KIEN GIANG JOINT STOCK COMPANY

TIP: 1 7 0 0 5 2 3 2 0 8

FINANCIAL STATEMENTS

For the Third Quarter of 2026

The report includes:

- Statement of Financial Position (Form No.: B01-DN)
- Income statement (Form No.: B02-DN)
- Cash flow statement (Form No.: B03-DN)
- Notes to financial statements (Form No.: B09-DN)

CÔNG TY CỔ PHẦN THƯƠNG MẠI KIÊN GIANG

Digitally signed by CÔNG TY CỔ PHẦN THƯƠNG MẠI KIÊN GIANG
DN: C=VN, S=KIÊN GIANG, L=Thành phố Rạch Giá, CN=CÔNG TY CỔ PHẦN THƯƠNG MẠI KIÊN GIANG, OID.0.9.2342.19200300.100.1.1=MST:1700523208
Reason: I am the author of this document
Location:
Date: 2026.10.29 18:04:45+07'00'
Foxit PDF Reader Version: 2023.3.0

Kien Giang Trading Joint Stock Company
Address: No. 190 Tran Phu Street, Rach Gia Ward, An Giang Province

Form No. B01-DN
(Issued under Circular No. 99/2025/TT-BTC Dated 27/10/2025 of the Minister of Finance)

BALANCE SHEET
The third quarter of 2026

Unit: VND

Index	Code	Notes	30/09/2026	01/01/2026
1	2	3	4	5
ASSETS				
A- CURRENT ASSETS (100=110+120+130+140+150)	**100**		**963.717.436.376**	**1.001.703.715.244**
I. Cash and cash equivalents	**110**	**V.1**	**43.619.147.944**	**22.392.638.564**
1. Cash	111		43.619.147.944	22.392.638.564
2. Cash equivalents	112		-	-
II. Short term financial investments	**120**		**33.538.282.725**	**17.505.778.615**
1. Trading securities	121		-	-
2. Allowance for decline in value of trading securities (*)	122		-	-
3. Held-to-maturity investments	123	V.2(b)	33.538.282.725	17.505.778.615
4. Allowance for held-to-maturity investments (short-term) (*)	124			
5. Other short-term investments	125			
6. Allowance for impairment of other short-term investments (*)	126			
III. Short-term receivables	**130**		**152.648.088.829**	**271.033.462.310**
1. Short-term accounts receivable	131	V.3(a)	125.633.354.819	220.989.020.144
2. Short-term advances to suppliers	132		20.621.115.990	37.060.443.062
3. Short-term intercompany receivables	133			
4. Receivables under construction contracts	134			
6. Other short-term receivables	135	V.4(a)	9.566.965.359	15.669.085.386
7. Allowance for doubtful short-term receivables (*)	136		(3.245.010.928)	(2.723.630.464)
8. Shortages awaiting resolution	137	V.5	71.663.589	38.544.182
IV. Inventories	**140**	**V.7**	**685.382.067.531**	**630.726.204.832**
1. Inventories	141		685.382.067.531	632.601.004.890
2. Allowance for inventory write-down (*)	142		-	(1.874.800.058)
V. Short-term biological assets	**150**			
1. Short-term livestock for one-time harvest	151	V.12.1.1		
2. Seasonal crops or short-term crops for one-time harvest	152	V.12.1.2		
3. Allowance for impairment of short-term biological assets (*)	153			
VI. Other short-term assets	**160**		**48.529.849.347**	**60.045.630.923**
1. Short-term prepaid expenses	161	V.14(a)	2.246.639.034	2.662.588.423
2. Deductible value-added tax (VAT)	162		45.077.000.479	53.813.747.434
3. Taxes and other receivables from the State	163	V.19(b)	1.206.209.834	3.569.295.066
4. Government bond trading transactions	164	V.23		
5. Other short-term assets	165	V.15(a)	-	-
B- NON-CURRENT ASSETS (200=210+220+230+240+250+260)	**200**		**382.794.980.356**	**388.017.933.765**
I. Long-term receivables	**210**		**11.000.000**	**-**
1. Long-term receivables from customers	211			-
2. Long-term advances to suppliers	212			
3. Business capital of dependent units	213			-
4. Long-term intercompany receivables	214			-
5. Other long-term receivables	215		11.000.000	-
6. Allowance for doubtful long-term receivables (*)	216			-
II. Fixed assets	**220**		**233.526.004.348**	**249.430.106.934**
1. Tangible fixed assets	**221**	**V.9**	**136.291.399.411**	**140.528.821.615**
Cost	222		522.308.415.954	514.270.095.593
Accumulated depreciation (*)	223		(386.017.016.543)	(373.741.273.978)

Index	Code	Notes	30/09/2026	01/01/2026
1	2	3	4	5
2. Finance leases fixed assets	**224**	**V.11**	-	-
Cost	225		-	-
Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	**227**	**V.10**	**97.234.604.937**	**108.901.285.319**
Cost	228		108.492.117.913	120.220.299.589
Accumulated depreciation (*)	229		(11.257.512.976)	(11.319.014.270)
III. Long-term biological assets	**230**		-	-
1. Livestock for recurring yields	231		-	-
a) Immature livestock for recurring yields	232	V.12.1.3	-	-
b) Mature livestock for recurring yields	233	V.12.2		
Cost	234			
Accumulated depreciation (*)	235			
2. Long-term livestock for one-time harvest	236			
3. Long-term crops for seasonal or one-time harvest	237			
4. Allowance for impairment of long-term biological assets (*)	238			
IV. Investment property	**240**	**V.13**		
Cost	241			
Accumulated depreciation (*)	242			
V. Long-term assets in progress	**250**		**30.699.877.433**	**20.275.924.021**
1. Long-term works in progress	251			
2. Construction in progress	252		30.699.877.433	20.275.924.021
VI. Long-term financial investments	**260**		**104.588.066.906**	**101.826.448.888**
1. Investment in subsidiaries	261		46.037.000.000	46.037.000.000
2. Investment in joint ventures and associates	262		76.882.451.690	76.882.451.690
3. Equity investments in other entities	263		11.673.949.011	11.673.949.011
4. Allowance for impairment of long-term investments in other entities (*)	264		(30.005.333.795)	(32.766.951.813)
5. Long-term held-to-maturity investments	265			
6. Allowance for held-to-maturity investments (long-term) (*)	266			
VII. Other non-current assets	**270**		**13.970.031.669**	**16.485.453.922**
1. Long-term prepaid expenses	271	V.14(b)	13.970.031.669	16.485.453.922
2. Deferred income tax assets	272	V.26(a)	-	
3. Long-term equipment, spare parts for replacement	273			
4. Other none-current assets	274	V.15(b)	-	-
TOTAL ASSETS (280 = 100 + 200)	**280**		**1.346.512.416.732**	**1.389.721.649.009**
C- LIABILITIES (300 = 310 + 320)	**300**		**912.354.840.862**	**978.685.968.748**
I. Current liabilities	**310**		**911.884.840.862**	**978.215.968.748**
1. Short-term accounts payable	311	V.17(a)	45.386.066.835	65.991.269.488
2. Short-term advances from customers	312		53.517.026.237	71.919.908.393
3. Dividends and profit payable	313		-	
3. Taxes and other payables to the State	314	V.19(a)	3.516.362.936	1.751.598.748
4. Payables to employees	315		44.316.951.771	25.083.139.677
5. Short-term accrued expenses	316	V.20(a)	5.958.664.228	5.588.819.586
6. Short-term intercompany payables	317			
7. Payables under construction contracts	318		-	-
8. Short-term unearned revenue	319	V.22(a)	-	-
9. Other short-term payables	320	V.21(a)	29.325.117.063	28.062.249.068
10. Short-term borrowings and finance lease liabilities	321	V.16(a)	722.855.999.756	779.290.029.845
11. Short-term provisions	322	V.25(a)	-	-
12. Bonus and welfare fund	323		7.008.652.036	528.953.943
13. Price stabilization fund	324			
14. Government bond trading transactions	325	V.23		
II. Non-current liabilities	**330**		**470.000.000**	**470.000.000**
1. Long-term accounts payable	331	V.17(b)		-

Index	Code	Notes	30/09/2026	01/01/2026
1	2	3	4	5
2. Long-term advances from customers	332			
3. Long-term taxes and other payables to the State	333	V.19(b)		
4. Long-term accrued expenses	334	V.20(b)		
5. Intercompany payables related to business capital	335			
6. Long-term intercompany payables	336			
7. Long-term unearned revenue	337	V.22(b)		
8. Other long-term payables	338	V.21(b)	470.000.000	470.000.000
9. Long-term borrowings and finance lease liabilities	339	V.16(b)	-	-
10. Convertible bonds	340		-	-
11. Preferred shares	341	V.24		
12. Deferred income tax liabilities	342	V.26(b)	-	-
13. Long-term provisions	343	V.25(b)	-	-
14. Science and technology development fund	344		-	-
D. EQUITY	**410**		**434.157.575.870**	**411.035.680.261**
1. Owner's contributed capital	411	V.27(b)	364.738.330.000	364.738.330.000
- Ordinary shares with voting rights	411a	V.27(d)		
- Preferred shares	411b	V.27(d)		
2. Share premium	412	V.27(e)	-	-
3. Bond conversion options	413	V.27(e)		
4. Other equity	414		-	-
5. Treasury shares (*)	415	V.27(e)	-	-
6. Revaluation surplus	416	V.28	-	-
7. Foreign exchange differences	417	V.29	-	-
8. Investment and development fund	418		23.781.818.968	21.280.093.269
9. Other funds under equity	419		-	-
10. Retained earnings	420		45.637.426.902	25.017.256.992
- Accumulated retained earnings brought forward	420a		14.589.533.200	-
- Current period retained earnings	420b		31.047.893.702	25.017.256.992
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	**440**		**1.346.512.416.732**	**1.389.721.649.009**

An Giang, 16 October, 2026

Prepared by	Chief Accountant	General Director
Huỳnh Kim Oanh	Trần Thị Cẩm Loan	Đặng Văn Lành

Kien Giang Trading Joint Stock Company
Address: No. 190 Tran Phu Street, Rach Gia Ward, An Giang Province

Form No. B02-DN
(Issued under Circular No. 99/2025/TT-BTC Dated 27/10/2025 of the Minister of

INCOME STATEMENT
The third quarter of 2026

Unit : VND

Index	Code	Notes	Q3-2026	Q3-2025	Accumulated 2026	Accumulated 2025
1	2	3	4	5	6	7
1. Revenue from sales of goods and services rendered	01	VI.1	1.690.117.216.309	1.295.283.941.520	5.390.803.553.671	3.956.525.816.552
2. Sales deductions	02	VI.2	2.866.628.262	39.516.192	3.042.398.205	1.473.774.034
3. Net revenue from sales of goods and services rendered (10=01-02)	**10**		**1.687.250.588.047**	**1.295.244.425.328**	**5.387.761.155.466**	**3.955.052.042.518**
4. Cost of goods sold	11	VI.3	1.610.403.901.498	1.238.004.132.872	**5.121.745.298.424**	3.784.629.196.363
5. Gross profit from sales of goods and services rendered (20=10-11)	**20**		**76.846.686.549**	**57.240.292.456**	**266.015.857.042**	**170.422.846.155**
6. Gain/loss from the sale and disposal of investment property	**21**	VI.4				
7. Financial income	22	VI.5	805.971.498	4.138.724.659	7.737.371.487	17.428.886.605
In which dividend interest			*123.100.000*		*2.724.214.461*	*1.960.000.000*
8. Financial expenses	23	VI.6	12.182.496.762	9.725.130.471	36.817.680.338	31.253.301.549
- In which: Interest expense	*24*		*11.427.504.504*	*9.232.814.290*	*37.153.217.860*	*24.956.706.532*
9. Selling expenses	25	VI.9	42.099.535.819	34.339.822.469	153.873.392.124	96.496.195.272
10. General and administration expenses	26	VI.9	17.612.293.130	12.875.474.563	45.819.537.469	33.013.174.347
11. Operating profit { 30=20+21+22-(23+25+26}	**30**		**5.758.332.336**	**4.438.589.612**	**37.242.618.598**	**27.089.061.592**
11. Other income	31	VI.7	1.053.339.669	64.977.963	1.719.918.017	317.520.603
13. Chi phí khác	32	VI.8	592.134.377	26.013.044	602.171.215	1.481.553.014
14. Profit from other activities (40=31-32)	**40**		**461.205.292**	**38.964.919**	**1.117.746.802**	**(1.164.032.411)**
15. Accounting profit before tax (50=30+40)	**50**		**6.219.537.628**	**4.477.554.531**	**38.360.365.400**	**25.925.029.181**
16. Current corporate income tax expenses	51	VI.11	1.283.836.337	895.510.906	7.312.471.698	5.160.278.694
17. Deferred corporate income tax expenses	52	VI.11				
18. Net profit after tax (60=50-51)	**60**		**4.935.701.291**	**3.582.043.625**	**31.047.893.702**	**20.764.750.487**
19. Earning per share (*)	70		122	88	766	512

An Giang, 16 October, 2026

Prepared by	Chief Accountant	General Director
Huỳnh Kim Oanh	Trần Thị Cẩm Loan	Đặng Văn Lành

Kien Giang Trading Joint Stock Company
Address: No. 190 Tran Phu Street, Rach Gia Ward, An Giang Province

Form No. B03-DN
(Issued under Circular No. 99/2025TT-BTC Dated 27/10/2025 of the Minister of Finance)

