# TRUNG AN HI-TECH FARMING JOINT STOCK COMPANY

## SEPARATE FINANCIAL STATEMENTS
## Quarter 3, 2026

CÔNG TY CỔ PHẦN NÔNG NGHIỆP CÔNG NGHỆ CAO TRUNG AN

Digitally signed by CÔNG TY CỔ PHẦN NÔNG NGHIỆP CÔNG NGHỆ CAO TRUNG AN
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# SEPARATE 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** | | **1,703,358,902,275** | **1,811,569,365,304** |
| **I. Cash and cash equivalents** | **110** | V.1 | **553,074,794** | **1,546,409,803** |
| Cash | 111 | | 553,074,794 | 1,546,409,803 |
| **II. Short-term financial investment** | **120** | | | |
| **III. Short-term receivables** | **130** | | **1,698,467,255,060** | **1,593,990,397,276** |
| Short-term trade receivables | 131 | V.3 | 534,034,352,939 | 327,375,824,150 |
| Short-term prepayments to suppliers | 132 | V.4 | 631,785,741,590 | 733,966,762,805 |
| Other short-term receivables | 135 | V.5 | 542,739,560,531 | 542,740,210,321 |
| Allowance for doubtful short-term receivables (*) | 136 | V.6 | (10,092,400,000) | (10,092,400,000) |
| **IV. Inventories** | **140** | V.7 | **1,972,500,000** | **213,247,056,833** |
| Inventories | 141 | | 1,972,500,000 | 213,247,056,833 |
| **V. Short-term biological assets** | **150** | | | |
| **VI. Other short-term assets** | **160** | | **2,366,072,421** | **2,785,501,392** |
| Short-term prepaid expenses | 161 | V.11 | | 301,328,101 |
| Deductible value-added tax (VAT) | 162 | | 2,343,466,546 | 2,459,805,535 |
| Taxes and other receivables from the State | 163 | V.15 | 22,605,875 | 24,367,756 |
| **B. LONG-TERM ASSETS** | **200** | | **398,251,180,881** | **413,565,592,651** |
| **I. Long-term receivables** | **210** | | | |
| **II. Fixed assets** | **220** | | **174,698,339,723** | **189,486,558,275** |
| Tangible fixed assets | 221 | V.9 | 97,935,129,349 | 111,637,242,202 |
| - Historical cost | 222 | | 353,985,674,546 | 353,985,674,546 |
| - Accumulated depreciation (*) | 223 | | (256,050,545,197) | (242,348,432,344) |
| 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 | **352,008,036** | **352,008,036** |
| Construction in progress | 252 | | 352,008,036 | 352,008,036 |
| **VI. Long-term financial investments** | **260** | V.2 | **222,075,416,897** | **222,075,416,897** |
| Investments in subsidiaries | 261 | | 208,460,000,000 | 208,460,000,000 |
| Investments in joint ventures and associates | 262 | | 14,217,679,000 | 14,217,679,000 |
| Allowance for impairment of long-term investments in | 264 | | (602,262,103) | (602,262,103) |
| **VII. Other long-term assets** | **270** | | **1,125,416,225** | **1,651,609,443** |
| Long-term prepaid expenses | 271 | V.11 | 1,125,416,225 | 1,651,609,443 |
| **TOTAL ASSETS (280=100+200)** | **280** | | **2,101,610,083,156** | **2,225,134,957,955** |

# SEPARATE STATEMENT OF FINANCIAL POSITION

**As at September 30, 2026**

*Unit: VND*

| Items | Code | Note | 30/09/2026 | 01/01/2026 |
|---|---|---|---|---|
| **C. LIABILITIES** | **300** | | **1,069,044,976,180** | **1,161,899,014,529** |
| **I. Short-term liabilities** | **310** | | **1,069,044,976,180** | **1,161,899,014,529** |
| Short-term trade payables | 311 | V.13 | 890,215,039 | 24,006,536,061 |
| Short-term advances from customers | 312 | V.14 | 718,332,312 | 98,201,274,477 |
| Short-term taxes and other payables to the State | 314 | V.15 | 6,770,176,775 | 7,009,145,643 |
| Payables to employees | 315 | | 629,216,572 | 324,021,973 |
| Short-term accrued expenses | 316 | V.16 | 36,801,918,011 | 9,167,006,944 |
| Other short-term payables | 320 | V.17 | 10,924,664,338 | 425,452,026 |
| Short-term borrowings and finance lease liabilities | 321 | V.12 | 1,012,310,453,133 | 1,022,765,577,405 |
| **II. Long-term liabilities** | **330** | | | |
| **D. EQUITY** | **400** | V.18 | **1,032,565,106,976** | **1,063,235,943,426** |
| Owners' contributed capital | 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 | | 49,367,336,976 | 80,038,173,426 |
| - Retained profit brought forward | 420a | | 80,038,173,426 | 108,248,824,290 |
| - Retained profit for the current period | 420b | | (30,670,836,450) | (28,210,650,864) |
| **TOTAL RESOURCES (440=300+400)** | **440** | | **2,101,610,083,156** | **2,225,134,957,955** |

