KIEN GIANG JOINT STOCK COMPANY

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CONSOLIDATED FINANCIAL STATEMENTS

For the Third Quarter of 2026

The report includes:

- Consolidated Financial Position Statement (Form No.: B01-DN)
- Consolidated income statement (Form No.: B02-DN)
- Consolidated cash flow statement (Form No.: B03-DN)
- Notes to consolidated financial statements (Form No.: B09-DN)

CÔNG TY CỔ PHẦN THƯƠNG MẠI KIÊN GIANG

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KIEN GIANG TRADING JOINT STOCK COMPANY
No.190, Tran Phu Street, Rach Gia Ward, An Giang Province

CONSOLIDATED FINANCIAL POSITION STATEMENT

As at 30 September 2026

Currency Unit: VND

	Code	Notes	30/09/2026	01/01/2026
ASSETS				
CURRENT ASSETS	**100**		**1.003.123.418.248**	**1.040.892.942.027**
Cash and cash equivalents	**110**	5.1	**48.740.454.260**	**27.742.848.859**
Cash	111		48.740.454.260	27.742.848.859
Cash equivalents	112		-	-
Short term financial investments	**120**		**33.538.282.725**	**17.505.778.615**
Trading securities	121		-	-
Provision for diminution in value of trading securities	122		-	-
Held-to-maturity investments	123	5.2	33.538.282.725	17.505.778.615
Short-term held-to-maturity investments	124		-	-
Other short-term investments	125		-	-
Allowance for impairment of other short-term investments	126		-	-
Short-term receivables	**130**		**163.571.630.512**	**302.942.216.366**
Short-term accounts receivable	131	5.3	139.886.314.186	235.106.022.323
Short-term advances to suppliers	132	5.4	25.553.371.828	61.679.973.999
Construction contract receivables (based on progress billings)	134		-	-
Other short-term receivables	135	5.5	18.974.762.661	24.281.535.159
Provision for doubtful short-term debts	136	5.6	(20.914.481.752)	(18.163.859.297)
Deficient assets pending resolution	137		71.663.589	38.544.182
Inventories	**140**	5.7	**707.468.106.889**	**632.595.398.093**
Inventories	141		707.468.106.889	634.470.198.151
Provision for devaluation in inventories	142			(1.874.800.058)
Short-term biological assets	**150**		-	-
Short-term livestock for single harvest	151		-	-
Short-term crops for seasonal or single harvest	152		-	-
Allowance for impairment of short-term biological assets	153		-	-
Other short-term assets	**160**		**49.804.943.862**	**60.106.700.094**
Short-term prepaid expenses	161	5.8	2.681.620.161	2.612.895.376
VAT deductibles	162		45.775.329.339	53.813.747.434
Other receivables from State budget	163	5.16	1.347.994.362	3.680.057.284
Transactions to buy, resell government bonds	164		-	-
Other short-term assets	165		-	-

KIEN GIANG TRADING JOINT STOCK COMPANY
No.190, Tran Phu Street, Rach Gia Ward, An Giang Province

CONSOLIDATED FINANCIAL POSITION STATEMENT

As at 30 September 2026

Currency Unit: VND

	Code	Notes	30/09/2026	01/01/2026
NON-CURRENT ASSETS	**200**		**389.706.659.113**	**392.100.655.538**
Long-term receivables	**210**		**11.000.000**	**-**
Long-term receivables from customers	211		-	-
Long-term advances to suppliers	212			-
Other long-term receivables	215		11.000.000	-
Provision for doubtful long-term debt	216		-	-
Fixed assets	**220**		**244.927.881.544**	**260.257.476.758**
Tangible fixed assets	221	5.9	142.376.426.995	145.978.114.449
Cost	222		555.470.812.534	547.069.821.618
Accumulated depreciation	223		(413.094.385.539)	(401.091.707.169)
Finance leases fixed assets	224		-	-
Cost	225		-	-
Accumulated depreciation	226		-	-
Intangible fixed assets	227	5.10	102.551.454.549	114.279.362.309
Cost	228		114.063.467.913	125.791.649.589
Accumulated depreciation	229		(11.512.013.364)	(11.512.287.280)
Long-term biological assets	**230**		**-**	**-**
Bearer livestock (for recurring production)	231		-	-
Immature bearer livestock	232		-	-
Mature bearer livestock	233		-	-
Cost	234		-	-
Accumulated depreciation	235		-	-
Long-term livestock for single harvest	236		-	-
Long-term crops for seasonal or single harvest	237		-	-
Allowance for impairment of long-term biological assets	238		-	-
Investment property	**240**		**-**	**-**
Cost	241		-	-
Accumulated depreciation	242		-	-
Long-term assets in progress	**250**		**30.699.877.433**	**20.275.924.021**
Long-term works in progress	251		-	-
Construction in progress	252	5.11	30.699.877.433	20.275.924.021
Long-term financial investments	**260**		**99.144.185.475**	**93.840.234.152**
Investment in subsidiaries	261		-	-
Investment in joint ventures, associates	262	5.12	96.791.400.591	91.487.449.268
Investments in other entities	263	5.13	11.855.996.567	11.855.996.567
Provision for diminution in value of long-term	264	5.13	(9.503.211.683)	(9.503.211.683)
Long-term held-to-maturity investments	265		-	-
Allowance for impairment of long-term held-to-maturity investr	266		-	-
Other non-current assets	**270**		**14.923.714.661**	**17.727.020.607**
Long-term prepaid expenses	271	5.8	14.923.714.661	17.727.020.607
Deferred income tax assets	272		-	-
Long-term equipment, spare parts for replacement	273		-	-
Other none-current assets	274		-	-
Goodwill	279		-	-
TOTAL ASSETS	**280**		**1.392.830.077.361**	**1.432.993.597.565**

KIEN GIANG TRADING JOINT STOCK COMPANY
No.190, Tran Phu Street, Rach Gia Ward, An Giang Province

CONSOLIDATED FINANCIAL POSITION STATEMENT

As at 30 September 2026

Currency Unit: VND

	Code	Notes	30/09/2026	01/01/2026
RESOURCES				
LIABILITIES	300		**937.892.816.013**	**1.006.841.314.589**
Current liabilities	**310**		**937.422.816.013**	**1.006.371.314.589**
Trade accounts payable	311	5.14	46.174.136.687	66.427.269.488
Short-term advance from customers	312	5.15	53.532.026.237	71.940.908.393
Dividends and profit payable	313		-	-
Taxes and payables to State budget	314	5.16	4.617.047.933	2.789.359.070
Payables to employees	315		44.484.071.363	27.859.457.148
Short-term accrued expenses	316	5.17	6.353.947.473	6.032.978.713
Construction contract payables based on	318		-	-
Short-term unrealized revenues	319	5.18	620.545.456	838.500.000
Other current payables	320	5.19	34.070.762.826	31.163.857.989
Short-term loans and finance lease liabilities	321	5.20	740.855.999.756	798.790.029.845
Provision for short-term payables	322		-	-
Bonus and welfare funds	323	5.21	6.714.278.282	528.953.943
Price Stabilization Fund	324		-	-
Transactions to buy, resell government bonds	325		-	-
Long-term liabilities	**330**		**470.000.000**	**470.000.000**
Long-term trade payables	331		-	-
Long-term advance from customers	332		-	-
Long-term taxes and other payables to the State	333		-	-
Long-term accrued expenses	334		-	-
Long-term unrealized revenues	337		-	-
Other long-term payables	338		470.000.000	470.000.000
Long-term loans and finance lease liabilities	339			-
Convertible bonds	340			-
Preferred shares	341			-
Deferred income tax liabilities	342			-
Provision for long-term payables	343			-
Science and technology development fund	344			-

KIEN GIANG TRADING JOINT STOCK COMPANY
No.190, Tran Phu Street, Rach Gia Ward, An Giang Province

