CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU AN GIANG *AN GIANG IMPORT AND EXPORT COMPANY*	CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM Độc lập - Tự do - Hạnh phúc *SOCIALIST REPUBLIC OF VIETNAMNAM* *Independence - Freedom - Happiness*
Số/*No*: 291/XNK-CBTT	*An Giang, ngày 29 tháng 08 năm 2026* *An Giang, 29 August 2026*

CÔNG TY CP XUẤT NHẬP KHẨU AN GIANG

Digitally signed by CÔNG TY CP XUẤT NHẬP KHẨU AN GIANG
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CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi: **- Ủy ban Chứng khoán Nhà nước/State Securities Commission**
- Sở Giao dịch Chứng khoán Hà Nội/Hanoi Stock Exchange

1. **Tên tổ chức/Organization name: CÔNG TY CP XUẤT NHẬP KHẨU AN GIANG**
   AN GIANG IMPORT EXPORT COMPANY
   - Mã chứng khoán/*Stock code*: **AGM**
   - Địa chỉ/*Address*: Số 01, Ngô Gia Tự, Khóm 1, Phường Long Xuyên, tỉnh An Giang
     No. 01 Ngo Gia Tu, Hamlet 1, Long Xuyen Ward, An Giang Province
   - Điện thoại/*Phone*: 0296. 3844 669 - 9999 999 Fax: 0296.3843 239.
   - E-mail: info@angimex.com

2. **Nội dung thông tin công bố/*Information disclosure content***:

   a. Báo cáo Tài chính riêng bán niên năm 2026 đã được soát xét/*Separate Semi-Annual Financial Statements for 2026 have been reviewed.*

   Giải trình chênh lệch lợi nhuận sau thuế 6 tháng đầu năm 2026 đã soát xét so với 6 tháng đầu năm 2025 đã soát xét và Giải trình chênh lệch trước và sau soát xét và Giải trình ý kiến của Công ty kiểm toán/ *Explanation of the Difference in Profit After Tax for the First Six Months of 2026 (Reviewed) Compared with the Reviewed Profit After Tax for the First Six Months of 2025, Explanation of the Difference Before and After Review, and Explanation of the Auditor's Opinion)*

   b. Báo cáo Tài chính Hợp nhất bán niên năm 2026 đã được soát xét/*Consolidated Semi-Annual Financial Statements for 2026 have been reviewed.*

   Giải trình chênh lệch lợi nhuận sau thuế 6 tháng đầu năm 2026 đã soát xét so với 6 tháng đầu năm 2025 đã soát xét và Giải trình chênh lệch trước và sau soát xét và Giải trình ý kiến của Công ty kiểm toán/ *Explanation of the Difference in Profit After Tax for the First Six Months of 2026 (Reviewed) Compared with the Reviewed Profit After Tax for the First Six Months of 2025, Explanation of the Difference Before and After Review, and Explanation of the Auditor's Opinion)*

3. Thông tin này đã được công bố trên trang thông tin điện tử của Công ty CP Xuất nhập khẩu An Giang vào ngày 29/08/2026 tại địa chỉ: http://www.angimex.com.vn/*This information was published on the website of An Giang Import Export Company on August 29, 2026 at: http://www.angimex.com.vn.*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/*We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.*

Tài liệu đính kèm/*Attached documents*:

1. Báo cáo Tài chính riêng bán niên năm 2026 đã được soát xét/*The reviewed Separate Semi-Annual Financial Statements for 2026*;
2. Báo cáo Tài chính hợp nhất bán niên năm 2026 đã được soát xét/*The reviewed Consolidated Semi-Annual Financial Statements for 2026*;
3. Công văn số: 292/XNK-TCKT ngày 29/08/2026 Về việc Giải trình chênh lệch lợi nhuận sau thuế 6 tháng đầu năm 2026 đã soát xét so với 6 tháng đầu năm 2025 đã soát xét và Giải trình chênh lệch trước và sau soát xét và Giải trình ý kiến của Công ty kiểm toán /*Official Letter No.: 292/XNK-TCKT dated 29/08/2026 regarding the explanation of the Difference in Profit After Tax for the First Six Months of 2026 (Reviewed) Compared with the Reviewed Profit After Tax for the First Six Months of 2025, Explanation of the Difference Before and After Review, and Explanation of the Auditor's Opinion*;

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
LEGAL REPRESENTATIVE
CHỦ TỊCH HĐQT
CHAIRMAN OF THE BOARD OF DIRECTORS

CÔNG TY CP XUẤT NHẬP KHẨU AN GIANG
ANGIMEX
M.S.D.N: 1600230737

LƯƠNG ĐỨC TÂM

***Nơi nhận/Recipients:*:**
- Như trên/*As above*;
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AASCS

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AN GIANG IMPORT-EXPORT COMPANY

REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS
6-month period ended June 30th, 2026

SOUTHERN AUDITING & ACCOUNTING FINANCIAL CONSULTING SERVICES CO., LTD.
MEMBER OF MSI GLOBAL ALLIANCE
29 Vo Thi Sau Street, Tan Dinh Ward, HCMC - Tel: (028) 3820 5944 - 3820 5947; Fax: (028) 3820 5942

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T.P HỒ C

REPORT OF THE BOARD OF MANAGEMENT

Board of Management of An Giang Import-Export Company (the "Company") presents theirs report and the Company's Interim Separate Financial Statements of the 6-month period ended June 30th, 2026.