CASH FLOW STATEMENT
(Inderect method)
The third quarter of 2026

Index	Code	Notes	30/09/2026	30/09/2025
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		38.360.365.400	25.925.029.181
2. Adjustments for				
- Depreciation of fixed asset and investment	02		12.214.241.271	11.936.579.978
- Provisions	03		(2.240.237.554)	2.944.141.519
- Gain, loss foreign exchange rate differences upon revaluation of monetary	04		-	
- Gain, loss from investing activities	05		(2.724.214.461)	
- Interest expense	06		37.153.217.860	24.956.706.532
- Other adjustments	07			
3. Operating profit before movements in working capital	08		**82.763.372.516**	**65.762.457.210**
- Increase, decrease in receivables	09		112.920.321.094	(133.906.933.133)
- Increase, decrease in inventories	10		(54.655.862.699)	(112.428.926.912)
- Increase, decrease in account payable (excluding interest expense, corporate income tax)	11		(17.209.569.495)	34.013.077.924
- Increase, decrease in accrued expenses	12		2.931.371.642	(3.421.509.511)
- Increase, decrease in trading securities	13			
- Interest paid	14		(37.153.217.860)	(24.956.706.532)
- Corporate income tax paid	15		-	
- Other cash inflows	16		-	-
- Other cash outflows	17		-	
Net cashflow used in operating activities	***20***		**89.596.415.198**	**(174.938.540.954)**
II. Cash flows from investing activities				
1.Cash outflow for purchasing and construction of fixed assets and other long-term assets	21		(6.734.092.097)	4.307.992.586
2.Proceeds from disposal of fixed assets and other long-term assets	22		-	
3.Cash outflow for buying debt instruments of other entities	23		-	
4.Cash recovered from lending, selling debt instruments of other companies	24		-	
5.Investment in other entities	25			-
6.Cash recovered from investments in other	26		-	
7.Interest income received, dividends received	27		2.724.214.461	
Net cashflow used in investing activities	***30***		**(4.009.877.636)**	**4.307.992.586**
III.Cash flows from financing activities				
1.Proceeds from issuing stocks, receiving capital from owners	31		(7.925.998.093)	(2.867.648.624)
2.Capital withdrawals, buying treasury shares	32		-	-
3.Proceeds from short-term borrowings	33		4.741.475.605.531	3.772.722.271.907
4.Repayment of borrowings	34		(4.797.909.635.620)	(3.594.609.658.134)

Index	Code	Notes	30/09/2026	30/09/2025
5.Repayment of obligations under finance leased	35		-	-
6.Dividends paid	36		-	
Net cashflow used in financing activities	***40***		**(64.360.028.182)**	**175.244.965.149**
Net cash flows for the period (50 = 20 + 30 + 40)	**50**		**21.226.509.380**	**4.614.416.781**
Cash and cash equivalents at the beginning of the period	**60**		**22.392.638.564**	**33.424.491.496**
Effects of changes in foreign exchange rate	61		-	
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	**70**		**43.619.147.944**	**38.038.908.277**

An Giang, 16 October, 2026

Prepared by	Chef Accountant	General Director
Huỳnh Kim Oanh	Trần Thị Cẩm Loan	Đặng Văn Lành

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

Form No. B 09a-DN
Issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

I. GENERAL CHARACTERISTICS OF THE ENTERPRISE

1. Form of ownership

Kien Giang Trading Joint Stock Company is a joint stock company converted from Kien Giang Tourism and Trading One-Member Limited Liability Company pursuant to Decision No. 1555/QD-UBND dated 21 July 2017 of the People's Committee of Kien Giang Province. The Company was first issued Enterprise Registration Certificate No. 1700523208 by the Department of Planning and Investment of Kien Giang Province on 30 June 2010. The certificate has been amended several times, with the eighth amendment dated 27 August 2025 issued by the Department of Finance of An Giang Province.

The charter capital stated in the eighth-amended Enterprise Registration Certificate No. 1700523208 dated 27 August 2025 is VND 364,738,330,000 (in words: Three hundred sixty-four billion seven hundred thirty-eight million three hundred thirty thousand Vietnamese dong only).

Company name in a foreign language: KIEN GIANG TRADING JOINT STOCK COMPANY

Abbreviated name: KTC

The Company's shares are traded on the UPCoM market under the ticker symbol KTC.

The Company's head office is located at No. 190 Tran Phu Street, Rach Gia Ward, An Giang Province, Vietnam.

As at 30 September 2026, the Company had 525 employees (as at 1 January 2026: 549 employees).

2. Business lines and principal activities

According to the Enterprise Registration Certificate, the Company's business lines include:

- Production, processing, import and export trading, and domestic distribution of foodstuffs, food products, agricultural products, various types of packaging, and handicrafts made from young rice plants and dried straw;
- Production, trading, import and export of machinery and equipment for food processing and agricultural processing, and various mechanical manufacturing activities;
- Production of ready-mixed concrete; trading in construction materials and real estate; and infrastructure

The Company's principal activities during the period were trading in petroleum and related products; rice production and trading; processing and canning seafood; commercial brokerage; and acting as an agent for the

3. Normal operating cycle

The Company's normal operating cycle is 12 months.

4. Corporate structure

As at 30 September 2026, the Company had the following subsidiaries, joint ventures, associates and dependent

No.	Name	Address	Principal activity	Voting rights	Ownership interest:
A.	**Subsidiary**				
1	Kien Giang Trading Services Joint Stock Company	No. 26 Le Loi Street, Rach Gia Ward, An Giang Province, Vietnam	Trading and services	97.91%	97.91%
B.	**Joint ventures and associates**				
1	Kien Giang Canned Food Joint Stock Company	Tac Cau Fishing Port Area, Minh Phong Hamlet, Binh An Commune, An Giang Province, Vietnam	Production and export of canned seafood	30.08%	30.08%

2	Kien Giang Book and School Equipment Joint Stock Company	No. 5990601-603, 3 Thang 2 Street, Rach Gia Ward, An Giang Province	Trading in books and stationery	20.00%	20.00%
3	Kien Giang Petroleum Company Limited	No. 30 Pham Hong Thai Street, Rach Gia Ward, An Giang Province	Petroleum trading	49.00%	49.00%
C.	**Dependent units**				
No.	**Name**	**Address**	**Principal activity**		
1	Kien Giang Petroleum Trading Enterprise	No. 499C Nguyen Trung Truc Street, Rach Gia Ward, An Giang Province, Vietnam	Trading in petroleum and liquefied petroleum gas		
2	Giong Rieng Export Rice Processing Enterprise	Group 2, Thanh Tan Hamlet, Thanh Hung Commune, An Giang Province, Vietnam	Production, processing and trading of foodstuffs and food products		
3	Tan Hiep Export Rice Processing Enterprise	Group 8, Tan Thanh Hamlet, Thanh Dong Commune, An Giang Province, Vietnam	Production, processing and trading of foodstuffs and food products		
4	Phu Quoc Petroleum Trading Branch	Group 2, Quarter 1, Phan Dinh Phung Street, Phu Quoc Special Zone, An Giang Province, Vietnam	Trading in petroleum and liquefied petroleum gas		
5	KTC Canned Food Factory	Tac Cau Fishing Port Area, Minh Phong Hamlet, Binh An Commune, An Giang Province, Vietnam	Canning foodstuffs and food products		

5. Statement on the comparability of interim financial statement information

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Enterprise Accounting Regime. This Circular replaces the Vietnamese Enterprise Accounting Regime issued together with Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC applies to financial years beginning on or after 1 January 2026.

The Company has applied the guidance in Circular No. 99/2025/TT-BTC since 1 January 2026. If application of this Circular changes the presentation of the financial statements, the Company will restate or reclassify comparative figures in accordance with the regulations. Accordingly, the accounting information and figures presented in these interim financial statements are comparable because they have been calculated and presented consistently.

II. ACCOUNTING PERIOD AND REPORTING CURRENCY

1. Annual accounting period: The Company's annual accounting period follows the calendar year, commencing on 1 January and ending on 31 December each year.

2. Reporting currency: Vietnamese dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND REGIME

1. Applicable accounting regime

The Company applies the Vietnamese Enterprise Accounting Regime issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance.

2. Statement of compliance with accounting standards and regime

The Company's Board of General Directors ensures that the Company has fully complied with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Regime and relevant legal regulations in preparing and presenting these interim financial statements.

IV. ACCOUNTING POLICIES

Basis of preparation of interim financial statements

The accompanying interim financial statements are presented in Vietnamese dong (VND), on the historical cost basis, and in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Regime and relevant legal regulations governing the preparation and presentation of interim financial statements.

The Company's interim financial statements are prepared based on the interim financial statements of its dependent units and the Company's head office. Transactions and balances between the head office and dependent units, and between dependent units, have been eliminated in presenting the Company's interim financial statements.

The accompanying interim financial statements are not intended to present the Company's financial position, business performance and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

Accounting estimates

The preparation of interim financial statements in accordance with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions affecting the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities as at the reporting date, as well as the reported revenue and expenses during the accounting period. Actual results may differ from these estimates and assumptions.

Foreign exchange rates applied in accounting

Transactions denominated in foreign currencies

Transactions denominated in currencies other than VND during the period are translated into VND using the actual exchange rate at the transaction date.

Assets and liabilities denominated in currencies other than VND, except demand deposits, are translated into VND using the average bank transfer buying and selling rate of the commercial bank with which the Company regularly transacts. The Company does not translate part or all of the value of foreign-currency receivables for which a provision for doubtful debts has been made.

Foreign-currency demand deposit balances are translated using the average bank transfer buying and selling rate at the end of the accounting period of the commercial bank where the Company maintains the deposit account.

Exchange differences arising from the translation of foreign-currency monetary items are recognised in the business results for the period and presented net in the Statement of Income.

Recognition of cash

Cash comprises cash on hand and demand deposits at banks.

Accounting for financial investments

Investments held to maturity

Investments held to maturity comprise investments that the Company intends and is able to hold until maturity. These include bank deposits with original terms of more than three months.

Investments held to maturity are recognised from the purchase date and initially measured at the purchase price plus costs directly attributable to the transaction. After initial recognition, they are measured at their carrying amount, including principal and accrued interest up to the date of the financial statements, less any provision for impairment. Interest income earned after acquisition is recognised in the Statement of Income on an accrual basis. Interest accrued before the Company acquired the investment is deducted from its cost at the purchase date.

Provisions for impairment of investments held to maturity are made in accordance with current accounting regulations.

Investments in subsidiaries, joint ventures, associates and other investments

Investments in subsidiaries over which the Company has control and investments in joint ventures and associates over which the Company has significant influence are presented at cost in the interim financial statements.

Distributions of profits received by the Company from the accumulated profits of subsidiaries arising after the Company obtained control are recognised in the Company's business results for the period. Other distributions are treated as a recovery of investment and deducted from the carrying value of the investment.

Investments in subsidiaries, associates and other entities, and other investments, are presented in the interim Statement of Financial Position at cost less any provision for diminution in value.

Other investments are initially recognised at cost, including the purchase price and directly attributable acquisition costs. After initial recognition, they are measured at cost less any provision for diminution in value.

Provision for impairment of investments

For investments in subsidiaries, associates, other entities and other investments, a provision for impairment is made when there are indications or evidence that the investment has declined in value at the financial reporting date. The impairment loss is determined in accordance with current accounting regulations, taking into account the nature of each investment.

For investees that are parent companies, the basis for making a provision for impairment of the investment is the investee's consolidated financial statements.

Accounting for receivables

Receivables represent amounts recoverable from customers or other parties. They are monitored by maturity, counterparty, currency and other factors appropriate to the Company's business characteristics and management requirements.

- Trade receivables comprise receivables of a commercial nature arising from purchase-and-sale transactions, such as amounts due for sales and services, and proceeds from the disposal of fixed assets, investment property and financial investments between the Company and buyers that are independent of the seller and are not the enterprise's dependent units. These receivables also include export sales proceeds due to the principal through an entrusted export arrangement.
- Other receivables comprise non-commercial receivables unrelated to purchase-and-sale transactions, such as cash dividends and profit distributions receivable, amounts paid on behalf of third parties, amounts paid by an entrusted import/export party on behalf of the principal, loans of non-monetary assets, fines, compensation and assets short pending resolution, etc.

Receivables are presented at their carrying amount less provisions for doubtful debts. A provision for doubtful debts is made when there are any indications or evidence that the Company is unable, or is unlikely, to recover a receivable, in accordance with current accounting regulations.

Accounting for inventories

Inventories are measured at the lower of cost and net realisable value. Inventory cost includes direct materials, direct labour and, where applicable, production overheads incurred in bringing inventories to their present location and condition.

The cost of inventory issued is calculated using the monthly weighted-average method.

Net realisable value is estimated selling price less estimated costs to complete and the estimated marketing, selling and distribution costs incurred.

A provision for inventory write-down is made when reliable evidence indicates that net realisable value has fallen below cost.

Accounting for and depreciation of tangible fixed assets

Tangible fixed assets are presented at cost less accumulated depreciation. Cost includes the purchase price and all other directly attributable costs necessary to bring the assets to the location and condition required for them to operate as intended by the Company.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives, as follows:

	Years
Buildings and structures:	05 - 50
Machinery and equipment:	15 - 20
Means of transport:	10
Management equipment and tools:	05 - 10

When a fixed asset is sold or disposed of, its cost and accumulated depreciation are derecognised. Any resulting gain or loss is recognised in other income or other expenses in the period.

Accounting for and amortisation of intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation. Cost includes all expenditure incurred by the Company to acquire the asset up to the date it is in the location and condition necessary to operate as intended. Expenditure incurred after initial recognition is charged to production or operating expenses for the period unless it relates to a specific intangible fixed asset and increases the economic benefits from that asset.

When an intangible fixed asset is sold or disposed of, its cost and accumulated amortisation are derecognised, and any resulting gain or loss is recognised in income or expenses for the period.

