TRUNG AN HI-TECH FARMING JOINT STOCK COMPANY

CONSOLIDATED FINANCIAL STATEMENTS
QUARTER 3, 2026

CÔNG TY CỔ PHẦN NÔNG NGHIỆP CÔNG NGHỆ CAO TRUNG AN

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

Items	Code	Note	30/09/2026	01/01/2026
A. SHORT-TERM ASSETS	**100**		**1,839,023,912,879**	**1,851,718,949,507**
I. Cash and cash equivalents	**110**	V.1	**5,342,716,748**	**2,027,785,118**
Cash	111		5,342,716,748	2,027,785,118
II. Short-term financial investment	**120**			
III. Short-term receivables	**130**		**1,701,935,447,745**	**1,599,818,196,756**
Short-term trade receivables	131	V.3	488,380,624,797	331,737,523,630
Short-term prepayments to suppliers	132	V.4	680,707,662,417	735,232,862,805
Other short-term receivables	135	V.5	542,939,560,531	542,940,210,321
Allowance for doubtful short-term receivables (*)	136	V.6	(10,092,400,000)	(10,092,400,000)
IV. Inventories	**140**	V.7	**104,029,909,912**	**234,867,385,354**
Inventories	141		104,029,909,912	234,867,385,354
V. Short-term biological assets	**150**			
VI. Other short-term assets	**160**		**27,715,838,474**	**15,005,582,279**
Short-term prepaid expenses	161	V.11		301,328,101
Deductible value-added tax (VAT)	162		15,693,232,599	14,679,886,422
Taxes and other receivables from the State	163	V.15	22,605,875	24,367,756
Other short-term assets	165		12,000,000,000	
B. LONG-TERM ASSETS	**200**		**533,200,485,830**	**564,431,391,542**
I. Long-term receivables	**210**			
II. Fixed assets	**220**		**509,621,517,511**	**540,196,267,643**
Tangible fixed assets	221	V.9	432,858,307,137	462,346,951,570
- Historical Cost	222		785,536,592,976	785,134,497,738
- Accumulated depreciation (*)	223		(352,678,285,839)	(322,787,546,168)
Intangible fixed assets	227	V.10	76,763,210,374	77,849,316,073
- Historical Cost	228		89,913,489,381	89,913,489,381
- Accumulated depreciation (*)	229		(13,150,279,007)	(12,064,173,308)
III. Long-term biological assets	**230**			
IV. Investment property	**240**			
V. Long-term work in progress	**250**	V.8	**7,475,694,094**	**7,475,694,094**
Construction in progress	252		7,475,694,094	7,475,694,094
VI. Long-term financial investments	**260**	V.2	**14,757,594,756**	**14,757,594,756**
Investments in joint ventures and associates	262		14,757,594,756	14,757,594,756
VII. Other long-term assets	**270**		**1,345,679,469**	**2,001,835,049**
Long-term prepaid expenses	271	V.11	1,345,679,469	2,001,835,049
TOTAL ASSETS (280=100+200)	**280**		**2,372,224,398,709**	**2,416,150,341,049**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

Items	Code	Note	30/09/2026	01/01/2026
C. LIABILITIES	**300**		**1,234,401,519,808**	**1,248,651,510,867**
I. Short-term liabilities	**310**		**1,233,433,885,381**	**1,247,319,773,659**
Short-term trade payables	311	V.13	16,830,998,751	9,515,420,447
Short-term advances from customers	312	V.14	3,319,047,716	64,246,974,477
Short-term taxes and other payables to the State	314	V.15	6,587,783,939	6,656,045,207
Payables to employees	315		867,358,387	434,858,973
Short-term accrued expenses	316	V.16	37,922,552,235	9,325,167,631
Other short-term payables	320	V.17	31,125,795,815	565,729,519
Short-term borrowings and finance lease liabilities	321	V.12	1,136,780,348,538	1,156,575,577,405
II. Long-term liabilities	**330**		**967,634,427**	**1,331,737,208**
Deferred income tax liabilities	342		967,634,427	1,331,737,208
D. EQUITY	**400**	V.18	**1,137,822,878,901**	**1,167,498,830,182**
Owners' equity	411		783,197,770,000	783,197,770,000
- Ordinary shares with voting rights	411a		783,197,770,000	783,197,770,000
- Preference shares	411b			
Share premium	412		200,000,000,000	200,000,000,000
Retained profit	420		53,252,527,533	83,255,398,081
- Retained profit brought forward	420a		83,255,398,081	108,975,732,919
- Retained profit for the current year	420b		(30,002,870,548)	(25,720,334,838)
Non-controlling interest	429		101,372,581,368	101,045,662,101
TOTAL RESOURCES (440=300+400)	**440**		**2,372,224,398,709**	**2,416,150,341,049**

Approved on October 28, 2026

Prepared by	Chief Accountant	Legal representative
PHAM TRAN THUY AN	PHAM LE KHANH HUYEN	NGUYEN THI NHAN

CONSOLIDATED INCOME STATEMENT

Quarter 3, 2026

Unit: VND

Items	Code	Note	Quarter 3 - 2026	Accumulated - 2026	Quarter 3 - 2025	Accumulated - 2025
Revenue from sales of goods and provision of services	**01**	VI.1	**35,278,486,025**	**639,591,660,104**	**950,387,649,089**	**1,996,678,168,609**
Revenue deductions	02	VI.2		960,000	612,000	51,654,500
Net revenue from sales of goods and provision of services (10=01-02)	**10**		**35,278,486,025**	**639,590,700,104**	**950,387,037,089**	**1,996,626,514,109**
Cost of goods sold	11	VI.3	32,828,611,530	603,806,508,895	920,585,628,560	1,924,328,921,459
Gross profit (20=10-11)	**20**		**2,449,874,495**	**35,784,191,209**	**29,801,408,529**	**72,297,592,650**
Gain/(loss) from disposal and liquidation of investment property	21					
Financial income	22	VI.4	64,123,433	915,325,565	755,694,226	4,709,360,349
Financial expenses	23	VI.5	797,445,746	41,617,597,536	19,452,571,715	67,075,691,198
- In which: Interest expense	*24*		*767,618,244*	*40,787,677,155*	*19,340,818,272*	*66,617,293,124*
Selling expenses	25	VI.8	3,253,352,770	10,777,848,518	4,943,488,175	17,112,025,032
General and administrative expense	26	VI.8	4,318,848,703	14,348,274,759	4,853,938,621	14,035,829,531
Share of profit or loss from joint ventures and associates	27					(21,169,513)
Net operating profit (30=20+21+22-(23+25+26)+27)	**30**		**(5,855,649,291)**	**(30,044,204,039)**	**1,307,104,244**	**(21,237,762,275)**
Other income	31	VI.6	284,388,781	1,802,555,355	2,150,199,594	6,491,161,085
Other expense	32	VI.7	26,757	123,913,375	508,182,802	1,734,711,584
Other profit (40=31-32)	**40**		**284,362,024**	**1,678,641,980**	**1,642,016,792**	**4,756,449,501**
Net profit before tax (50=30+40)	**50**		**(5,571,287,267)**	**(28,365,562,059)**	**2,949,121,036**	**(16,481,312,774)**
Income tax expense - current	51	VI.10	58,296,609	1,310,389,222	88,055,281	2,668,903,779
Deferred corporate income tax expenses	52	VI.12				
Net profit after tax (60=50-51-52)	**60**		**(5,629,583,876)**	**(29,675,951,281)**	**2,861,065,755**	**(19,150,216,553)**
Profit after tax attributable to the parent company	61		(5,801,990,267)	(30,002,870,548)	2,600,651,067	(20,888,100,579)
Profit after tax attributable to the parent company	62		172,406,391	326,919,267	260,414,688	1,737,884,026
Basic earnings per share (*)	70	VI.11	(74)	(383)	33	(267)
Diluted earnings per share (*)	71					

Approved on October 28, 2026

Prepared by	Chief Accountant	Legal representative
PHAM TRAN THUY AN	PHAM LE KHANH HUYEN	NGUYEN THI NHAN