CONSOLIDATED FINANCIAL POSITION STATEMENT

As at 30 September 2026

Currency Unit: VND

	Code	Notes	30/09/2026	01/01/2026
RESOURCES EQUITY				
Owner's equity	400		**454.937.261.348**	**426.152.282.976**
Owners' invested capital	411		364.738.330.000	364.738.330.000
- Ordinary shares with voting rights	411a		364.738.330.000	364.738.330.000
- Preferred shares	411b		-	-
Capital surplus	412		-	-
Convertible bonds option	413		-	-
Other owner's capital	414		-	-
Repurchased shares (treasury shares)	415		-	-
Assets revaluation difference	416		(17.664.421.690)	(17.664.421.690)
Foreign exchange difference	417		-	-
Investment and development funds	418		25.050.933.647	22.549.207.948
Other owner's funds	419		-	-
Retained earnings	420		82.260.383.683	56.042.373.390
- Retained earnings brought forward	420a		31.978.773.142	20.034.316.544
- Retained earnings for the current year	420b		50.281.610.541	36.008.056.846
Non-controlling shareholder interests	429		552.035.708	486.793.328
Other resources and other funds	**430**		**-**	**-**
Funds	431		-	-
Funds for fixed assets acquisition	432		-	-
TOTAL RESOURCES	**440**		**1.392.830.077.361**	**1.432.993.597.565**

HUYNH KIM OANH	**TRAN THI CAM LOAN**	**DANG VAN LANH**
Prepared by	**Chief Accountant**	**General Director**
		An Giang Province, October 26 , 2026

KIEN GIANG TRADING JOINT STOCK COMPANY
No.190, Tran Phu Street, Rach Gia Ward, An Giang Province

CONSOLIDATED INCOME STATEMENT

For the fiscal third quarter 2026

Unit: VND

INDEX	Code	Notes	The Third quarter		Accumulated from the beginning of the year to the end of the quarter	
			2026	2025	2026	2025
Revenue from sales of goods and services rendered	**01**	6.1	**1.869.344.552.238**	**1.441.250.896.573**	**5.955.029.049.581**	**4.400.872.540.272**
Less deductions	02		2.885.350.080	39.516.192	3.061.120.023	1.473.774.034
Net revenue from sales of goods and services rende	**10**		**1.866.459.202.158**	**1.441.211.380.381**	**5.951.967.929.558**	**4.399.398.766.238**
Cost of goods sold	**11**	6.2	**1.785.082.093.878**	**1.380.476.155.886**	**5.666.906.168.458**	**4.218.179.190.105**
Gross profit from sales of goods and services rende	**20**		**81.377.108.280**	**60.735.224.495**	**285.061.761.100**	**181.219.576.133**
Gain/(loss) from sale and disposal of investment propert	21		-	-		
Financial income	22	6.3	1.620.667.627	3.076.698.352	7.309.201.378	17.544.446.764
Financial expenses	23	6.4	12.691.748.424	10.287.918.737	41.307.176.098	35.066.598.342
- in which: interest expense	*24*		*11.921.819.746*	*9.735.348.382*	*38.881.095.602*	*26.699.148.008*
Selling expenses	25	6.5	44.081.640.599	35.695.715.556	159.806.573.079	99.850.970.579
General and administration expenses	26	6.6	20.372.335.415	17.678.394.273	55.107.937.023	41.037.996.153
Profit or (loss) in joint ventures, associates	27		5.438.897.582	8.061.787.858	21.657.084.286	14.627.205.060
Operating profit	**30**		**11.290.949.051**	**8.211.682.139**	**- 57.806.360.564**	**37.435.662.883**
Other income	31	6.7	1.197.157.755	2.516.673.862	1.871.379.022	2.792.460.665
Other expenses	32	6.8	633.523.949	26.013.044	725.378.971	1.490.553.014
Profit from other activities	**40**		**563.633.806**	**2.490.660.818**	**1.146.000.051**	**1.301.907.651**
Accounting profit before tax	**50**		**11.854.582.857**	**10.702.342.957**	**58.952.360.615**	**38.737.570.534**
Current corporate income tax expenses	51		1.283.836.337	895.510.906	8.605.507.694	5.160.278.694
Deferred corporate income tax expenses	52		-	-		
Net profit after tax	**60**		**10.570.746.520**	**9.806.832.051**	**50.346.852.921**	**33.577.291.840**
Profit after tax of holding company	61		10.564.071.953	9.801.652.492	50.281.610.541	33.530.960.144
Profit after tax of non-controlling shareholders	62		6.674.567	5.179.559	65.242.380	46.331.696
Earning per share	70	6.10	289	269	1.376	919

HUYNH KIM OANH
Prepared by

TRAN THI CAM LOAN
Chief Accountant

DANG VAN LANH
General Director
An Giang Province, October 26 , 2026

KIEN GIANG TRADING JOINT STOCK COMPANY
No.190, Tran Phu Street, Rach Gia Ward, An Giang Province

CONSOLIDATED CASH FLOW STATEMENT (inderect method)

For the fiscal third quarter 2026

Đơn vị tính: VND

INDEX	Code	Notes	Accumulated from the beginning of the year to the end of the quarter	
			2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	**01**		**58.952.360.615**	**38.737.570.534**
Adjustments for:				
Depreciation of fixed asset and investment property	02		16.403.908.003	15.884.216.901
Provisions	03		875.822.397	7.717.377.837
Gain, loss foreign exchange rate differences upon revaluation of monetary	04			
Gain, loss from investing activities	05		(391.224.547)	(12.714.203.499)
Interest expense	06		38.881.095.602	26.699.148.008
Other adjustments	07		-	-
Operating profit before movements in working capital	**08**		***114.721.962.070***	***76.324.109.781***
Increase, decrease in receivables	09		143.101.429.416	(133.598.884.340)
Increase, decrease in inventories	10		(72.997.908.738)	(117.277.043.877)
Increase, decrease in account payable	11		(41.544.280.133)	39.182.301.054
Increase, decrease in accrued expenses	12		2.734.581.161	46.537.141
Increase, decrease in trading securities	13		-	-
Interest paid	14		(38.881.095.602)	(29.087.719.925)
Corporate income tax paid	15		(5.918.104.673)	(5.802.189.162)
Other cash inflows	16		-	-
Other cash outflows	17		(1.740.673.754)	(1.944.242.000)
Net cashflow used in operating activities	**20**		**99.475.909.747**	**(172.157.131.328)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash outflow for purchasing and construction of fixed	21		(11.499.629.685)	(2.582.786.073)
Proceeds from disposal of fixed assets and other long-	22		303.249.905	
Cash outflow for buying debt instruments of other entities	23		(66.392.201.166)	(17.098.780.786)
Cash recovered from lending, selling debt instruments of	24		50.435.149.111	16.711.262.630
Investment in other entities	25		-	-
Cash recovered from investments in other entities	26		2.717.256.507	-
Interest income received, dividends received	27		3.891.901.071	3.925.013.439
Net cashflow used in investing activities	**30**		**(20.544.274.257)**	**954.709.210**

KIEN GIANG TRADING JOINT STOCK COMPANY
No.190, Tran Phu Street, Rach Gia Ward, An Giang Province

CONSOLIDATED CASH FLOW STATEMENT (inderect method)

For the fiscal third quarter 2026

Đơn vị tính: VND

INDEX	Code	Notes	Accumulated from the beginning of the year to the end of the quarter	
			2026	2025
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issuing stocks, receiving capital from owners	31			
Capital withdrawals, buying treasury shares	32			
Proceeds from short-term borrowings	33	7.1	4.756.475.605.531	3.776.722.271.907
Repayment of borrowings	34	7.2	(4.814.409.635.620)	(3.601.383.071.307)
Repayment of obligations under finance leased	35		-	-
Dividends paid	36		-	-
Net cashflow used in financing activities	**40**		**(57.934.030.089)**	**175.339.200.600**
Net cash inflows/(outflows) in the period	**50**		**20.997.605.401**	**4.136.778.482**
Cash at beginning of the period	**60**		**27.742.848.859**	**42.070.752.038**
Effects of changes in foreign exchange rate	61			-
Cash at end of the period	**70**	5.1	**48.740.454.260**	**46.207.530.520**

HUYNH KIM OANH	**TRAN THI CAM LOAN**	**DANG VAN LANH**
Prepared by	**Chief Accountant**	**General Director**
		An Giang Province, October 26 , 2026

These notes form an integral part of and should be read in conjunction with the accompanying consolidated financial statements.

