ CHỢ LỚN (CHOLIMEX)

Digitally signed by CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU VÀ ĐẦU TƯ CHỢ LỚN (CHOLIMEX)
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Address: 631 - 633 Nguyen Trai Street, Cho Lon Ward, HCMC

CONSOLIDATED FINANCIAL STATEMENT

As of 30 September 2026

Unit: VND

ASSET	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	**100**		**309,957,851,436**	**328,142,655,854**
I. Cash and cash equivalents	**110**	**V.1**	**93,966,485,676**	**113,491,525,679**
1. Cash	111		22,528,176,599	9,447,110,298
2. Cash equivalents	112		71,438,309,077	104,044,415,381
II. Short-term financial investments	**120**		**178,557,821,758**	**174,300,000,000**
1. Trading securities	121			
2. Provisions for devaluation of trading securities	122			
3. Short-term held-to-maturity investments	123	V.2a	178,557,821,758	174,300,000,000
III. Short-term receivables	**130**		**29,184,375,911**	**31,458,675,536**
1. Short-term trade receivables	131	V.3	17,516,758,579	17,104,936,029
2. Short-term prepayments to suppliers	132	V.4	4,949,274,737	4,414,333,339
3 Receivables according to the progress of construction contract	134		-	-
4 Other short-term receivables	135	V.5	14,714,548,599	18,014,241,688
5 Allowance for short-term doubtful debts	136		(8,837,668,323)	(8,837,668,323)
6 Deficit assets for treatment	137		841,462,319	762,832,803
IV. Inventories	**140**	**V.6**	**7,524,526,316**	**8,497,574,167**
1. Inventories	141		7,524,526,316	8,497,574,167
2. Allowance for deveIuation of inventories	142			-
VI. Other current assets	**160**		**724,641,775**	**394,880,472**
1. Short-term deferred expenses	161	V.7a	582,641,775	352,880,472
2. Deductible VAT	162		100,000,000	-
3. Taxes and other receivables from the State	163	V.15	42,000,000	42,000,000
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-

Consolidated Balance Sheet (cont.)

	ITEMS	Code	Note	Ending balance	Beginning balance
B-	**NON-CURRENT ASSETS**	**200**		**2,242,497,472,324**	**2,189,050,831,655**
I.	**Long-term receivables**	**210**		**2,010,000,000**	**1,310,000,000**
1.	Long-term trade receivables	211			-
2.	Long-term prepayments to suppliers	212			-
3	Other long-term receivables	215	V.5	2,010,000,000	1,310,000,000
4	Provision for long-term doubtful debts	216			
II.	**Fixed assets**	**220**		**69,875,208,265**	**75,907,276,419**
1.	Tangible fixed assets	221	V.8	68,877,957,197	74,758,822,255
-	*Historical cost*	*222*		*219,453,128,498*	*218,708,987,861*
-	*Accumulated depreciation*	*223*		*(150,575,171,301)*	*(143,950,165,606)*
2.	Financial leased assets	224		-	-
-	*Historical cost*	*225*			-
-	*Accumulated depreciation*	*226*			-
3.	Intangible fixed assets	227	V.9	997,251,068	1,148,454,164
-	*Initial cost*	*228*		*1,931,046,000*	*1,931,046,000*
-	*Accumulated amortization*	*229*		*(933,794,932)*	*(782,591,836)*
IV.	**Investment property**	**240**	**V.10**	**644,226,047,728**	**639,340,497,870**
-	Historical costs	241		1,285,768,499,485	1,253,135,252,018
-	Accumulated depreciation	242		(641,542,451,757)	(613,794,754,148)
V.	**Long-term assets in process**	**250**		**305,219,909,383**	**321,091,490,874**
1.	Long-term work in process	251		-	-
2.	Construction-in-progress	252	V.11	305,219,909,383	321,091,490,874
VI.	**Long-term financial investments**	**260**		**1,212,162,667,225**	**1,139,097,631,959**
1.	Investments in subsidiaries	261			-
2.	Investments in joint ventures and associates	262	V.2b	1,188,678,560,425	1,115,529,525,159
3.	Investments in other entities	263	V.2c	23,568,106,800	23,568,106,800
4.	Provisions for devaluation of long-term financial investments	264		(84,000,000)	-
5.	Held-to-maturity investments	265			-
VII.	**Other non-current assets**	**270**		**9,003,639,723**	**12,303,934,533**
1.	Long-term deferred expenses	271	V.7b	5,799,824,602	8,996,770,537
2.	Deferred income tax assets	272		3,203,815,121	3,307,163,996
3.	Long-term components and spare parts	273		-	-
4.	Other non-current assets	274		-	-
5	Goodwill	279		-	-
	TOTAL ASSETS	**280**		**2,552,455,323,760**	**2,517,193,487,509**

Consolidated Balance Sheet (cont.)

	RESOURCES	Code	Note	Ending balance	Beginning balance
C -	**LIABILITIES**	**300**		**552,949,933,801**	**622,550,017,843**
I.	**Current liabilities**	**310**		**79,210,815,698**	**134,621,156,492**
1.	Short-term trade payables	311	V.12	7,548,266,393	2,787,643,918
2.	Short-term advances from customers	312	V.13	2,787,050,810	2,706,951,765
3	Payables dividends and profits.	313		62,841,036	-
4	Short-term taxes and other obligations to the State Budget	314	V.14	19,063,376,065	70,287,680,755
5	Payables to employees	315		8,804,869,254	11,311,025,871
6	Short-term accrued expenses	316		1,012,475,743	2,637,984,463
7	Payables according to the progress of construction contracts	318		-	-
8	Short-term unearned revenue	319		19,687,082,520	19,612,574,885
9	Other short-term payables	320		2,903,974,750	6,851,658,877
10	Short-term borrowings and financial leases	321	V.15	8,982,619,701	8,524,575,000
11	Provisions for short-term payables	322	V.16a	-	-
12	Bonus and welfare funds	323		8,358,259,426	9,901,060,958
13	Price stabilization fund	324	V.17		
14	Trading Government bonds	325			-
					-
II.	**Non-current liabilities**	**330**		**473,739,118,103**	**487,928,861,351**
1.	Long-term trade payables	331			-
2.	Long-term advances from customers	332			
3	Long-term taxes and other obligations to the State Budget	333			
4	Long-term accrued expenses	334			
5	Long-term unearned revenue	337		414,556,421,061	429,303,066,285
6	Other long-term payables	338		52,714,532,776	44,431,540,637
7	Long-term borrowings and financial leases	339	V.18	757,073,214	7,150,504,460
8	Convertible bonds	340	V.15	-	-
9	Preferred shares	341	V.16b	-	-
10	Deferred income tax liability	342		-	-
11	Provisions for long-term payables	343		-	-
12	Science and technology development fund	344		5,711,091,052	7,043,749,969

Consolidated Balance Sheet (cont.)