*Approved on October 28, 2026*

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

# SEPARATE 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 | **52,519,808,284** | **636,682,560,333** | **683,669,984,146** | **1,703,173,708,309** |
| 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** | | **52,519,808,284** | **636,681,600,333** | **683,669,372,146** | **1,703,122,053,809** |
| Cost of goods sold | 11 | VI.3 | 54,084,725,830 | 613,221,168,292 | 658,155,150,080 | 1,644,857,285,458 |
| **Gross profit (20=10-11)** | **20** | | **(1,564,917,546)** | **23,460,432,041** | **25,514,222,066** | **58,264,768,351** |
| Gain/(loss) from disposal and liquidation of investment property | 21 | | | | | |
| Financial income | 22 | VI.4 | 27,927,955 | 878,818,452 | 754,136,019 | 3,149,830,294 |
| Financial expenses | 23 | VI.5 | 442,908,957 | 35,999,624,456 | 17,003,317,584 | 60,767,745,322 |
| *- In which: Interest expense* | *24* | | *440,292,292* | *35,196,914,912* | *16,903,737,677* | *60,321,520,784* |
| Selling expenses | 25 | VI.8 | 904,105,520 | 8,039,484,600 | 4,668,033,725 | 15,333,918,012 |
| General and administrative expense | 26 | VI.8 | 3,270,222,533 | 11,146,655,903 | 4,073,542,237 | 11,765,378,996 |
| **Net operating profit {30=20+21+22-(23+25+26)}** | **30** | | **(6,154,226,601)** | **(30,846,514,466)** | **523,464,539** | **(26,452,443,685)** |
| Other income | 31 | VI.6 | 0 | 1,446,810,795 | 1,926,234,649 | 5,442,016,656 |
| Other expense | 32 | VI.7 | 26,755 | 106,043,712 | 381,130,963 | 1,342,241,842 |
| **Other profit (40=31-32)** | **40** | | **(26,755)** | **1,340,767,083** | **1,545,103,686** | **4,099,774,814** |
| **Net profit before tax (50=30+40)** | **50** | | **(6,154,253,356)** | **(29,505,747,383)** | **2,068,568,225** | **(22,352,668,871)** |
| Income tax expense - current | 51 | VI.10 | 0 | 1,165,089,067 | | 2,064,489,371 |
| Deferred corporate income tax expenses | 52 | | | | | |
| **Net profit after tax (60=50-51-52)** | **60** | | **(6,154,253,356)** | **(30,670,836,450)** | **2,068,568,225** | **(24,417,158,242)** |