1. GENERAL INFORMATION

1.1 Ownership

The Company was converted from Kien Giang Trading and Tourism Company Limited in accordance with the Decision No. 1555/QD-UBND dated on 21 July 2017 issued by the People's Committee of Kien Giang Province and has business operating activities according to Certificate No. 1700523208 issued by the Department of Planning and Investment of Kien Giang Province dated on 27 December 2023.

1.2 Scope of operating activities

The Group operates producing, trading and servicing.

1.3 Line of business

Operating activities of the Group are: Trading lubricants, engine cleaners, lubricants; Rice husking, polishing rice; Trading and selling agricultural and forestry raw materials, food, food product, fish and seafood. Processing and canning seafood; Commercial brokerage; Buying, selling and consigning agents; Trading real estate,...

1.4 Business cycle

Business cycle of the Group is not exceeding 12 months.

1.5 Structure of the Group

The Group has five branches, a subsidiary company and three associates.

Branches

Branch name	Address
- Kien Giang Petroleum Trading Enterprise	No. 499C, Nguyen Trung Truc Street, Rach Gia City, Kien Giang Province.
- Giong Rieng Rice Exporting and Processing Enterprise	No. 2, Thanh Tan Hamlet, Thanh Hung Commune, Giong Rieng District, Kien Giang
- Tan Hiep Rice Exporting and Processing Enterprise	No. 8, Tan Thanh Hamlet, Tan Hiep A Commune, Tan Hiep District, Kien Giang
- Phu Quoc Petroleum Trading Enterprise	No. 2, Phan Dinh Phung Street, Duong Dong Town, Phu Quoc District, Kien Giang Province.
- KTC Canned Foodstuff Manufactory	Tac Cau Fishing Port Industry Zone, Minh Phong Hamlet, Binh An Commune, Chau Thanh

Subsidiaries

Company name	Address	Main business activity	The rate of	The proportion
Kien Giang Service Trading Joint Stock Company	No. 28, Le Loi Street, Vinh Thanh Van Ward, Rach Gia City, Kien Giang Province.	Trade and service business	97,91%	97,91%

Associations, Joint ventures

Company name	Address	Main business activity	The rate of	The proportion
Kien Giang Foodstuff Canning Joint Stock	Tac Cau Fishing Port Industry Zone, Minh Phong Village, Binh An Ward, Chau Thanh District, Kien Giang	Producing and exporting canning seafood	38,08%	38,08%
Kien Giang Book and Equipment Joint - Stock Company	E6, No. 30-31-32, 3/2 Street, Vinh Lac Ward, Rach Gia City, Kien Giang Provine	Business books and stationery	20,00%	20,00%
Petrolimex Kien Giang Company	No. 30 Pham Hong Thai Street, Vinh Thanh Van Ward, Rach Gia	Trading petroleum	49,00%	49,00%

1.6 Reclaim comparative information in the consolidated financial statements

The figures presented in the interim consolidated financial statements for the third quarter of 2026 are comparable with the corresponding figures for the prior period.

1.7 The number of the employees and employer

As at 30 September 2026, the Company has 583 people.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1 Fiscal year

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

2.2 Accounting currency

The Company maintains its accounting records in Vietnamese Dong (VND) due to the collect and spending made primarily by currency VND.

3. APPLICABLE ACCOUNTING STANDARDS AND REGIME

3.1 Applicable Accounting Standards and Regime

The Group applies the Vietnamese Enterprises accounting systems.

The Group applies Vietnamese Accounting Standards (VAS) and the Vietnamese Enterprise Accounting Regime as guided by Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance, which provide guidance on the preparation and presentation of interim consolidated financial statements, together with other Circulars guiding the implementation of Accounting Standards issued by the Ministry of Finance in the preparation and presentation of the interim consolidated financial statements.

3.2 Comply with the Vietnamese Accounting Standards and Vietnamese Accounting Regime

The Board of Management ensures that the interim consolidated financial statements have been prepared in compliance with Vietnamese Accounting Standards (VAS) and the Vietnamese Enterprise Accounting Regime as guided by Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance, as well as other Circulars guiding the implementation of Accounting Standards issued by the Ministry of Finance in the preparation and presentation of the interim consolidated financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 Basis of preparation the Consolidated financial statements

Subsidiaries are fully consolidated from the date of acquisition, which is the date on which the Group acquires control of the subsidiary, and continue to be consolidated until the date on which the Group ceases

The financial statements of the Parent Company and its subsidiaries used for consolidation are prepared for the same financial year and uniform accounting policies have been applied.

The balances of accounts on the consolidated balance sheet between entities in the Group, income and expenses, and unrealized internal gains or losses arising from these transactions are eliminated completely.

Non-controlling shareholder interests

Interests of non-controlling shareholders are those interests in profit or loss, and in the net assets of a subsidiary that are not held by the Group and are presented separately in the consolidated statement of income and presented separately from the equity portion of the Group's shareholders in the equity portion of the consolidated balance sheet.

Business combinations and Goodwill

Business combinations are accounted for using the purchase price method. The business combination fee includes the fair value at the date of exchange of the assets exchanged, liabilities incurred or accepted, and equity instruments issued by the buyer party in exchange to gain control of the acquiree and the costs directly attributable to the business combination. The acquiree's identifiable assets, liabilities, and contingent liabilities in a business combination are all recognized at fair value at the date of the business combination.

Goodwill arising from a business combination is initially recognized at cost, which is the difference between the cost of the business combination and the acquirer's equity of the fair value of the assets and liabilities identifiable and recognized contingent liabilities. If the business combination fee is less than the fair value of the acquiree's net assets, the difference is recognized in the consolidated statement of income. After initial recognition, goodwill is measured at cost less accumulated amortization. Goodwill is amortized on a straight-line basis no more than 10 years.

4.2 Foreign currency transactions

Foreign currency transactions are converted with the exchange rate at the time of transaction. Balances of items with foreign currency at the ending day of the fiscal year are converted with the exchange rate on this

Foreign exchange differences arising during the year from transactions in foreign currencies are recognized in the financial income or expenses. Exchange differences arising from revaluation of monetary items denominated in foreign currencies as at the end of fiscal year after offsetting between increase and decrease difference is recognized in the financial income or expenses.

Exchange rate is applied to convert foreign currency transactions is actual exchange rate arising at the time of transaction. Actual exchange rate applied for foreign currency transactions is determined as following:

- Actual exchange rate when buying or selling (spot contracts, forward contracts, future contracts, option contracts, swap contracts): rate which is signed in the purchasing foreign currency contracts between the Group and banks.

- If there's no exchange rate determined in contracts:

+ For receivables: buying exchange rate of the commercial bank where the Group requests its customers to pay at the time of arising transaction.
+ For payables: selling exchange rate of the commercial bank where the Group expects to deal at the time of arising transaction.
+ For purchasing assets transaction or expenses which is paid immediately with currency (not recorded in liabilities): buying exchange rate of the commercial bank where the payment is performed.

Exchange rate applied to reevaluate items with foreign currency balances on the ending date of the fiscal period is determined as followed:

- For foreign currency deposited in banks: buying exchange rate of the commercial bank where the Group deposits.
- For foreign currency borrowed in banks: selling exchange rate of the commercial bank where the Group deposits.
- For items with foreign currency classified as other assets: buying exchange rate of the Banks for Investment and Development of Vietnam (The Bank where the Group deals regularly).
- For items with foreign currency classified as other liabilities: selling exchange rate of the Banks for Investment and Development of Vietnam and Vietcombank (The Bank where the Group deals regularly).