	RESOURCES	Code	Note	Ending balance	Beginning balance
D -	**OWNER'S EQUITY**	**400**		**1,999,505,389,959**	**1,894,643,469,666**
1.	Capital	411		866,000,000,000	866,000,000,000
-	*Ordinary shares carrying voting rights*	*411a*		*866,000,000,000*	*866,000,000,000*
-	*Preferred shares*	*411b*		-	-
2.	Share premiums	412			-
3.	Bond conversion options	413			-
4.	Other sources of capital	414			-
5.	Treasury stocks	415			-
6.	Differences on asset revaluation	416			-
7.	Foreign exchange differences	417			-
8.	Investment and development fund	418		303,890,701,175	272,547,594,378
9.	Other funds under owners' equity	419			-
10.	Retained earnings	420		*831,115,047,380*	757,829,768,083
-	*Retained earnings accumulated to the end of the previous period*	*420a*		*654,890,059,368*	*757,829,768,083*
-	*Retained earnings of the current period*	*420b*		*176,224,988,012*	-
11	Benefits of non-controlling shareholders	429		*(1,500,358,596)*	(1,733,892,795)
	TOTAL RESOURCES	**440**		**2,552,455,323,760**	**2,517,193,487,509**

Ho Chi Minh City, 28 October, 2026

Nguyen Tien Phat	Vo Van Day	Huynh An Trung
Preparer	**Chief Accountant**	**General Director**

CONSOLIDATED INCOME STATEMENT

For the 3rd quarter of 2026

Unit: VND

ITEMS	Code	Note	Current quarter		Accumulated from the beginning of the year	
			Current year	Previous year	Current year	Previous year
1. Revenue from sales of goods and provisions of services	01	VI.1	155,525,096,815	123,014,450,685	451,049,426,037	374,314,835,826
2. Revenue deductions	02		27,810,813	114,901,180	71,695,597	225,805,199
3. Net revenue	10		155,497,286,002	122,899,549,505	450,977,730,440	374,089,030,627
4. Cost of sales	11	VI.2	110,525,765,792	82,693,970,518	322,063,255,565	256,638,650,102
5. Gross profit	20		44,971,520,210	40,205,578,987	128,914,474,875	117,450,380,525
6. Gain (loss) on disposal of investment properties	21					
7. Financial income	22	VI.3	4,100,803,109	2,884,664,543	11,610,143,362	7,251,836,798
8. Financial expenses	23	VI.4	332,424,085	1,085,381,246	923,877,352	1,960,883,420
In which: Loan interest expenses	24		248,424,085	357,639,262	805,877,352	973,141,436
9 Selling expenses	25	VI.5	2,946,328,027	3,185,399,593	9,276,657,317	9,363,049,196
10. General and administration expenses	26	VI.6	14,259,051,597	13,558,414,809	42,290,407,491	38,567,808,654
11. Gain or loss in joint ventures, associates	27		32,626,941,487	35,292,097,474	106,702,861,919	95,906,027,619
12. Net operating profit	30		64,161,461,097	60,553,145,356	194,736,537,996	170,716,503,672
13. Other income	31		18,501,215	1,057,386,411	941,640,716	1,429,071,530
14. Other expenses	32		28,076	553,648,147	34,083,253	553,769,809
15. Other profit	40		18,473,139	503,738,264	907,557,463	875,301,721
16. Total accounting profit before tax	50		64,179,934,236	61,056,883,620	195,644,095,459	171,591,805,393
17. Current income tax	51		6,674,289,457	5,530,093,109	18,682,432,278	16,467,113,943
18. Deferred income tax	52		-	51,674,438	103,348,875	155,023,313
19. Profit after tax	60		57,505,644,779	55,475,116,073	176,858,314,306	154,969,668,137
20. Profit after tax of the Parent Company	61		57,475,163,523	55,385,225,704	176,624,780,107	154,709,740,946
21. Profit after tax of non-controlling shareholders	62		30,481,256	89,890,369	233,534,199	259,927,191
22. Basic earnings per share	70		-	-	-	-
23. Diluted earnings per share	71		-	-	-	-

Ho Chi Minh City, 28 October 2026

Nguyen Tien Phat	Vo Van Day	Huynh An Trung
Preparer	Chief Accountant	General Director

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)
For the 3rd quarter of 2026

Unit: VND

	ITEMS	Code	Accumulated from the beginning of the current year	Accumulated from the beginning of the previous year
I.	**Cash flows from operating activities**			
1.	***Profit before tax***	***01***	***195.644.095.459***	***171.591.805.393***
2.	***Adjustments:***		-	-
-	Depreciation/(Amortization) of fixed assets and investment properties	02	34.242.684.084	33.793.515.260
-	Provisions and allowances	03	84.000.000	(228.477.910)
-	Exchange gain/(loss) due to revaluation of monetary items in foreign currencies	04	34.000.000 -	- 987.741.984
-	Gain/(loss) from investing activities	05	(117.904.717.253)	(103.197.056.399)
-	Interest expenses	06	805.877.352	973.141.436
-	Others	07	45.630.000	493.056.000
3.	***Operating profit before changes of working capital***	***08***	- ***112.951.569.642***	- ***104.413.725.764***
-	Increase/(decrease) of receivables	09	13.040.880.692	5.197.058.573
-	Increase/(decrease) of inventories	10	973.047.851	657.514.802
-	Increase/(decrease) of payables	11	(72.744.632.631)	(8.796.000.382)
-	Increase/(decrease) of prepaid expenses	12	2.970.396.806	3.267.049.432
-	Increase/(decrease) of trading securities	13	-	-
-	Interests paid	14	(820.599.252)	(1.062.179.851)
-	Corporate income tax paid	15	(14.592.451.106)	(13.173.222.033)
-	Other cash inflows	16	-	-
-	Other cash outflows	17	(8.779.716.053)	(10.892.175.303)
	Net cash flows from operating activities	***20***	- ***32.998.495.949***	- ***79.611.771.002***
II.	**Cash flows from investing activities**		- -	- -
1.	Purchases and construction of fixed assets and other non-current assets	21	- (21.421.442.121)	- (6.803.865.871)
2.	Proceeds from disposals of fixed assets and other non-current assets	22	- 9.196.969	- 361.400.853
3.	Cash outflow for lending, buying debt instruments of other entities	23	- (135.879.000.000)	- (111.000.000.000)
4.	Cash recovered from lending, selling debt instruments of other entities	24	- 135.100.000.000	- 105.200.000.000
5.	Investments in other entities	25	-	-
6.	Withdrawals of investments in other entities	26	-	-
7.	Interest earned, dividends and profits received	27	40.548.099.745	36.392.666.960
	Net cash flows from investing activities	***30***	***18.356.854.593***	***24.150.201.942***

For the 3rd quarter of 2026

Consolidated Cash Flow Statement (cont.)