The Company's intangible fixed assets include:

Land-use rights

Land-use rights comprise all actual costs directly related to the land used, including payments to obtain land-use rights, compensation and site clearance, land levelling and registration fees. Land-use rights are amortised on a straight-line basis over the land-use period of 28 to 40 years. Land-use rights with an indefinite term are not amortised.

Software

Costs relating to computer software that is not an integral part of the related hardware are capitalised. The cost of computer software comprises all expenditure incurred by the Company up to the date the software is brought into use. Computer software is amortised on a straight-line basis over five years.

Accounting for construction in progress

Assets under construction for production, rental, administration or any other purpose are recorded at cost. Cost includes service costs and related borrowing costs, where appropriate under the Company's accounting policies.

Accounting for prepaid expenses

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

Tools and equipment

Tools and equipment put into use are allocated to expenses on a straight-line basis over a period not exceeding 12 months.

Fixed-asset repair costs and other prepaid expenses

Significant one-off repair costs for fixed assets and other prepaid expenses are allocated to expenses on a straight-line basis over 6–12 months.

Operating leases

Operating lease payments are recognised in the interim Statement of Income on a straight-line basis over the lease term. Lease commissions are recognised in the interim Statement of Income as part of total lease expenses over the lease term.

Accounting for liabilities

Trade payables and other payables are monitored in detail by payment term, counterparty, currency and other factors according to the Company's management requirements.

These liabilities are recognised when their amounts and timing are virtually certain and are recorded at no less than the amount payable. They are classified as follows:

- Trade payables comprise commercial liabilities arising from purchases of goods, services and assets between th Company and suppliers that are independent of the Company. This also includes payables between the parent company and subsidiaries, joint ventures and associates.
- Other payables comprise liabilities that are non-commercial in nature and are unrelated to transactions involvin the purchase or sale of goods or the provision of services.

At the end of the accounting period, the Company re-translates balances of these payables that are monetary items denominated in foreign currencies using the average bank transfer buying and selling rate of the commercial bank with which the Company regularly transacts.

Accounting for dividends and profit distributions payable

Dividends are recognised as liabilities when the Company's Board of Directors issues a dividend distribution notice under the authorisation of the General Meeting of Shareholders and the Vietnam Securities Depository and Clearing Corporation announces the record date for entitlement to dividends.

Recognition of borrowings

Borrowings include loans and finance lease liabilities, but exclude borrowings in the form of bonds or preferred shares containing a requirement for the issuer to repurchase them at a specified future date.

The Company monitors borrowings by individual creditor and classifies them as current or non-current according to repayment terms.

Costs directly related to borrowings are recognised as finance costs, except for costs incurred on borrowings used to invest in, construct or produce qualifying assets under construction, which are capitalised in accordance with the Accounting Standard on Borrowing Costs.

Recognition of borrowing costs

All borrowing costs are recognised in the Statement of Income when incurred, except for amounts capitalised in accordance with the Accounting Standard on Borrowing Costs.

Recognition of accrued expenses

Accrued expenses are actual costs not yet paid but accrued to production and operating expenses for the period to avoid unusual fluctuations when the costs are actually incurred, while ensuring the matching of revenue and

Accounting for owners' equity

Owners' contributed capital is recognised at the amount actually contributed by shareholders.

The Company's profit after tax is distributed as dividends to shareholders after approval by the General Meeting of Shareholders at the Company's annual meeting and after allocations to funds in accordance with the Company's Charter.

Recognition of revenue and other income: principles and methods

The Company's revenue comprises revenue from the sale of products and goods and revenue from the provision of

Revenue from the sale of goods and products

Revenue from sales is recognised when all five of the following conditions are satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the products or goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the provision of services

Revenue from a service transaction is recognised when the outcome of the transaction can be measured reliably. Where a service transaction relates to more than one period, revenue is recognised in each period by reference to the stage of completion at the reporting date. The outcome of a service transaction can be measured reliably when all four of the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the date of the interim Statement of Financial Position can be measured reliably
- The costs incurred for the transaction and the costs to complete it can be measured reliably.

Interest on bank deposits and other income

Income is recognised when the Company is likely to receive the economic benefits from the activity and the amount can be measured reliably.

Accounting for cost of sales

Cost of goods sold and services provided comprises the total costs incurred for finished goods, merchandise and services during the period, in accordance with the matching principle. Abnormal amounts of inventory costs are recognised immediately as cost of sales.

Recognition of finance costs: principles and methods

Finance costs mainly comprise borrowing costs and foreign exchange losses arising from retranslation of foreign-currency monetary items at period-end or from settlement of payables or collection of receivables.

Recognition of current corporate income tax expense: principles and methods

Corporate income tax expense is the total current income tax expense recognised in determining the profit or loss for a period.

Current corporate income tax expense is the amount of corporate income tax payable on taxable income for the period, calculated using the current corporate income tax rate. Taxable income differs from accounting profit because of adjustments for differences between accounting profit and taxable income under current tax policies.

The Company is liable for corporate income tax at a rate of 20% of taxable income.

The Company's income tax liability is determined in accordance with current tax regulations. However, these regulations may change from time to time, and the final determination of corporate income tax is subject to examination by the competent tax authority.

Related parties

Parties are considered related when one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Parties are also related when they are subject to common control or common significant influence.

In considering related-party relationships, the substance of the relationship takes precedence over its legal form.

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

V. Additional information to items in the Balance Sheet

01. Cash and cash equivalents

Unit: VND

Cash and cash equivalents held by the Company are not subject to any restrictions on use.	30/09/2026	1/1/2026
- Cash on hand	**1.385.708.596**	633.188.085
- Cash in banks	**42.233.439.348**	21.759.450.479
Vietnam Bank for Agriculture and Rural Development	8.402.296.763	531.051.314
Vietnam Joint Stock Commercial Bank for Industry and Trade	2.091.142.734	3.134.723.152
Joint Stock Commercial Bank for Investment and Development of Vietnam	20.240.552.276	9.814.213.193
Southeast Asia Commercial Joint Stock Bank	231.582.287	36.012.812
Vietnam Maritime Commercial Joint Stock Bank	75.991.463	53.093.153
Joint Stock Commercial Bank for Foreign Trade of Vietnam	7.089.705.936	2.379.383.355
Ho Chi Minh City Development Joint Stock Commercial Bank	12.631.218	132.326.802
Military Commercial Joint Stock Bank	141.845.320	117.620.704
Vietnam International Commercial Joint Stock Bank	794.421.266	2.895.191.404
Saigon Thuong Tin Commercial Joint Stock Bank	2.688.977.320	1.959.000.464
Vietnam Prosperity and Development Commercial Joint Stock Bank	30.057.622	30.012.532
Tien Phong Commercial Joint Stock Bank	60.339.064	76.004.161
Vietnam Prosperity Joint Stock Commercial Bank	330.797.918	558.037.906
Bac A Commercial Joint Stock Bank	42.561.138	42.242.504
Saigon Commercial Joint Stock Bank	537.023	537.023
Total	**43.619.147.944**	**22.392.638.564**

02. Financial investments

a) Trading securities

Index	End of quarter			Beginning of the quarter		
	Carrying amount	Fair value	Provision	Carrying amount	Fair value	Provision
- Shares (detailed by each type covers at least 10% of total shares vales)						
- Bond (detailed by each type covers at least 10% of total shares value)						
- Other investments						

- Reasons of changing each investments/shares, bonds.

Quantity:

Value:

b) Held-to-maturity investments

Index	End of quarter		Beginning of the quarter	
	Cost	Book value	Cost	Book value
b1) Short term				
- Term deposits	33.538.282.725		17.505.778.615	
- Bond				
- Other investments				
b2) Long term				
- Term deposits				
- Bond				
- Other investments				

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

c) Investments in other entities (details of each investment according to the percentage of capital held and the percentage of voting rights)

Index	End of quarter			Beginning of the quarter		
	Cost	Provision	Fair value	Cost	Provision	Fair value
- Investments in subsidiaries	**46.037.000.000**	**20.502.122.112**	**25.534.877.888**	**46.037.000.000**	**23.263.740.130**	**22.773.259.870**
Kien Giang Trading Service Joint Stock Company	46.037.000.000	20.502.122.112	25.534.877.888	46.037.000.000	23.263.740.130	22.773.259.870
- Investments in associates, joint ventures;	**76.882.451.690**		**76.882.451.690**	**76.882.451.690**		**76.882.451.690**
Petrolimex Kien Giang Company Limited	53.561.900.000		53.561.900.000	53.561.900.000		53.561.900.000
Kien Giang Foodstuff Canning Joint Stock Company	19.568.463.690		19.568.463.690	19.568.463.690		19.568.463.690
Kien Giang Book and Equipment Joint - Stock Company	3.752.088.000		3.752.088.000	3.752.088.000		3.752.088.000
- Investments in other entities;	**11.673.949.011**	**9.503.211.683**	**2.170.737.328**	**11.673.949.011**	**9.503.211.683**	**2.170.737.328**
Sai Gon Phu Quoc Joint Stock Company	7.555.491.328	5.756.769.920	1.798.721.408	7.555.491.328	5.756.769.920	1.798.721.408
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	343.070.000		343.070.000
Sabeco Song Hau Trading Joint Stock Company	28.945.920		28.945.920	28.945.920		28.945.920
Ngo Quyen Processing Export JSC (Kien Hung 1)	3.244.164.000	3.244.164.000		3.244.164.000	3.244.164.000	
Total	**134.593.400.701**	**30.005.333.795**	**104.588.066.906**	**134.593.400.701**	**32.766.951.813**	**101.826.448.888**

- Summary of operations of subsidiaries, joint ventures and associates during the period;

+ Subsidiaries:

Kien Giang Trading and Services Joint Stock Company: principal activities include trading and services. The Company owns 4,603,700 shares, equivalent to 97.91% of the charter capital.

+ Associates:

Kien Giang Canned Food Joint Stock Company: principal activities include the production and export of canned seafood. The Company owns 775,603 shares, equivalent to 38.08% of the charter capital.

Kien Giang Book and School Equipment Joint Stock Company: engaged in the trading of books and stationery. The Company holds 246,200 shares, representing 20% of the charter capital

Kien Giang Petroleum Company Limited: engaged in petroleum trading. The Company contributes VND 49,000,000,000, representing 49% of the charter capital.

- Material transactions between the Company and its subsidiaries, joint ventures and associates during the period

- Where the fair value cannot be determined, an explanation of the reasons shall be provided.

03. Trade receivables

Index	30/09/2026	01/01/2026
a) Short-term trade receivables	**125.633.354.819**	**220.989.020.144**
HENGXIN TRADE & INVESTMENT LIMITED	5.393.572.704	
Blue Ocean Import Export Company Limited		8.862.500.000
NAMAZI TRADING B.V	2.622.276.894	
FUTURE FOOD CO.LTD	127.933.830	2.293.811.151
I Schroeder KG (GmbhCo)	10.545.222.476	26.896.560.995
STUTZER & CO.AG		1.906.228.700
OTTO FRANCK IMPORT	1.170.937.516	4.396.266.147
RUEYBON INTERNATIONAL ENTERPRISE CO.,LTD	1.208.849.400	
OLAM International Ltd	13.243.472.064	
KAWASHO FOODS (GULF) FZE	1.899.397.800	1.872.263.408
SUN YIK FOOD LIMITED		1.117.595.028
MOI INTERNATIONAL (SINGAPORE) PTE LTD	3.838.077.360	
ALEXANDROS SOLEAS & SON LTD	7.192.451.250	9.345.670.838
WILMAR RICE TRADING PTE LTD	6.890.441.580	18.557.401.337
VOG EINFUHR UND GROSSHANDEL AG		1.232.138.250
YU YOUNG ENTERPRISE, LTD		4.120.270.308
WYDRA INTERNATIONAL GMBH (LIDL STIFTUNG & CO.KG)		19.062.044.484
TAK SHING CHEONG FOOD, LTD.		491.082.064
WHITE HORSE COMMODITIES LIMITED	2.033.554.880	
SHREE AGRO PTE LTD		1.675.121.288
V-CONSOLIDATED CO.,LTD	224.525.001	
WISDOM GRAIN PTE, LTD		4.992.757.182
PRIME COMMODITIES CO.,LTD.	2.772.014.400	
PP MAGAZINO DISCOUNT STORE LTD.		1.520.289.100
KHAIRAT AL-BYADER CO.	28.938.994	796.495.888
HUANGCHUAN YUFENG GRAIN INDUSTRY CO., LTD		6.516.955.224
CÔNG TY TNHH NAM VIỆT GẠO		32.760.000.000
CHEZKA RICE MILL CORPORATION		826.588.746
SHENZHEN THAI FRAGRANT RICE CO.,LTD	6.163.934.399	
KINGFIELDS RICE SOLUTIONS INC		47.314.108.800
SIE-CHENG SILUO RICE FACTORY		2.040.886.416
Nguyen Van Xia (General Trading Enterprise)	44.015.826	47.515.826
CBSD TRADING CO., LTD	205.088.850	
CEBU LITE TRADING INC	7.646.545.367	
Minh Nguyet Private Enterprise		21.403.260
Branch No. 004 of Hoang My Company Limited		204.190.000
Branch No. 02 of Phuoc Tho Private Enterprise	150.000.000	
Branch of Van Thinh Private Enterprise	300.000.000	
Kien Giang Seafood Ice Joint Stock Company	1.800.000.000	
Hoang My Company Limited		301.610.000
Yen Thanh Kien Giang One Member Company Limited	399.750.000	
Minh Khoi Kien Giang One Member Company Limited	4.438.820.000	2.793.320.000
Nhat Minh Private Enterprise	56.140.000	
Tam Hung Company Limited		10.000.000
Chan Nguyen Company Limited	320.000.000	
Ba Coi Private Enterpris	100.000.000	
Chan Nguyen Private Enterprise	400.000.000	
Ngan Khoa Private Enterprise	400.000.000	