4.3 Cash and cash equivalents

Cash comprises cash on hand, cash in banks (demand deposits) and cash in transit. Cash equivalents are short-term highly liquid investments with an original maturity of three months or less from the date of investment, which are readily convertible into known amounts of cash and which are subject to an insignificant risk of change in value at the report date.

4.4 The financial investments

Loan receivables

Loan receivables are determined at cost less provision for doubtful debts. Provisions for doubtful debts of loans are stated based on the occurred estimated losses.

Investment in Joint-venture and associates

Investments in associates are accounted for using the equity method. An associate is an entity in which the Group has significant influence, but is neither a subsidiary nor a joint venture of the Group. Generally, the Group is considered to have significant influence if it owns more than 20% of the voting rights in the investee.

Under the equity method, investments are initially recognized in the Consolidated Balance Sheet at cost, then adjusted for changes in the Group's owned part of net assets of the affiliated company after purchase. Goodwill arising from the acquisition of an investment in a joint venture or associate is included in the carrying amount of the investment. The Group is not allowed to gradually allocate this goodwill. The consolidated income statement reflects the Group's owned part in the results of the associate's activities after the acquisition.

The investor's owned part in the post-acquisition profit/(loss) of the associate is reflected in the consolidated statement of income and the investor's owned part in the post-acquisition change of the associate's funds of associates is recognized in the funds. The cumulative change after an acquisition is adjusted for the carrying amount of the investment in the associate. Dividend profits from the associate are offset against the investment in the associate.

The financial statements of associates are prepared for the same period as the Group's consolidated financial statements and using accounting policies that are consistent with those of the Group. Appropriate consolidated adjustments have been made to ensure that the accounting policies are applied consistently

Investments in equity of other companies

Investments in equity of other companies include investments which the Group have no control, co-control or significant influence on the investee.

Investments in equity of other companies are initially recorded at cost, including purchase price or capital contributions plus the costs directly related to investment. Dividends and profits from previous periods of the investments before being purchased are accounted for the decrease in value of the investments. Dividends and profits of the following period are after being purchased is recognized in revenue. Dividends which received by shares are only followed up by the number of shares increases without recognizing the value of

Provision for diminution in value of long-term investments

Provision for diminution in value of long-term investments in equity of other companies is appropriated as

- For investments in listed shares or the fair value of the investments is determined reliably, the provision is based on the market value of shares.
- For investments have not determined the fair value at the time of reporting, the provision are made based on the loss of the investment at the rate equal to the difference between actual capital companies in other company and the equity ratio multiplied with the Group's capital contribution to the total actual capital contributions of all parties in other investee enterprise.

Increase or decrease in provision for diminution in value of long-term investments have recorded at the closing date, and is recognized in the financial expenses.

4.5 Receivables

Trade and other receivables are stated at cost less provision for doubtful debts. The classification of receivables are trade receivables and other receivables, which complied with the following principles:

- Trade receivables reflect the nature of the receivables arising from commercial transactions with purchase - sale between the Group and an independent purchaser.
- Other receivables reflect the nature of the receivables arising from non-commercial transactions, and to be related to the purchase – sale transactions.

The provision for doubtful debts represents the estimated loss due to non-payment arising on receivables that were outstanding at the consolidated balance sheet date.

The increase or decrease in the balance of provision for doubtful bad debts that need to be made at the end of the fiscal period is recognized as administrative expenses.

4.6 Inventories

Inventories are presented at the lower of cost and net realizable value.

The cost of inventories is determined as follows:

- Materials and goods: comprising all costs of purchase and related expenses directly incurred in bringing the inventories to their present location and condition.
- Finished goods: including the cost of materials, direct labour and general manufacturing costs related to allocate on normal levels.
- Work-in-progress: include the cost of raw materials, direct labor cost and production overhead, land use right cost and directly related costs incurred in construction process.

Net realizable value represents the estimated selling price of inventory during the normal production and business minus the estimated costs to completion and the estimated costs necessary to consume them.

Cost is determined on a weighted average method and the periodic method is used to record inventories.

Provision for impairment of inventories is made for each inventory with the cost greater than the net value realizable. For service in progress, the provision for impairment is calculated for each type of service has a separate price. Increase or decrease in the balance of provision for impairment of inventories should be set aside at the fiscal period end and is recognized in cost of goods sold.

4.7 Expenses pending allocation

Prepaid expenses comprise actual costs incurred that relate to the operating results of multiple accounting periods. The Group's prepaid expenses include the following:

Tools and equipment

The tools and equipment have been put into use and are amortized to expense under the straight-line method to time allocation in 3 years.

Repair costs of fixed assets

Repair costs of fixed assets incurred once to have a large value are amortized to expense under the straight-line method not too 3 years.

4.8 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Expenditures for additions, improvements and renewals are capitalised on fixed assets accounts, expenditures for maintenance and repairs are charged to the income statement.

When assets are sold or retired, their cost and accumulated depreciation are removed from the balance sheet and any gain or loss resulting from their disposal is included in the income statement. Depreciation of tangible fixed assets is calculated on a straight-line basis over the estimated useful life of these assets.

Depreciation of tangible fixed assets such as:

	Time (Years)
Building, structures	05 – 50
Machinery and equipment	15 – 20
Transportation	10
Office equipment	05 – 10

4.9 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated depreciation.

The initial cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Expenditures for additions, improvements and renewals are capitalised on fixed assets accounts, expenditures for maintenance and repairs are charged to the income statement.

When assets are sold or liquidated, their cost and accumulated amortization are removed from the sheet and any gain or loss resulting from their disposal is included in the income statement.

The Group's intangible fixed assets include:

Land use right

The land use right reflects all the actual expenses related to the used land such as expenses to obtain the land use right, expenses for house removal and land clearance, expenses on ground levelling, registration fees, etc.

The Group's land use rights are amortized over the straight-line method based on the land use time period from 28 years to 40 years, and indefinite land use rights are not amortized.

Accounting software

The buying expenses of computer software which are not an integral part of related hardware are capitalized. Initial cost of computer software includes all the expenses paid until the date the software is put into use. Computer software is amortized in line with the straight-line method in 05 years.

4.10 Construction in progress

Construction in progress presents costs directly related to (including interest expenses suitable for relevant accounting policies of the Group) fixed assets are constructing, equipments, machines are installing for production, leasing and management as well as the cost of unfinished construction These assets are initially recognized at cost and not amortized.

4.11 Accounts payable and accrued expense payables

Accounts payable and accrued expenses are recognized for amounts to be paid in the future, which related to receive the goods and services. Accrued expenses are recorded based on reasonable estimates payment.

The classification of liabilities is payable to suppliers, accrued expenses and other payables, which complied with the following principles:

- Trade payable reflects the nature of the payables arising from commercial transactions with purchase of goods, services, property between the Group and independent sellers.
- Accrued expenses reflect the payables for goods and services received from the seller or provided with the purchaser but have not been paid until having invoices or having insufficient billing records, accounting records, and payables to employees including salary, production costs, sales must accruals.

- Other payables reflects the nature of the payables of non-commercial, not related to the purchase, sale, rendering service transactions.

4.12 Owner's equity

Capital is recorded according to the amount actually invested by shareholders.

4.13 Distribution of net profits

Profit after tax is distributed to shareholders after an appropriation of funds under the Charter of the Group as same as the law and is approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to non-cash items in undistributed profit may affect cash flow and ability to pay dividends as profit from revaluation of assets contributed as capital, interest due to the revaluation of monetary items, the financial instruments and other non-cash items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders.

4.14 Revenue and income recognition

Revenue from sales of goods, finish goods

Sale of merchandise shall be recognized if it simultaneously meets the following conditions:

- The Group has transferred the majority of risks and benefits associated with the right to own the products or goods to the buyer;
- The Group no longer holds the right to manage the goods as the goods owner, or the right to control the goods;
- Turnover has been determined with relative certainty;
- The Group has gained or will gain economic benefits from the good sale transaction;
- It is possible to determine the costs related to the goods sale transaction.