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

Quarter 3, 2026

Unit: VND

Items	Code	Note	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. Cash flows from operating activities				
Profit before tax	**01**		**(28,365,562,059)**	**(16,481,312,774)**
Adjustments for				
- Depreciation of fixed assets and investment property	02		30,976,845,370	31,493,605,629
	04		328,614,329	(4,248,797,381)
- Net foreign exchange (gains)/losses arising from revaluation of monetary :				
- (Gains)/losses from investing and financing activities	05		(40,970,721)	(4,560,995)
- Borrowing costs	06		40,787,677,155	66,617,293,124
Operating profit before changes in working capital	**08**		**43,686,604,074**	**77,376,227,603**
- Increase/(decrease) in receivables	09		(103,457,449,614)	193,255,498,724
- Increase/(decrease) in inventories	10		130,837,475,442	(1,272,859,412)
	11		(21,256,100,363)	(116,618,112,402)
- Increase/(decrease) in payables (excluding interest payable and corporate				
- Increase/(decrease) in prepaid expenses	12		957,483,681	211,847,346
- Interest paid	14		(13,805,666,726)	(64,392,874,412)
- Corporate income tax paid	15		(1,491,061,480)	(6,898,512,498)
Net cash flows from operating activities	**20**		**35,471,285,014**	**81,661,214,949**
II. Cash flows from investing activities				
Payments for acquisition and construction of fixed assets and other long-term assets	21		(438,095,238)	(1,629,027,273)
Proceeds from disposal of fixed assets and other long-term assets	22		36.000.000	
Payments for loans granted and purchase of debt instruments of other entitie	23		(12,000,000,000)	
Interest received, dividends and profit distributions received	27		40,970,721	4,560,995
Net cash flows from investing activities	**30**		**(12,361,124,517)**	**(1,624,466,278)**
III. Cash flows from financing activities				
Proceeds from borrowings	33		305,219,160,361	1,608,731,023,862
Repayment of borrowings (principal)	34		(325,014,389,228)	(1,682,504,670,885)
Repayment of finance lease principal	35			(3,130,630,740)
Net cash flows from financing activities	**40**		**(19,795,228,867)**	**(76,904,277,763)**
Net increase/(decrease) in cash and cash equivalents (50=20+30+40)	**50**		**3,314,931,630**	**3,132,470,908**
Cash and cash equivalents at the beginning of the period	**60**	V.1	**2,027,785,118**	**1,625,857,203**
Effect of exchange rate changes on foreign currency translation	61		-	
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	V.1	**5,342,716,748**	**4,758,328,111**

Approved on October 28, 2026

Prepared by	Chief Accountant	General Director
PHAM TRAN THUY AN	PHAM LE KHANH HUYEN	NGUYEN THI NHAN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Quarter 3, 2026

I. GENERAL INFORMATION ABOUT THE COMPANY'S OPERATIONS

1. Form of ownership

Trung An Hi-Tech Farming Joint Stock Company (formerly Trung An Company Limited) was established under Certificate of

Charter capital of the Company under the Enterprise Registration Certificate : 783,197,770,000 VND

The Company's actual contributed capital as at September 30, 2026 : 783,197,770,000 VND

The Company's head office is located at: 649A, National Highway 91, Qui Thanh 1 Area, Thuan Hung Ward,

The total number of employees as at September 30, 2026: 54 full-time employees.

2. Business sector

Manufacturing and trading.

3. Business lines

According to the Enterprise Registration Certificate, the Company's principal business activities are as follows:

4. Normal production and business cycle: 12 months

5. Characteristics of the business activities in the fiscal year that affect the financial statements

None

6. Enterprise structure

Name	Address	Benefit		Voting	
		30/09/2026	01/01/2026	30/09/2026	01/01/2026
Subsidiaries:					
Trung An Kien Giang Hi-Tech Farming Joint Stock Company	*Group 9, Duong Thet Hamlet, Binh Giang Commune, An Giang Province Main business activity: rice cultivation*	*67.14%*	*67.14%*	*67.14%*	*67.14%*
Trung An Rice Export One Member Co., Ltd.	*Nguyen Trong Quyen Street, Phung Thanh 2 Area, Thuan Hung Ward, Can*	*0.00%*	*100.00%*	*0.00%*	*100.00%*
Trung An Real Estate Business One Member Co., Ltd.	*Area 7, Hung Phu Ward, Can Tho City Main business activity: real estate*	*0.00%*	*100.00%*	*0.00%*	*100.00%*
Associates:					
Novotech - Trung Hung Company Limited	648A, National Highway 91, Thuan Hur	*40.00%*	*40.00%*	*40.00%*	*40.00%*
Viet Duc Rice Production Processing And Expc	647A, National Highway 91, Qui Thanh 1 A	*39.00%*	*39.00%*	*39.00%*	*39.00%*

Jointly controlled entities: None

Dependent accounting units without legal entity status:

Name	Address
Branch of Trung An Hi-Tech Farming	*532/21 Le Van Tho, An Hoi Dong Ward, Ho Chi Minh City*
Export processing factory No. 4	*Trang Tho A Area, Trung Nhut Ward, Can Tho City*
Rice milling and export processing	*Thanh Phuoc Area, Trung Nhat Ward, Can Tho City*
Export processing factory No. 5	*Qui Thanh 1 Area, Thuan Hung Ward, Can Tho City*
Rice milling factory No. 6	*Road 921, Phuoc Loc Hamlet, Thanh Phu Commune, Can Tho City*

II. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

1. Accounting period

The Company's financial year begins on 01/01 and ends on 31/12 each year.

2. Currency unit

The accounting currency unit is Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27th, 2025, of the Ministry of Finance, as well as the Ministry of Finance's circulars guiding the implementation of accounting standards, in the preparation and presentation of its financial statements.

2. Statement of compliance with Accounting Standards and Accounting System

The Company has applied Vietnamese Accounting Standards and the official guidance issued by the State. The financial statements have been prepared and presented in accordance with these standards, the circulars guiding their implementation, and the currently applicable accounting regulations.

IV. ACCOUNTING POLICIES

1. Cash and cash equivalents

Cash

Cash comprises cash on hand, demand and time bank deposits, cash in transit, and monetary gold. Cash equivalents are short-term investments with a recovery or maturity period of no more than three months from the date of purchase; they are readily convertible into known amounts of cash and are subject to insignificant risk of changes in value.

Cash equivalents

Cash equivalents are investments with a remaining recovery period of no more than 3 months from the date of investment that are readily convertible into known amounts of cash and are subject to an insignificant risk of conversion into cash from the date of purchase to the date of preparation of the Financial Statements.

2. Financial investments

Investments outside the enterprise for the purpose of using capital reasonably to improve the enterprise's operating efficiency, such as investments in subsidiaries, joint ventures and associates, investments in securities and other financial investments…
Investments are classified when preparing the Financial Statements according to the following principles:
- Investments with a remaining recovery period of no more than 12 months or within one normal operating cycle are classified as shoı
- Investments with a remaining recovery period of 12 months or more, or exceeding one normal operating cycle, are classified as long

Trading securities

Investments in securities and other financial instruments for trading purposes (held for price appreciation to sell for profit). Trading s
Trading securities are recorded at cost. Trading securities are recognized when the investor obtains ownership.
Dividends distributed for the period before the investment date are deducted from the value of the investment. When the investor receives additional shares without payment because the joint stock company issues additional shares from share premium, other funds belonging to owners' equity or stock dividends, the investor only tracks the number of additional shares.
In the case of share swaps, the value of shares must be determined at fair value on the exchange date.
On disposal or sale of trading securities, cost is determined using the moving weighted average method for each type of security.
Provision for devaluation of trading securities: the amount of loss that may occur when there is reliable evidence that the market value of securities held by the Company for trading purposes has declined below their carrying amount. The provision is made or reversed at the time of preparing the Financial Statements and recognized in financial expenses for the year.

Held-to-maturity investments

An investment is classified as held-to-maturity when the Company has the intention and ability to hold it until maturity. Held-to-maturity investments include: term bank deposits (including treasury bills and promissory notes), bonds, preference shares that the issuer is required to repurchase at a certain date in the future, loans held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are initially recognized at cost, including the purchase price and transaction costs. After initial recognition, these investments are measured at their recoverable amount. Interest income from held-to-maturity investments after the purchase date is recognized in the Income Statement on an accrual basis. Interest earned before the Company holds the investment is deducted from the cost at the time of purchase.
When there is reliable evidence that part or all of an investment may not be recoverable and the loss can be reliably determined, the loss is recognized in financial expenses for the period and deducted directly from the value of the investment.

Investments in subsidiaries, associates

Subsidiaries are enterprises controlled by the Company. Control is achieved when the Company has the ability to control the financia

Investments in subsidiaries are accounted for using the cost method. Dividends and profits for periods before the investment was acquired are recorded as a reduction in the value of the investment. Dividends and profits for periods after the investment was acquired are recognized as revenue. Dividends received in shares are tracked only by the number of additional shares, with no value recognized for the shares received.

Provision for losses on investments in subsidiaries and associates is made when the subsidiary or associate incurs losses, at an amount equal to the difference between the actual capital contributed by the parties in the subsidiary and its actual owners' equity, multiplied by the Company's capital contribution ratio to the total actual capital contributed by the parties in the subsidiary. If the subsidiary prepares Consolidated Financial Statements, the basis for determining the loss provision is the Consolidated Financial Statements.

Investments in other entities

Investments in other entities include investments in equity instruments over which the Company has no control, joint control or
Investments in other entities are initially recognized at cost, including the purchase price or capital contribution plus directly

3. Receivables

Receivables are tracked in detail by collection term, counterparty, original currency and other factors according to the Company's management requirements.

Receivables are classified according to the following principles:
- Trade receivables: receivables of a commercial nature arising from purchase-sale transactions between the Company and independent buyers, such as sales of goods, provision of services, disposal/sale of assets, and export sales proceeds of the consignor through the consignee;
- Intra-company receivables: receivables from dependent accounting units without legal entity status;
- Other receivables: receivables of a non-commercial nature not related to purchase-sale transactions.

Receivables are classified when preparing the Financial Statements according to the following principles:

- Receivables with a remaining collection period of no more than 12 months or within one normal operating cycle are classified as short-term.
- Receivables with a remaining collection period of 12 months or more, or exceeding one normal operating cycle, are classified as long-term.