*Approved on October 28, 2026*

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

## SEPARATE CASH FLOW STATEMENT

*(Under 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** | | **(29,505,747,383)** | **(22,352,668,871)** |
| **Adjustments for** | | | | |
| - Depreciation of fixed assets and investment property | 02 | | 14,788,218,552 | 15,373,405,796 |
| - Provisions | 03 | | | |
| - Net foreign exchange (gains)/losses arising from revaluation of monetary items denominated in foreign currencies | 04 | | 328,614,329 | (2,702,206,586) |
| - (Gains)/losses from investing and financing activities | 05 | | (901,835) | (3,799,170) |
| - Borrowing costs | 06 | | 35,196,914,912 | 60,321,520,784 |
| - Other adjustments | 07 | | | |
| **Operating profit before changes in working capital** | **08** | | **20,807,098,575** | **50,636,251,953** |
| - Increase/(decrease) in receivables | 09 | | (104,687,371,243) | 224,416,678,641 |
| - Increase/(decrease) in inventories | 10 | | 211,274,556,833 | 14,070,116,585 |
| - Increase/(decrease) in payables (excluding interest payable and corporate income tax payable) | 11 | | (109,141,955,638) | (97,135,807,775) |
| - Increase/(decrease) in prepaid expenses | 12 | | 827,521,319 | 350,170,607 |
| - Increase/(decrease) in trading securities | 13 | | | |
| - Interest paid | 14 | | (8,214,904,483) | (58,045,396,196) |
| - Corporate income tax paid | 15 | | (1,404,057,935) | (6,898,512,498) |
| - Other cash receipts from operating activities | 16 | | | |
| - Other cash payments for operating activities | 17 | | | |
| **Net cash flows from operating activities** | **20** | | **9,460,887,428** | **127,393,501,317** |
| **II. Cash flows from investing activities** | | | | |
| Payments for acquisition and construction of fixed assets and other long-term assets | 21 | | | |
| Proceeds from disposal of fixed assets and other long-term assets | 22 | | | |
| Payments for loans granted and purchase of debt instruments of | 23 | | | |
| Proceeds from recovery of loans and sale of debt instruments of | 24 | | | |
| Payments for investments in other entities | 25 | | | |
| Proceeds from divestment in other entities | 26 | | | |
| Interest received, dividends and profit distributions received | 27 | | 901,835 | 3,799,170 |
| **Net cash flows from investing activities** | **30** | | **901,835** | **3,799,170** |
| **III. Cash flows from financing activities** | | | | |
| Proceeds from issuance of shares and capital contributions from owners | 31 | | | |
| Payments for return of capital and repurchase of issued shares | 32 | | | |
| Proceeds from borrowings | 33 | | 226,303,425,806 | 1,380,414,668,334 |
| Repayment of borrowings (principal) | 34 | | (236,758,550,078) | (1,502,517,767,865) |
| Repayment of finance lease principal | 35 | | | (3,130,630,740) |
| Dividends and profit distributions paid to owners | 36 | | | |
| **Net cash flows from financing activities** | **40** | | **(10,455,124,272)** | **(125,233,730,271)** |
| **Net increase/(decrease) in cash and cash equivalents** | **50** | | **(993,335,009)** | **2,163,570,216** |
| **Cash and cash equivalents at the beginning of the period** | **60** | V.1 | **1,546,409,803** | **1,454,520,717** |
| 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 | **553,074,794** | **3,618,090,933** |

*Approved on October 28, 2026*

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

# NOTES TO THE SEPARATE 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 Enterprise Registration of Joint Stock Company No. 1800241736, first issue on August 16th, 1996 and 27th amendment as at July 14th, 2026 issued by Can Tho City Department of Finance.

| | | |
|---|---|---|
| Charter capital of the Company under the Enterprise Registration Certificate | : | 783,197,770,000 VND |
| The Company's actual contributed capital as at 30/09/2026 | : | 783,197,770,000 VND |

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

Total number of employees as at 30/09/2026: 48 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:

- Wholesale of food: Details: Trading in food, foodstuffs and aquatic products;
- Wholesale of rice. Details: Rice production and trading;
- Rice cultivation. Details: Seasonal rice cultivation

**4. Normal production and business cycle: 12 months**

**5. Operating characteristics of the Company during the financial year that affect the Separate Financial Statements**

None

**6. Enterprise structure**

| Name | Address | Benefit ratio | | Voting rights ratio | |
|---|---|---|---|---|---|
| | | 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*<br>*Main business activity: rice* | *67.14%* | *67.14%* | *67.14%* | *67.14%* |
| **Associates:** | | | | | |
| *Novotech - Trung Hung Company Limited* | *648A, National Highway 91, Thuan Hung Ward, Can Tho City* | *40.00%* | *40.00%* | *40.00%* | *40.00%* |
| *Viet Duc Rice Production Processing And Export Business Company Limited* | *647A, National Highway 91, Qui Thanh 1 Area, Thuan Hung Ward, Can Tho City* | *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 Joint Stock Company* | *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 factory No. 3* | *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 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 short-term.

- Investments with a remaining recovery period of 12 months or more, or exceeding one normal operating cycle, are classified as long-term.

**Investments in subsidiaries, associates**

Subsidiaries are enterprises controlled by the Company. Control is achieved when the Company has the ability to control the financial and operating policies of the investee enterprise in order to obtain economic benefits from that enterprise's activities.

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 significant influence over the investee.
Investments in other entities are initially recognized at cost, including the purchase price or capital contribution plus directly attributable investment costs. 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/recognized at par value.

### 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 separate financial statements in accordance with the law, 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 separate 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 |

**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).

***Software***

Costs associated with computer software programs that are not an integral part of the related hardware are capitalized. The cost of computer software comprises all expenditures incurred by the Company up to the time the software is put into use. Computer software is amortized using the straight-line method over a period of 5 to 8 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 cycle from the time of prepayment are classified as short-term.
- Costs awaiting allocation for the provision of goods or services over a period exceeding 12 months or longer than a normal operating cycle from the time of prepayment are classified as long-term.

**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.

**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.

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.

***Share premium***

Share premium is recognized as the difference between the issue price and the par value of shares on initial and additional issuance, the difference between the reissue price and the carrying amount of treasury shares, and the equity component of convertible bonds on maturity. Direct costs related to the additional issuance of shares and the reissuance of treasury shares are deducted from share premium.