Revenue from rendering of service

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. In case that a transaction involves the rendering of services is attributable to several years, revenue is recognised in each year by reference to the percentage of completion of the transaction at the balance sheet date of that year. The outcome of a transaction can be

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Group;
- The percentage of completion of the transaction at the balance sheet date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest

Interest is recognized on an accrual basis, are determined on the balance of cash in bank and the actual interest rate for each period.

Dividends and profits received

Dividends and profit shared are recognized when the Group receive the notice of dividends or profit from the capital contribution. Dividends which received by shares, only follow up the number of shares increases, no recognition of the value of shares received.

4.15 Borrowing costs

Borrowing costs include interest and other costs incurred directly related to the borrowings.

Borrowings costs are recognized as expenses when incurred. Where the borrowing costs directly attributable to the acquisition, construction or production of uncompleted assets requires a substantial period (over 12 months) to get ready for use or sales, borrowing costs can be capitalized.

For specific loan serves the construction of fixed assets and real estate, interest is capitalized, regardless the period of construction is less than 12 months. The income arising from the temporary investment of the borrowings is deducted from the related asset.

For general loans including use for purposes of the construction or production of uncompleted assets, the capitalization of borrowing costs is determined in proportion to the cost capitalization weighted average arising for basic construction or production of that asset. The capitalization rate is calculated in proportion to the weighted average rate of borrowings outstanding during the year, except for specific borrowing serving the purpose of a specific property.

4.16 Corporate income tax

Corporate income tax for the year comprises current income tax. Corporate income taxes are recognized in the consolidated statement of income unless they are related to items that are credited directly to equity, in which case, these income taxes are also credited directly to equity.

Current income tax is the expected tax payable based on taxable income for the period, used effective or basic tax rates that are effective at the end of the accounting period, and the amounts adjusted for payable tax related to previous periods.

Tax settlement of the Company and subsidiaries will be assessed by the Tax Department. Due to the application of laws and regulations on taxes for different incurred transactions which can be explained in many different ways, tax payable presented in the consolidated financial statements can be immediately

5. ADDITIONAL INFORMATION ON ITEMS IN THE CONSOLIDATED BALANCE SHEET

5.1 Cash and cash equivalents

	30/09/2026 VND	01/01/2026 VND
Cash on hand - VND	2.420.650.762	1.040.952.251
Cash in banks	46.319.803.498	26.701.896.608
	48.740.454.260	**27.742.848.859**

5.2 Held-to-maturity investments

	30/09/2026 VND	01/01/2026 VND
Time deposits with a maturity of 6 months	33.538.282.725	17.505.778.615
	33.538.282.725	**17.505.778.615**

5.3 Short-term trade receivables

	30/09/2026 VND	01/01/2026 VND
Trade receivables – other customers		
I Schroeder KG (GmbhCo)	10.545.222.476	26.896.560.995
Nam Viet Rice Co., Ltd	-	32.760.000.000
Kingfields Rice Solutions Inc	-	47.314.108.800
Olam international	13.243.472.064	
Other customers	116.097.619.646	128.135.352.528
	139.886.314.186	**235.106.022.323**

5.4 Short-term advances to suppliers

	30/09/2026 VND	01/01/2026 VND
Advance payment to related parties		
Petrolimex Saigon One Member Limited Liability Company	-	237.654.000
Prepay to other sellers		
Heineken Vietnam Beer and Beverage	4.932.255.838,00	24.618.587.993
Vo Ngoc Tran Food Processing One Member Company Limited		-
Dong Mekong Trading - Service - Manufacturing - Construction Company Limited	3.869.283.565,00	3.869.283.565
Other suppliers	16.751.832.425	33.192.102.441
	25.553.371.828	**61.679.973.999**

5.5 Other short-term receivables

a) Current

	30/09/2026		01/01/2026	
	Giá trị	Dự phòng	Giá trị	Dự phòng
	VND	VND	VND	VND
Receivables to suppliers – related parties				
Kien Giang Foodstuff Canning JSC - receivable Dividends	-	-	3.878.015.000	-
Other individuals, organizations				
Unilever Vietnam International Co., Ltd - other receivables	3.054.777.848	(3.054.777.848)	3.054.777.848	(1.850.708.275)
Heineken Vietnam Beer and Beverages Co., Ltd - Escrow	12.361.960.000	-	12.726.663.000	-
Other parties - Other receivables	3.558.024.813	(1.532.658.560)	4.622.079.311	(1.540.258.560)
	18.974.762.661	**(4.587.436.408)**	**24.281.535.159**	**(3.390.966.835)**

b) Non-current

Other receivables	11.000.000

5.6 Bad debts

	Thanh Binh Co., Ltd	Tan Hiep Loi One Member Limited Liability Company	Other parties	Sum up
	VND	VND	VND	VND
As at 01/01/2026				
Past due period	More than 3 years	More than 3 years	More than 3 years	
Gross amount	11.337.169.680	2.650.000.000	4.176.689.617	**18.163.859.297**
Recoverable amount	-	-	-	-
As at 30/09/2026				
Past due period	More than 3 years	More than 3 years	More than 3 years	
Gross amount	11.337.169.680	2.650.000.000	6.927.312.072	**20.914.481.752**
Recoverable amount	-	-	-	-

Movements of provision for doubtful debt, doubtful loan are as follow:

	Trade receivables	Advance to suppliers	Other receivables	Total
	VND	VND	VND	VND
As at 01/01/2026	(11.337.169.680)	(2.650.000.000)	(4.176.689.617)	(18.163.859.297)
Reserve deduction		(528.750.000)	(2.221.872.455)	(2.750.622.455)
Provision reversal	-	-	-	-
As at 30/06/2026	**(11.337.169.680)**	**(3.178.750.000)**	**(6.398.562.072)**	**(20.914.481.752)**

5.7 Cost

	30/09/2026		01/01/2026	
	Cost	**Provision**	**Cost**	**Provision**
	VND	VND	VND	VND
Goods in transit	30.943.237.100	-	38.395.667.828	-
Raw materials	39.269.282.170	-	62.563.339.741	-
Tools and instruments	1.749.208.809	-	1.042.551.093	-
Work in progress	374.516.982.603	-	374.516.982.603	-
Finished goods	82.378.472.663	-	37.599.355.205	(1.874.800.058)
Goods	147.447.484.677	-	115.827.254.375	-
Goods on consignment	31.163.438.867	-	4.525.047.306	-
	707.468.106.889	**-**	**634.470.198.151**	**(1.874.800.058)**

5.8 Expenses pending allocation

	30/09/2026	**01/01/2026**
	VND	VND
a) Short-term (detailed by line items)	2.681.620.161	2.612.895.376
b) Long-term (detailed by line items)	14.923.714.661	17.727.020.607
	17.605.334.822	**20.339.915.983**

5.9 Increase/decrease of tangible fixed assets

	Building, structures VND	Machinery, equipment VND	Transportation VND	Office equipment VND	Total VND
Cost					
As at 01/01/2026	293.143.101.448	201.886.766.048	50.692.506.067	1.347.448.055	547.069.821.618
Purchases during the period	3.461.124.926	1.659.500.370	1.250.306.919	-	6.370.932.215
Increases due to construction in progress completed during the period	215.837.536	5.078.967.145			
Decreases due to disposals and sales during the period	(269.836.886)	(75.272.730)	(2.919.636.364)		
As at 30/09/2026	296.550.227.024	208.549.960.833	49.023.176.622	1.347.448.055	**555.470.812.534**
Accumulated amortisation					
As at 01/01/2026	191.113.051.654	163.098.895.037	45.740.226.186	1.139.534.292	401.091.707.169
Depreciation in year	6.622.824.459	7.544.326.537	1.056.483.858	42.426.012	15.266.060.866
Disposals and sales during the period	(268.473.402)	(75.272.730)	(2.919.636.364)		(3.263.382.496)
As at 30/09/2026	197.467.402.711	170.567.948.844	43.877.073.680	1.181.960.304	**413.094.385.539**
Net book value					
As at 01/01/2026	102.030.049.794	38.787.871.011	4.952.279.881	207.913.763	145.978.114.449
As at 30/09/2026	99.082.824.313	37.982.011.989	5.146.102.942	165.487.751	**142.376.426.995**