At the time of preparing the consolidated financial statements in accordance with legal regulations, the Company revalues the balances of foreign currency-denominated receivables (excluding prepayments to suppliers; however, if at the reporting date there is conclusive evidence that a supplier is unable to provide goods or services and the Company will receive a refund of the prepayment in foreign currency, such prepayments are treated as foreign currency monetary items) based on the average transfer buying and selling exchange rates of the commercial bank where the Company regularly conducts transactions at the time of preparing the consolidated financial statements.

Provision for doubtful debts: provisions are made for doubtful receivables when preparing the Financial Statements. The provision is made or reversed at the time of preparing the Financial Statements and recognized in general administration expenses for the year. For doubtful receivables outstanding for many years which the Company has made every effort to collect without success and where the debtor is determined to be genuinely unable to pay, the Company may sell the debts to a debt trading company or write off the doubtful receivables from the accounting books (in accordance with the law and the Company's Charter).

4. Inventories

Principles for recognizing inventories

Inventories are stated at original cost. Where the net realizable value is lower than cost, inventories should be measured at the net realizable value.

The original cost of inventory is determined as follows:

- Raw materials and goods: includes purchasing costs and other directly related costs incurred to bring inventory to its current location and condition.
- Finished goods: include the cost of raw materials, direct labour and related production overheads allocated based on normal operating capacity/land use right costs, direct costs and related overheads incurred in the course of investing in and constructing real estate finished goods.
- Work in progress: includes only the cost of main raw materials (or other cost elements as appropriate).

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to sell them.

Assets purchased by the Company for production, use or sale are not presented as inventories in the Statement of Financial Position but are presented as long-term assets, including:

- Work in progress with a production and circulation period exceeding one normal operating cycle (over 12 months);
- Materials, equipment and spare parts with a storage period of more than 12 months or more than one normal operating cycle.

Inventory valuation method

The value of inventories at the end of the period is determined using the weighted average method.

Inventory accounting method

Inventories are accounted for using the perpetual method.

Method for making provisions for inventory devaluation

Provision for devaluation of inventories is made for each inventory item whose cost exceeds its net realizable value. For services in progress, the provision is calculated for each type of service with a separate price. Increases and decreases in the provision for devaluation of inventories required at the end of the accounting period are recognized in cost of goods sold.

5. Tangible and Intangible fixed assets

Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation. The historical cost of tangible fixed assets comprises all costs incurred by the Company to acquire the asset up to the time it is ready for use. Costs incurred after initial recognition are added to the historical cost of fixed assets only if they will certainly increase the future economic benefits from the use of the asset. Costs that do not meet this condition are recognized as production and business expenses for the period.

When tangible fixed assets are sold or disposed of, their historical cost and accumulated depreciation are written off, and any gain or loss arising from the disposal is recognized in income or expenses for the period.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. The depreciation periods for tangible fixed assets are as follows:

- Buildings and structures	50	years
- Machinery and equipment	03 - 15	years
- Means of transportation and transmission	06 - 12	years
- Office equipment	05 - 10	years

Finance lease assets

A lease is classified as a finance lease when substantially all the risks and rewards incidental to ownership of the asset are transferred to the lessee. Finance-leased fixed assets are stated at historical cost less accumulated depreciation. The historical cost of finance-leased fixed assets is the lower of the fair value of the leased asset at the inception of the lease and the present value of the minimum lease payments. The discount rate used to calculate the present value of the minimum lease payments is the interest rate implicit in the lease or the interest rate stated in the contract. Where the interest rate implicit in the lease cannot be determined, the borrowing rate at the inception of the lease is used.

Finance-leased fixed assets are depreciated using the straight-line method based on their estimated useful lives. Where there is no reasonable certainty that the Company will obtain ownership of the asset at the end of the lease term, the asset is depreciated over the shorter of the lease term and its estimated useful life. The depreciation periods/rates for finance-leased fixed assets are as follows:

- Machinery and equipment	25	years

Intangible fixed assets

Intangible fixed assets are stated at historical cost less accumulated amortization.

The historical cost of intangible fixed assets comprises all costs incurred by the Company to acquire the asset up to the time it is ready for use. Costs related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses for the period unless these costs are attached to a specific intangible fixed asset and increase the economic benefits from that asset.

When intangible fixed assets are sold or disposed of, their historical cost and accumulated depreciation are written off, and any gain or loss arising from the disposal is recognized in income or expenses for the year.

The Company's intangible fixed assets include:

Land use rights

Land use rights comprise all actual costs incurred by the Company directly related to the land used, including: amounts paid to obtain land use rights, compensation and site clearance costs, ground leveling costs, registration fees,.... Land use rights with an indefinite term are not amortized.

Land use rights represent land rental paid by the Company in a lump sum for many years, for which Land Use Right Certificates have been granted. Leased land use rights are amortized over the land lease term (from 44 to 46 years).

6. Construction in progress

Construction-in-progress represents costs directly attributable to assets under construction and machinery and equipment being installed for production, leasing, or administrative purposes—including relevant borrowing costs in accordance with the Company's accounting policy—as well as costs associated with fixed asset repairs currently in progress. These assets are recorded at cost and are not subject to depreciation.

7. Deferred expenses

Deferred expenses comprise actual costs incurred that relate to the production and business results of multiple accounting periods. These expenses are allocated to costs using the straight-line method over a period corresponding to the generation of the associated economic benefits. Long-term deferred expenses are not reclassified as short-term deferred expenses when preparing financial statements.

The calculation and allocation of deferred expenses to production and business costs for each accounting period are based on the nature and magnitude of each type of expense, in order to select a reasonable and consistent method and allocation basis.

Deferred expenses are tracked according to each incurred prepayment period, the amounts allocated to cost objects for each accounting period, and the remaining unallocated balances.

Deferred expenses are classified when preparing the Financial Statements according to the following principles:

- Costs awaiting allocation for the provision of goods or services within a period of no more than 12 months or one normal operating
- Costs awaiting allocation for the provision of goods or services over a period exceeding 12 months or longer than a normal

8. Trade payables

- Trade payables: payables of a commercial nature arising from transactions for the purchase of goods, services and assets, and payables for imports through an entrusted party;

The classification of payables when preparing financial statements follows these principles:

- Payables with a remaining payment period of no more than 12 months or within one production and business cycle are classified as short-term.

- Payables with a remaining payment period of 12 months or more, or exceeding one production and business cycle, are classified as long-term.

At the time of preparing the financial statements in accordance with the law, the Company revalues the balances of foreign currency-denominated liabilities (excluding advances from customers; however, if there is conclusive evidence at the reporting date that the Company cannot supply the goods or services and will be required to refund the foreign currency advances, such advances are treated as foreign currency monetary items) based on the average transfer buying and selling exchange rates of the commercial bank where the Company regularly conducts transactions at the time of preparing the financial statements.

10. Accrued expenses

Accrued liabilities—covering goods or services received from sellers or provided to buyers during the period but not yet paid for due to the absence of invoices or insufficient accounting documentation, as well as amounts payable to employees—are recognized as production or business expenses for the period. This practice ensures that the actual incurrence of these costs does not cause sudden fluctuations in production and business expenses, thereby upholding the matching principle between revenue and expenses. The accrual of such expenses must be calculated rigorously and supported by reasonable, reliable evidence. When these expenses are actually incurred, any discrepancy between the actual amount and the accrued amount is adjusted by recording an additional expense or a reduction in expense corresponding to the difference.

11. Borrowings and finance lease liabilities

Borrowings in the form of bond issuance or issuance of preference shares with terms requiring the issuer to repurchase them at a certain date in the future are not presented in this item.

Borrowings and debts are tracked in detail by counterparty, loan agreement and type of borrowed asset. Finance lease liabilities are stated at the present value of the minimum lease payments or the fair value of the leased assets.

Borrowings and finance lease liabilities are classified when preparing the Financial Statements according to the following principles:
- Borrowings and finance lease liabilities with a remaining repayment term of no more than 12 months are classified as short-term.
- Borrowings and finance lease liabilities with a remaining repayment term of more than 12 months are classified as long-term.

At the time of preparing the financial statements in accordance with the law, the Company revalues the balances of loans and finance lease liabilities denominated in foreign currencies based on the average transfer buying and selling rates of the commercial bank where the Company regularly conducts transactions, as of the financial statement preparation date.

12. Borrowing costs

Borrowing costs include loan interest and other costs incurred directly related to the loans.
Borrowing costs are recognized as expenses when incurred. Where borrowing costs are directly attributable to the construction or production of assets in progress that necessarily take a substantial period of time (over 12 months) to get ready for their intended use or sale, such borrowing costs are capitalized. For specific borrowings for the construction of fixed assets and investment properties, interest is capitalized even if the construction period is less than 12 months. Income arising from the temporary investment of borrowings is deducted from the cost of the related assets.

For general borrowings used partly for construction or production of assets in progress, the capitalized borrowing costs are determined by applying a capitalization rate to the weighted average accumulated expenditure on the construction or production of that asset. The capitalization rate is the weighted average interest rate of the borrowings outstanding during the year, excluding specific borrowings made for the purpose of obtaining a specific asset.