Index	30/09/2026	01/01/2026
Phi Hai Private Enterprise	873.820.000	
Branch No. 01 of Phuoc Tho Private Enterprise	300.000.000	
Tam Liet One Member Company Limited	284.770.000	
Thu Thuy Private Enterprise	800.000.000	
Van Duy Phu Private Enterprise	600.000.000	
Branch No. 03 of Phuoc Tho Private Enterprise	110.000.000	
Branch No. 05 of Phuoc Tho Private Enterprise	110.000.000	
Nam Hung KG Private Enterprise	340.740.000	
Loc Tan Linh Private Enterprise	923.660.000	
Branch of Tran Thanh Binh Private Enterprise - Muong Dao Floating Petrol Station	22.710.000	
Nam Thieu Phat Joint Stock Company	3.246.650.000	
An Phat Company Limited	543.500.000	
Kien Thanh Petroleum One Member Company Limited	3.544.880.301	739.220.300
Bay Lanh Kien Son One Member Company Limite	324.560.000	
Huy Luc Private Enterprise	846.690.000	
Phat Phat Hoa Private Enterprise	339.170.000	
Thao Thanh Private Enterprise	164.250.000	
Tran Dang Private Enterprise	587.800.000	
Tran Thanh Binh Private Enterprise	131.430.000	
Gia Thuan Petroleum Private Enterprise	170.000.000	
Hiep Thanh Phat Trading Company Limited	260.000.000	
Thuan Duc Private Enterprise	200.000.000	
Phuoc Hai Thanh Diep Company Limited	200.000.000	70.085.000
Bieu Chinh One Member Company Limited	780.340.000	
Bay Thuan Private Enterprise	2.000.000	
An Binh Phat One Member Company Limited	59.000.000	
Toan My One Member Company Limited0	31.170.000	
Thuan An Yen Company Limited	2.400.000.000	
Phu Thanh Construction Joint Stock Company	700.600.000	
Quoc Hung Kien Giang Petroleum One Member Company Limited	1.492.007.920	
SIAM CITY CEMENT (VIETNAM) CO., LTD. – KIEN GIANG BRANCH	7.385.337.400	5.387.812.416
Hong Phuc Petro Trading and Services Company Limited	3.487.312.719	
Branch of Kien Giang Trading Joint Stock Company – Phu Quoc Petroleum Business Enterprise		4.015.800
An Bao One Member Company Limited	349.083.777	423.233.798
An Loc Private Enterprise	589.622.704	697.072.758
Retail Customers - 67.5 ha Store	123.635.499	164.018.181
Retail Customers - Bach Dang Store	183.998.198	143.981.127
Retail Customers - Ham Ninh Store	27.079.089	185.412.649
Retail Customers - Hung Vuong Store	170.310.624	194.765.488
An Giang Provincial Police - Mobile Police Division	22.028.360	4.100.280
Fire Prevention, Firefighting and Rescue Team - Phu Quoc Area	25.421.690	18.122.320
Song Hong Dak Nong One Member Company Limited		180.000
Eastern and Central Highlands Construction Company Limited		21.203.000
Dat Phuc Thanh Company Limited	203.559.511	211.222.990
CITYLAND – PHU QUOC ISLAND REAL ESTATE INVESTMENT JOINT STOCK COMPANY	677.770	
An Giang Power Company	46.331.200	23.008.700
Diep Le PQ Private Enterprise		359.719.957
Dong Loi Private Enterprise		999.999.992
Duc Chinh Investment and Construction Joint Stock Company		32
FOUNTECH JOINT STOCK COMPANY	1.000.000	
Ha An Transport and Construction Joint Stock Compan	64.393.123	102.257.339
Hiep Dat Private Enterpris	75.589.760	149.859.794
Hoang Lam Phu Quoc One Member Company Limited		598.000.268
Hoang Long Transport Company Limited	154.710.102	56.921.747

Index	30/09/2026	01/01/2026
Hoang Thai Private Enterprise	152.209.943	
HOA TRA PHU QUOC ONE MEMBER LIMITED LIABILITY COMPANY	2.428.000	
Hong Phuc Land Investment Joint Stock Company	20.002	
Hung Hong Quang Company Limited	1.166.237.983	1.696.946.125
Thanh Chien Tourism Services Cooperative	748.331.717	411.215.567
Huynh Nhu Phu Quoc One Member Company Limited	155.505.297	230.505.297
Kim Hoa Company Limited		46.088.000
LE MINH CONSTRUCTION ONE MEMBER LIMITED LIABILITY COMPANY	19.230	
MINH QUAN PHU QUOC COMPANY LIMITED	304.937.260	
Minh Sang Private Enterprise		1.025.249.028
My Xinh Private Enterprise	400.080.000	343.360.005
Nam Phu Inland Waterway Transport Joint Stock Company	330.784.653	288.032.061
Nam Thang Phu Quoc Joint Stock Company		1.840.010
Ngo Kim Thanh	193.583.240	40.914.333
Nguyen Hong KG Company Limited	96.272.519	86.311.041
Nguyen Huy Hoàng	118.501.120	
Nhi Phung Private Enterprise		1.599.956
Traffic Police Division - An Giang Provincial Police	51.470.840	15.898.632
Phan Chau Hung One Member Company Limited		3.054.150
Phuoc Thanh Private Enterprise	366.528.907	376.599.644
Phuong Trang PQ One Member Company Limited		7
Phuong Vy Phu Quoc Private Enterprise	1.080.627.431	1.441.667.418
Phu Vinh Waterway Transport and Construction Materials Company Limited	192.481.500	131.247.988
MEKONG NO. 1 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY	27.946.771	
TAI ANH PHU QUOC TRADING AND CONSTRUCTION COMPANY LIMITED	207.830.000	
HOANG TAN KIET PRIVATE ENTERPRISE	178.140.000	
Thanh Loan Private Enterprise	403.290.000	630.480.038
Thien Thanh Company Limited	2.184.500.000	
Toyota Kien Giang Company Limited		2.571.600
Phu Quoc Decoration Company Limited	88.042.752	436.266.684
Tuong Vy Phu Quoc Company Limited		55.049.999
Viet Khoa Private Enterprise	193.099.077	171.379.096
Vietravel Tourism Joint Stock Company - Phu Quoc Branch	20.866.320	68.056.518
Viettel An Giang Construction Branch - Viettel Construction Joint Stock Corporation	467.486.460	1.231.300
WALK-IN CUSTOMERS	1.098.000	
Tan Phat Loi Trading, Services and Manufacturing One Member Company Limited		180.000.000
EB Services Company Limited	523.889.657	233.423.909
Huong Bien Fish Sauce Brand	22.261.198	23.042.488
Hoang Kim Kien Giang Trading and Services Company Limited	8.029.100	21.030.000
THAI BAO TVM COMPANY LIMITED	5.600.000	
Hai Thuan An Giang Manufacturing, Trading and Services Company Limited	227.517.552	72.984.240
Kien Giang Trading Joint Stock Company	6.680.000	1.350.000
Walk-in Customers (Store)	80.490.000	
Hoang Vy Kien Giang Company Limited	5.700.000	6.300.000
Ca Mau Trading Joint Stock Company		104.601.600
Kien Giang Petroleum Company Limited		180.800.000
Tan Phat Loi Trading Company Limited	170.000.000	
Ha Anh Thu	32.190.400	8.050.000
Petrol Station No.03 - Le Thi Giao Phuong	30.811.259	3.885.270
Petrol Station No.09 - Nguyen Thi Ngoc Huyen	10.812.553	
Petrol Station No.10 - Nguyen Quoc Khanh	17.771.609	19.238.836
Petrol Station No.16 - La Minh Khoi	2.400.000	

Index	30/09/2026	01/01/2026
Petrol Station No.22 - Diep Thi Nhu Y	20.103.000	
Petrol Station No.28 - Ngo Thanh Tung	4.313.587	
Petrol Station No.29 - Pham Phuong Tay	13.680.000	1.596.000
Petrol Station No.30 - Hang Huu Loc	170.367.303	
Petrol Station No.35 - Duong Thi Truc Phuong	149.282.963	11.604.000
Petrol Station No.36 - Tran Van Ly	17.074.350	
Ton Thi Thuy Vy	66.260.928	86.260.928
b) Short-term advances to suppliers	**20.621.115.990**	**37.060.443.062**
Ha Van Duc One Member Company Limited		568.912.350
Dinh Thi Thuy Oanh	1.164.408.660	1.415.611.813
Nguyen Thi Tot	712.005.000	
New Star Food Processing Joint Stock Company	973.539.500	4.379.600.000
DUC HUY FOOD ONE MEMBER LIMITED LIABILITY COMPANY	74.880.000	
SUTECH Science and Technology Consulting Company Limited		43.200.000
Nam Lam Son Company Limited		4.199.821.740
Nam Tay Do Construction and Trading One Member Company Limited	72.712.617	31.901.671
Tri Mai Manufacturing and Trading Company Limited	696.800.000	1.690.000.000
Song Nhi Food Company Limited	1.762.500.000	1.762.500.000
HOA PHAT RICE FOOD COMPANY LIMITED	354.436.000	
Cao Phat Chau Thanh Construction Company Limited		511.231.000
Vinh Phat Food Import Export Two-Member Company Limited		4.998.000.000
Ha Van Duc (Tan Hiep)	347.931.600	
Nguyen Vu Linh (Tan Hiep)		567.791.790
NAM LUC COMPANY LIMITED	628.982.400	
H.A.D Accounting Company Limited - Rach Gia	159.340.244	159.340.244
Finance and Planning Division - Phu Quoc	2.098.795.055	2.098.795.055
DSB Kien Giang Investment Consulting and Construction Joint Stock	138.900.000	138.900.000
Tan Cang Freight Forwarding and Stevedoring Agency Joint Stock Company	37.371.072	28.890.000
Center for Science, Technology and Environment		35.640.000
Hop Trien Automation Technology Cooperation and Development Company Limited		38.232.000
Ham Rong Kien Giang One Member Company Limited		33.596.000
Kien Ha Company Limited		2.430.000.000
67.5 ha Phu Quoc Site Clearance and Compensation Board	2.310.338.290	2.310.338.290
Ngoc Quyen Construction One Member Company Limited		92.839.088
Quoc Hao TH Company Limited	472.326.959	
TRUNG HUNG VINH LONG COMPANY LIMITED	32.175.000	
Dong Mekong Trading, Manufacturing and Construction Services Company Limited	3.869.283.565	3.869.283.565
Khanh Tam Company Limited	133.281.320	133.281.320
TASCOM Vietnam Joint Stock Company		42.736.800
Hoang Giao Rice Milling One Member Company Limited		251.750.000
Tan Hiep Loi One Member Company Limited	2.650.000.000	2.650.000.000
Hoang Tan Phat Construction Company Limited		104.280.600
HAT NGOC TRADING AND SERVICES COMPANY LIMITED	534.318.120	
VIETNAM OIL AND GAS SAFETY SERVICES JOINT STOCK COMPANY	368.400.000	
THANH PHAT COMPANY LIMITED	3.354.000	
KIEN GIANG PETROLEUM TRADING ENTERPRISE	17.315.741	
CAN THO PLASTICS JOINT STOCK COMPANY	21.060.000	
PETROLIMEX SAIGON ONE MEMBER COMPANY LIMITED	225.227.810	
PETROLIMEX CAN THO ONE MEMBER COMPANY LIMITED	59.720.000	
HANOI BRANCH OF MILITARY PETROCHEMICAL JOINT STOCK COMPANY (MIPEC)	57.143.240	
HAI PHAT PETROLEUM TRADING AND SERVICES JOINT STOCK COMPANY	24.059.040	
OCEAN FUEL JOINT STOCK COMPANY	5.028.010	
SOUTHERN ENERGY COMPANY LIMITED	5.688.800	

Index	30/09/2026	01/01/2026
QUAN HUYNH PETROLEUM IMPORT EXPORT COMPANY LIMITED	5.690.080	
DUC HUY SG TRADING AND INVESTMENT COMPANY LIMITED	29.241.545	
Thuan An Yen Company Limited		1.638.690.760
PETRO-SG COMPANY LIMITED	4.633.860	
Nam Sai Gon Petroleum Joint Stock Company	16.712.570	
TRAN VAN PHAT	19.406.400	
DIEU PHUC TECHNICAL SERVICES AND TRADING JOINT STOCK COMPANY	17.980.000	
DUC HUY SG TRADING AND INVESTMENT COMPANY LIMITED	5.551.960	
KIEN GIANG PETROLEUM TRADING ENTERPRISE – BRANCH OF KIEN GIANG TRADING JOINT STOCK COMPANY	2.917.200	
Hoang Kim Kien Giang Trading and Services Company Limited	100.000.000	100.000.000
CAN THO BRANCH OF DAT GROUP JOINT STOCK COMPANY	6.434.640	
HUNG THONG COMPANY LIMITED	6.696.000	
Tu Lan Nam Du One Member Company Limited		5.251.200
AN KHANG GREEN TECHNOLOGY SERVICES COMPANY LIMITED	22.140.000	
VIETNAM OPERATION SOLUTIONS COMPANY LIMITED	1.944.000	
LE KHANG INDUSTRIAL ELECTRICAL JOINT STOCK COMPANY	8.700.000	
VINH THANG CONSTRUCTION AND TRADING COMPANY LIMITED	51.788.301	
Ngoc Thuy Seafood Company Limited		5.397.210
XIEU HON STAINLESS STEEL SHOP HOUSEHOLD BUSINESS	27.458.720	
NHU KIET MANUFACTURING AND TRADING COMPANY LIMITED	8.100.000	
An Giang Center for Natural Resources and Environment Monitoring	75.762.000	27.324.000
NAM VIET AIR COMPRESSOR ENGINEERING COMPANY LIMITED	19.692.720	
NGUYEN TUAN KIEN GIANG ONE MEMBER LIMITED LIABILITY COMPANY	2.397.600	
TRONG SODSAI MECHANICAL ONE MEMBER COMPANY LIMITED	32.736.000	
Nam Nguyen Kien Giang One Member Company Limited		159.586.566
Huy Ky Household Business (Trinh Hui)	82.890.351	
TIN THANH AUTOMATION TECHNOLOGY JOINT STOCK COMPANY	3.020.000	
TRI MAI MANUFACTURING AND TRADING COMPANY LIMITED	57.900.000	
HUNG TRI REFRIGERATION INDUSTRY JOINT STOCK COMPANY		537.720.000
c) Short-term trade receivables (similar to short-term)		
d) Trade receivables are related parties (details of each subject)		