Cost of fixed tangible assets which are fully depreciated but still in use:
Net book value of tangible fixed assets which are mortgaged at banks to guarantee borrowings:

5.10 Increase/decrease of intangible fixed assets

	Quyền sử dụng đất	Phần mềm kế toán	Cộng
	VND	VND	VND
Cost			
As at 01/01/2026	125.731.649.589	60.000.000	125.791.649.589
Purchases during the period	-	-	-
Decreases due to final settlement of completed projects	(11.728.181.676)	-	(11.728.181.676)
Increases/decreases due to reclassification	30.000.000	(30.000.000)	
As at 30/09/2026	114.033.467.913	30.000.000	**114.063.467.913**
Accumulated Amortization			
As at 01/01/2026	11.452.287.280	60.000.000	11.512.287.280
Amortization for the period	1.137.847.137	-	1.137.847.137
Decreases due to final settlement of completed projects	(1.138.121.053)	-	(1.138.121.053)
Increases/decreases due to reclassification	30.000.000	(30.000.000)	
As at 30/09/2026	11.482.013.364	30.000.000	**11.512.013.364**
Net Book Value			
As at 01/01/2026	114.279.362.309	-	114.279.362.309
As at 30/09/2026	102.551.454.549	-	**102.551.454.549**

Cost of fixed intangible assets which are fully depreciated but still in use:

As at 01/01/2026	-	-	-
As at 30/09/2026	-	-	-

Net book value of intangible fixed assets which are mortgaged at banks to guarantee borrowings:

5.11 Construction in progress

	01/01/2026	Incurred during the period	Transferred to fixed assets during the period	Other decreases (transferred out)	30/09/2026
	VND	VND	VND	VND	VND
The value of construction in progress bonded warehouse, duty free supermarket in Ha Tien	18.097.140.117	11.728.181.676	-	-	29.825.321.793
Other construction in progress	2.178.783.904		1.304.228.264	-	874.555.640
	20.275.924.021	**11.728.181.676**	**-**	**-**	**30.699.877.433**

5.12 Other short-term assets

	30/09/2026	01/01/2026
	VND	VND
Investment in associates	59.218.030.000	59.218.030.000
Accumulated profits from associates	37.573.370.591	32.269.419.268
	96.791.400.591	**91.487.449.268**

5.13 Long-term financial investments

	30/09/2026			01/01/2026		
	Cost	Provision	Fair value	Cost	Provision	Fair value
	VND	VND	VND	VND	VND	VND
Investment in other entities						
Ngo Quyen Processing Export Joint Stock Company	3.244.164.000	(3.244.164.000)	(*)	3.244.164.000	(3.244.164.000)	(*)
Sai Gon Phu Quoc Joint Stock Company	7.555.491.328	(5.756.769.920)	(*)	7.555.491.328	(5.756.769.920)	(*)
Kien Giang Tour Joint Stock Company	502.277.763	(502.277.763)	(*)	502.277.763	(502.277.763)	(*)
Ha Tien 1 Cement Joint Stock Company	343.070.000	-	(*)	343.070.000	-	(*)
Sabeco Song Hau Trading Joint Stock Company	202.033.476	-	(*)	202.033.476	-	(*)
Vietnam Dairy Products Joint Stock Company	8.960.000	-	(*)	8.960.000	-	(*)
	11.855.996.567	**(9.503.211.683)**		**11.855.996.567**	**(9.503.211.683)**	

(*) The Group has no fair value information at 30 Semtember 2026 and at 01 January 2026 of these investments.

5.14 Trade accounts payable

	30/09/2026 VND	01/01/2026 VND
Payable to suppliers – other suppliers		
Hoang Minh Nhat JSC	-	37.669.999.000
Long Hung Trading and Service Company Limited	-	7.274.788.950
My Chau Printing and Packaging Joint Stock Company	7.643.997.995	4.829.020.049
Trong Hoa Seafood Company Limited	5.943.780.000	2.128.980.000
Cuc Seafood Company Limited	9.863.059.000	1.663.562.250
Other suppliers	22.723.299.692	12.860.919.239
	46.174.136.687	**66.427.269.488**

5.15 Short-term advance from customers

	30/09/2026 VND	01/01/2026 VND
Advance from other customers		
Kien Giang Agro-Forestry Products Joint Stock Company	19.315.252.483	19.315.252.483
Vinh Phat Investment Joint Stock Company	11.668.477.800	11.668.477.800
Varnavas	13.158.727.889	7.974.124.946
Vjrr Rice Corporation	-	7.519.563.720
Bbgm Rice Mill And Enterprices Corp		7.446.339.504
Other customers	9.389.568.065	18.017.149.940
	53.532.026.237	**71.940.908.393**

5.16 Taxes and amounts payables/(receivable) to the Stage Budget

	01/01/2026		Số phát sinh trong kỳ		30/09/2026	
	Taxes Payable	Taxes Receivable	Taxes Payable	Taxes Receivable	Taxes Payable	Taxes Receivable
	VND	VND	VND	VND	VND	VND
Value added tax	710.079.561	(1.206.209.834)	1.577.690.047	2.287.769.608	(1.206.209.834)	
Value-added tax on imported goods	-	(652.146.927)	652.146.927	-	-	
Special consumption tax	168.501.054	-	-	168.501.054		-
Corporate income tax	1.607.037.997	-	8.605.507.694	5.918.104.673		4.294.441.018
Personal income tax	203.740.458	(51.803.451)	1.238.108.539	1.280.891.083	(141.784.528)	160.957.914
Natural resource tax	100.000.000	-	10.420.898	110.420.898		-
Land and housing taxes	-	(1.769.897.072)	7.033.338.990	5.101.792.917		161.649.001
Other taxes	-	-	-	-		
	2.789.359.070	**(3.680.057.284)**	**19.117.213.095**	**14.867.480.233**	**(1.347.994.362)**	**4.617.047.933**

Value added tax:
The Group paid value added tax payable under deduction. Value added tax rate was 0%, 5% and 8%.

Corporate income tax:
The Group is obliged to pay corporate income tax for taxable income at the rate of 20%.

5.17 Short-term accrued expenses

	30/09/2026 VND	01/01/2026 VND
Other payables - other organizations or individuals		
Accrued interest expenses		132.937.500
Accrued export charges	5.603.947.473	4.067.998.208
Accrued land rental expense	750.000.000	
Accrued other expenses in advance		1.832.043.005
	6.353.947.473	**6.032.978.713**

5.18 Short-term unrealized revenues

	30/09/2026 VND	01/01/2026 VND
Unrealised revenues - other organisations and individuals		
Phu Nhuan Jewelry Joint Stock Company - Rental property	420.000.000	525.000.000
Other unrealised revenues - Rental property	200.545.456	313.500.000
	620.545.456	**838.500.000**

5.19 Other current payables

	30/09/2026 VND	01/01/2026 VND
Other payables - other organizations or individuals		
Payables related to equitization	6.201.022.641	6.201.022.641
ECB Investment Development One Member Limited Liability Company – Other payables	17.929.370.496	17.505.778.615
Other parties - Other payables	9.940.369.689	7.457.056.733
	34.070.762.826	**31.163.857.989**
Other long-term payables	**470.000.000**	**470.000.000**
Other payables and liabilities	470.000.000	470.000.000