	ITEMS	Code	Accumulated from the beginning of the current year	Accumulated from the beginning of the previous year
III.	**Cash flows from financing activities**		-	-
			-	-
1.	Proceeds from issuing stocks and capital contributions from owners	31	-	-
2.	Repayment for capital contributions and re-purchases of stocks already issued	32	-	-
3.	Proceeds from borrowings	33	(1,673,099,045)	-
4.	Repayment for loan principal	34	(4,262,287,500)	(7,222,821,429)
5.	Payments for financial leased assets	35	-	-
6.	Dividends and profit paid to the owners	36	(64,945,004,000)	(60,603,704,000)
			-	-
	Net cash flows from financing activities	***40***	***(70,880,390,545)***	***(67,826,525,429)***
			-	-
	Net cash flows during the year	**50**	**(19,525,040,003)**	**35,935,447,515**
			-	-
	Beginning cash and cash equivalents	**60**	**113,491,525,679**	**62,422,203,344**
			-	-
	Effects of fluctuations in foreign exchange rates	61	-	-
			-	-
	Ending cash and cash equivalents	**70**	**93,966,485,676**	**98,357,650,859**

Ho Chi Minh City, 28 October 2026

Nguyen Tien Phat	Vo Van Day	Huynh An Trung
Preparer	**Chief Accountant**	**General Director**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the 3rd quarter of 2026

I. GENERAL INFORMATION

1. Ownership form
Cho Lon Investment and Import Export Corporation (CHOLIMEX) (hereinafter referred to as "the Corporation" or "the Parent Company") is a joint stock company.

2. Operating field
The Corporation's operating fields are commercial trading and servicing.

3. Principal business activities
Principal business activities of the Corporation are trading industrial park infrastructure; leasing premises and stalls; trading and leasing offices; leasing workshops; leasing warehouses and yards; exporting and importing goods; retailing food in specialized stores; wholesaling food.

4. Normal operating cycle
The Corporation's normal operating cycle is within 12 months.

5. Structure of the Group
The Group includes the Parent Company and 2 subsidiaries under the control of the Parent Company. The subsidiaries are consolidated in these Consolidated Financial Statements.

5a. List of subsidiaries to be consolidated

Subsidiaries	Address	Principal business activities	Benefit rate		Voting rate	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Vinh Loc Industrial Park Co., Limited	Lot A59/I, Road No. 7, Vinh Loc Industrial Park, Binh Tan Ward, Ho Chi Minh City, Viet Nam.	Trading real estate; trading infrastructure of industrial parks and residential areas; leasing offices, workshops, warehouses and yards; trading construction materials; producing and trading electricity; exploiting and supplying clean water for daily life and production; acting as gasoline and oil trading agency.	100,00%	100,00%	100,00%	100,00%
Cholimex Trading - Service Joint Stock Company (i)	Lot C71/II Road No. 6, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh City, Viet Nam.	Providing landscape care and maintenance services, cleaning services for houses and others works.	75,03%	75,03%	75,03%	75,03%

(i) Cholimex Trading - Service Joint Stock Company was renamed from Cholimex Garment Joint Stock Company (according to the amended Business Registration Certificate dated 20 May 2021)

5b. List of associates reflected in Consolidated Financial Statements using equity method

Associates	Address	Principal business activities	Ownership rate		Voting rate	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Cholimex Food Joint Stock Company	Lot C40-43/I, C51-55/II, Road No. 7, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh City, Viet Nam.	Producing, processing and trading food, industrial meals, frozen food, aquatic products of all kinds, growing aquatic animals.	40,72%	40,72%	40,72%	40,72%
Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation	Voi La Hamlet, Long Hiep Commune, My Yen Commune, Tay Ninh Province, Viet Nam	Constructing and trading industrial park infrastructure.	24,00%	24,00%	24,00%	24,00%
Tan Binh Import - Export Joint Stock Corporation	No. 325 Ly Thuong Kiet, Tan Hoa Ward, Ho Chi Minh City, Viet Nam.	Constructing and trading residential houses, industrial park infrastructure, trading goods.	20,05%	20,05%	20,05%	20,05%
Vinh Loc - Ben Thanh Service Joint Stock Company	Lot II.11, Road No. 5, Vinh Loc Industrial Park, Binh Tan Ward, Ho Chi Minh City, Viet Nam.	Operating restaurants and providing mobile catering services.	40,21%	40,21%	40,21%	40,21%
Vinh Loc Logistics Joint Stock Company	Part of Lot I.9, Road No. 5, Vinh Loc Industrial Park, Binh Tan Ward, Ho Chi Minh City, Viet Nam	Providing other transport-related support services.	35,50%	35,50%	35,50%	35,50%

6. *Statement of information comparability on the Consolidated Financial Statements*

The corresponding figures in the previous year can be comparable with the figures in the current year.

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year

The fiscal year of the Group is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) because the Group's transactions are primarily made in VND.

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

The Group applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014 guiding the Vietnamese Enterprise Accounting System, the Circular No. 53/2016/TT-BTC dated 21 March 2016, the Circular No. 202/2014/TT-BTC dated 22 December 2014 guiding the preparation and presentation of the Consolidated Financial Statements as well as other Circulars guiding implementation of Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Consolidated Financial Statements.

2. Statement of the compliance with the Accounting Standards and System

The Board of Management ensures to follow all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014, the Circular No. 53/2016/TT-BTC dated 21 March 2016, the Circular No. 202/2014/TT-BTC dated 22 December 2014 as well as other Circulars guiding the implementation of the Accounting Standards of the Ministry of Finance in the preparation and presentation of the Consolidated Financial Statements.

IV. ACCOUNTING POLICIES

1. Accounting convention

All the Consolidated Financial Statements are prepared on the accrual basis (except for the information related to cash flows).

2. Consolidation bases

The Consolidated Interim Financial Statements include the Financial Statements of the Parent Company and those of its subsidiaries.

3. Foreign currency transactions

Transactions in foreign currencies are converted at the actual exchange rates ruling as of the transaction dates. The ending balances of monetary items in foreign currencies are converted at the actual exchange rates ruling as of the balance sheet date.

4. Cash and cash equivalents

Cash includes cash on hand and demand deposits. Cash equivalents are short-term investments of which the due dates cannot exceed 3 months from the dates of the investments that are readily convertible into know amounts of cash and that are subject to an insignificant risk of change in value as of the balance sheet date.

5. Financial investments

Held-to-maturity investments, Investments in associates, Investments in equity instruments of other entities

6. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts

7. Inventories

Inventories are recognized at the lower of cost or net realizable value.

8. Prepaid expenses

Prepaid expenses comprise actual expenses incurred and relevant to financial performance in several accounting periods.

9. Operating leased assets

A lease is classified as an operating lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessor. The lease expenses are allocated in the Group's operation costs in accordance with the straight-line method over the lease term and do not depend on the method of lease payment.

10. Tangible fixed assets

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation years applied are as follows:

Fixed assets	Years
Buildings and structures	14 - 50
Machinery and equipment	06 - 25
Vehicles	05 - 10
Office equipment	03 - 15

11. Intangible fixed assets

Intangible fixed assets are determined by their initial costs less accumulated amortization.

12. Investment properties

Investment property is property which is land use right, a building or part of a building, infrastructure held by the Group to earn rentals. Investment properties are measured at their historical costs less accumulated depreciation.