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

04. Other receivables

Index	30/09/2026		01/01/2026	
	Amount	Provision	Amount	Provision
a) Short-term				
- Dividends and profit receivables			**3.886.725.192**	
Kien Giang Foodstuff Canning Joint Stock Company			3.878.015.000	
Kien Giang Book and Equipment Joint - Stock Company				
Sabeco Song Hau Trading Joint Stock Company			8.710.192	
Petrolimex Kien Giang Company Limited				
- Receivables from employees	1.119.251.941		675.257.630	
- Collateral, deposits				
- Lending of non-monetary assets				
- Payments made on behalf of others				
- Other receivables	**8.447.713.418**		**11.107.102.564**	
- Receivables from equitization	916.283.318		916.283.318	
- Kien Giang Trading Service Joint Stock Company	6.997.743.339		10.147.743.339	
- Other short-term receivables	533.686.761		43.075.907	
b) Long-term				
- Receivables from equitization				
- Dividends and profit receivables				
- Receivables from employees				
- Collateral, deposits				
- Lending of non-monetary assets				
- Payments made on behalf of others				
- Other receivables				
Total	**9.566.965.359**		**15.669.085.386**	

05. Deficient assets pending for resolution (Disclosure in detail each type of deficient assets pending for resolution)

Index	30/09/2026		01/01/2026	
	Amount	Cost	Amount	Cost
a) Cash;				
b) Inventories;		71.663.589		38.544.182
c) Fixed assets;				
d) Other assets.				

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

06. Bad debts

Debt object	30/09/2026				01/01/2026		
	Gross amount	Provision	Net realizable amount	Overdue	Gross amount	Allowance	Overdue
Tan Hiep Loi One Member Co., Ltd	2.650.000.000	2.650.000.000		Over 3 years	2.650.000.000	100% allowance	Over 3 years
Ton Thi Thuy Vy	127.260.928	66.260.928	61.000.000	Over 1 years	127.260.928	50% allowance provided	Over 1 years
Song Nhi Food Company Limited	1.762.500.000	528.750.000	1.233.750.000		1.762.500.000		
Total	**4.539.760.928**	**3.245.010.928**			**4.539.760.928**		

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

07. Inventories

Index	30/09/2026		01/01/2026	
	Cost	Provision	Cost	Provision
- Goods in transit	30.943.237.100		38.395.667.828	
- Raw materials	39.269.282.170		62.563.339.741	
- Tools and instruments	964.602.733		360.958.758	
- Work in progress	374.516.982.603		374.516.982.603	
- Finished goods	82.378.472.663		37.599.355.205	
- Goods	126.146.051.395		114.639.653.449	(1.874.800.058)
- Goods on consignment	31.163.438.867		4.525.047.306	
- Goods in store for tax purpose				
- Real estate goods				
Total	**685.382.067.531**		**632.601.004.890**	**(1.874.800.058)**

- Value of stagnant, poor, degraded inventory that cannot be sold at the end of the period; Causes and solutions for stagnant, poor, degraded inventory.

- Value of inventory used as collateral to secure payables at the end of the period;

- Reasons for additional provisioning or reversal of inventory price reduction provisions.

08. Long-term work in progress

Index	End of quarter		Beginning of the quarter	
	Cost	Recoverable amount	Cost	Recoverable amount
a) Long-term work in progress (Detail each kind of long-term work in progress and the reason why construction can not be completed in normal production, business cycle.)				
.....	-	-	-	
Total	-	-	-	

Index	30/09/2026	01/01/2026
b) Construction in progress (Detail constructions which covers at least 10% total value of construction in progress.)		
Bonded warehouse, duty free supermarket	29.825.321.793	18.097.140.117
Petroleum Management Softwar		1.462.000.000
Renovation Cost of Petrol Station No. 26	56.461.111	662.723.109
Renovation Cost of Petrol Station No. 24		45.263.889
Renovation Cost of Petrol Station No. 05		8.796.906
Renovation Cost of Petrol Station No. 09	196.555.833	
Renovation Cost of Petrol Station No. 02		
Renovation Cost of Petrol Station No. 03	129.863.443	
Renovation Cost of Petrol Station No. 19	388.038.889	
Fire protection and firefighting (PCCC) design for Tan Hiep Rice Enterprise	103.636.364	
Total	**30.699.877.433**	**20.275.924.021**

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

09. Increase, decrease of tangible fixed assets

Item	Building, structures	Machinery, equipment	Transportation	Management equipment and tools	Infrastructure constructed with State budget funding	Other tangible fixed assets	Total
Cost							
Opening balance	271.849.081.057	199.019.571.502	42.053.994.979	1.347.448.055			514.270.095.593
- Purchase in year	3.676.962.462	6.738.467.515					10.415.429.977
- Transfer from CIP							
- Other increase							
- Switch to investment property							
- Disposal or sale	269.836.886		2.032.000.000				2.301.836.886
- Other decrease		75.272.730					75.272.730
Closing balance	275.256.206.633	205.682.766.287	40.021.994.979	1.347.448.055			522.308.415.954
Accumulated depreciation							
Opening balance	172.153.970.036	161.490.080.278	38.957.689.374	1.139.534.290			373.741.273.978
- Depreciation in year	6.484.169.511	7.400.966.806	723.926.368	42.426.012			14.651.488.697
- Other increase							
- Switch to investment property							
- Disposal or sale	268.473.402		2.032.000.000				2.300.473.402
- Other decrease		75.272.730					75.272.730
Closing balance	178.369.666.145	168.815.774.354	37.649.615.742	1.181.960.302			386.017.016.543
Net book value							
- At the beginning of the year	99.695.111.021	37.529.491.224	3.096.305.605	207.913.765			140.528.821.615
- At the end of the year	96.886.540.488	36.866.991.933	2.372.379.237	165.487.753			136.291.399.411

- Net book value of fixed tangible assets which are mortgaged at banks to guarantee borrowings:
- Cost of fixed tangible assets which are fully depreciated but still in use:
- Original price of tangible assets at the end of the year awaiting liquidation:
- Commitments to purchase and sell tangible fixed assets of great value in the future:
- Other changes in tangible fixed assets:

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

10. Increase, decrease of intangible fixed assets

Item	Land use rights	Issuance rights	Copyrights	Trademarks	Licenses and franchises	Other intangible assets	Total
Cost							
Opening balance	120.220.299.589						120.220.299.589
- Purchase in year							
- Created from within the business							
- Increase due to business consolidation							
- Other increase							
- Disposal or sale							
- Other decrease	11.728.181.676						11.728.181.676
Closing balance	108.492.117.913						108.492.117.913
Accumulated amortisation							
Opening balance	11.319.014.270						11.319.014.270
- Depreciation in year	1.076.619.759						1.076.619.759
- Other increase							
- Disposal or sale							
- Other decrease	1.138.121.053						1.138.121.053
Closing balance	11.257.512.976						11.257.512.976
Net book value							
- At the beginning of the year	108.901.285.319						108.901.285.319
- At the end of the year	97.234.604.937						97.234.604.937

- Net book value of intangible fixed assets which are mortgaged at banks to guarantee borrowings:
- Cost of fixed intangible assets which are fully depreciated but still in use:
- Notes and other explanation:

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

11. Increase, decrease of finance leasehold assets

Item	Building, structures	Machinery, equipment	Transportation	Management equipment and tools	Total
Cost					
Opening balance					
- Finance leasehold in year					
- Repurchase finance leasehold assets					
- Other increase					
- Return finance leasehold assets					
- Other decrease					
Closing balance					
Accumulated amortisation					
Opening balance					
- Depreciation in year					
- Repurchase finance leasehold assets					
- Other increase					
- Return finance leasehold assets					
- Other decrease					
Closing balance					
Net book value					
- At the beginning of the year					
- At the end of the year					

*Additional rentals are recognized as expenses in the year:

* Basis for determining additional rent:

* Lease renewal or right to purchase:

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

12. Biological assets

12.1 Other biological assets, excluding livestock for recurring yields that have reached maturity

Index	End of quarter		Beginning of the quarter	
	Cost	Recoverable amount	Cost	Recoverable amount
1. Livestock for one-time harvest				
a) Short-term livestock for one-time harvest				
b) Long-term livestock for one-time harvest				
2. Seasonal crops or crops for one-time harvest				
a) Short-term seasonal crops or crops for one-time harvest				
b) Long-term seasonal crops or crops for one-time harvest				
3. Livestock for recurring yields that have not yet reached maturity				

12.2 Livestock for recurring yields that have reached maturity

Item	Total
Cost	
Opening balance	
-Additions during the year	
-Disposals	
- Other decreases	
Closing balance	
Accumulated depreciation	
Opening balance	
-Depreciation for the year	
-Other increases	
-Disposals	
-Other decreases	
Closing balance	
Net book value	
-At the beginning of the year	
-At the end of the year	

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

13. Increase, decrease of investment property

Item	Beginning of the quarter	Increase in the quarter	Decrease in the quarter	End of quarter
a) Rental investment property				
Cost				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				
Accumulated amortisation				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				
Net book value				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				
b) Investment property is held for capital appreciation				
Cost				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				
Impairment				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				
Net book value				
- Land use rights				
- Buildings				
- House and land use rights				
- Infrastructure				

- Net book value of investment property which are mortgaged at banks to guarantee borrowings;
- Cost of investment property which are fully depreciated but is still rented out or held for price increase;
- Notes and other explanation.

14. Prepaid expenses

Item	30/09/2026	01/01/2026
a) Short-term (details by item)	2.246.639.034	2.662.588.423
b) Long-term (details by item)	13.970.031.669	16.485.453.922
Total	**16.216.670.703**	**19.148.042.345**

14. Other assets

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

16. Loans and finance lease liabilities

Index	30/09/2026		Amount in this period		01/01/2026	
	Cost	Number unable to repay debt	Increase	Decrease	Cost	Number unable to repay debt
a) Short-term loans	**722.855.999.756**		**4.741.475.605.531**	**4.797.909.635.620**	**779.290.029.845**	
BIDV - Kien Giang Branch	361.011.629.310		1.953.694.846.864	1.969.821.973.430	377.138.755.876	
Vietcombank - Kien Giang Branch	255.600.900.166		2.189.187.157.737	2.242.740.897.313	309.154.639.742	
VIB Bank - Can Tho Branch	54.636.464.280		318.633.936.870	290.090.166.368	26.092.693.778	
MB Bank - Can Tho Branch	50.910.316.750		131.474.328.290	127.580.288.429	47.016.276.889	
VP Bank - Kien Giang Branch			129.074.159.020	148.961.822.580	19.887.663.560	
TPBank – An Giang Branch			18.714.487.500	18.714.487.500		
SeaBank - Kien Giang Branch	696.689.250		696.689.250			
b) Long-term loans						
Total	**722.855.999.756**		**4.741.475.605.531**	**4.797.909.635.620**	**779.290.029.845**	

c) Finance lease liabilities

Maturity	This quarter			Last quarter		
	Total finance leasehold payments	Interest	Principal	Total finance leasehold payments	Interest	Principal
- 1 year or less						
- Over 1 year to 5 years						
- Over 5 years						

d) Overdue loans and unpaid finance lease debts

Index	End of quarter		Beginning of the quarter	
	Principal	Interest	Principal	Interest
- Loans:				
- Finance lease liabilities:				
- Reason for non-payment				
Total				

e) Present in detail of Loans and finance lease liabilities to related parties

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

17. Trade payables

Description	30/09/2026	01/01/2026
a) Short-term trade payables	**45.386.066.835**	**65.991.269.488**
Ha Van Duc One Member Company Limited	348.156.949	
Tam Loc Rice Company Limited		2.058.000
Chuc An Khang One Member Company Limited	3.692.325	3.692.325
Han Phat Kien Giang Construction Company Limited	4.675.285	14.264.015
Kien Vuong Construction Services Company Limited	11.655.227	
TOKYQ Electrical Equipment Joint Stock Company	1.593.000	1.593.000
Viet Thai Mechanical Trading Company Limited	33.506.550	5.390.000
VO NGOC TRAN FOOD PROCESSING ONE MEMBER LIMITED LIABILITY COMPANY	912.325.375	
DTC Trading and Services Company Limited	117.500.000	117.500.000
Tu Lau Private Enterprise		97.200.000
HG Garden Company Limited	21.309.349	
Ngoc Quy Mechanical Company Limited	4.109.178	4.109.178
Atlantic Packaging Manufacturing Joint Stock Company		798.211.584
Cao Phat Chau Thanh Construction Company Limited	12.401.538	
Phan Minh Investment, Manufacturing, Trading and Services Company Limited	509.514.775	1.420.460.549
Phuong Quan Manufacturing and Trading Company Limited (Long An)	251.702.829	251.702.829
CAN THO BRANCH OF PETROLIMEX INSTALLATION NO.III JOINT STOCK COMPANY	44.181.108	
Tan Tuan Loc Trading, Manufacturing and Services Company Limited	928.648.368	236.195.568
Duc Van Thanh Manufacturing, Trading and Services Company Limited		192.000
Southwest Construction and Trading Joint Stock Company		11.441.795
Truong Thinh Consulting, Investment and Construction Company Limited		25.450.654
SHIP REPAIR ENTERPRISE 627	3.120.755	
SEN VIET PLASTIC PACKAGING JOINT STOCK COMPANY	572.549.461	
Global Industrial Packaging Manufacturing Joint Stock Company	34.032.960	316.753.956
Bao Loc Kien Giang Advertising One Member Company Limited	122.731.820	
CIC Nam Viet Construction Consulting Joint Stock Company	58.527.693	58.527.693
Nguyen Hiep Long An Plastic Packaging Company Limited		28.947.240
Hop Trien Automation Technology Cooperation and Development Company Limited	6.372.000	
Duc Tai Tien Giang Trading and Services Company Limited		820.000
Trong Sodsai Mechanical One Member Company Limited		7.776.000
Ham Rong Kien Giang One Member Company Limited	604.000	
MINH HANH COMPANY LIMITED	2.886.840	
Huynh Truong Thi Hoang Dung		4.827.100
Hoang Minh Petroleum Equipment Company Limited	134.628.000	60.362.000
RCP Electrical Engineering Trading and Services Company Limited	11.755.000	11.755.000
59 Company Limited - Ministry of National Defence	896.897.456	896.897.456
Hoang Minh Nhat Joint Stock Company		37.669.999.000
HUYNH THANH PHUONG PRIVATE ENTERPRISE	437.059.000	
Xuyen Tien Construction Company Limited	58.787.890	7.864.295
Viet Thai Mechanical Engineering Company Limited		4.537.500
Linh Thuan Construction Consulting and Trading Joint Stock Company	10.338.300	10.338.300
TASCOM Vietnam Joint Stock Company	7.411.800	