13. Owners' equity

Owners' contributed capital

Owners' equity is recorded based on the capital actually contributed by the owners and is tracked in detail for each organization or individual participating in the capital contribution.

Where the investment license specifies the company's charter capital in foreign currency, the determination of the investor's capital contribution in foreign currency shall be based on the amount of foreign currency actually contributed.

Capital contributed in the form of assets is recognized as an increase in owners' equity at the revalued amount of the assets accepted by the contributing parties. For intangible assets such as brands, trademarks, trade names, exploitation rights, project development rights,... capital contributions may only be increased if permitted by the relevant laws.
For joint stock companies, shareholders' capital contributions are recorded at the actual issue price of shares, but are presented in two separate items:
- Owners' contributed capital is recognized at the par value of the shares;
- Share premium is recognized as the positive or negative difference between the actual issue price of shares and their par value.

In addition, share premium is also recognized for the excess or shortfall between the actual reissue price and the par value of shares upon reissuance of treasury shares.

The stock conversion option associated with a bond arises when a company issues a bond that can be converted into a specified number of shares, as stipulated in the issuance plan. The equity component value of a convertible bond is the difference between the total proceeds from the bond issuance and the value of the bond's debt component. Upon initial recognition, the value of the stock conversion option is recorded separately within shareholders' equity. At bond maturity, this option is reclassified to share premium.

Other capital reflects business capital formed from additions from business results or from gifts, donations, sponsorships and asset re

Share premium

Share premium is recognized as the difference between the issue price and the par value of shares on initial and additional issuance, t

Undistributed profit

Undistributed profit after tax is the profit derived from the company's operations after adding (+) or subtracting (-) adjustments result
The distribution of the company's operating profits must be carried out in accordance with current financial policies.
When distributing profits, it is necessary to consider non-monetary items included in undistributed profit after tax that could affect ca
Dividends are recognized as a liability when approved by the General Meeting of Shareholders.

Treasury shares

When shares issued by the Company are repurchased, the amount paid, including directly attributable transaction costs, is recognized

14. Revenue and other income

Revenue from sale of goods

Revenue from the sale of goods is recognized when all of the following conditions are satisfied:
- The significant risks and rewards of ownership of the products or goods have been transferred to the buyer;
- 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;
- The Company has received or will receive the economic benefits associated with the sale transaction;
- The costs incurred in respect of the sale transaction can be measured.

Revenue from rendering of services

Revenue from rendering of services is recognized when the following conditions are simultaneously met:
- The revenue can be determined with reasonable certainty;
- It is probable that economic benefits associated with the service transaction will flow to the entity;
- The stage of completion of the transaction at the reporting date can be determined;
- The costs incurred for the transaction and the costs to complete the service transaction can be determined.

Financial income

Financial income comprises revenue from interest, royalties, dividends, profit distributions, and other financial activities. Regarding i

Other income

Other income comprises income from activities other than the Company's production and business: sale and disposal of fixed assets; I

15. Revenue deductions

Revenue is reduced as follows:
- Revenue of the period is reduced if the revenue deductions arise in the same period as the sale of products, goods and services;
- If the revenue deductions arise after the period in which the products, goods and services were sold, revenue is reduced as follows:
  + Revenue in the Financial Statements of the reporting period is reduced if the revenue deductions arise before the issuance of the Financial Statements;
  + Revenue in the Financial Statements of the period following the reporting period is reduced if the revenue deductions arise after the issuance of the Financial Statements.

Trade discounts payable are reductions from the listed price that the Company grants to customers purchasing in large quantities.

Sales rebates are reductions granted to buyers because products or goods are of poor quality, deteriorated or not in accordance with the specifications stipulated in the economic contract.

Sales returns reflect the value of products and goods returned by customers for reasons such as breach of commitments, breach of economic contracts, poor or deteriorated quality, or incorrect type or specifications.

16. Cost of goods sold

Cost of goods sold includes the cost value of products, goods, and services sold during the period.
The value of inventory shortages or losses is recognized in the cost of goods sold after deducting any compensation (if applicable).
Direct material costs consumed in excess of normal levels, labor costs, and fixed manufacturing overheads not allocated to the value of finished goods are charged to the cost of goods sold—net of any compensation received (if applicable)—even if the products or goods have not yet been recognized as sold.

17. Financial expenses

Financial expenses comprise costs associated with financial activities, including: expenses or losses related to financial investment activities; borrowing and lending costs; costs associated with capital contributions to joint ventures and associates; losses on the transfer of securities; provisions for the decline in value of trading securities; provisions for losses on investments in other entities; losses incurred from the sale of foreign currency; foreign exchange losses, etc.

18. Selling and general administration expenses

Selling expenses reflect actual costs incurred in the process of selling products and goods and providing services.

General administration expenses reflect the Company's general expenses, including salaries, social insurance, health insurance, unemployment insurance and trade union fees of management staff; office supplies, tools and depreciation of fixed assets used for management; land rental and business license tax; provisions for doubtful debts; outsourced services; and other cash expenses...

19. Current corporate income tax expenses

Corporate income tax expense comprises current corporate income tax and deferred corporate income tax.

Current corporate income tax

Current corporate income tax is calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, non-taxable income and losses carried forward.

The company is responsible to pay corporate income tax at the rate of 20% on taxable income.

20. Related Parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in maki
In the review of related parties, nature of the relationship is considered more than legal form.

21. Segment reporting

A business segment is a distinguishable component of the enterprise that is engaged in producing or providing products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the enterprise that is engaged in producing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of segments operating in other economic environments.

22. Method of preparing consolidated financial statements

Consolidated balance sheet

The consolidated balance sheet is prepared on the basis of consolidating the balance sheet of the Parent Company and its subsidiaries by each item by adding equivalent items of assets, liabilities, and equity on the principle of:

- For items that are not adjusted, they are added directly to determine the equivalent item of the consolidated balance sheet.

- For items that need to be adjusted, adjust and then combine to consolidate these items and present them on the consolidated balance sheet. The adjusted targets related to the consolidated balance sheet of the Company include:

+ Investments of the parent company into subsidiaries;

+ The interests of uncontrolled shareholders;
+ Receivables and payables between the Parent Company and Subsidiaries;
+ Unrealized profits and losses arising from internal transactions.

Consolidated income statement

The consolidated income statement is prepared on the basis of consolidating the income statement of the Parent Company and its Subsidiaries by item by adding equivalent items according to the following principles:

- For items that are not adjusted, they are added directly to determine equivalent items of the income statement.

- For items that must be adjusted, adjust and then combine to consolidate and present the consolidated income statement. The adjusted targets related to consolidation income statement includes:

+ Sales revenue, cost of goods sold between the parent company and subsidiaries;
+ Revenues from financial activities and financial operation expenses between the parent company and its subsidiaries;
+ Benefits of shareholders do not control the profit after corporate income tax;
+ Unrealized gains and losses arising from internal transactions between the Parent Company and the Subsidiaries.

V . ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Unit: VND

1 . CASH AND CASH EQUIVALENTS

Cash and cash equivalents held by the Company that are not subject to restrictions on use	Closing Balance	Opening balance
- Cash on hand	1,187,079,805	1,591,418,986
- Demand deposits	4,155,636,943	436,366,132
+ Cash in banks (VND)	3,126,412,199	345,578,916
Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Branch	3,028,608,194	158,548,208
Joint Stock Commercial Bank for Investment and Development of Vietnam - Quang Trung Branch	7,467,877	7,460,352
Vietnam Bank for Agriculture and Rural Development - HCMC Branch	1,000,584	53,172,133
Saigon Thuong Tin Commercial Joint Stock Bank - Can Tho Branch		65,154,323
Vietnam Prosperity Joint Stock Commercial Bank - Can Tho Branch		5,174,782
Other banks	89,335,544	56,069,118
+ Cash in banks (USD)	977,774,115	44,925,549
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Can Tho Branch	13,436,219	13,608,134
Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Branch	5,389,888	5,675,447
Joint Stock Commercial Bank for Investment and Development of Vietnam - Mekong Delta Branch	5,395,761	5,739,422
Saigon Thuong Tin Commercial Joint Stock Bank - Can Tho Branch	5,071,194	5,154,537
Vietnam Prosperity Joint Stock Commercial Bank - Can Tho Branch	7,776,636	7,776,636
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thot Not Transaction Office	934,832,675	
Other banks	5,871,742	6,971,373
+ Cash in banks (EUR)	44,569,017	42,978,940
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Can Tho Branch	10,547,216	10,768,933
Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Branch	12,609,938	2,711
Joint Stock Commercial Bank for Investment and Development of Vietnam - Mekong Delta Branch	6,494,358	6,861,967
Saigon Thuong Tin Commercial Joint Stock Bank - Can Tho Branch	11,691,940	6,645,355
Vietnam Bank for Agriculture and Rural Development - HCMC Branch	3,225,565	4,862,912
Other banks		13,837,062
+ Cash in banks (AUD)	6,881,612	2,882,727
Vietnam Bank for Agriculture and Rural Development - HCMC Branch	2,882,727	2,882,727
Saigon Thuong Tin Commercial Joint Stock Bank - Can Tho Branch	3,998,885	
- Cash in transit		
- Cash equivalents		
Total	**5,342,716,748**	**2,027,785,118**

2 . FINANCIAL INVESTMENTS

Equity investments in other entities

Items	30/09/2026			01/01/2026		
	Historical cost	Recoverable amount	Provision amount	Historical cost	Recoverable amount	Provision amount
Investments in joint ventures and associates	***14,217,679,000***	***14,757,594,756***	***539,915,756***	***14,217,679,000***	***14,757,594,756***	***539,915,756***
Novotech - Trung Hung Company Limited	9,352,000,000	10,061,068,143	709,068,143	9,352,000,000	10,061,068,143	709,068,143
Viet Duc Rice Production Processing And Export Business Company Limited	4,865,679,000	4,696,526,613	(169,152,387)	4,865,679,000	4,696,526,613	(169,152,387)
Total	**14,217,679,000**	**14,757,594,756**	**539,915,756**	**14,217,679,000**	**14,757,594,756**	**539,915,756**

Notes:

- According to Investment Certificate No. 571022000040, first registered on 02/07/2012, issued by the People's Committee of Can Tho City, the Company has invested VND 9,352,000,000 in Novotech - Trung Hung Co., Ltd., representing 17.13% of the charter capital.