***Undistributed profit***

Undistributed profit after tax is the profit derived from the company's operations after adding (+) or subtracting (-) adjustments resulting from the retrospective application of changes in accounting policies and the retrospective correction of material errors from prior years.

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 cash flow and the company's capacity to pay dividends or distribute profits.

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

## 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;

***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 interest income from loans and sales with deferred or installment payments, revenue is recognized when collection is virtually certain and the loan principal or outstanding receivable is not classified as overdue requiring a provision. Dividend income is recognized when the right to receive the dividend is established.

***Other income***

Other income comprises income from activities other than the Company's production and business: sale and disposal of fixed assets; penalties from customers for breach of contract; compensation from third parties for lost assets; recoveries of bad debts previously written off; payables with unidentified owners; income from gifts and donations in cash or in kind ...

## 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**

***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 making financial and operating decisions. Parties are also considered related if they are subject to common control or common significant influence.

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.

## V . ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE SEPARATE 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 | 30/09/2026 | 01/01/2026 |
|---|---|---|
| - Cash on hand | 3,552,849 | 1,252,226,921 |
| - Demand deposits | 549,521,945 | 294,182,882 |
| + Cash in banks (VND) | 476,523,649 | 225,009,364 |
| Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Br | 406,888,262 | 158,548,208 |
| Joint Stock Commercial Bank for Investment and Development of Vietnam | 7,467,877 | 7,460,352 |
| Vietnam Bank for Agriculture and Rural Development - HCMC Branch | 1,000,584 | 53,172,133 |
| Other banks | 61,166,926 | 5,828,671 |
| + Cash in banks (USD) | 35,164,804 | 37,148,913 |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Can Tho Brar | 13,436,219 | 13,608,134 |
| Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Br | 5,389,888 | 5,675,447 |
| Joint Stock Commercial Bank for Investment and Development of Vietnam | 5,395,761 | 5,739,422 |
| Saigon Thuong Tin Commercial Joint Stock Bank - Can Tho Branch | 5,071,194 | 5,154,537 |
| Other banks | 5,871,742 | 6,971,373 |
| + Cash in banks (EUR) | 30,951,880 | 29,141,878 |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Can Tho Brar | 10,547,216 | 10,768,933 |
| Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Br | 5,867,461 | 2,711 |
| Joint Stock Commercial Bank for Investment and Development of Vietnam | 6,494,358 | 6,861,967 |
| Saigon Thuong Tin Commercial Joint Stock Bank - Can Tho Branch | 4,817,280 | 6,645,355 |
| Vietnam Bank for Agriculture and Rural Development - HCMC Branch | 3,225,565 | 4,862,912 |
| Other banks | 6,881,612 | 2,882,727 |
| + Cash in banks (AUD) | 2,882,727 | 2,882,727 |
| Vietnam Bank for Agriculture and Rural Development - HCMC Branch | 3,998,885 | |
| Saigon Thuong Tin Commercial Joint Stock Bank - Can Tho Branch | | |
| - Cash in transit | | |
| - Cash equivalents | | |
| **Total** | **553,074,794** | **1,546,409,803** |

## 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 |
| ***a. Investments in subsidiaries*** | ***208,460,000,000*** | ***208,460,000,000*** | | ***208,460,000,000*** | ***208,460,000,000*** | |
| Trung An Kien Giang Hi-Tech Farming Joint Stock Company | 208,460,000,000 | 208,460,000,000 | | 208,460,000,000 | 208,460,000,000 | |
| ***b. Investments in joint ventures and associates*** | ***14,217,679,000*** | ***13,615,416,897*** | ***602,262,103*** | ***14,217,679,000*** | ***13,615,416,897*** | ***602,262,103*** |
| Novotech - Trung Hung Company Limited | 9,352,000,000 | 9,335,749,403 | 16,250,597 | 9,352,000,000 | 9,335,749,403 | 16,250,597 |
| Viet Duc Rice Production Processing And Export Business Company Limited | 4,865,679,000 | 4,279,667,494 | 586,011,506 | 4,865,679,000 | 4,279,667,494 | 586,011,506 |
| **Total** | **222,677,679,000** | **222,075,416,897** | **602,262,103** | **222,677,679,000** | **222,075,416,897** | **602,262,103** |

**Notes:**

*- According to Enterprise Registration Certificate No. 1702050412, first registered on 07/06/2016 and amended for the 11th time on 11/08/2025, issued by the Department of Finance of An Giang Province, the Company has invested VND 208,400,000,000 in Trung An Kien Giang Hi-Tech Farming Joint Stock Company, equivalent to 20,846,000 shares, representing 67.14% of the charter capital.*

*- 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*
*- Principal transactions between the Company and its subsidiaries, joint ventures, and associates: See Notes VIII.4*