TAN THANH CONSTRUCTION WORKS COMPANY LIMITED	5.110.522	
TRUNG NHUT FOOD AND FOODSTUFF COMPANY LIMITED	414.205.420	
HOANG TAN PHAT CONSTRUCTION COMPANY LIMITED	41.908.200	
CÔNG TY TNHH BUREAU VERITAS CERTIFICATION (VIỆT NAM)	12.075.000	12.075.000
NGUYEN THY CONSTRUCTION CONSULTANCY COMPANY LIMITED	5.127.000	
TRUONG PHUC TRADING ONE MEMBER COMPANY LIMITED	93.373.128	
Thanh Cong Bored Pile One Member Company Limited	10.924.495	10.924.495
Pha Ca Co Construction Consulting One Member Company Limited	5.000.000	5.000.000
Hoa Phat Joint Stock Company	15.129.515	15.129.515
Petrolimex Sai Gon One Member Company Limited		237.654.000
Hai Phat Petroleum Trading and Services Joint Stock Company		34.662.120
Southwest Petroleum S.W.P Company Limited – Can Tho Branch	200.652.010	200.652.010
SOUTHERN ENERGY CO., LTD.		7.112.790
PETRO-SG CO., LTD.		583.720
TRUONG THINH PETROCHEMICAL JOINT STOCK COMPANY	1.620.929	
Bao Viet Phu Quoc Company	39.628.607	46.997.774
Lam Kim Phuong (Duc Thanh Household Business)		14.319.868
NGUYEN THI TUYET (HONG TRAM)	5.940.000	
Long Hung Trading and Services Company Limited		7.274.788.950
BAO HOANG PLASTIC SEAL MANUFACTURING COMPANY LIMITED	8.099.000	
Bao Loc Kien Giang Advertising One Member Company Limited	16.237.800	136.571.184
SUPERDONG-KIEN GIANG FAST FERRY JOINT STOCK COMPANY	324.000	
Thanh Dat Trading and Services One Member Company Limited		42.565.000
VIETTEL AN GIANG – BRANCH OF VIETNAM MILITARY INDUSTRY AND TELECOMS GROUP	20.000.000	
Branch of Kien Giang Trading Joint Stock Company - Kien Giang Petroleum Business Enterprise		4.015.800
Thanh Lap Trading and Environmental Treatment Company Limited		10.800.000
Distri Plus Asia Ltd	476.619.916	815.038.142
KAWASHO FOODS (GULF)FZE	130.583.359	91.075.664
SEAFARM	69.145.125	
Phan Thi Van Huyen	5.003.185	23.726.537
Viet Nhan Seafood Solutions Joint Stock Company	83.042.420	65.867.900
WYDRA INTERNATIONAL GMB	38.907.974	563.902.685
JOSE FRANCISCO SANTOS ARAUJO (FRANCISCO)	30.030.000	30.030.000
TOLIDO	12.159.688	
PRIME COMMODITIES CO.,LTD	28.163.160	
Nguyen Thi Loan		10.000.000
HTCMT TRADING AND IMPORT-EXPORT COMPANY LIMITED	550.800	
Maritime Transport and Services Joint Stock Company	154.496.000	161.687.598
Toan Phat Trading Company Limited	206.400.000	79.200.000
My Chau Printing and Packaging Joint Stock Company	7.643.997.995	4.829.020.049
Bee Logistics Corporation		54.270.000
TRUNG NGHIA SD ONE MEMBER LIMITED LIABILITY COMPANY	137.857.000	
Thien Phuong Packaging Manufacturing One Member Company Limited	121.454.640	86.276.772
The Khanh Company Limited		305.686.386
Chiem Que Mai Chemical Company Limited	58.773.600	23.612.972
Asia Chemicals Joint Stock Company	348.865.920	160.151.580
Hop Trien Automation Technology Cooperation and Development Company Limited		11.318.400
Huong Di Company Limited	74.574.000	2.430.000
Hoang Anh Printing and Packaging Company Limited	1.130.941.458	575.270.334
To Thi Thu	1.111.033.000	

Huynh Thi Kieu (Tan Thai Hung)		22.570.000
Trong Hoa Seafood Company Limited	5.943.780.000	2.128.980.000
Viet Packaging Manufacturing Joint Stock Company	240.440.400	383.739.120
Tan Thanh Salt Joint Stock Company	30.600.000	8.800.000
HAI AN SEAFOOD COMPANY LIMITED	342.036.500	
Nam Anh Company Limited	96.980.000	19.699.200
Viet My Can Tho Joint Stock Company	4.840.000	4.840.000
Nhat Minh Adhesive Tape Manufacturing, Trading and Services Company Limited	5.687.000	
Kim Han Binh An One Member Company Limited	2.583.900	26.101.440
HOANG AN SEAFOOD PROCESSING COMPANY LIMITED	125.599.000	
TRAN THI LAN KG SEAFOOD PRIVATE ENTERPRISE	264.264.000	
TUAN HUNG PHAT TRADING COMPANY LIMITED	4.310.280	
5T Trading and Services Company Limited	213.408.000	165.564.000
Phuong Thanh Seafood Company Limited		36.792.000
TRAN PHU QUOC COMPANY LIMITED	192.464.000	
Tin Nghia Refrigeration Company Limited		21.448.000
Da Loi Phuc Trading Company Limited	5.216.432	4.688.928
Agricultural and Seafood Inspection Services Company Limited		123.930.000
Cuc Seafood Company Limited	9.863.059.000	1.663.562.250
CHILLI FRESH FLOWER HOUSEHOLD BUSINESS (HUYNH KIM HUE)	172.650.000	
Can Tho General Printing Joint Stock Company		76.950.000
Tran Van Thanh - Cuong Thinh Refrigeration Household Business		4.700.000
THANH XUAN IMPORT-EXPORT AND TRANSPORT TRADING JOINT STOCK COMPANY	635.558.000	
TOAN VE PHAT TRANSPORT AND TRADING SERVICES COMPANY LIMITED	265.398.096	
TAN THAI HUNG HOUSEHOLD BUSINESS	7.715.000	
TRAN THI CAM THUY HOUSEHOLD BUSINESS	750.000	
CAM TUYEN COMPANY LIMITE	302.216.400	
TRUONG GIA PHAT IMPORT-EXPORT TRADING AND SERVICES COMPANY LIMITED		2.430.000
TRUNG TUYEN VUONG IMPORT-EXPORT, MANUFACTURING, TRADING AND SERVICES ONE MEMBER LIMITED LIABILITY COMPANY	46.237.500	
WELLTRIX INTERNATIONAL COMPANY LIMITED	2.592.000	
VAN HONG PHAT JOINT STOCK COMPANY	4.850.000	
Trong Sodsai Mechanical One Member Company Limited		10.260.000
Huynh Cam Loan	301.419.000	
Dong A Packaging Investment and Development Joint Stock Company	150.677.280	195.356.340
Nam Thanh Packaging Manufacturing and Trading Company Limited		179.208.288
KIEN GIANG PETROLEUM TRADING ENTERPRISE – BRANCH OF KIEN GIANG TRADING JOINT STOCK COMPANY	28.476.000	
Thai Hung Trading and Services Company Limited	62.327.880	3.202.200
Trung Vy Phat Company Limited		14.277.546
Tri Danh KG One Member Company Limited		71.569.980
Hai Duong Seafood Company Limited	5.044.273.500	1.731.040.500
Vinh Nam Anh Company Limited	21.500.000	
Duy Quang Engineering Company Limited	9.720.000	
ACC RENOVA CO., LTD.	1.029.053.700	75.060.000
DT FOOD Manufacturing and Trading Company Limited	62.640.000	
KING GROUP COMPANY LIMITED	609.796.566	407.987.388
QUANG BAO TECHNICAL TRADING COMPANY LIMITED	538.560	
I.SCHROEDER KG. (GMBH & CO.)		277.581.026
Phu Hung Thinh Chemicals Joint Stock Company	179.091.000	
KTK Import Export Joint Stock Company		319.647.000

Hoai Bao Chau Thanh One Member Company Limited	88.170.000	
TOVECAN TIN CAN COMPANY	704.518.144	
b) Advances from customers	**53.517.026.237**	**71.919.908.393**
VJRR RICE CORPORATION		7.519.563.720
Tan Thanh 3 Rice Milling One Member Company Limited		131.000
Blue Ocean Import Export Company Limited	1.648.800.000	
EGY FOOD FOR IMPORT	259.650.000	
GOLDEN TRUST IMPORT AND EXPORT COMPANY	263.000.000	
KENYEARS ENTERPRISE CO.LTD	1.320.239.550	1.236.832.110
MILLIONSTAR GRAINS CORP	8.136.024	8.136.024
SOURCE ONE ASIA LIMITTED	354.229.968	354.229.968
SYT SUNRISE (M) SDN BHD	852.665.746	852.665.746
GUANGDONG CHENGTAI RICE CO.LTD	617.975.000	
KUWAIT PROTEINS COMPANY		550.668.009
VARNAVAS	13.158.727.889	7.974.124.946
BBGM RICE MILL AND ENTERPRICES CORP		7.446.339.504
WYDRA INTERNATIONAL GMBH (LIDL STIFTUNG & CO.KG)	629.017.174	
Vinh Phat Investment Joint Stock Company	11.668.477.800	11.668.477.800
TAK SHING CHEONG FOOD, LTD.	317.646.691	
SHREE AGRO PTE LTD	199.396.500	
MR. RICEMILL CORPORATION		1.030.771.656
ABO ALSYOUF FOR TRADING AND INDUSTRY L.L.C		149.473.364
MAYYAS CO GIDA ITHALAT IHRACAT TICARET LIMITED SIRKETI	151.455.216	151.455.216
HUANGCHUAN YUFENG GRAIN INDUSTRY CO., LTD	284.486.540	
CHEA KIM VENG		232.768.517
NAM ANH KHOI COMPANY LIMITED	500.000.000	
CHEZKA RICE MILL CORPORATION	724.742.640	
COMPREHENSIVE INVENTORY (CIS, LLC)		1.110.097.890
DANPAC CONSUMER GOODS TRADING		1.334.581.745
SHENZHEN THAI FRAGRANT RICE CO.,LTD		1.817.045.360
PHAT THINH PHAT TRADING AND SERVICES COMPANY LIMITED	56.288.300	
PHU GIA FOOD ONE MEMBER LIMITED LIABILITY COMPANY	82.127.100	
Uyen Thong Agriculture Company Limited		50.000.000
TRUNG NHUT FOOD AND FOODSTUFF COMPANY LIMITED	100.000.000	
SILVERA FOOD (HONG KONG) TRADING LI		252.503.591
CEBU LITE TRADING INC		6.432.465.744
Kien Giang Agriculture and Forestry Products Joint Stock Company	19.315.252.483	19.315.252.483
Doan Tien Dung		3.819.000
Hai Phat Petroleum Trading Services Joint Stock Company	100.000	
Phu Quoc Pearl Petroleum Joint Stock Company	360.000	360.000
Southern Energy Company Limited	6.498.420	
Hiep Manh One Member Company Limited		200.000
Quoc Cuong Petroleum One Member Company Limited		45.000
Nhat Minh Private Enterprise		240.000
Thu Thao Trading One Member Company Limited		1.520.000
Van Loc KG One Member Company Limited		800.000
Chan Nguyen Private Enterprise		300.000
Thanh Tin Transport Company Limited	3.810.000	3.810.000
Phi Hai Private Enterprise		10.000