5.20 Short-term, long-term loans and finance lease liabilities

	30/09/2026 VND	Increasing VND	Decreasing VND	01/01/2026 VND
Short-term loans and finance lease liabilities - other organizations and				
BIDV Bank	361.011.629.310	1.953.694.846.864	1.969.821.973.430	377.138.755.876
Vietcombank	255.600.900.166	2.189.187.157.737	2.242.740.897.313	309.154.639.742
VIB Bank	54.636.464.280	318.633.936.870	290.090.166.368	26.092.693.778
VP Bank	23.781.703.421	131.474.328.290	127.580.288.429	19.887.663.560
MB Bank	27.128.613.329	129.074.159.020	148.961.822.580	47.016.276.889
Other parties	18.696.689.250	34.411.176.750	35.214.487.500	19.500.000.000
	740.855.999.756	**4.756.475.605.531**	**4.814.409.635.620**	**798.790.029.845**

5.21 Goodwill

	30/09/2026 VND	01/01/2026 VND
At the beginning of the period	528.953.943	174.547.319
Increase by deduction from profits	7.925.998.093	1.817.648.624
Used in period	(1.740.673.754)	(1.463.242.000)
At the end of the period	**6.714.278.282**	**528.953.943**

5.22 Owners' equity

5.22.1 Movement of owners' equity

	Owners' invested capital	Assets revaluation difference	Investment and development funds	Retained earnings	Non-controlling shareholder interests	Total
	VND	VND	VND	VND	VND	VND
As at 01/01/2025	364.738.330.000	(15.488.142.890)	21.081.244.853	39.665.398.555	412.254.498	410.409.085.016
Profit in the year	-	-	-	36.008.056.846	48.411.259	36.056.468.105
Setting up fund	-	-		(14.589.533.200)	-	(14.589.533.200)
Setting up Bonus and welfare funds	-		2.273.223.373	(2.273.223.373)	-	-
Employee Bonus, Executive Management and other accounts	-	-	-	(500.000.000)	-	(500.000.000)
Dividends	-	-	-	(2.367.648.624)	-	(2.367.648.624)
Other increasing, decreasing	-	(2.176.278.800)	(805.260.278)	99.323.186	26.127.571	(2.856.088.321)
As at 31/12/2025	**364.738.330.000**	**(17.664.421.690)**	**22.549.207.948**	**56.042.373.390**	**486.793.328**	**426.152.282.976**
As at 01/01/2026						
Profit for the period	-	-	-	50.174.210.119	65.242.380	50.239.452.499
Appropriation to the bonus and welfare fund				(7.925.998.093)		(7.925.998.093)
Appropriation to the financial investment fund			2.501.725.699	(2.501.725.699)		
Changes in equity of associates	-	-	-	(13.635.876.456)	-	(13.635.876.456)
As at 30/06/2026	**364.738.330.000**	**(17.664.421.690)**	**22.549.207.948**	**82.152.983.261**	**552.035.708**	**454.829.860.926**

5.22.2 Detail of owners' invested capital

	30/09/2026		01/01/2026	
	VND	Tỷ lệ	VND	Tỷ lệ (%)
State capital contribution	178.865.780.000	49,04%	178.865.780.000	49,04%
Petrolimex Saigon	91.184.590.000	25,00%	91.184.590.000	25,00%
Petrolimex Cantho	50.839.130.000	13,94%	50.839.130.000	13,94%
An Giang Development Investment Fund	36.473.830.000	10,00%	36.473.830.000	10,00%
Other shareholders	7.375.000.000	2,02%	7.375.000.000	2,02%
	364.738.330.000	**100%**	**364.738.330.000**	**100%**

5.22.3 Shares

	30/09/2026	01/01/2026
Registered number of issued shares	36.473.833	36.473.833
Number of shares sold to the public		
- Ordinary shares	36.473.833	36.473.833
- Preferred shares	-	-
	36.473.833	**36.473.833**
Number of repurchased shares		
- Ordinary shares	-	-
- Preferred shares	-	-
	-	-
Number of shares in circulation		
- Ordinary shares	36.473.833	36.473.833
- Preferred shares	-	-
	36.473.833	**36.473.833**

Common shares' face value is VND 10,000/share.

6. ADDITIONAL INFORMATION TO ITEMS IN THE CONSOLIDATED INCOME STATEMENT

6.1 Revenue from sales of goods and services rendered

	The third quarter of 2026 VND	The third quarter of 2025 VND
Revenue from sales of goods and services rendered	**1.869.344.552.238**	**1.441.250.896.573**
In which:		
Revenue from sales of goods	1.867.052.841.891	1.437.867.281.562
Other revenue	2.291.710.347	3.383.615.011
The revenue deductions	**2.885.350.080**	**39.516.192**
In which:		
Sales returns	2.611.954.880	26.355.456
Sale discounts	273.395.200	4.903.629
Trade discounts		8.257.107
Net revenue	**1.866.459.202.158**	**1.441.211.380.381**

6.2 Cost of goods sold

	The third quarter of 2026 VND	The third quarter of 2025 VND
Cost of goods sold	1.785.082.093.878	1.380.476.155.886
	1.785.082.093.878	**1.380.476.155.886**

6.3 Financial income

	The third quarter of 2026 VND	The third quarter of 2025 VND
Deposit interest, margin interest	7.381.067	38.375.235
Interest on foreign exchange differences	675.490.431	2.233.774.174
Revenue from other financial activities	937.796.129	804.548.943
	1.620.667.627	**3.076.698.352**

6.4 Financial expenses

	The third quarter of 2026 VND	The third quarter of 2025 VND
Interest expense	11.921.819.746	9.735.348.382
Foreign exchange losses	437.398.809	
Provision for investment losses	332.529.869	552.570.355
	12.691.748.424	**10.287.918.737**

6.5 Selling expenses

	The third quarter of 2026 VND	The third quarter of 2025 VND
Staff cost	9.045.428.880	8.550.311.543
Transportation cost	4.580.458.217	7.143.739.692
Export expenses	11.694.493.357	9.782.700.729
Other expenses	18.761.260.145	10.218.963.592
	44.081.640.599	**35.695.715.556**

6.6 General and administration expenses

	The third quarter of 2026 VND	The third quarter of 2025 VND
Staff cost	11.811.269.956	7.335.228.886
Depreciation cost	2.212.059.526	2.355.902.938
Other expenses	6.349.005.933	7.987.262.449
	20.372.335.415	**17.678.394.273**

6.7 Other income

	The third quarter of 2026 VND	The third quarter of 2025 VND
Income from disposal of fixed assets	220.909.091	109.545.454
Income from sale support, compensation for breach of contract	552.540.087	47.975.534
Other incomes	423.708.577	2.359.152.874
	1.197.157.755	**2.516.673.862**

6.8 Other expenses

	The third quarter of 2026 VND	The third quarter of 2025 VND
Penalty expenses	509.638.000	
Other expenses	123.885.949	26.013.044
	633.523.949	**26.013.044**

6.9 Production cost according to factors

	The third quarter of 2026 VND	The third quarter of 2025 VND
Cost of raw materials	215.738.447.727	155.089.965.790
Staff cost	31.454.469.920	28.058.736.929
Depreciation cost	5.936.642.269	5.237.688.014
Outside services rendered	30.647.324.780	22.863.905.323
Other costs	6.066.573.868	14.131.357.129
	289.843.458.564	**225.381.653.185**

6.10 Basic earnings per share

	The third quarter of 2026 VND	The third quarter of 2025 VND
Income after tax	10.456.671.531	9.801.652.492
The adjusted increase of accounting profit to determine profit attributable to shareholders holding ordinary shares		
Setting up bonus and welfare fund	10.456.671.531	9.801.652.492
Profits are distributed to shareholders who own common shares	36.473.833	36.473.833
Weighted average number of ordinary shares circulating during		
Basic earnings per share (VND/share)	**289**	**269**

7. ADDITIONAL INFORMATION TO ITEMS IN THE CONSOLIDATE CASH FLOW

7.1 Proceeds from loans

	The third quarter of 2026 VND	The third quarter of 2025 VND
Proceeds from borrowings under normal contract	1.508.257.662.345	1.335.898.935.096

7.2 Repayment of borrowings

	The third quarter of 2026 VND	The third quarter of 2025 VND
Cash repayment of loans from borrowings under normal contract	1.454.170.503.423	1.121.796.135.088

8. FINANCIAL INSTRUMENTS

The Group may have financial assets such as trade receivables and other receivables, other long-term investments cash and short-term deposits that arise directly from the operations of the Group. Financial liabilities of the Group mainly consist of loans, trade payables and other payables. The main purpose of these financial liabilities is to gather the financial resources to serve the activities of the Group.