## 3. TRADE RECEIVABLES

| Items | 30/09/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Carrying amount | Provision amount | Carrying amount | Provision amount |
| **3.1. Short-term** | **480,726,592,508** | **10,092,400,000** | **327,375,824,150** | **10,092,400,000** |
| An Dien Food Processing Joint Stock Company | 194,900,160,820 | | 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. | 251,307,998,000 | | 154,123,570,000 | |
| Other parties | 2,463,870,083 | | 15,084,858,209 | |
| **3.2. Trade receivables from related parties** | **53,307,760,431** | | | |
| Trung An Kien Giang Hi-Tech Farming Joint Stock Company | 53,307,760,431 | | | |
| **Total** | **534,034,352,939** | **10,092,400,000** | **327,375,824,150** | **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** | **309,801,671,590** | | **411,982,692,805** | |
| Golden Rice Food Joint Stock Company | 125,245,907,828 | | 189,850,091,578 | |
| Huynh Loan Agricultural Products Processing Trading One Member | 184,166,570,999 | | 222,018,503,899 | |
| Other parties | 389,192,763 | | 114,097,328 | |
| **4.2. Advances to suppliers who are related parties** | **321,984,070,000** | | **321,984,070,000** | |
| Mr. Pham Thai Binh (*) | 321,984,070,000 | | 321,984,070,000 | |
| **Total** | **631,785,741,590** | | **733,966,762,805** | |

*(*) 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 (*) | 1,000,384 | | 1,650,174 | |
| - Other short-term receivables (**) | 542,738,560,147 | | 542,738,560,147 | |
| **Total** | **542,739,560,531** | | **542,740,210,321** | |

***Notes :***

| | *30/09/2026* | *01/01/2026* |
|---|---|---|
| (*) ***Deposits and mortgages as at 30/09/2026 include:*** | | |
| *Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Branch* | *1,000,384* | *1,650,174* |
| ***Total*** | ***1,000,384*** | ***1,650,174*** |
| (**) ***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 | |
| - 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 amount | Historical cost | Provision amount |
| - Raw materials and materials | 1,972,500,000 | | 203,307,080,841 | |
| - Tools and supplies | | | 1,874,953,472 | |
| - Work in progress | | | 1,693,597,788 | |
| - Finished goods | | | 6,371,424,732 | |
| **Total** | **1,972,500,000** | | **213,247,056,833** | |

**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*

*- Value of inventories mortgaged or pledged as security for liabilities at the end of the period: VND 1,972,500,000*

*- 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 | | |
| Construction in progress (Waste Treatment Plant Project) | 352,008,036 | 352,008,036 |
| Upgrade and renovation of fixed assets | | |
| **Total** | **352,008,036** | **352,008,036** |

## 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** | **147,473,125,108** | **200,714,336,895** | **5,798,212,543** | | | **353,985,674,546** |
| **Increase during the period** | | | | | | |
| - Purchases during the period | | | | | | |
| - Completed construction in progress | | | | | | |
| - Other increases | | | | | | |
| **Decrease during the period** | | | | | | |
| - Conversion into investment | | | | | | |
| - Disposals | | | | | | |
| - Other decreases | | | | | | |
| **Closing balance** | **147,473,125,108** | **200,714,336,895** | **5,798,212,543** | | | **353,985,674,546** |
| **Accumulated depreciation** | | | | | | |
| **Opening balance** | **86,457,117,382** | **150,860,343,906** | **5,030,971,056** | | | **242,348,432,344** |
| **Increase during the period** | **7,475,424,408** | **5,880,415,958** | **346,272,487** | | | **13,702,112,853** |
| - Depreciation during the period | 7,475,424,408 | 5,880,415,958 | 346,272,487 | | | 13,702,112,853 |
| - Other increases | | | | | | |
| **Decrease during the period** | | | | | | |
| - Conversion into investment | | | | | | |
| - Disposals | | | | | | |
| - Other decreases | | | | | | |
| **Closing balance** | **93,932,541,790** | **156,740,759,864** | **5,377,243,543** | | | **256,050,545,197** |
| **Net book value** | | | | | | |
| **At the beginning of the year** | **61,016,007,726** | **49,853,992,989** | **767,241,487** | | | **111,637,242,202** |
| **At the end of the period** | **53,540,583,318** | **43,973,577,031** | **420,969,000** | | | **97,935,129,349** |

**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*

*- 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 depreciatio | Net book value |
| *Co Do drying factory - Warehouse 6* | *42,488,731,956* | *12,746,619,576* | *29,742,112,380* | *42,488,731,956* | *14,339,947,023* | 28,148,784,933 |
| *Paddy Silo System - Warehouse 5* | *45,676,053,757* | *27,394,903,704* | *18,281,150,053* | *45,676,053,757* | *30,822,619,341* | 14,853,434,416 |