Investment property is depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation period of the investment property are as follows:

Fixed assets	Years
Land use right	37 - 50
Houses	08 - 50
Infrastructure	10 - 37

13. Construction-in-progress

Construction-in-progress reflects the expenses (including relevant loan interest expenses following the accounting policies of the Group) directly attributable to assets under construction and machinery and equipment under installation to serve for production, leasing and management as well as the repair of fixed assets in progress. These assets are recorded at historical costs and not depreciated.

14. Business combination and goodwill

The business combination is accounted by applying acquisition method. The costs of business combination include the fair values as at the acquisition date of the exchanged assets, the incurred or assumed liabilities as well as the equity instruments issued by the Group in exchange for control of the acquiree, plus any cost directly attributable to the business combination. The acquired assets, the identifiable and contingent liabilities assumed from the business combination are recognized at their fair values as at the acquisition date.

15. Payables and accrued expenses

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services received. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

16. Science and technology development fund

Science and technology development fund was established for the purpose of providing financial resource to invest in science and technology development of the Group.

17. Owner's Capital

The contributed capital is recorded according to the actual amounts invested by shareholders of the Parent Company.

18. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Corporation as well as legal regulations and approved by the General Meeting of Shareholders by voting.

19. Recognition of sales and income

Revenue from sales of merchandises, finished goods

Revenue from sales of merchandises, finished goods shall be recognized when all of the following conditions are satisfied:

- The Group transfers most of risks and benefits incident to the ownership of merchandise, products to customers.
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods, products sold.
- The amount of revenue can be measured reliably. When the contracts stipulate that buyers have the right to return products, merchandise purchased under specific conditions, the revenue is recorded only when those specific conditions are no longer exist and buyers retains no right to return merchandise, products (except for the case that such returns are in exchange for other goods or services).
- The Group received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred or to be incurred in respect of the sale transaction can be measured reliably.

Revenue from provision of services

Revenue from provision of services shall be recognized when all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, sales is recognized only when these specific conditions are no longer existed and the buyer is not entitled to return the services provided.
- The Group received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are provided in several accounting periods, the determination of revenue is done on the basis of the volume of work done as of the balance sheet date.

20. Revenue deductions

Revenue deductions mainly include trade discounts and sales returns incurred in the same period of providing merchandises, services, in which revenues are derecognized.

21. Borrowing costs

Borrowing costs are interests and other costs that the Group directly incurs in connection with the borrowing.

22. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

23. Corporate income tax

Corporate income tax includes current income tax and deferred income tax.

24. Related parties

A party is considered a related party of the Group in case that party is able to control the Group or to cause material effects on the financial decisions as well as the operations of the Group. A party is also considered a related party of the Group in case that party is under the same control or is subject to the same material effects.

Considering the relationship of related parties, the nature of the relationship is focused more than its legal form.

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED BALANCE SHEET

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	1.214.626.467	1.425.216.238
Demand deposits in banks	21.313.550.132	8.021.894.060
Cash equivalents (*)	71.438.309.077	104.044.415.381
Total	**93.966.485.676**	**113.491.525.679**

(*) bank deposits of which the principal maturity is within 3 months.

2. Financial investments

The financial investments of the Group include held-to-maturity investments and investments in other entities. The Group's financial investments are as follows:

2a. Held-to-maturity investments

This item reflects bank deposits of which the principal maturity is from 6 months to 12 months.

2b. Investments in associates

	Ending balance			Beginning balance		
	Original amount	Profit incurred after the investment date	Total	Original amount	Profit incurred after the investment date	Total
Cholimex Food Joint Stock Company	296.820.000.000	542.088.563.307	838.908.563.307	296.820.000.000	472.218.056.483	769.038.056.483
Tan Binh Import-Export Joint Stock Corporation (ii)	174.066.016.200	34.271.556.611	208.337.572.811	174.066.016.200	29.935.392.941	204.001.409.141
Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation (iii)	8.345.420.098	86.463.241.428	94.808.661.526	8.345.420.098	86.517.490.581	94.862.910.679
Vinh Loc - Ben Thanh Service Joint Stock Company (iv)	30.960.000.000	(9.720.820.515)	21.239.179.485	30.960.000.000	(8.724.469.675)	22.235.530.325
Vinh Loc Logistics Joint Stock Company (v)	25.565.000.000	(180.416.704)	25.384.583.296	25.565.000.000	(173.381.469)	25.391.618.531
Total	**535.756.436.298**	**652.922.124.127**	**1.188.678.560.425**	**535.756.436.298**	**579.773.088.861**	**1.115.529.525.159**

i. According to the 1st Business Registration Certificate No. 0304475742 dated 19 July 2006, amended for the 6th time on 26 November 2024, granted by Ho Chi Minh City Department of Planning and Investment, the Group invested in Cholimex Food Joint Stock Company an amount of VND 41.820.000.000, holding 3.298.000 shares, equivalent to 40,72% of charter capital. According the Business Valuation Minutes as of 31 December 2014, this investment was re-evaluated with an incremental amount of VND 296.820.000.000 in investment value.

ii. According to the 1st Business Registration Certificate No. 0301464904 dated 18 July 2006, amended for the 17th time on 25 January 2019, granted by Ho Chi Minh City Department of Planning and Investment, the Group invested in Tan Binh Import - Export Joint Stock Corporation an amount of VND 23.110.010.000, holding 4.622.002 shares, equivalent to 19,26% of charter capital. According the Business Valuation Minutes as of 31 December 2014, this investment was re-evaluated with an incremental amount of VND 101.684.044.000 in investment value. However, this investment was re- evaluated at VND 139.122.260.200 as of the date of transformation into a joint stock company according to the State Auditor's Report dated 01 June 2020. In 2017, the Group additionally acquired 671.100 shares at the acquisition price of VND 17.640.956.000 (after deducting dividends shared). In 2019, the Group additionally acquired 721.786 shares at the acquisition price of VND 17.302.800.000 (after deducting dividends shared). As of the balance sheet date, the Group held 6.014.888 shares of Tan Binh Import - Export Joint Stock Corporation at the investment value of VND 174.066.016.200, equivalent to 20,05% of charter capital.

iii. According to the 1st Business Registration Certificate No. 1100839263 dated 04 April 2008, amended for the 6th time on 10 October 2023, granted by Long An Province Department of Planning and Investment, the Group invested in Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation an amount of VND 28.800.000.000, equivalent to 24% of charter capital. This investment was re-evaluated at VND 8.345.420.098 as of the date of transformation into a joint stock company.

iv. According to the 1st Business Registration Certificate No. 0315958861 dated 14 October 2019, amended for the 5th time on 22 August 2024, granted by Ho Chi Minh City Department of Planning and Investment, the charter capital of Vinh Loc - Ben Thanh Services Joint Stock Company is VND 76.991.220.000. As of the balance sheet date, the Group invested in Vinh Loc - Ben Thanh Services Joint Stock Company an amount of VND 30.960.000.000, equivalent to 40,21% of charter capital.

v. According to the 1st Business Registration Certificate No. 0316114557 dated 16 January 2010, amended for the 2nd time on 12 January 2022, granted by Ho Chi Minh City Department of Planning and Investment, the Group invested in Vinh Loc Logistics Corporation an amount of VND 95.140.000.000, equivalent to 35,5% of charter capital. In 2023, the Group made an additional capital contribution of VND 4.260.000.000. As of the balance sheet date, the Group invested in Vinh Loc Logistics Corporation an amount of VND 25.565.000.000, holding 2.556.500 shares, equivalent to 9,54% of charter capital. The charter capital to be invested in Vinh Loc Logistics Corporation is VND 69.575.000.000.