The Group incurs from market risk, credit risk and liquidity risk.

Operational risk management is indispensable operations for the entire business operations of the Group. The Group has developed control system to ensure balance at a reasonable level between the costs when incurred

Board of General Directors considered and uniformly applied policies to manage each of these risks are

i Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk has four types of risk: interest rate risk, currency risk, goods price risk and other price risk, such as share price risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Market risk for changes in interest rates of the Group primarily correlates to cash, short term deposits, bonds, and loans of the Group.

The Group manages interest rate risk by analyzing the competitive situation in the market to acquire beneficial interest for company's purposes, but still remain within the limits of their risk management.

Foreign currency risk

The Group bears the risk of exchange rate due to fluctuation in fair value of future cash flows of a financial instrument according to changes in exchange rates. The Group is exposed to the risk of exchange rate changes directly related to its business operations.

The Group has foreign exchange risk from the purchase, sale and borrowings denominated in other currencies, which are different from the accounting currency of the Group. The Group manages foreign currency risk by considering the current market situation and expected when the Group plans to buy and sell in foreign currency

Credit risk

Credit risk is the risk that one party of a financial instrument or contract not performing its obligations, resulting in financial losses. The Group has credit risk from its operating activities (primarily for trade receivables account), and from its financial activities, including bank deposits, foreign exchange transactions and the other financial instruments.

Trade receivables

The Group regularly keeps track of the receivables, which is not yet collected. For big customers, the Group considered the decline in the credit quality of each customer at the reporting date. The Group seeks the way to remained the tight control of the receivables and arranging credit control staff to minimize credit risk. On this basis and the trade receivables of the Group related to various customers, credit risk is not significantly concentrated in a certain customer.

Cash in bank

The Group mainly maintained deposit balances at well-known banks in Vietnam. Credit risk of the deposit balances at banks is managed by the treasury department of the Group policies. The maximum credit risk of the Group for the items on the balance sheet at the end of the financial year is the value book presented in note No. 5.1. The Group found that the level of concentration of credit risk on bank deposits is low.

ii Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulties in implementing their financial obligations due to lack of funds. Liquidity risk of the Group mainly arises from maturity mismatches of financial assets and financial liabilities.

The Group minimizes the liquidity risk by maintaining an amount of cash and cash equivalents and bank loans at a level that the Board of General Directors believes it is sufficient to meet the Group's operations and minimize the risks due to the volatility of cash flows. The table below summarizes the maturity of the financial liabilities of the Group based on expected payments on undiscounted basic contracts:

	Within 1 year	Over 1 year to 5 years	Total
	VND	VND	VND
As at 30 September 2026			
Loans and debts	740.855.999.756	-	740.855.999.756
Trade payables	46.174.136.687	-	46.174.136.687
Other payables and accrued expenses	40.424.710.299	-	40.424.710.299
	827.454.846.742	**-**	**827.454.846.742**
As at 01 January 2026			
Loans and debts	798.790.029.845	-	798.790.029.845
Trade payables	66.427.269.488	-	66.427.269.488
Other payables and accrued expenses	37.196.836.702	-	37.196.836.702
	902.414.136.035	**-**	**902.414.136.035**

Collaterals

The Group used fixed assets to secure its loan at banks at 01 January 2026 and 30 September 2026 (refer to note No. 5.9 and 5.10).

	Carrying amount		Fair value	
	30/09/2026	01/01/2026	30/09/2026	01/01/2026
	VND	VND	VND	VND
Financial assets				
Trade receivables	139.886.314.186	235.106.022.323	139.886.314.186	235.106.022.323
Other receivables	18.974.762.661	24.281.535.159	18.974.762.661	24.281.535.159
Tài sản tài chính sẵn sàng để bán				
Long-term investments held to maturity				
Cash equivalents	48.740.454.260	27.742.848.859	48.740.454.260	27.742.848.859
	207.601.531.107	**287.130.406.341**	**207.601.531.107**	**287.130.406.341**
Financial liabilities				
Loans and debts	740.855.999.756	798.790.029.845	740.855.999.756	798.790.029.845
Trade payables	46.174.136.687	66.427.269.488	46.174.136.687	66.427.269.488
Other payables	40.424.710.299	37.196.836.702	40.424.710.299	37.595.183.514
	827.454.846.742	**902.414.136.035**	**827.454.846.742**	**902.812.482.847**

The fair value of the financial assets and liabilities was not officially assessed and determined as of 30 September 2026 and 01 January 2026. However, the Board of General Directors assesses that the fair values of these financial assets and liabilities are not materially different from their carrying amount at the end of the financial period.

9. OTHER INFORMATION

9.1 Segment reporting

Segment information has been presented for reporting financial information by line of business and by geographical area.

Segment information by line of business

The Group operates producing, trading and processing.

Segment information by geographical area

The Group's main business is export and domestic activities.

The third quarter of 2026	**Export activities** VND	**Domestic activities** VND	**Total** VND
Net revenue	283.722.836.924	1.582.736.365.234	1.866.459.202.158
Allocation expenses	(269.469.122.817)	(1.515.612.971.061)	(1.785.082.093.878)
Income segment	**14.253.714.107**	**67.123.394.173**	**81.377.108.280**
Unallocated expenses			(64.453.976.014)
Financial income			7.059.565.209
Financial expenses			(12.691.748.424)
Other income			1.197.157.755
Other expenses			(633.523.949)
Accounting profit before tax			**11.854.582.857**
Current corporate income tax expense			1.283.836.337
Deferred corporate income tax expense			
Net profit after tax			**10.570.746.520**
As at 30/09/2026			
Assets and liabilities			
Segment assets	17.010.642.749	69.641.503.868	86.652.146.617
Unallocated assets			1.306.177.930.744
Total assets			**1.392.830.077.361**
Unallocated liabilities			937.892.816.013
Total liabilities			**937.892.816.013**

The third quarter of 2025	**Export activities** VND	**Domestic activities** VND	**Total** VND
Net revenue	475.572.622.951	965.638.757.430	1.441.211.380.381
Allocation expenses	(455.531.142.283)	(924.945.013.603)	(1.380.476.155.886)
Income segment	**20.041.480.668**	**40.693.743.827**	**60.735.224.495**
Unallocated expenses			(53.374.109.829)
Financial income			11.138.486.210
Financial expenses			(10.287.918.737)
Other income			2.516.673.862
Other expenses			(26.013.044)
Accounting profit before tax			**10.702.342.957**
Current corporate income tax expense			(895.510.906)
Deferred corporate income tax expense			-
Net profit after tax			**9.806.832.051**
As at 30/09/2025			
Assets and liabilities			
Segment assets	164.974.675.779	43.001.179.191	207.975.854.970
Unallocated assets			1.351.222.927.305
Total assets			**1.559.198.782.275**
Unallocated liabilities			1.123.375.681.333
Total liabilities			**1.123.375.681.333**

9.2 Events that arise after the end of the financial period

No events have occurred subsequent to the end of The third quarter of 2026 that require adjustment to, or disclosure in, the interim consolidated financial statements.

HUYNH KIM OANH	**TRAN THI CAM LOAN**	**DANG VAN LANH**
Prepared by	**Chief Accountant**	**General Director**
		An Giang Province, October 26 , 2026