Phuong Hung Petroleum One Member Company Limited		100.000
Tu De Petroleum Private Enterprise		300.000
Luu Gia Thao Lubricants Trading One Member Company Limited		400.000
Anh Tai Petroleum Private Enterprise		100.000
Loc Tan Linh Private Enterprise		17.450.000
Bay Lanh Kien Giang One Member Company Limited (KL)	137.709	137.709
Duyen An Private Enterprise	3.870.000	3.870.000
An Thinh Phu Gia One Member Company Limited	500.000	500.000
GIANG SAN PRIVATE ENTERPRISE	2.050.000	
Bay Thuan Private Enterprise		360.120
Cong Son Viet Hoang One Member Company Limited	1.740.000	90.000
An Binh Petroleum Trading Enterprise - Kien Giang Import Export Joint Stock Company Branch	8.813.120	
Tran Kheo Boat	1.500	1.500
Tran Hao Hoa Boat		4.000.000
NGUYEN TAN DAU MBB 9704229210568775	6.234	6.234
DO VAN DUONG MBB 9704229237135822	265.033	245.033
Trinh Van Huynh Boat	900.000	
Quoc Chien Fishery Exploitation Private Enterprise		900.000.000
Phu Quoc Petroleum Trading Enterprise - Kien Giang Trading Joint Stock Company Branch	2.917.200	
Bach Khoa Construction Chemicals Joint Stock Company	800.000	
Binh An Construction One Member Company Limited	1.479.965	
Road and Bridge Construction Joint Stock Company No. 10	14.799.742	19.000.007
Viet Industrial Installation and Construction Company Limited	11.600.000	
Crystal Bay Vietnam Joint Stock Company - Phu Quoc Branch	32.874.550	50.245.280
Phu Quoc Transport and Tourism Joint Stock Company	44.959.194	22.785.090
Bao Long Construction Consulting Company Limited	307.430	7.430
Phu Quoc City Island Real Estate Investment Joint Stock Company		3.027.180
FOOD HOUSE Joint Stock Company	1.148.310	2.482.030
Ha Do 1 Joint Stock Company	2.908.385	
Hoang Em Petroleum Company Limited		19.723
Hoang Minh Investment and Development Joint Stock Company	77.984.217	
Hoa Tra Phu Quoc One Member Company Limited		2.889.200
Ho Loc Transport & Tourism Company Limited	7.370.631	9.564.315
HO MIN SON MECHANIZATION JOINT STOCK COMPANY	16.131.650	
LICOGI13 Technology Investment Joint Stock Company	540.678	5.773.393
Nguyen Minh Hoa Private Enterprise		1.170
MINH SANG PRIVATE ENTERPRISE	11.800.928	
MIRAMAR One Member Company Limited		1.290.006
Nam Thanh Scaffolding and Construction Equipment Manufacturing Company Limited	353	12.590
NAM VIET ELECTRICAL AND CONSTRUCTION JOINT STOCK COMPANY	4.324.860	
BRANCH 6 – NIPPONHAM VIETNAM JOINT STOCK COMPANY	3.433.630	
SATT Hanoi Service and Trading Development Joint Stock Company	45.672.743	60.388.600
Hoang Tan Kiet Private Enterprise		53.820.102
THACO AUTO An Giang Company Limited	28.302.453	
Thang Long New Technology Manufacturing Company Limited	12.740.000	
Thu Duc 1 Prestressed Concrete Joint Stock Company	21.810.000	
Tin Phong Construction Development Investment Company Limited	26.864.400	1.000.000
TOYOTA KIEN GIANG COMPANY LIMITED	3.947.600	
Trung Thanh General Transport Joint Stock Company	51.019.991	75.110.000
Truong Hai Kien Giang Automobile One Member Company Limited		31.422.723

Green Transport Tourism Investment Joint Stock Company - Phu Quoc Branch		37.000.000
An Phat Construction Investment Joint Stock Company	7.800.000	
Phu Quoc Construction and Tourism Investment Joint Stock Company	11.039.980	29.824.189
Phan Quoc Toan	2.343.864	2.343.864
MAY (VIETNAM) EXPORT COMPANY LIMITED	62.047.800	
Nguyen Van Hung		3.200.000
To Tram Anh Trading Company Limited		127.500.000
Duc Tri Kindergarten - Hanh Phuoc Kien Giang Education Development Investment Company Limited Branch	280.000	
Hanh Phuoc Kien Giang Education Development Investment Company Limited	11.500	11.500
Quoc Vinh Private Enterprise	1.919.200	1.919.200
Petrol Station No. 02 - Tran Thi Hai Yen	256.000	
Petrol Station No. 05 - Nguyen Van Tao		5.325.958
Petrol Station No. 06 - Lam Kim Tuyet		172.299.991
Petrol Station No. 09 - Nguyen Thi Ngoc Huyen		17.683.367
Petrol Station No. 19 - Pham Thi My Duyen		455.000
Petrol Station No. 24 - Chau Thi Dep		13.745.104
Petrol Station No. 27 - Le Hoang Nam	1.759.000	4.503.385
Petrol Station No. 28 - Ngo Thanh Tung		3.241.000
Petrol Station No. 30 - Hang Huu Loc		40.212.940
Petrol Station No. 33 - Do Thanh Rop		14.945.367
Petrol Station No. 39 - Nguyen Phuong Lam	5.132.157	
THAY SREY NETT	457.331.189	680.609.700

Description	End of the period	
	Amount	
c) Long-term trade payables (details similar to short-term trade payables)		
Total		

Description	End of the period	
	Amount	
d) Overdue trade payables		
Total		

Description	End of the period	
	Amount	
e) Trade payables to related parties		
Total		

18. Dividends and profit payable

Description	Ending balance	Beginning balance
Dividends and profit payable		

19. Taxes and other payables to the State				
Description	**01/01/2026**	**Tax payable during the period**	**Tax paid during the period**	**30/09/2026**

Description	01/01/2026	Tax payable during the period	Tax paid during the period	30/09/2026
a) Taxes payable (by type of tax)				
- Value-added tax (VAT)				
- Special consumption tax	168.501.054		168.501.054	-
- Import and export duties				-
- Corporate income tax (CIT)	1.279.357.236	7.312.471.698	5.236.423.912	3.355.405.022
- Personal income tax (PIT)	203.740.458	1.032.977.697	1.075.760.241	160.957.914
- Natural resources tax	100.000.000	10.420.898	110.420.898	-
- Land tax and land rental				-
- Other taxes				-
- Fees, charges and other statutory obligations				-
Total	**1.751.598.748**	**8.355.870.293**	**6.591.106.105**	**3.516.362.936**
b) Taxes receivable (by type of tax)	(3.569.295.066)	5.412.084.582	3.048.999.350	(1.206.209.834)
- Value-added tax (VAT)	(1.206.209.834)	413.441.275	413.441.275	(1.206.209.834)
- Special consumption tax				-
- Export VAT	(652.146.927)		(652.146.927)	-
- Corporate income tax (CIT)				-
- Personal income tax (PIT)				-
- Natural resources tax				-
- Land tax and land rental	(1.710.938.305)	4.998.643.307	3.287.705.002	-
- Other taxes				
- Fees, charges and other statutory obligations				
Total	**(1.817.696.318)**	**13.767.954.875**	**9.640.105.455**	**2.310.153.102**

NOTES TO THE FINANCIAL STATEMENTS
Third Quarter of 2026

20. Accrued expenses

Index	30/09/2026	01/01/2026
a) Short-term		
- Advance payment of salary expenses during leave		
- Expenses payables in suspension of business period		
- Accrued expenses of provisional cost of goods, real estate sold.		
- Other accrued expenses	5.958.664.228	5.588.819.586
b) Long-term		
- Accrued interest payable		
- Other accrued expenses (details of each item)		
Total		

21. Other current payables

Chỉ tiêu	30/09/2026	01/01/2026
a) Short-term		
- Surplus assets pending for resolution		
- Union funds	326.192.144	327.506.017
- Social insurance		
- Health insurance		
- Unemployment insurance		
- Payable on equitization	-	
- Short-term collateral deposit payable		
- Dividends and profits paid		
- Other payables	***28.998.924.919***	**27.734.743.051**
+ Kien An Phu Trading Company Limited - KG	1.840.915.227	1.840.915.227
+ Kien Giang Tourism Joint Stock Company	1.300.324.757	1.300.324.757
+ Department of Finance	10.285.830	10.285.830
+ ECB Investment Development One Member Company Limited	18.462.830.670	17.505.778.615
+ Must pay for equitization	6.201.022.641	6.201.022.641
+ Other	1.183.545.794	876.415.981
Total	**29.325.117.063**	**28.062.249.068**
b) Long-term (details of each item)		
- Collateral deposit receivable	470.000.000	470.000.000
- Other payables		
Total		
c) Overdue debt not paid (details of each item, reasons for not paying overdue debt)		

20. Deferred Revenue

Index	End of quarter	Beginning of the quarter
a) Short-term		
- Revenue received in advance;		
- Revenue from traditional customer programs;		
- Other Deferred Revenue.		
Total		
b) Long-term		
- Revenue received in advance;		
- Revenue from traditional customer programs;		
- Other Deferred Revenue.		
Total		
c) Ability to not perform the contract with the customer (details of each item, reasons for inability to perform).		

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

23. Bonds issued

23.1. Bonds

Description	End of quarter			Beginning of the quarter		
	Cost	Interest rate	Maturity	Cost	Interest rate	Maturity
a) Bonds issued						
- Type of issue at par value;						
- Discounted release type;						
- Extra release type.						
Total						
b) Present in detail of bonds held by related parties (by type of bond)						
.....						
Total						

23.2. Convertible bonds

a. Convertible bonds at the beginning of the period:

- Time of issue, original term and remaining term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into each type of convertible bond;
- The discount rate used to determine the principal value of each type of convertible bond;
- Principal and option value of each type of convertible bond.

b. Convertible bonds issued during the period:

- Time of issue, original term and remaining term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into each type of convertible bond;
- The discount rate used to determine the principal value of each type of convertible bond;
- Principal and option value of each type of convertible bond.

c. Convertible bonds are converted into shares during the period:

- Number of each type of bond converted into shares during the period; Number of additional shares issued during the period to convert bonds;
- The principal value of convertible bonds is recorded as an increase in equity.

d. Mature convertible bonds are not converted into shares during the period:

- Number of each type of matured bonds not converted into shares during the period;
- The principal value of the convertible bond is returned to the investor.

e. Convertible bonds at the end of the period:

- Time of issue, original term and remaining term of each type of convertible bond;
- Number of each type of convertible bonds;
- Face value and interest rate of each type of convertible bond;
- Conversion rate into each type of convertible bond;
- The discount rate used to determine the principal value of each type of convertible bond;
- Principal and option value of each type of convertible bond.

f) Present in detail of bonds held by related parties (by type of bond)

24. Preferred stock classified as liability

- Face value;
- Issued subjects (management, officers, employees, other subjects);
- Buyback terms (time, buyback price, other basic terms in the Issue agreement);
- Value repurchased during the period;
- Other explanations.

25. Provision for payables

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

Index	End of quarter	Increase in provision during the year	Increase in provision during the year	Beginning of the quarter
a) Short-term				
- Provision for warranty for products, goods;				
- Provision for warranty for construction works;				
- Provision for restructuring;				
- Other payable provisions (Periodic fixed asset repair costs, environmental restoration costs...)				
Total				
b) Long-term				
- Provision for warranty for products, goods;				
- Provision for warranty for construction works;				
- Provision for warranty for construction works;				
- Provision for warranty for construction works;				
Total				

26.Deferred tax assets and deferred income tax payable

Index	End of quarter	Beginning of the quarter
a - Deferred tax assets		
- Corporate income tax rate used to determine the value of deferred income tax assets		
- Deferred income tax assets related to unused tax losses		
- Deferred income tax assets related to unused tax incentives		
- Deferred tax assets related to deductible temporary differences		
- Amount offset against deferred income tax payable		
b - Deferred income tax payable		
- Corporate income tax rate used to determine the value of deferred income tax payable		
- Deferred income tax payable arising from taxable temporary differences		
- Amount offset against deferred tax assets		

27. Owners' equity

a- The table of equity fluctuation

Index	Contributed capital of owners	Share premium	Convertible bond options	Other capital of owners	Revaluation surplus	Foreign exchange differences	Retained earnings and funds	Other items	Total
A	1	2	3	4	5	6	7	8	9
Beginning balance of quarter	**364.738.330.000**			**21.280.093.269**			**25.017.256.992**		**411.035.680.261**
- Capital increase in previous year									
- Profit in quarter									
- Other increase (profit distribution)									
- Decrease (Dividend payment)									
- Loss in previous year									
- Other decrease (profit distribution)									
Beginning balance of this year	**364.738.330.000**			**21.280.093.269**			**25.017.256.992**		**411.035.680.261**
- Capital increase in this year									
- Profit in this year (quarter)							31.047.893.702		**31.047.893.702**
- Other increase (profit distribution)				2.501.725.699					**2.501.725.699**
- Dividend payment									
- Other increase									
- Other decrease (profit distribution), Bonus, 13th month salary, other							10.427.723.792		**10.427.723.792**
End balance of this year	**364.738.330.000**			**23.781.818.968**			**45.637.426.902**		**434.157.575.870**

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

b- Detail of owners' invested capitial

Index	End of quarter	Beginning of the quarter
- Parent company's capital contribution (if subsidiary)		
- Capital contributions of other entities		
Total		

c- Capital transactions with owners and distribution of dividends, profits

Index	This quarter	Last quarter
- Owners' invested capital		
+ Contribute capital at the beginning of the year		
+ Capital increase during the year		
+ Capital decrease during the year		
+ Contribute capital at the end of the year		
- Dividends, profits paid		

d. Shares

Index	End of quarter	Beginning of the quarter
- Registered number of issued shares		
- Number of shares sold to the public		
+ Ordinary shares		
+ Preferred shares (type classified as equity)		
- Number of repurchased shares (treasury stock)		
+ Ordinary shares		
+ Preferred shares (type classified as equity)		
- Number of shares in circulation		
+ Ordinary shares		
+ Preferred shares (type classified as equity)		

* Par value of shares in circulation:

e- Dividends and profits

- Dividends and profits declared after the end of the financial reporting period
+ Dividends and profits declared on ordinary shares or charter capital
+ Dividends declared on preference shares:
+ Stock dividends
+ Portion of profits distributed to increase the charter capital of the investee
- Unrecognized cumulative preference share Dividends
- Disclosure on the restriction that the Company is not allowed to use the proceeds from the public offering of shares which are currently restricted

f-Reasons for changes in components of the Company's equity

- Share premium;
- Convertible bond options:
-Development investment fund
-Treasury shares
- Other funds under equity

g- Income and expenses, gains or losses are recognized directly in equity by the provisions of specific accounting standards:

28. Assets revaluation difference

Index	This quarter	Last quarter
Reasons for changes between the beginning and end of year numbers (in which cases are they revalued, which assets are revalued, according to which decision?...).		