Value of the Group's ownership in associates is presented in the attached Appendix 01.

Operation of associates

- Vinh Loc - Ben Thanh Service Joint Stock Company has been in the progress of restaurant construction.
- Vinh Loc Logistics Corporation has been applying for operating license and has not yet come into operation.
- Other associates have been in effective operation.

Transactions with associates
Significant transactions between the Group and its associates are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Cholimex Food Joint Stock Company		
Purchases of merchandise	1.954.628.321	1.133.732.377
Revenue from leasing warehouses	452.700.000	3.332.700.000
Revenue from provisions of services	10.153.449.818	6.966.404.472

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Trademark management fee	80.000.000	80.000.000
Display support and bonus for reaching sales target	8.000.000	40.320.250
Sales of merchandise	1.262.954.281	646.977.593
Receip of deposits	13.506.000	6.856.000
Dividends shared	16.490.000.000	16.490.000.000
Infrastructure maintenance expenses	289.780.268	46.470.000
Vinh Loc - Ben Luc Industrial Zone Construction and Investmetnt Corporation		
Sales of merchandise	65.529.162	45.992.859
Dividends shared	5.760.000.000	7.200.000.000
Vinh Loc - Ben Thanh Service Joint Stock Company		
Revenue from leasing land	1.333.934.372	1.179.520.167
Revenue from leasing offices	70.498.680	90.979.016
Revenue from provisions of services	15.615.414	23.391.859
Sales of goods	5.478.703	9.837.963
Vinh Loc Logistics Corporation		
Revenue from leasing land		
Revenue from leasing offices		
Revenue from provisions of services		
Thăng Long Logistics Corporation		
Dividends shared	901.910.700	
Tan Binh Import-Export Joint Stock Corporation		
Dividends shared	10.526.054.000	10.526.054.000

2c. Investments in other entities

	Ending balance		Beginning balance	
	Original amount	**Provisions**	**Original amount**	**Provisions**
Cholimex Investment and Construction Joint Stock Company (i)	2.382.866.800	-	2.382.866.800	-
Cho Lon Aquatic Product Investment Development Corporation (ii)	-	-	-	-
ChoLon Urban Services Joint Stock Company (iii)	-	-	-	-
Thang Long Logistics Services Corporation (iv)	21.185.240.000	-	21.185.240.000	-
Cộng	**23.568.106.800**	**-**	**23.568.106.800**	**-**

3. Short-term trade receivables

	Ending balance	Beginning balance
Receivables from related parties	**578.844.687**	**1.246.627.965**
- Vinh Loc Logistics Corporation		
- Cholimex Investment and Construction Joint Stock Company		
- Special Aquatic Products Joint Stock Company	6.894.300	449.473.000
- Cholimex Food Joint Stock Company	75.151.000	504.538.042
- Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation	7.588.700	6.739.900
- Ho Chi Minh City Finance and Investment State-owned Company		
- Transimex Logistics Corporation		256.953.735
- Transimex Hi Tech Park Logistics Co., Ltd.		1.946.958
- Merufa Joint Stock Company		26.976.330
- Phu Nhuan Trading Joint Stock Company		
- Vinh Loc - Ben Thanh Service Joint Stock Company	489.210.687	
Receivables from other customers	**16.937.913.892**	**15.858.308.064**
Other customers	16.937.913.892	15.858.308.064
Total	**17.516.758.579**	**17.104.936.029**

4. Short-term prepayments to suppliers

	Ending balance	Beginning balance
Short-term prepayments to related parties	-	-
Short-term prepayments to Other suppliers	**4.949.274.737**	**4.414.333.339**
Materials Petroleum Joint Stock Company (COMECO)	2.521.011.200	257.380.400
Other suppliers	2.428.263.537	4.156.952.939
Total	**4.949.274.737**	**4.414.333.339**

5. Other receivables

5a. Other short-term receivables

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Receivables from related parties	**4.378.241.672**	**(4.378.241.672)**	**4.378.241.672**	**(4.378.241.672)**
Cholimex Investment and Construction Joint Stock Company	4.378.241.672	(4.378.241.672)	4.378.241.672	(4.378.241.672)
Receivables from other organizations and individuals	**8.955.637.727**	**(181.856.461)**	**13.636.000.016**	**(181.856.461)**
Term deposit interests to be received	1.380.669.200		3.324.684.712	
Short-term mortgages, deposits	20.000.000		23.000.000	
Advances	56.287.109		186.287.109	
Infrastructure maintenance expenses	7.191.439.010		7.397.460.756	
Other short-term receivables	1.687.911.608	(181.856.461)	2.704.567.439	(181.856.461)
Total	**14.714.548.599**	**(4.560.098.133)**	**18.014.241.688**	**(4.560.098.133)**

5b. Other long-term receivables

	Ending balance	Beginning balance
Hochiminh city Finance and Investment state-owned Company (HFIC)	2.010.000.000	1.310.000.000

This is the deposit to ensure the fulfillment of obligations for loans incurred under the Credit Contract No. 93/2020/HDTD-DTTC-TD dated 26 October 2020 with Ho Chi Minh City Finance and Investment State-owned Company (a related party).

6. Inventories

	Ending balance		Beginning balance	
	Original costs	Allowance	Original costs	Allowance
Goods in transit	754.614.400		2.874.990.036	-
Materials and supplies	824.434.091		474.823.769	-
Tools	24.224.394		48.044.270	-
Work-in-process	95.800.000		-	-
Finished goods	574.488		164.760.354	-
Merchandises	5.824.878.943		4.934.955.738	-
Goods on consigment	-		-	
Total	**7.524.526.316**		**8.497.574.167**	**-**

7. Prepaid expenses

7a *Short-term prepaid expenses*

	Ending balance	Beginning balance
Tools and supplies, repair expenses	582.641.775	352.880.472
Total	**582.641.775**	**352.880.472**

7b *Long-term prepaid expenses*

	Ending balance	Beginning balance
Other long-term prepaid expenses	5.799.824.602	8.996.770.537
Total	**5.799.824.602**	**8.996.770.537**

8. Tangible fixed assets (data for 3 quarter of 2026)

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Historical costs					
Beginning balance	**125.609.995.477**	**74.066.601.708**	**17.273.359.272**	**1.759.031.404**	**218.708.987.861**
– Acquisition during the period		883.759.366			883.759.366
– Completed constructions					
– Acquisition during the year by using Science and technology development fund					
– Liquidation and disposal		(139.618.729)			(139.618.729)
Ending balance	**125.609.995.477**	**74.810.742.345**	**17.273.359.272**	**1.759.031.404**	**219.453.128.498**
Depreciation					
Beginning balance	**74.503.418.572**	**54.927.344.715**	**12.976.925.943**	**1.542.476.376**	**143.950.165.606**
– Depreciation during the period	4.359.492.030	2.137.903.566	228.769.439	34.065.765	6.760.230.800
– Liquidation and disposal		(135.225.205)			(135.225.105)