*- Other changes in tangible fixed assets: None*

## 10 . INCREASE/DECREASE IN INTANGIBLE FIXED ASSETS

| Items | Land use rights | Copyrights, 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 existing intangible fixed assets and those disposed of/sold/transferred during the period with a value of 10% or more 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*

*- Historical cost at the end of the period of intangible fixed assets fully depreciated but still in use:* *-* *VND*

*- Changes to depreciation methods: None*

*- Other notes and explanations: None*

## 11 . DEFERRED EXPENSES:

| Items | 30/09/2026 | 01/01/2026 |
|---|---|---|
| **11.1. Short-term** | | |
| - 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 | 383,780,800 | 477,076,896 |
| - Insurance expenses | 200,107,321 | 294,384,810 |
| - Major repair expenses | 312,112,768 | 753,675,955 |
| - Other expenses | 229,415,336 | 126,471,782 |
| **Total** | **1,125,416,225** | **1,651,609,443** |

## 12 . BORROWINGS AND FINANCE LEASE LIABILITIES

### 12.1. Short-term

| Items | 30/09/2026 | During the period | | 01/01/2026 |
|---|---|---|---|---|
| | | Increase | Decrease | |
| 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 | |
| **Total** | **1,012,310,453,133** | **226,332,290,758** | **236,787,415,030** | **1,022,765,577,405** |

**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.

## 13 TRADE PAYABLES

| Items | 30/09/2026 | 01/01/2026 |
|---|---|---|
| **13.1. Short-term** | **890,215,039** | **4,063,678,366** |
| Phuoc Tao Logistics Joint Stock Company | | 307,742,340 |
| Huong Tay Production and Trading Co., Ltd. | 382,360,000 | |
| Hung Thanh Agricultural Supplies Co., Ltd. | 212,345,000 | 1,142,700,000 |
| Other parties | 295,510,039 | 2,613,236,026 |
| **13.2. Trade payables to related parties** | | **19,942,857,695** |
| Trung An Kien Giang Hi-Tech Farming Joint Stock Company | | 19,942,857,695 |
| **Total** | **890,215,039** | **24,006,536,061** |

## 14 ADVANCES FROM CUSTOMERS

| Items | 30/09/2026 | 01/01/2026 |
|---|---|---|
| **14.1. Short-term** | **718,332,312** | **48,754,474,477** |
| Golden Rice Food Joint Stock Company | 340,000,000 | 47,708,947,500 |
| Portal Steels Inc | 345,072,312 | |
| Other parties | 33,260,000 | 1,045,526,977 |
| **14.2. Advances from customers who are related parties** | | **49,446,800,000** |
| Trung An Kien Giang Hi-Tech Farming Joint Stock Company | | 49,446,800,000 |
| **Total** | **718,332,312** | **98,201,274,477** |

## 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** | | | | |
| **Short-term** | | | | |
| Corporate income tax | 7,009,145,643 | 1,165,089,067 | 1,404,057,935 | 6,770,176,775 |
| Property tax and land rental | | 4,062,300 | 4,062,300 | |
| **Total** | **7,009,145,643** | **1,169,151,367** | **1,408,120,235** | **6,770,176,775** |
| **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 | 9,167,006,944 |
| - Others | 677,468,666 | |
| **Total** | **36,801,918,011** | **9,167,006,944** |

## 17 OTHER PAYABLES

| Items | 30/09/2026 | 01/01/2026 |
|---|---|---|
| **Short-term** | | |
| - Trade union fund | 363,014,438 | 253,903,124 |
| - BHXH, BHYT, BHTN | 144,328,958 | 171,548,902 |
| - Other payables (Payments on behalf payable) | 5,417,320,942 | |
| - Other payables (Loan from Ms. Pham Le Khanh Han) | 5,000,000,000 | |
| - Short-term deposits received | | |
| **Total** | **10,924,664,338** | **425,452,026** |