29. Foreign exchange difference

Index	This quarter	Last quarter
- Exchange rate difference due to conversion of financial statements prepared in foreign currency into VND		
- Exchange rate differences arise due to other reasons (specify the reason)		

30. Off balance sheet items

a) Leased Assets: The total future minimum lease payments under non-cancelable operating leases over the terms

Index	End of quarter	Beginning of the quarter
- 1 year or less;		
- Over 1 year to 5 years;		
- Over 5 years;		

b) Assets held for safekeeping: Enterprises must explain in detail the quantity, type, specifications, and quality at the end of the period:

Item code	Name	Type, specification, quality	Unit	Amount
				420.837
	White rice M18 HT.2026		kg	39.487
	White rice 2517 HT.2026		kg	147.271
	White rice ST25 ĐX.2026		kg	124.079
	White rice 2517 ĐX.2026		kg	110.000
	- Goods deposited deposit, consignment, pledge, mortgage			

c) Infrastructure assets not included in State capital at the enterprise: The Company is required to disclose the cost and accumulated depreciation in accordance with relevant regulations.

d) Assets pledged or mortgaged by the Company: The Company is required to provide detailed disclosures of each type of asset used as collateral, including terms and counterparties receiving such pledges or mortgages.....

e) Foreign currencies: The Company is required to disclose in detail the quantity of each type of foreign currency in its original currency. Monetary gold must be presented in quantity using domestic and international units (ounce) and its value disclosed in USD.

+ EUR: 534,44
+ USD: 443.352,33

Monetary gold: The Company is required to disclose in detail the cost, quantity (in international units) and types of monetary gold.

f) Written-off bad debts: The Company is required to disclose in detail the value (in original currency and VND) of bad debts written off within 10 years from the date of write-off, by each counterparty and the reasons for such write-offs.

g) Interest on deferred or installment purchases of assets: The Company is required to disclose the number of deferred or installment periods; total interest payable; interest paid; and interest payable in relation to assets purchased on deferred or installment terms.

h) Interest on deferred or installment sales of assets: The Company is required to disclose the number of deferred or installment periods; total interest receivable; interest received; and interest receivable in relation to assets sold on deferred or installment terms.

(ví dụ các tài sản theo hợp đồng BCC, các khoản tiền bị phong toả khi công ty đại chúng phát h2nh/ chào vban cổ phiếu huy động vốn từ các cổ đông,,,)

31. The value of assets held by the Company on behalf of other parties but restricted in use due to legal constraints or obligations to settle liabilities in accordance with contractual agreements or legal regulations (e.g., assets under BCC contracts, restricted funds from public share offerings, etc.).

Item (Depending on the nature of each item, disclosures should be made appropriately in accordance with the Company's actual circumstances)	Current period	Previous period
Assets		
-Cash and cash equivalents		
- Receivables		
- Inventories		
- Property, plant and equipment		
- Investment property		
- Other assets		
Total		
Liabilities		
- Trade payables		
- Other liabilities		
- Other payables		
Total		

32. Other information that the Company considers necessary to disclose and explain in order to provide useful information to users

- Disclosure of the basis for determining the value of donated or gifted non-monetary assets

- Other information

VI. Supplementary information for items presented in the Income Statement

1. Gross sales of merchandise and services (Code 01)

Index	Current Quarter	Previous Quarter
a. Revenue		
- Revenue from sales of goods	1.687.825.505.962	1.292.015.599.115
- Revenue from rendering services	2.291.710.347	3.268.342.405
- Revenue from construction contracts		
+ Revenue of construction contracts are recognized this period;		
+ The total accumulated revenue of construction contracts are recognized up to the date of financial statements;		
- Subsidy and price support revenue		
- Other income		
Total	**1.690.117.216.309**	**1.295.283.941.520**
b) Revenue to related parties (details for each subject).		

c) In case of recording revenue from asset leasing as the total amount received in advance, the enterprise must further explain to compare the difference between recording revenue by the method of gradually allocating over the lease term; The possibility of decline in future profits and cash flows due to recording revenue for the entire amount received in advance.

2. The revenue deductions (Code 02)

Index	Current Quarter	Previous Quarter
- Trade discount		26.355.456
- Sale discounts	273.395.200	8.257.107
- Sale returns	2.593.233.062	4.903.629
Total	**2.866.628.262**	**39.516.192**

3. Cost of goods sold (Mã số 11)

Index	Current Quarter	Previous Quarter
- Cost of goods sold (excluding the carrying amount and selling expenses related to disposal of investment property)	1.610.403.901.498	1.238.004.132.872
- Cost of services rendered (including construction services)		
- Value of inventory losses during the period		
- Value of each type of inventory shortages exceeding normal levels during the period		
- Other abnormal costs directly recognized in cost of goods sold		
- Allowance for inventory devaluation and allowance for impairment of biological assets		
- Items reducing cost of goods sold		
Total	**1.610.403.901.498**	**1.238.004.132.872**

4. Gain/(loss) from disposal of investment property (Code 21)

Index	Current Quarter	Previous Quarter
- Proceeds from disposal of investment property		
- Carrying amount of investment property		
- Expenses related to disposal of investment property		
Gain/(loss) from disposal of investment property		

5. Financial income (Code 22)

Index	Current Quarter	Previous Quarter
- Interest income from Deposits and loans	7.381.067	5.204.659
- Gain on disposal of financial investments		
- Dividends and profit distributions received in cash or non-monetary assets	123.100.000	
- Foreign exchange gains	675.490.431	4.133.520.000
- Interest income from deferred or installment sales		
- Interest income from deferred or installment sales		
- Other financial income		
Total	**805.971.498**	**4.138.724.659**

NOTES TO THE FINANCIAL STATEMENTS

Third Quarter of 2026

6. Financial expenses (Code 23)

Index	Current Quarter	Previous Quarter
- Borrowing costs	11.427.504.504	9.232.814.290
- Loss on disposal of financial investments		
- Foreign exchange losses	754.992.258	492.316.181
- Interest expense on deferred or installment purchases		
- Cash discounts granted		
-Allowance for decline in value of trading securities and allowance for impairment of investments in other entities		
- Other financial expenses		
- Items reducing financial expenses		
Total	**12.182.496.762**	**9.725.130.471**

7. Other income

Index	Current Quarter	Previous Quarter
- Gain on disposal of property, plant and equipment	220.909.091	
- Gain on revaluation of assets contributed as capital		
- Penalties received	552.540.087	47.975.534
- Tax reductions		
- Other income	279.890.491	17.002.429
Total	**1.053.339.669**	**64.977.963**

8. Other expenses

Index	Current Quarter	Previous Quarter
- Net book value of fixed assets and costs of liquidation and sale of fixed assets;		6.412.000
- Loss due to asset revaluation;		
- Loss from fines for breach of contract	509.638.000	19.600.000
- Other expenses.	82.496.377	1.044
Total	**592.134.377**	**26.013.044**

9. Selling expenses, general and administrative expenses

Index	Current Quarter	Previous Quarter
a) General and administrative expenses	**17.612.293.130**	**12.875.474.563**
-Employee costs, meals, insurance, and trade union fee	11.811.269.956	7.335.228.886
-Depreciation cost	2.212.059.526	2.355.902.938
-Cost of equipment, supplies, packaging, repairs	405.250.336	231.199.332
-Norm loss and provision costs		
-Guest cost, gifts, commercial signs	709.274.564	769.840.156
-Taxes, fees and charges, premises rental, land rental	118.688.731	96.305.388
-Cost of purchased services (bank fees, fuel,,,)	817.315.147	719.668.784
-Other costs	1.295.455.384	1.101.361.946
-Cost of uniforms, conferences, health check-ups, allowances	247.979.486	150.053.133
-Management allocation costs		115.914.000
-Provision for bad debts	(5.000.000)	
b) Selling expenses	**42.099.535.819**	**34.339.822.469**
-Employee costs, meals, insurance, and trade union fee	9.045.428.880	9.285.682.409
-Shipping and loading costs	4.580.458.217	7.143.739.692
-Depreciation cost	1.992.934.884	1.253.065.737
-Cost of equipment, supplies, packaging…	690.830.877	1.032.904.807
-Export costs	11.694.493.357	9.782.700.729
-Commission Cost	891.229.669	893.503.560
-Taxes, fees and charges, premises rental, land rental	2.450.666.100	128.811.194
-Cost of outside services, minor repairs….	3.239.729.068	670.077.338
-Fuel and material costs	1.409.554.664	678.190.449
-Electricity and telephone costsi	1.618.938.952	1.742.329.307
-Bank fees	294.439.772	517.495.395
-Guest cost, gifts,...	631.684.650	501.963.410
-Other costs	3.559.146.729	709.358.442

10. Production cost according to factors

Index	Current Quarter	Previous Quarter
- Cost of raw materials	215.620.463.506	155.089.965.790
- Staff cost	29.525.864.265	26.511.678.424
- Depreciation cost	5.702.267.205	5.028.641.851
- Outside services rendered	29.544.317.691	21.950.154.370
- Other costs	5.597.593.874	7.260.928.550
Total	**285.990.506.541**	**215.841.368.985**

11. Current corporate income tax expenses (Code 51)

Khoản mục	Current Quarter	Previous Quarter
- Accounting profit before tax	6.219.537.628	4.477.554.531
- Tax expense calculated at the current corporate income tax rate		
-Non-taxable income		
- Non-deductible expenses		
- Corporate income tax expense	1.283.836.337	895.510.906

Deferred income tax expenses (Code 52)

Index	This quarter	Previous quarter
- Deferred income tax charge from temporary taxable differences		
- Deferred income tax charge from reversal of deferred tax assets		
- Income from deferred income tax charge from temporary deductible differences		
- Income from deferred income tax charge from the unused taxable losses and tax incentives		
- Income from deferred income tax charge reversal of deferred income tax payable		
- Total Deferred income tax expenses		

VII. Additional information to items in the Cash Flow

1. Non-cash transactions that affect the statement of cash flows and amounts of cash held by the business but not used

Detailed disclosure of the value and reasons for cash and cash equivalents held by the Company but restricted from use due to legal constraints or other obligations that the Company is required to comply with.

2. Non-cash transactions affecting future cash flows

Index	This quarter	Previous quarter
- Acquisition of assets through The assumption of directly related liabilities or via finance leases		
- Acquisition of businesses through share issuance		
- Conversion of liabilities into equity		
- Other non-Cash transactions		

3. Actual proceeds from borrowings during the period:

- Proceeds from borrowings under normal contract;
- Proceeds from the issuance of common bonds;
- Proceeds from the issuance of convertible bonds;
- Proceeds from the issuance of preferred shares classified as liabilities;
- Proceeds from repurchasing transactions of government bonds and securities REPO;
- Proceeds from loans under other forms.

4. Actual repayments of principal during the period:

- Cash repayment of loans from borrowings under normal contract;
- Cash repayment of common bonds;
- Cash Repayments of convertible bonds;
- Cash Repayments of preferred shares classified as liabilities;
- Payments for purchases of government bonds to resell and securities REPO;
- Debt payments in other forms

5. Acquisition and disposal of subsidiaries during the reporting period

- Total consideration for acquisition or disposal of subsidiaries during the period
- Portion of consideration for acquisition or disposal of subsidiaries settled in cash and cash equivalents
- Cash and cash equivalents held by the subsidiaries or other business units acquired or disposed of

- Portion of assets (aggregated by asset class), excluding cash and cash equivalents, and liabilities of the subsidiaries acquired or disposed of during the period

VIII- Other information

1. Contingent liabilities, commitments and other financial information:
2. Events after the end of the financial reporting period:
3.Related party disclosures:
4. Segment reporting (by business lines or geographical areas) in accordance with Accounting Standard No. 28 "Segment Reporting":
5. Comparative information (changes in information in the financial statements of previous accounting periods):
6. Information on the going concern assumption in cases where the Board of Management determines that there are events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. In such cases, the financial statements must disclose:

- A full description of the principal events or conditions giving rise to significant doubt about the Company's ability to continue as a going concern, and the Management's plans to address these events or conditions;
- Disclosure of uncertainties that the Management is aware of relating to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern;
- Management's conclusion as to whether or not material uncertainties exist related to the going concern assumption.

7. Disclosure of key assumptions and estimates, including:
a) The nature of the assumptions or estimation uncertainties;
b) The reasons and amounts that may be affected by such assumptions or estimation uncertainties;
c) Assessment of the likelihood of different outcomes;
d) Expected measures/actions by Management to mitigate the impact on the financial statement items if such uncertainties occur in the following
8. Other measures/solutions

IX. Amendments and supplements to the formats, titles and contents of items in the financial statements compared with those prescribed by the Ministry of Finance (if any)

- Titles of items amended or supplemented in accordance with regulations:
- Contents of items amended or supplemented in accordance with regulations:
- Reasons for the changes:

An Giang, 16 October, 2026

Prepared by	Chief Accountant	General Director
(Signature, full name)	*(Signature, full name)*	*(Signature, full name, and seal)*
Huỳnh Kim Oanh	Trần Thị Cẩm Loan	Đặng Văn Lành