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Ending balance	**78.862.910.602**	**57.065.248.281**	**13.205.695.382**	**1.576.542.141**	**150.575.171.301**
Carrying values					
Beginning balance	**51.106.576.905**	**19.139.256.993**	**4.296.433.329**	**216.555.028**	**74.758.822.255**
Ending balance	**46.747.084.875**	**17.745.494.064**	**4.067.663.890**	**182.489.263**	**68.877.957.197**

9. Intangible fixed assets (data for 3 quarter of 2026)

Intangible fixed assets include computer softwares

	Initial costs	Amortization	Carrying values
Beginning balance	**1.931.046.000**	**782.591.836**	**1.148.454.164**
Acquisition during the period		151.203.096	
Amortization during the period			
Ending balance	**1.931.046.000**	**933.794.932**	**997.251.068**

10. Investment properties (data for 3 quarter of 2026)

Investment properties for lease

	Land use right	Buildings	Infrastructure	Total
Historical costs				
Beginning balance	**324.422.545.835**	**508.979.912.058**	**419.732.794.125**	**1.253.135.252.018**
- New acquisition				
- Completed construction	15.300.000.000	16.991.707.251	341.540.216	32.633.247.467
- Liquidation and disposal				
Ending balance	**339.722.545.835**	**525.971.619.309**	**420.074.334.341**	**1.285.768.499.485**
Depreciation/(amortization)				
Beginning balance	**159.664.537.417**	**207.976.854.181**	**246.153.362.550**	**613.794.754.148**
- Depreciation during the period	6.592.664.877	12.507.861.744	8.647.170.988	27.747.697.609
- Liquidation and disposal				
Ending balance	**166.257.202.294**	**220.484.715.925**	**254.800.533.538**	**641.542.451.757**
Carrying values				
Beginning balance	**164.758.008.418**	**301.003.057.877**	**173.579.431.575**	**639.340.497.870**
Ending balance	**173.465.343.541**	**305.486.903.384**	**165.273.800.803**	**644.226.047.728**

11. Construction-in-progress

Information on the increases/(decreases) of construction-in-progress is presented in the attached Appendix 2.

12. Short-term trade payables

	Ending balance	Beginning balance
Payables to related parties	***442.583.059***	***488.040.131***
Cholimex Food Joint Stock Company	436.554.397	235.129.910
Special Aquatic Products Joint Stock Company	663.662	252.910.221
Cholimex Investment and Construction Joint Stock Company		-
Phu Nhuan Trading Joint Stock Company	5.365.000	
Payables to other suppliers	***7.105.683.334***	***2.299.603.787***

Lien Thanh VN Electrical and Mechanical Joint Stock Company Company		647.263.274
Dong Nam Phuong Construction Trading Company Limited	4.110.757.938	
Skyline Construction Investment Joint Stock Company	1.876.511.524	
Other suppliers	1.118.413.872	1.652.340.513
Total	**7.548.266.393**	**2.787.643.918**

13. Short term advances from customers

	Ending balance	Beginning balance
Payables to related parties	**-**	**5.140.785**
Cholimex Food Joint Stock Company		5.140.785
Payables to other suppliers	**2.787.050.810**	**2.701.810.980**
Tay Nam Investment and Construction Joint Stock Company	1.648.755.726	1.648.755.726
Other customers	1.138.295.084	1.053.055.254
Total	**2.787.050.810**	**2.706.951.765**

14. Taxes and other obligations to the State Budget

	Ending balance		Beginning balance	
	Payables	Receivables	Payables	Receivables
VAT on local sales	3.774.948.593		673.001.631	
Corporate income tax	14.480.995.787	42.000.000	10.391.014.615	42.000.000
Personal income tax	569.014.197		350.758.671	
Property tax	-		58.301.687.873	
Other taxes	238.417.488		571.217.965	
Total	**19.063.376.065**	**42.000.000**	**70.287.680.755**	**42.000.000**

15. Other payables

15a. Other short-term payables

	Ending balance	Beginning balance
Payables to related parties		**300.000.000**
Compensation of the Board of Management		300.000.000
Payables to other organizations and individuals	**2.903.974.750**	**6.551.658.877**
Receipt of short-term deposits, mortgages	1.946.685.487	5.950.193.468
Social insurance premiums, health insurance premiums		2.199.080
Dividends, profit payable		162.285.036
Others short-term payables	957.289.263	436.981.293
Total	**2.903.974.750**	**6.851.658.877**

15b. Other long-term payables

	Ending balance	Beginning balance
Payables to related parties	**231.836.000**	**218.330.000**
Cholimex Food Joint Stock Company	231.836.000	218.330.000
Payables to other organizations and individuals	**52.482.696.776**	**44.213.210.637**

	Ending balance	Beginning balance
Payables for long-term of deposits, mortgages	52.482.696.776	44.213.210.637
Total	**52.714.532.776**	**44.431.540.637**

16. Borrowings

16a. Short-term borrowings

	Ending balance	Beginning balance
Short-term loans payable to related parties	***1.514.146.428***	***1.514.146.428***
Current portion of long-term loan from Ho Chi Minh City Finance and Investment State-owned Company (HFIC)	1.514.146.428	1.514.146.428
Short-term loans payable to other organizations	***7.468.473.273***	***7.010.428.572***
Current portion of long-term loan from Shinhan Bank Viet Nam Limited	7.468.473.273	7.010.428.572
Total	**8.982.619.701**	**8.524.575.000**

16b. Long-term borrowings

	Ending balance	Beginning balance
Long-term loans payable to related parties	**757.073.214**	**1.892.683.035**
Loan from Ho Chi Minh City Finance and Investment State-owned Company (HFIC)	757.073.214	1.892.683.035
Long-term loans payable to other organizations		**5.257.821.425**
Loan from Shinhan Bank Viet Nam Limited		5.257.821.425
Total	**757.073.214**	**7.150.504.460**

17. Bonus and welfare funds

	Ending balance	Beginning balance
	8.358.259.426	**9.901.060.958**

18. Unearned revenue

18a. Short-term unearned revenue

	Ending balance	Beginning balance
Unearned revenues earned from related parties	**919.334.336**	**1.233.559.644**
Cholimex Food Joint Stock Company – Prepayment for leasing investment properties	919.334.336	919.334.336
Merufa Joint Stock Company – Prepayment for leasing investment properties		314.225.308
Unearned revenues earned from other organizations	**18.767.748.184**	**18.379.015.241**
Saigon Tobacco Company Limited – Prepayment for leasing investment properties	2.074.930.444	2.074.930.444
Other customers – Prepayment for leasing investment properties	16.692.817.740	16.304.084.797
Total	**19.687.082.520**	**19.612.574.885**