## 18 OWNERS' EQUITY

### 18.1. Reconciliation of changes in owners' equity

| Items | Owners' contributed capital | Share premium | Undistributed profit after tax and funds | Total |
|---|---|---|---|---|
| **Previous opening balance:** | **783,197,770,000** | **200,000,000,000** | **108,248,824,290** | **1,091,446,594,290** |
| - Increase in capital in the previous | | | | |
| - Profit of the previous period | | | | |
| - Other increases | | | | |
| - Profit distribution | | | | |
| - Loss of the previous period | | | (24,417,158,242) | (24,417,158,242) |
| - Other decreases | | | | |
| **Previous period closing balance** | **783,197,770,000** | **200,000,000,000** | **83,831,666,048** | **1,067,029,436,048** |
| **Current opening balance** | **783,197,770,000** | **200,000,000,000** | **80,038,173,426** | **1,063,235,943,426** |
| - Increase in capital in the current | | | | |
| - Profit of the current period | | | | |
| - Other increases | | | | |
| - Profit distribution | | | | |
| - Loss of the current period | | | (30,670,836,450) | (30,670,836,450) |
| - Other decreases | | | | |
| **Current period closing balance** | **783,197,770,000** | **200,000,000,000** | **49,367,336,976** | **1,032,565,106,976** |

| 18.2. Details of the owners' capital contribution | Rate | 30/09/2026 | Rate | 01/01/2026 |
|---|---|---|---|---|
| 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**

| | Quarter 3 - 2026 | Quarter 3 - 2025 |
|---|---|---|
| - Owners' invested capital | | |
| + Contributed capital at the beginning of the year | 783,197,770,000 | 783,197,770,000 |
| + Increase in contributed capital during the period | | |
| + Decrease in contributed capital during the period | | |
| + Contributed capital at the end of the year | 783,197,770,000 | 783,197,770,000 |
| - Dividends and profits distributed | | |

| 18.4. Shares | 30/09/2026 | 01/01/2026 |
|---|---|---|
| - 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-INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION 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 field | 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 |

**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 SEPARATE INCOME STATEMENT

### 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 | 50,794,036,600 | 680,816,343,163 |
| - Revenues from services rendered | 1,725,771,684 | 2,853,640,983 |
| **Total** | **52,519,808,284** | **683,669,984,146** |

**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 | 48,443,181,396 | 658,155,150,080 |
| - Cost of services rendered | 5,641,544,434 | |
| **Total** | **54,084,725,830** | **658,155,150,080** |

### 4 . FINANCIAL INCOME

| Items | Quarter 3 - 2026 | Quarter 3 - 2025 |
|---|---|---|
| - Interest on deposits and loans | 116,002 | 1,522,175 |
| - Gains of realized exchange rate difference | 2,923,538 | 752,613,844 |
| - Gains of unrealized exchange rate difference | 22,888,415 | |
| - Other financial income | 2,000,000 | |
| **Total** | **27,927,955** | **754,136,019** |

### 5 . FINANCIAL EXPENSES

| Items | Quarter 3 - 2026 | Quarter 3 - 2025 |
|---|---|---|
| - Borrowing costs | 440,292,292 | 16,903,737,677 |
| - Losses of realized exchange rate difference | 2,616,665 | 99,579,907 |
| - Losses of unrealized exchange rate difference | 0 | |
| - Provision for devaluation of trading securities and provision for losses on investments in other entities | | |
| **Total** | **442,908,957** | **17,003,317,584** |

### 6 . OTHER INCOME

| Items | Quarter 3 - 2026 | Quarter 3 - 2025 |
|---|---|---|
| - Testing support and bonuses received | | |
| - Transportation and packaging support received | | |
| - Others | | 1,926,234,649 |
| **Total** | | **1,926,234,649** |

### 7 . OTHER EXPENSES

| Items | Quarter 3 - 2026 | Quarter 3 - 2025 |
|---|---|---|
| - Transportation support for sellers | | |

| | | |
|---|---|---|
| - Fines and penalties | | |
| - Depreciation expenses - below-capacity production | 26,755 | 381,130,963 |
| - Others | | |
| **Total** | **26,755** | **381,130,963** |

## 8 . SELLING EXPENSES AND GENERAL ADMINISTRATION EXPENSES

| Items | Quarter 3 - 2026 | Quarter 3 - 2025 |
|---|---|---|
| **8.1. General administration expenses** | | |
| - Tools, supplies cost | | 17,172,961 |
| - Labour expenses | 2,186,150,663 | 2,330,591,300 |
| - Depreciation expenses | 610,193,553 | 633,957,441 |
| - Tax, duties, fees | 4,062,300 | |
| - Costs of external services | 468,816,017 | 1,091,820,535 |
| - Other expenses in cash | 1,000,000 | |
| **Total** | **3,270,222,533** | **4,073,542,237** |
| **8.2. Selling expenses** | | |
| - Tools, supplies cost | 29,759,310 | 15,905,710 |
| - Labour expenses | 173,980,800 | 187,168,500 |
| - Depreciation expenses | 81,258,249 | 101,489,205 |
| - Costs of external services | 619,107,161 | 4,363,470,310 |
| - Other expenses in cash | | |
| **Total** | **904,105,520** | **4,668,033,725** |