- According to Investment Certificate No. 571022000022, first registered on 07/08/2009, issued by the Department of Planning and Investment of Can Tho City, Viet Duc Rice Production, Processing, Trading and Export Co., Ltd.: VND 4,865,679,000, representing 2.28% of the charter capital.

- Operating status of joint ventures and associates: these companies are currently in "suspended operation" status

- Major transactions between the Company and its joint ventures and associates: none.

3. TRADE RECEIVABLES

Items	30/09/2026		01/01/2026	
	Carrying amount	Provision amount	Carrying amount	Provision amount
Short-term	**488,380,624,797**	**10,092,400,000**	**331,737,523,630**	**10,092,400,000**
An Dien Food Processing Joint Stock Company	199,054,160,820		128,361,100,000	
Mivi Foods	9,542,118,315		7,188,209,438	
Dai Thanh Phu Trading Construction Joint Stock Company	10,092,400,000	10,092,400,000	10,092,400,000	10,092,400,000
AT (Korea Agro - Fisher and Food Trade Corporation)	12,420,045,290		12,525,686,503	
An Tho Trading Production Co., Ltd.	251,338,296,500		154,123,570,000	
Other parties	5,933,603,872		19,446,557,689	
Total	**488,380,624,797**	**10,092,400,000**	**331,737,523,630**	**10,092,400,000**

4. ADVANCES TO SUPPLIERS

Items	30/09/2026		01/01/2026	
	Carrying amount	Provision amount	Carrying amount	Provision amount
4.1. Short-term	**358,723,592,417**		**413,248,792,805**	
Golden Rice Food Joint Stock Company	125,245,907,828	-	189,850,091,578	-
Huynh Loan Agricultural Products Processing Trading One Member	211,202,680,083	-	223,182,603,899	-
An Tho Trading Production Co., Ltd.	21,799,449,243			
Other parties	475,555,263		216,097,328	
4.2. Advances to suppliers who are	**321,984,070,000**		**321,984,070,000**	
Mr. Pham Thai Binh (*)	321,984,070,000	-	321,984,070,000	-
Total	**680,707,662,417**		**735,232,862,805**	

(*) Notes :

Prepayment for asset transactions under Resolution of the Board of Directors No. 09/2024/TAR/NQ-HĐQT dated 04/06/2024 and 2 principle contracts for the transfer of land use rights dated 10/06/2024. As at 30/06/2026, the Company has paid the entire transfer amount to Mr. Pham Thai Binh under the above 2 contracts (VND 321,984,070,000) and is currently completing the legal procedures.

5. OTHER RECEIVABLES

Items	30/09/2026		01/01/2026	
	Carrying amount	Provision amount	Carrying amount	Provision amount
Short-term				
- Deposits and mortgages (*)	201,000,384		201,650,174	
- Other short-term receivables (**)	542,738,560,147		542,738,560,147	
Total	**542,939,560,531**		**542,940,210,321**	

Notes :

	30/09/2026	01/01/2026
(*) ***Deposits and mortgages as at 30/09/2026 include:***		
Vietnam Prosperity Joint Stock Commercial Bank - Can Tho Branch	*200,000,000*	*200,000,000*
Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Branch	*1,000,384*	*1,650,174*
Total	***201,000,384***	***201,650,174***
(**) ***Other short-term receivables as at 30/09/2026 include:***		
Mr. Nguyen Gia Phat (i)	*26,864,803,931*	*26,864,803,931*
Mr. Phan Thien Trang (i)	*494,362,050,000*	*494,362,050,000*
Ms. Nguyen Le Hai Yen (i)	*21,511,706,216*	*21,511,706,216*
Total	***542,738,560,147***	***542,738,560,147***

(i) The payment for the share transfer contracts at Tay Do Hospital Joint Stock Company, which is currently in the process of completing legal procedures.

6. DOUBTFUL DEBTS

Items	30/09/2026		01/01/2026	
	Principal amount	Recoverable amount	Principal amount	Recoverable amount
- Total value of receivables and loans that are overdue, or not yet overdue but doubtful of recovery	10,092,400,000		10,092,400,000	
Details:				
+ Trade receivables	10,092,400,000		10,092,400,000	
+ Other receivables				
+ Advances to suppliers				
- Collectibility of overdue receivables	-	-	-	-
Total	**10,092,400,000**		**10,092,400,000**	

7 . INVENTORIES

Items	30/09/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
- Raw materials and materials	80,900,102,749		206,358,390,098	
- Tools and supplies	2,930,609,211		1,874,953,472	
- Work in progress	16,689,707,568		14,092,044,823	
- Finished goods	1,954,874,983		6,371,424,732	
- Goods	1,554,615,401		6,170,572,229	
Total	**104,029,909,912**	**-**	**234,867,385,354**	**-**

Notes:

- Material allocation basis: allocated directly to products

- Value of slow-moving, poor-quality, deteriorated or technologically obsolete inventories... that cannot be sold at the end of the period: None

- Causes and handling of slow-moving, poor-quality, deteriorated or technologically obsolete inventories...: None

Value of inventory pledged or mortgaged as security for liabilities at the end of the period: 104,029,909,912 VND.

- Reasons for additional provision or reversal of provision for inventory devaluation: None.

8 . LONG-TERM ASSETS IN PROGRESS

Construction in progress

Items	30/09/2026	01/01/2026
Purchase of fixed assets	-	-
The Kien Giang model field project	7,037,023,473	7,037,023,473
Waste Treatment Plant Project	352,008,036	352,008,036
Domitory for employess	13,681,005	13,681,005
Other	72,981,580	72,981,580
Upgrade and renovation of fixed assets	-	-
Total	**7,475,694,094**	**7,475,694,094**

9 . INCREASE/DECREASE IN TANGIBLE FIXED ASSETS:

Items	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Other assets	Total
Historical cost						
Opening balance	**516,446,049,954**	**243,342,448,866**	**25,345,998,918**			**785,134,497,738**
Increase during the period		**438,095,238**				**438,095,238**
- Purchases during the period		438,095,238				438,095,238
- Completed construction in progress						
- Other increases						
Decrease during the period		**36,000,000**				**36,000,000**
- Disposals						
- Other decreases		36,000,000				36,000,000
Closing balance	**516,446,049,954**	**243,744,544,104**	**25,345,998,918**			**785,536,592,976**
Accumulated depreciation						
Opening balance	**142,166,795,312**	**168,288,803,870**	**12,331,946,986**			**322,787,546,168**
Increase during the period	**17,492,955,132**	**10,254,070,023**	**2,143,714,516**			**29,890,739,671**
- Depreciation during the period	17,492,955,132	10,254,070,023	2,143,714,516			29,890,739,671
- Other increases						
Decrease during the period						
- Disposals						
- Other decreases						
Closing balance	**159,659,750,444**	**178,542,873,893**	**14,475,661,502**			**352,678,285,839**
Net book value						
At the beginning of the year	**374,279,254,642**	**75,053,644,996**	**13,014,051,932**			**462,346,951,570**
At the end of the period	**356,786,299,510**	**65,201,670,211**	**10,870,337,416**			**432,858,307,137**

Notes:

- Net book value at the end of the period of tangible fixed assets mortgaged or pledged as security for loans *61,481,381,038* *VND*

- Historical cost at the end of the period of tangible fixed assets fully depreciated but still in use *118,597,782,530* *VND*

- Historical cost at the end of the period of tangible fixed assets awaiting disposal: None *VND*

- Commitments to purchase or sell tangible fixed assets of significant value in the future: None

- Detailed disclosure of the list of tangible fixed assets that are currently held and those liquidated, sold, or transferred during the period, with a value equal to or exceeding 10% of the total value of tangible fixed assets;