18b. Long-term unearned revenue

	Ending balance	Beginning balance
Unearned revenues earned from related parties	**23.749.470.370**	**31.221.000.712**
Cholimex Food Joint Stock Company – Prepayment for leasing investment properties	23.749.470.370	24.438.971.122

	Ending balance	Beginning balance
Merufa Joint Stock Company – Prepayment for leasing investment properties		6.467.804.282
Unearned revenues earned from other organizations	**390.806.950.691**	**398.082.065.573**
Saigon Tobacco Company Limited – Prepayment for leasing investment properties	42.363.163.246	43.919.361.079
Other customers – Prepayment for leasing investment properties	348.443.787.445	354.162.704.494
Total	**414.556.421.061**	**429.303.066.285**

19. The Science and technology development fund

Ending balance	Beginning balance
5.711.091.052	**7.043.749.968**

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED INCOME STATEMENT (data for 3 quarter of 2026)

1. Revenue from sales of good and provisions of services

1a. Gross revenue

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of merchandises, finished goods	272.753.693.502	206.304.460.812
Revenue from provisions of services	53.156.658.285	50.418.724.327
Revenue from investment property trading	125.067.378.653	117.365.845.488
Total	**450.977.730.440**	**374.314.835.826**

1b. Revenue from sales of good and provisions of services to related parties

Apart from sales of goods and service provisions to associates presented in Note No. V.2b, the Group also has the following sales of goods and service provisions to related parties which are not the associates:

	Accumulated from the beginning of the year	
	Current year	Previous year
Hochiminh City Finance and Investment State-owned Company (HFIC)		
Sales of merchandise	451.530.418	499.940.889
Special Aquatic Products Joint Stock Company		
Sales of merchandise	52.813.818	1.762.215.637
Phu Nhuan Trading Joint Stock Company		
Sales of merchandise	26.558.183	42.475.092
Cholimex Investment and Construction Joint Stock Company		
Trademark management fee	20.000.000	20.000.000
Sales of merchandise	32.661.027	48.702.743
Service provisions		9.656.104

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Transimex Hi Tech Park Logistics Co., Ltd.		
Sales of merchandise		289.975.193
Merufa Joint Stock Company		
Sales of merchandise	57.632.400	17.523.569
Sales from service provision	230.711.657	215.065.740
Vinaprint Joint Stock Company		
Sales from warehouse leasing	4.309.200.000	4.309.200.000
Sales from service provision	235.626.087	187.466.300
Infrastructure maintenance expenses		97.466.226
Transimex Logistics Corporation		
Sales of merchandise	4.752.640.690	1.590.323.914
Trade Union of Cho Lon Investment and Import-Export Corporation (CHOLIMEX)		
Sales of merchandises	5.048.333	15.240.741

2. Costs of sales

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Costs of merchandises, finished goods sold	256.642.444.936	192.330.307.573
Costs of service provided	29.054.173.982	28.580.908.879
Costs of investment property trading	36.366.636.647	35.727.433.650
Total	**322.063.255.565**	**256.638.650.102**

3. Financial income

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Term deposit interest	10.708.232.662	5.791.300.028
Other financial income	901.910.700	1.460.536.770
Total	**11.610.143.362**	**7.251.836.798**

4. Financial expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Loan interest expenses	805.877.352	973.141.436
Other financial expenses	118.000.000	987.741.984
Total	**923.877.352**	**1.960.883.420**

5. Selling expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Staff costs	5.596.171.002	5.649.630.230
Tools, supplies	59.055.850	30.972.259
Depreciation of fixed assets	816.582.755	971.643.844
Expenses for external services	1.699.710.270	2.137.128.481
Other expenses	1.105.137.440	573.974.382
Total	**9.276.657.317**	**9.363.349.196**

	Accumulated from the beginning of the year	
	Current year	**Previous year**

6. General and administration expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Staff costs	25.755.663.966	25.374.514.418
Office stationery	1.351.346.876	1.584.142.935
Depreciation of fixed assets	1.146.227.042	1.381.555.915
Taxes, fees and legal fees	265.383.342	66.613.481
Reversal of allowance for doubtful debts		(228.477.910)
Expenses for external services	10.146.518.245	6.528.718.522
Other expenses	3.625.268.020	3.860.741.293
Total	**42.290.407.491**	**38.567.808.654**

VII. OTHER DISCLOSURES

1. Transactions and balances with related parties

The Group's related parties include the key managers, their related individuals and other related parties.

2. Transactions and balances with the key managers and their related individuals

The key managers include the Board of Directors, the Supervisory Board and the Executive Board (the Board of Management and the Chief Accountant). The key managers' related individuals are their close family members.

2a Transactions with the key managers and their related individuals

The Group has no sales of goods and service provisions with the key managers and their related individuals and only distributed dividends to the key managers as follows.

Receivables from and payables to the key managers and their related individuals

The Group has no receivables from and payables to the key managers and their related individuals.

2b Remuneration of the Board of Directors and the Supervisory Board

	Position	**Accumulated from the beginning of the year**	
		Current year	**Previous year**
Trần Thị Thanh Nhàn	Chủ tịch HĐQT	153.000.000	122.033.898
Bùi Tuấn Ngọc	Phó Chủ tịch HĐQT	144.000.000	114.406.779
Huỳnh An Trung	Thành viên HĐQT	144.000.000	114.406.779
Bùi Minh Tuấn	Thành viên HĐQT	112.500.000	99.152.541
Lê Duy Hiệp	Thành viên HĐQT	112.500.000	99.152.541
Võ Văn Thân	Thành viên HĐQT	112.500.000	66.101.694
Hoàng Thị Hồng Nhung	Thành viên HĐQT	43.750.000	66.101.694
Phan Quỳnh Anh	Thành viên HĐQT	98.500.000	50.847.460
Lê Thị Nguyệt Hằng	Trưởng BKS	45.000.000	

Lê Văn Hùng	Thành viên BKS	76.500.000	50.847.460
Trịnh Minh Hòa	Thành viên BKS	46.750.000	
Total income		**1.089.000.000**	**783.050.846**

2c Transactions and balances with other related parties.