## 9 . PRODUCTION AND BUSINESS COSTS BY ELEMENT

| Items | Quarter 3 - 2026 | Quarter 3 - 2025 |
|---|---|---|
| - Raw material and material expenses | 48,443,181,396 | 658,155,150,080 |
| - Tools, supplies cost | 302,881,952 | 33,078,671 |
| - Labour expenses | 2,360,131,463 | 2,517,759,800 |
| - Depreciation expenses of fixed assets | 4,809,671,778 | 735,446,646 |
| - Costs of external services | 2,338,124,994 | 5,455,290,845 |
| - Other expenses in cash | 5,062,300 | |
| **Total** | **58,259,053,883** | **666,896,726,042** |

## 10 . CORPORATE INCOME TAX EXPENSES

| Items | Quarter 3 - 2026 | Quarter 3 - 2025 |
|---|---|---|
| - Accounting profit before tax | (6,154,253,356) | 2,068,568,225 |
| - Tax calculated based on the current corporate income tax rate | 20% | 20% |
| Adjustment | | |
| - Non-taxable income | | |
| - Non-deductible expenses | | |
| - Provision for shortfall/(surplus) from prior years | | |
| Taxable profit | (6,154,253,356) | 2,068,568,225 |
| 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 period | | |
| 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 potential adjustments following review by tax authorities.

## VII . ADDITIONAL INFORMATION FOR ITEMS IN THE SEPARATE CASH FLOW STATEMENT

### 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 | 226,303,425,806 |
| - 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 | 236,758,550,078 |
| - 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*** | ***50,794,036,600*** | ***1,725,771,684*** | ***52,519,808,284*** |
| Net revenue from external sales | 50,794,036,600 | 1,725,771,684 | 52,519,808,284 |
| ***Cost of sales*** | ***48,443,181,396*** | ***5,641,544,434*** | ***54,084,725,830*** |
| Cost of goods and services sold to external parties | 48,443,181,396 | 5,641,544,434 | 54,084,725,830 |
| ***Profit from business activities before tax*** | ***2,350,855,204*** | ***(3,915,772,750)*** | ***(1,564,917,546)*** |
| | | | |
| Financial income | | | 27,927,955 |
| Financial expenses | | | 442,908,957 |
| Selling expenses | | | 904,105,520 |
| General and administrative expense | | | 3,270,222,533 |
| Other income | | | |
| Other expense | | | 26,755 |
| Income tax expense - current | | | |
| **Total profit after tax** | | | **(6,154,253,356)** |
| | | | |
| **Quarter 3 - 2025** | | | |
| ***Net revenue*** | ***680,815,731,163*** | ***2,853,640,983*** | ***683,669,372,146*** |
| Net revenue from external sales | 680,815,731,163 | 2,853,640,983 | 683,669,372,146 |
| ***Cost of sales*** | ***657,308,209,055*** | ***846,941,025*** | ***658,155,150,080*** |
| Cost of goods and services sold to external parties | 657,308,209,055 | 846,941,025 | 658,155,150,080 |
| ***Profit from business activities before tax*** | ***23,507,522,108*** | ***2,006,699,958*** | ***25,514,222,066*** |
| | | | |
| Financial income | | | 754,136,019 |
| Financial expenses | | | 17,003,317,584 |
| Selling expenses | | | 4,668,033,725 |
| General and administrative expense | | | 4,073,542,237 |
| Other income | | | 1,926,234,649 |
| Other expense | | | 381,130,963 |
| Income tax expense - current | | | |
| **Total profit after tax** | | | **2,068,568,225** |
| | | | |

**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 | | 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% |

During the period, the Company had the following transactions with related parties:

| Related Parties | Transaction | Transaction value (VND) |
|---|---|---|
| Trung An Kien Giang Hi-Tech Farming Joint Stock Company | Sales of goods and materials | 46,284,236,600 |
| | Sales of services | 577,988,859 |
| | Receipts from sales | 24,149,520 |
| | Purchases of goods | |
| | Payments for goods | |

As at the date of these Financial Statements, outstanding balances with related parties are as follows:

| Related Parties | Item | Balance |
|---|---|---|
| Trung An Kien Giang Hi-Tech Farming Joint Stock Company | Trade receivables | 53,307,760,431 |

**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 are those in the Separate Financial Statements for Quarter 3 of 2025 and in the 2025 Financial Statements, which were audited and reviewed by Southern Auditing and Accounting Financial Consulting Services Co., Ltd. (AASCS).

In accordance with Circular 99/2025/TT-BTC dated 27/10/2025 replacing Circular 200/2014/TT-BTC dated 20/12/2014 of the Ministry of Finance, the Company has adjusted certain codes in the Balance Sheet / Statement of Financial Position. This adjustment does not result in the reclassification of the corresponding items.

*Approved on October 28, 2026*

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