Asset name	01/01/2026			30/09/2026		
	Historical cost	ccumulated depreciatio	Net book value	Historical cost	ccumulated depreciati	Net book value
Project: Field leveling and raising – Gate1 (0000043); Trung An (0000699; 0000700)	*164,203,441,786*	*24,870,095,630*	*139,333,346,156*	*164,203,441,786*	*28,981,571,417*	135,221,870,369

- Other changes in tangible fixed assets: None

10 . INCREASE/DECREASE IN INTANGIBLE FIXED ASSETS

Items	Land use rights	Copyright, patents	Industrial property rights	Computer software	Licenses and franchise licenses	Other intangible fixed assets	Total
Historical cost							
Opening balance	**89,913,489,381**						**89,913,489,381**
Increase during the period							
- Purchases during the period							
- Internally generated							
- Other increases							
Decrease during the period							
- Disposals							
- Other decreases							
Closing balance	**89,913,489,381**						**89,913,489,381**
Accumulated depreciation							
Opening balance	**12,064,173,308**						**12,064,173,308**
Increase during the period	**1,086,105,699**						**1,086,105,699**
- Depreciation during the period	1,086,105,699						1,086,105,699
- Other increases							
Decrease during the period							
- Disposals							
- Other decreases							
Closing balance	**13,150,279,007**						**13,150,279,007**
Net book value							
At the beginning of the year	**77,849,316,073**						**77,849,316,073**
At the end of the period	**76,763,210,374**						**76,763,210,374**

Notes:

- Detailed disclosure of the list of existing intangible fixed assets and those liquidated, sold, or transferred during the period with a value equal to or exceeding 10% of the total value of intangible fixed assets :

Asset name	01/01/2026			30/09/2026		
	Historical cost	Accumulated depreciation	Net book value	Historical cost	Accumulated depreciation	Net book value
Land use rights (CT02710)	*28,000,000,000*	*4,598,708,825*	*23,401,291,175*	*28,000,000,000*	*4,598,708,825*	*23,401,291,175*
Land use rights (AP574908)	*23,988,710,206*	*4,497,716,408*	*19,490,993,798*	*23,988,710,206*	*4,902,840,986*	*19,085,869,220*
Land use rights (CI843020)	*42,523,488,000*	*7,566,456,900*	*34,957,031,100*	*42,523,488,000*	*8,247,438,021*	*34,276,049,979*

- Net book value at the end of the period of intangible fixed assets mortgaged or pledged as security for loans: *76,763,210,374* *VND*

- The historical cost of intangible fixed assets which have been fully depreciated but are still in use at the end of fiscal year: *-* *VND*

- Changes to depreciation methods: None

- Explanatory notes on data and other explanations: None.

11 . DEFERRED EXPENSES:

Items	30/09/2026	01/01/2026
11.1. Short-term		
- Prepaid operating lease expenses for fixed assets		
- Tools and supplies used		46,372,850
- Insurance expenses		93,662,237
- Other expenses		161,293,014
Total		**301,328,101**

11.2. Long-term	30/09/2026	01/01/2026
- Tools and supplies used	573,549,703	756,998,380
- Insurance expenses	200,107,321	294,384,810
- Major repair expenses	323,405,466	823,980,077
- Other expenses	248,616,979	126,471,782
Total	**1,345,679,469**	**2,001,835,049**

12 . BORROWINGS AND FINANCE LEASE LIABILITIES

Short-term

Items	Closing Balance	During the period		Opening balance
		Increase	Decrease	
Short-term				
Vietnam Bank for Agriculture and Rural Development - Ho Chi Minh City Branch (1)	434,999,886,000	225,642,575,000	225,637,125,500	434,994,436,500
Joint Stock Commercial Bank for Investment and Development of Vietnam - Mekong Delta Branch (2)	576,809,028,084		10,962,112,821	587,771,140,905
Saigon Thuong Tin Commercial Joint Stock Bank - Can Tho Branch (3)	501,539,049	689,715,758	188,176,709	
Vietnam Prosperity Joint Stock Commercial Bank - Can Tho Branch (4)	23,799,967,082	28,160,309,084	28,170,342,002	23,810,000,000
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank) - Can Tho Branch (5)	100,669,928,323	50,726,560,519	60,056,632,196	110,000,000,000
Total	**1,136,780,348,538**	**305,219,160,361**	**325,014,389,228**	**1,156,575,577,405**

Notes:

(1) Borrowing from the Vietnam Bank for Agriculture and Rural Development (Agribank) - Ho Chi Minh City Branch under Credit Line Loan Agreement No. 1700-LAV-202500154 dated 01/04/2025 and the contract appendix dated 22/04/2026, with a credit limit of VND 435 billion. The loan is secured by the Company's land use rights and circulating goods.

(2) Borrowing from the Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Mekong Delta Branch under Credit Line Agreement No. 001/2024/7613578/HĐTD dated 10/12/2024 and Amendment/Supplement to Credit Agreement No. 001-01/2024/7613578/HĐTD dated 23/01/2025; and the request for debt repayment term restructuring cum amendment/supplement to the specific credit agreement dated 12/02/2026. The loan is secured by the Company's machinery and equipment; the Company's land use rights and assets on land; and land use rights of a third party.

(3) Credit card loan from Saigon Thuong Tin Commercial Joint Stock Bank - Can Tho Branch, with a credit limit of VND 600,000,000.

(4) Credit Limit Loan Agreement No. CLC-75873-01 dated February 26th, 2026, with a loan limit of VND 23,800,000,000. The loan is secured by the company's machinery and equipment and land use rights belonging to a third party.

(5) Loan from Saigon Thuong Tin Commercial Joint Stock Bank - Can Tho Branch according to credit limit contract No. 202427965462 dated December 27, 2024, amended agreement No. 202427965462-01 dated March 28, 2025, and amended and supplemented agreement No. 202427965462-02 dated March 6, 2026 credit limit is 100 billion VND. The loan is secured by assets such as Land Use Rights

13 . TRADE PAYABLES

Items	30/09/2026	01/01/2026
Short-term	**16,830,998,751**	**9,515,420,447**
Phuoc Tao Logistics Joint Stock Company	168,444,921	307,742,340
Huong Tay Production and Trading Co., Ltd.	382,360,000	
Hung Thanh Agricultural Supplies Co., Ltd.	7,485,961,250	708,000,000
Thien Phuc Agricultural Services Co., Ltd.		1,052,900,000
Anh Duong Fertilizer Joint Stock Company	800,000,999	2,448,074,999
Duy Sang Trading and Service Company Limited	4,025,186,997	576,120,000
Other parties	3,969,044,584	4,422,583,108
Total	**16,830,998,751**	**9,515,420,447**

14 . ADVANCES FROM CUSTOMERS

Items	30/09/2026	01/01/2026
Short-term	**3,319,047,716**	**64,246,974,477**
Golden Rice Food Joint Stock Company	479,475,000	47,708,947,500
Portal Steels Inc	345,072,312	-
Mivifoods	2,188,185,627	
An Dien Food Processing JSC		5,663,000,000
An Tho Trading Production Co., Ltd.		9,829,500,000
Other parties	306,314,777	1,045,526,977
Total	**3,319,047,716**	**64,246,974,477**

15 . TAXES AND AMOUNTS PAYABLE TO THE STATE

Items	01/01/2026	Payable during the period	Actually paid during the period	30/09/2026
15.1. Taxes and other payables to the State budget				
Value added tax		112,410,990		112,410,990
Corporate income tax	6,656,045,207	1,310,389,222	1,491,061,480	6,475,372,949
Property tax and land rental		4,062,300	4,062,300	
Total	**6,656,045,207**	**1,426,862,512**	**1,495,123,780**	**6,587,783,939**
15.2. Taxes and other receivable from the State budget				
Personal income tax	24,367,756	1,761,881		22,605,875
Total	**24,367,756**	**1,761,881**	**-**	**22,605,875**

Note: The Company's tax finalization is subject to examination by the tax authorities. Because the application of tax laws and regulations to many types of transactions is susceptible to varying interpretations, the tax amounts reported in the Financial Statements could be changed by decision of the tax authorities.