Other related parties of the Group include:

Other related parties	**Relationship**
Hochiminh city Finance and Investment state-owned Company (HFIC)	State-owed shareholder's representative holding 49% of charter capital
Transimex Corporation	Major shareholders holding 30.11% of charter capital
Cholimex Food Joint Stock Company	Associate
Tan Binh Import - Export Joint Stock Corporation	Associate
Vinh Loc- Ben Luc Industrial Zone Construction and Investment Joint Stock Company	Associate
Vinh Loc - Ben Thanh Service Joint Stock Company	Associate
Vinh Loc Logistics Joint Stock Company	Associate
Cholimex Investment and Construction Joint Stock Company	Company having the same key managers
Special Aquatic Products Joint Stock Company	Company having the same key managers
Phu Nhuan Trading Joint Stock Company	Company having the same key managers
Transimex Hi Tech Park Logistics Co., Ltd.	Company having the same key managers
Merufa Joint Stock Company	Company having the same key managers
Vinaprint Corporation	Company having the same key managers
Transimex Logistics Corporation	Company having the same key managers
Trade Union of Cho Lon Investment and Import Export Coporation (Cholimex)	Related entity

Other transactions with related parties:

Apart from transactions with the associates presented in Note No. V.2b and sales of goods and service provisions to other related parties which are not the associates presented in Note No. VI.1b, the Group also has other following transactions with other related parties:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Hochiminh city Finance and Investment state-owned Company (HFIC)		
Interest payment	192.304.986	227.725.071
Principal payment	1.485.609.821	1.965.000.000

	Current year	Previous year
Loan deposit	700.000.000	
Loan	808.044.705	
Dividend distribution	31.825.500.000	29.703.800.000
Transimex Corporation		
Dividend distribution	18.260.025.000	17.181.150.000
Cholimex Investment and Construction Joint Stock Company		
Receip of service provisions		
Special Aquatic Products Joint Stock Company		
Purchases of merchandise	276.680.233	192.046.035
Phu Nhuan Trading Joint Stock Company		
Receip of service provisions	71.714.158	85.488.167
Trade Union of Cho Lon Investment and Import-Export Corporation (CHOLIMEX)		
Dividend distribution		

The price of merchandise and services provided to other related parties are mutually prices. The purchase of merchandise and services from other related parties are done at the agreed prices.

Debts to related parties are presented in Explanations No. V.3, V.5, V.12, V.15, V.16, V.18

Ho Chi Minh City, 28 October, 2026

Nguyen Tien Phat	Vo Van Day	Huynh An Trung
Preparer	**Chief Accountant**	**General Director**

Appendix 1: Ownership of the Group in associates

Unit: VND

	Beginning value of the ownership	Acquisition during the year	Profit or loss during the year	Dividends shared during the year	Decreases due to assosiates' appropriation for funds and other disbursements from retained earnings	Ending value of the ownership
Cholimex Food Joint Stock Company	769,038,056,483	-	87,042,734,186	(16,490,000,000)	(682,227,362)	838,908,563,307
Vinh Loc - Ben Luc Industrial Zone Construction and Investment Corporation	94,862,910,679	-	5,705,750,847	(5,760,000,000)		94,808,661,526
Tan Binh Import - Export Joint Stock Corporation	204,001,409,141	-	14,957,762,961	(10,526,054,000)	(95,545,291)	208,337,572,811
Vinh Loc – Ben Thanh Services Joint Stock Company	22,235,530,325		(996,350,840)	-	-	21,239,179,485
Vinh Loc Logistics Corporation	25,391,618,531		(7,035,235)	-	-	25,384,583,296
Total	**1,115,529,525,159**	**-**	**106,702,861,919**	**(32,776,054,000)**	**(777,772,653)**	**1,188,678,560,425**

Ho Chi Minh City, 28 October 2026

Nguyen Tien Phat	Vo Van Day	Huynh An Trung
Preparer	**Chief Accountant**	**General Director**

Appendix 2: Increases/(decreases) of construction-in-progress

Unit: VND

	Beginning balance	Increase during the year	Inclusion into fixed assets during the year	Other decreases	Ending balance
Acquisition of fixed assets	-			-	-
Acquisition of fixed assets by using Science and technology development fund				-	-
Construction-in-progress	**321,091,490,874**	**2,326,770,856**	**-**	**(18,198,352,347)**	**305,219,909,383**
Vinh Loc Industrial Park (expanded area)	*139,527,622,465*	-	-	-	*139,527,622,465*
Vinh Loc A Resettlement Area	*64,057,148,723*	-	-		*64,057,148,723*
Cholimex Complex Building, Nguyen Trai Street, District 5, Ho Chi Minh City	*3,310,084,263*	*333,900,000*	-	-	*3,643,984,263*
Workshop area for lease	*3,402,433,711*	*1,575,113,850*	-	*(3,121,127,420)*	*1,856,420,141*
Compensation for 3.8ha residential area	*80,246,700,800*	-	-	-	*80,246,700,800*
Compensation for agricultural land clearance	*15,000,000,000*		-	*(15,000,000,000)*	-
Revaluation of land lots on Nguyen Thi Tu Street	*14,121,456,932*		-		*14,121,456,932*
Expansion and increase of capacity of wastewater treatment system by 2.500 m3/day and night	*51,854,210*	*25,370,717*	-	*(77,224,927)*	-
Solar power at the Administrative Center	*79,566,029*		-		*79,566,029*
Solar power at Lot 6, Workshop 1, Workshop 2	*158,245,155*		-		*158,245,155*
Others of Vinh Loc Industrial Park Co., Limited	*1,136,378,586*	*225,263,649*	-		*1,361,642,235*
Others Cholimex Trading - Service Joint Stock Company	-	*80,437,101*			*80,437,101*
	-	86,685,539			86,685,539
Total	**321,091,490,874**	**2,413,456,395**	**-**	**(18,198,352,347)**	**305,219,909,383**

Ho Chi Minh City, 28 October 2026

Nguyen Tien Phat	Vo Van Day	Huynh An Trung
Preparer	**Chief Accountant**	**General Director**

Appendix 3: Statement of fluctuations in owner's equity

Unit: VND

	Owner's capital	Retained earnings	Investment and development fund	Benefits of non-controlling shareholders	Total
Beginning balance of the previous year	866,000,000,000	709,191,854,400	241,803,045,516	(2,074,433,897)	1,814,920,466,019
Retroactive adjustments	-	(50,446,089,023)			(50,446,089,023)
Beginning balance of the previous year after retroactive adjustments	866,000,000,000	658,745,765,377 205,587,988,742	241,803,045,516 -	- 2,074,433,897 340,541,102	898,474,376,996 1,071,928,529,844
Profit in the previous year		(43,369,666,754)	30,744,548,862	-	(12,625,117,892)
Appropriation for funds in the previous year		(60,620,000,000)			(60,620,000,000)
Dividend distribution in the previous year	-	(2,514,319,282)	-	-	(2,514,319,282)
Other decreases	-			-	-
Other increases					-
Ending balance of the previous year	**866,000,000,000**	**757,829,768,083**	**272,547,594,378**	**(1,733,892,795)**	**1,894,643,469,666**
Beginning balance of the current year	866,000,000,000	757,829,768,083	272,547,594,378	(1,733,892,795)	1,894,643,469,666
Profit in the first six month of 2026	-	176,624,780,107		233,534,199	176,858,314,306
Investment and development fund	-	(31,343,106,797)	31,343,106,797		-
Dividend distribution in the previous year		(64,950,000,000)			(64,950,000,000)
Other decreases		(7,046,394,013)			(7,046,394,013)
Other increases					
Ending balance of the current year	**866,000,000,000**	**831,115,047,380**	**303,890,701,175**	**(1,500,358,596)**	**1,999,505,389,959**

Ho Chi Minh City, 28 October 2026

Nguyen Tien Phat	Vo Van Day	Huynh An Trung
Preparer	**Chief Accountant**	**General Director**