16 . ACCRUED EXPENSES

Items	30/09/2026	01/01/2026
Short-term		
- Accrued interest expense	36,124,449,345	9,325,167,631
- Accrued costs for the estimated cost of goods, finished goods, and real estate sold	1,120,634,224	
- Others	677,468,666	-
Total	**37,922,552,235**	**9,325,167,631**

17 . OTHER PAYABLES

Items	30/09/2026	01/01/2026
Short-term		
- Trade union fund	441,668,030	287,959,216
- Insurance (social, health,	190,423,785	277,770,303
- Other payables (Loan from Ms. Nguyen Thi Tham)	16,993,704,000	-
- Other payables (Loan from Ms. Pham Le Khanh Han)	5,000,000,000	
- Other payables (Borrowing from Mr. Luong Dinh Hanh)	8,500,000,000	
- Short-term deposits received	-	-
Total	**31,125,795,815**	**565,729,519**

18 . OWNERS' EQUITY

18.1. Reconciliation of changes in owners' equity

Items	Owners' contributed capital	Share premium	Retained profit	Non-controlling interest	Total
Previous opening balance	**783,197,770,000**	**200,000,000,000**	**108,975,732,919**		**1,092,173,502,919**
- Increase in capital in the previous period					
- Profit of the previous period					
- Other increases					
- Profit distribution					
- Loss of the previous period			(19,150,216,553)		(19,150,216,553)
- Other decreases					
Previous period closing balance	**783,197,770,000**	**200,000,000,000**	**89,825,516,366**		**1,073,023,286,366**
Current opening balance	**783,197,770,000**	**200,000,000,000**	**83,255,398,081**	**101,045,662,101**	**1,167,498,830,182**
- Increase in capital in the current period					
- Profit of the current period				326,919,267	326,919,267
- Other increases					
- Profit distribution					
- Loss of the current period			(30,002,870,548)		(30,002,870,548)
- Other decreases					
Current period closing balance	**783,197,770,000**	**200,000,000,000**	**53,252,527,533**	**101,372,581,368**	**1,137,822,878,901**

18.2. Details of the owners' capital contributi	Rate	30/09/2026	Rate	30/09/2026
Contributed capital of Parent Company				
Contributed capital of others (*)	100%	783,197,770,000	100%	783,197,770,000
Total		**783,197,770,000**		**783,197,770,000**
(*) Notes :				
- Mr. Pham Thai Binh	14.04%	110,000,000,000	14.04%	110,000,000,000
- Capital contributed by other shareholders	85.96%	673,197,770,000	85.96%	673,197,770,000
Total		***783,197,770,000***		***783,197,770,000***

- Value of bonds converted into shares during the period: None
- Number of treasury shares: none

18.3. Capital transactions with owners and distribution of dividends and profits

	Accumulated - 2026	Accumulated - 2025
- Owners' invested capital		
+ Contributed capital at the beginning of the	783,197,770,000	783,197,770,000
+ Increase in contributed capital during the		
+ Decrease in contributed capital during the		
+ Closing capital	783,197,770,000	783,197,770,000
- Dividends and profits distributed		

18.4. Shares	30/09/2026	30/09/2026
- Number of shares registered for issuance	78,319,777	78,319,777
- Number of shares sold to the public	78,319,777	78,319,777
+ Ordinary shares	78,319,777	78,319,777
+ Preference shares (classified as equity)		
- Number of shares repurchased (treasury shares)		
+ Ordinary shares		
+ Preference shares (classified as equity)		
- Number of shares outstanding	78,319,777	78,319,777
+ Ordinary shares	78,319,777	78,319,777
+ Preference shares (classified as equity)		

** Par value of outstanding shares: VND 10,000/share.*

19 . OFF-BALANCE SHEET ITEMS

19.1. Enterprise assets used for pledging or mortgaging

Assets	Term	Historical cost	Mortgagee
Warehouse 5 - Zone B	10 months	5,096,798,081	BIDV
Operations building	10 months	31,815,183,091	BIDV
Co Do drying factory - Warehouse 6	10 months	42,488,731,956	BIDV
Paddy Silo System - Warehouse 5	10 months	45,676,053,757	BIDV
Transformer station, Warehouse 3	10 months	179,680,000	BIDV
Polishing line, Warehouse 3	10 months	755,207,500	BIDV
Color sorter, Warehouse 5	10 months	2,534,507,082	BIDV
FUSENG VA-100 Air Compressor, Warehouse 5, Zone B	10 months	38,025,000	BIDV
Renner air compressor - Warehouse 5, Zone C	10 months	253,500,000	BIDV
Air compressor (SATAKE) Warehouse 5, Zone B	10 months	342,000,000	BIDV
Fire Protection System for Warehouse 3	10 months	70,225,455	BIDV
Fire Protection System for Warehouse 5	10 months	240,597,600	BIDV
Milling - polishing - color sorting system, Warehouse 5, Zone C (BVN)	10 months	11,584,081,701	BIDV
ATEK rice dryer, Warehouse 5, Zone C	10 months	5,797,113,049	BIDV
Fire Protection System for Warehouse 5	10 months	229,524,000	BIDV
Control cabinet, Warehouse 5, Zone C	10 months	114,500,000	BIDV
Rice scale, Warehouse 5 - Zone C	10 months	200,000,000	BIDV
TC net weighing line, Warehouse 3	10 months	140,000,000	BIDV
Transformer station, Warehouse 5	10 months	1,870,179,404	BIDV
Moisture meter, Warehouse 5, Zone C	10 months	176,160,000	BIDV
Amecs (ATEK) color sorter, Warehouse 5, Zone B	10 months	2,302,128,009	BIDV
Fresh rice scale, Warehouse 5, Zone C	10 months	100,000,000	BIDV

Auxiliary system for color sorter, Warehouse 5, Zone B	10 months	73,680,000	BIDV
Amecs (ATEK) color sorter, Warehouse 5, Zone C	10 months	2,308,482,000	BIDV
Rice drying system, Warehouse 5, Zone C	10 months	15,454,545,455	BIDV
Automatic scale, Warehouse 5, Zone C	10 months	90,000,000	BIDV
Generator (Head office)	10 months	285,000,000	BIDV
3-phase electrical system, Warehouse 5	10 months	355,944,408	BIDV
Storage bins for warehouses	10 months	3,912,154,194	BIDV
Thuan Cuong bag scale, Warehouse 5, Zone B	10 months	115,000,000	BIDV
Conveyor system, Warehouse 5	10 months	405,517,100	BIDV
Turning screen, Warehouse 5	10 months	104,734,000	BIDV
Intake scale, Warehouse 5, Zone C	10 months	150,000,000	BIDV
Fire Protection System for Warehouse 5	10 months	328,225,000	BIDV
Goods elevator, Warehouse 5	10 months	580,000,000	BIDV
Kubaku tractor (Kien Giang model field)	10 months	829,090,909	BIDV
Water pumping system - Kien Giang model	10 months	334,720,800	BIDV
Kubota Tractor (Kien Giang model field)	10 months	384,545,455	BIDV
Hitachi excavator (Kien Giang model field)	10 months	1,039,090,909	BIDV
Thuan Cuong bagging scale, Warehouse 5, Zone B	10 months	220,000,000	BIDV
Paddy hopper, Warehouse 5, Zone C	10 months	846,714,000	BIDV
Transformer station (Head office)	10 months	470,000,000	BIDV
560KVA transformer station (Kien Giang model field)	10 months	277,600,000	BIDV
YAMAHA Rice Transplanter (Kien Giang model field)	10 months	800,000,000	BIDV
3-phase transformer station (Kien Giang model field)	10 months	168,000,000	BIDV
Kobelco SG75A Screw Air Compressor – Warehouse 3	10 months	535,761,814	BIDV
Generator, Warehouse 5	10 months	450,000,000	BIDV
Rice transplanter (Kien Giang model field)	10 months	840,000,000	BIDV
Combined floor scrubber, Warehouse 5, Zone B	10 months	35,454,545	BIDV
Metal detector (Warehouse 5, Zone B)	10 months	250,000,000	BIDV
TC40 automatic scale, Warehouse 5, Zone C	10 months	330,000,000	BIDV
TC60 electronic scale, Warehouse 5, Zone C	10 months	150,000,000	BIDV
TC-40 automatic scale, Warehouse 5, Zone C	10 months	110,000,000	BIDV
Yamaha rice transplanter (Kien Giang model field)	10 months	69,000,000	BIDV
Fini dust filter (Warehouse 5 - Zone B)	10 months	130,000,000	BIDV
Dong Son drum set	10 months	340,000,000	BIDV
Indirect exhaust fan	10 months	63,000,000	BIDV
Conveyor System - 2018	10 months	98,118,790	BIDV
Rice bucket elevator	10 months	43,000,000	BIDV
Project: Medium-voltage line - 3-phase 22/0.4kV-1x750kVA transformer station (Warehouse 5)	10 months	1,198,380,909	BIDV
Land use rights (CT02710)	12 months	28,000,000,000	AGR
Land use rights (AP574908)	10 months	23,988,710,206	BIDV
Land use rights (CI843020)	10 months	42,523,488,000	BIDV
Co Do Rice Drying Tunnel Facility	12 months	3,768,000,000	VPB
6 t/h fluidized bed boiler and heat supply system for a rice drying kiln	12 months	8,000,000,000	VPB
Fluidized bed boiler and heat supply system for the Co Do rice drying facility (HD 182)	12 months	14,131,200,000	VPB
Electrical system of the Co Do rice drying plant	12 months	8,792,000,000	VPB

19.2. Foreign currencies

	30/09/2026	01/01/2026
- USD	1,345.65	1,425.84
- EUR	1,028.05	960.33
- AUD	378.65	166.42

VI . ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CONSOLIDATED INCOME STATEMENT

Unit: VND

1 . TOTAL REVENUE FROM SALES AND SERVICES RENDERED

Items	Quarter 3 - 2026	Quarter 3 - 2025
1.1. Revenue		
- Revenue from sales of finished goods and goods	32,936,079,498	944,069,191,557
- Revenues from services rendered	2,342,406,527	6,318,457,532
Total	**35,278,486,025**	**950,387,649,089**

1.2. Revenue from related parties: see Note VIII.4

2 . REVENUE DEDUCTIONS

Items	Quarter 3 - 2026	Quarter 3 - 2025
- Commercial discounts		
- Sales rebates		
- Sales returns		612,000
Total	-	**612,000**

3 . COST OF GOODS SOLD

Items	Quarter 3 - 2026	Quarter 3 - 2025
- Cost of goods and finished goods sold	31,589,977,450	919,883,478,625
- Cost of services rendered	1,238,634,080	702,149,935
Total	**32,828,611,530**	**920,585,628,560**

4 . FINANCIAL INCOME

Items	Quarter 3 - 2026	Quarter 3 - 2025
- Interest on deposits and loans	739,943	1,682,669
- Gains of realized exchange rate difference	42,056,848	754,011,557
- Gains of unrealized exchange rate difference	19,326,642	
- Other financial income	2,000,000	
Total	**64,123,433**	**755,694,226**

5 . FINANCIAL EXPENSES

Items	Quarter 3 - 2026	Quarter 3 - 2025
- Borrowing costs	767,618,244	19,340,818,272
- Losses of realized exchange rate difference	29,827,502	111,753,443
- Losses of unrealized exchange rate difference	0	
- Provision for devaluation of trading securities and provision for losses on investments in other entities		
Total	**797,445,746**	**19,452,571,715**

6 . OTHER INCOME

Items	Quarter 3 - 2026	Quarter 3 - 2025
- Testing support and bonuses received	65,727,900	
- Transportation and packaging support received	218,260,780	
- Others	400,101	2,150,199,594
Total	**284,388,781**	**2,150,199,594**

7 . OTHER EXPENSES

Items	Quarter 3 - 2026	Quarter 3 - 2025
- Transportation support for sellers		
- Fines and penalties		
- Depreciation expenses - below-capacity production		
- Others	26,757	508,182,802
Total	**26,757**	**508,182,802**

8 . SELLING EXPENSES AND GENERAL ADMINISTRATION EXPENSES

Items	Quarter 3 - 2026	Quarter 3 - 2025
8.1. General administration expenses		
- Tools, supplies cost	13,539,206	20,342,961
- Labour expenses	2,739,885,255	2,583,748,374
- Depreciation expenses	964,377,102	979,346,887
- Tax, duties, fees	4,062,300	
- Costs of external services	595,984,840	1,270,500,399
- Other expenses in cash	1,000,000	
Total	**4,318,848,703**	**4,853,938,621**
8.2. Selling expenses		
- Tools, supplies cost	448,435,152	15,905,710
- Labour expenses	173,980,800	187,168,500
- Depreciation expenses	81,258,249	101,489,205
- Costs of external services	2,549,678,569	4,638,924,760
- Other expenses in cash	-	
Total	**3,253,352,770**	**4,943,488,175**

9 . PRODUCTION AND BUSINESS COSTS BY ELEMENT

Items	Quarter 3 - 2026	Quarter 3 - 2025
- Raw material and material expenses	25,370,444,157	920,585,628,560
- Tools, supplies cost	772,264,090	36,248,671
- Labour expenses	2,913,866,055	2,770,916,874
- Depreciation expenses of fixed assets	6,605,554,813	1,080,836,092
- Costs of external services	4,716,703,800	5,909,425,159
- Other expenses in cash	21,980,088	
Total	**40,400,813,003**	**930,383,055,356**

10 . CORPORATE INCOME TAX EXPENSES

Items	
- Accounting profit before tax	
- Tax calculated based on the current corporate income tax rate	
Adjustment	
- Non-taxable income	
- Non-deductible expenses	
- Provision for shortfall/(surplus) from prior years	
Taxable profit	
Corporate income tax expenses	
Current corporate income tax expenses	
- Corporate income tax expenses calculated on taxable income of the current period	
- Adjustment of CIT expenses of previous periods into current income tax expenses of this	
Deferred corporate income tax expense	
Corporate income tax expense (*)	

The corporate income tax expense for the accounting period is estimated based on taxable income and is subject to poten

11 . BASIC EARNINGS PER SHARE

Accounting profit after CIT	**(5,801,990,267)**
Profit attributable to ordinary	**(5,801,990,267)**
Bonus and welfare funds	
Weighted average number of	78,319,777
Basic earnings per share	**(74)**

VII . ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CONSOLIDATED CASH FLOW STATEMEN

1 . Cash held by the enterprise but not available for use

During the first 6 months of 2026, the Company had no cash held by the enterprise but not available for use.

2 . Non-cash transactions affecting the Cash Flow Statement in the future

During the first 6 months of 2026, the Company had no non-cash transactions affecting the cash flow statement.

3 . Proceeds from borrowings during the period

	From 01/01/2026 to 30/09/2026
- Proceeds from borrowings under ordinary loan agreements	305,219,160,361
- Proceeds from other forms of borrowing	

4 . Actual principal repaid during the period

	From 01/01/2026 to 30/09/2026
- Repayment of principal of borrowings under ordinary loan agreements	325,014,389,228
- Repayment of other forms of borrowing	

VIII . OTHER INFORMATION

1 . Segment reporting information

Segment reporting by service units and business sectors

Items	Sales of finished goods and goods	Services and other activities	Total
Quarter 3 - 2026			
Net revenue	***32,936,079,498***	***2,342,406,527***	***35,278,486,025***
Net revenue from external sales	32,936,079,498	2,342,406,527	35,278,486,025
Cost of sales	***31,589,977,450***	***1,238,634,080***	***32,828,611,530***
Cost of goods and services sold to external parties	31,589,977,450	1,238,634,080	32,828,611,530
Profit from business activities before tax	***1,346,102,048***	***1,103,772,447***	***2,449,874,495***
Financial income			64,123,433
Financial expenses			797,445,746
Selling expenses			3,253,352,770
General and administrative expense			4,318,848,703
Other income			284,388,781
Other expense			26,757
Income tax expense - current			58,296,609
Total profit after tax			**(5,629,583,876)**
Quarter 3 - 2025			
Net revenue	***944,068,579,557***	***6,318,457,532***	***950,387,037,089***
Net revenue from external sales	944,068,579,557	6,318,457,532	950,387,037,089
Cost of sales	***919,883,478,625***	***702,149,935***	***920,585,628,560***
Cost of goods and services sold to external parties	919,883,478,625	702,149,935	920,585,628,560
Profit from business activities before tax	***24,185,100,932***	***5,616,307,597***	***29,801,408,529***
Financial income			755,694,226
Financial expenses			19,452,571,715
Selling expenses			4,943,488,175
General and administrative expense			4,853,938,621
Other income			2,150,199,594
Other expense			508,182,802
Income tax expense - current			88,055,281
Total profit after tax			**2,861,065,755**

2 . Contingent liabilities, commitments, and other financial information: none.

3 . Events after the end of the accounting period: None.

4 . Information on related parties:

4.1. Transactions with key management members

Key management members and related individuals include: Board of Directors, Board of Supervisors and Board of Management.

Transactions during the period between the Company and key management members:

Expenses of the Board of Directors, Board of Supervisors and Board of Management

Salaries	**Quarter 3 - 2026**	**Quarter 3 - 2025**
Ms. Nguyen Le Bao Trang	60,000,000	51,000,000
Mr. Pham Thai Binh	60,000,000	60,000,000
Ms. Pham Le Khanh Han	48,000,000	48,000,000
Ms. Pham Le Khanh Huyen	54,000,000	54,000,000
Mr. Pham Tran Thanh Tan	39,000,000	-
Ms. Nguyen Thi Ngoc Trang	0	22,750,000
Mr. Nguyen Van Duc	30,000,000	24,000,000
Total	**291,000,000**	**259,750,000**

Other transactions: None

At the end of the accounting period, balances with key management members are as follows

Related Parties	Item	Balance
Mr. Pham Thai Binh	Advances to suppliers	321,984,070,000

4.2. Transactions with other individual related parties: None

4.3. Transactions with related parties that are organizations

Related Parties	Relationship	Capital ownership
Trung An Kien Giang Hi-Tech Farming Joint Stock Company	Subsidiaries	67.14%
Novotech - Trung Hung Company Limited	Associates	40.00%
Viet Duc Rice Production Processing And Export Business Company Limited	Associates	39.00%

There is no transactions during the period between the Company and related parties
At the end of the period, balances with key management members is :

5 . Going concern information

There are no events that cast significant doubt on the Company's ability to continue as a going concern, and the Company has neither the intention nor the need to cease operations or significantly curtail the scale of its operations.

6 . Comparative information

The comparative figures comprise the figures presented in the consolidated financial statements for Quarter 3 of 2025 and the figures presented in the 2025 consolidated financial statements, which were audited by Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS).

In accordance with Circular 99/2025/TT-BTC dated October 27, 2025—which replaces Circular 200/2014/TT-BTC dated December 20, 2014, issued by the Ministry of Finance—the Company is adjusting certain line item codes in the Consolidated Balance Sheet / Consolidated Statement of Financial Position and figures in the Income Statement. This adjustment does not result in the reclassification of the corresponding line items.

Approved on October 28, 2026

Prepared by	**Chief Accountant**	**Legal representative**
PHAM TRAN THUY AN	**PHAM LE KHANH HUYEN**	**NGUYEN THI NHAN**