I. THE COMPANY

1. Ownership structure

An Giang Import-Export Company ("the Company"), formerly known as An Giang Foreign Trade Company, was established under Decision No. 73/QD-76 issued by the People's Committee of An Giang province on July 23rd, 1976. The company was approved to be converted into a joint-stock company under Decision No. 1385/QD-CTUB dated May 12th, 2005 of the People's Committee of An Giang province and officially transformed into a joint-stock company under the Business license No. 5203000083 dated December 27th, 2007 and the Business Registration Certificate No. 1600230737, first issued on December 27th, 2007, and amended for the 33rd time on January 26th, 2026.

Chartered capital (in the Certificate of Enterprise Registration)	:	182,000,000,000 VND
Contributed capital as at June 30th, 2026	:	182,000,000,000 VND

Head quarter: No. 01 Ngo Gia Tu Street, Hamlet 1, Long Xuyen Ward, An Giang Province.

2. Operating industry: Produce and Trade.

3. Principal activities

According to the Business Registration Certificate, the main business lines of the Company are as follows:

- Milling paddy rice and producing coarse flour;
- Polishing rice and exporting rice;
- Trading in grains/cereals and food products;
- Trading in motorcycles and their spare parts;
- Manufacturing fertilizers and trading in agricultural chemicals.

4. Enterprise structure

Name	Address	Rate of benefit		Voting right ratio	
		Closing balance	Opening balance	Closing balance	Opening balance
Subsidiaries:					
Angimex Food Processing One Member Co., Ltd	*Plot number 55, map sheet 19, Vinh Gia Commune, An Giang Province*	*100.00%*	*100.00%*	*100.00%*	*100.00%*
Angimex Dinh Thanh One Member Co., Ltd (Subsidiary company of Angimex Food Processing One Member Co., Ltd)	*Group 8, Hoa Thoi Hamlet, Dinh My Commune, An Giang Province*	*100.00%*	*100.00%*	*100.00%*	*100.00%*
Dong Thap Food Processing One Member Co., Ltd (Subsidiary company of Angimex Food Processing One Member Co., Ltd)	*DT852 Road, Tan Lap Hamlet, Sa Dec Ward, Dong Thap Province*	*100.00%*	*100.00%*	*100.00%*	*100.00%*
Associates:					
Angimex - Kitoku Co., Ltd	*National Highway 91, Thanh An Hamlet, My Thoi Ward, An Giang Province*	*32.96%*	*32.96%*	*32.96%*	*32.96%*

Golden Paddy Joint Stock Company	*Phu Hoa 2 Hamlet, Binh Hoa Commune, An Giang Province*	*29.55%*	*29.55%*	*29.55%*	*29.55%*
Louis Angimex Trading Co., Ltd	*14 Nguyen Van Vinh Street, Tan Son Nhat Ward, Ho Chi Minh City*	*49.00%*	*49.00%*	*49.00%*	*49.00%*
Angimex Furious Co., Ltd	*No. 26 Tran Hung Dao Street, Thanh An Hamlet, My Thoi Ward, An Giang Province*	*49.00%*	*49.00%*	*49.00%*	*49.00%*
Angimex Food Joint Stock Company	*National Highway 91, Thanh An Hamlet, My Thoi Ward, An Giang Province*	*60.00%*	*60.00%*	*45.00%*	*45.00%*

Jointly ventures: none

Dependent units without legal status: none

II. EVENTS AFTER THE BALANCE SHEET DATE

Board of Management states: there have been no significant events occurring after the Balance sheet date, which would require adjustments or disclosures to be made in the Interim Separate Financial Statements.

III. BOARD OF DIRECTORS, AUDIT COMMITTEE, BOARD OF MANAGEMENT, AND LEGAL REPRESENTATIVE

Board of Directors

Mr.	Luong Duc Tam	Chairman	
Mr.	Nguyen Trung Ha	Member	
Mr.	Huynh Thanh Tung	Member	
Ms	Tran Thi Cam Cham	Member	Dismissed on March 25th, 2026
Mr.	Le The Hien	Member	Appointed on March 25th, 2026
Mr.	Chu Van Dung	Independent Board Member	

Audit Committee

Mr.	Le The Hien	Head of BOS	Appointed on April 01st, 2026
Mr.	Huynh Thanh Tung	Member	Appointed on April 01st, 2026
Mr.	Chu Van Dung	Head of BOS	Dismissed on April 01st, 2026
Ms	Tran Thi Cam Cham	Member	Dismissed on April 01st, 2026

Board of Management

Mr.	Nguyen Trung Ha	General Director	Appointed on April 01st, 2026
Mr.	Huynh Thanh Tung	General Director	Dismissed on April 01st, 2026
Mr.	Pham Huu Giao	Deputy General Director	

Chief Accountant

Ms	Le Huynh Tuyet Nhi		Appointed on August 01st, 2026
Mr.	Tran Minh Trong		Dismissed on August 01st, 2026

Legal representative

Mr. Luong Duc Tam

According to the above list, no one in the Board of Directors, Audit Committee and the Board of Management use their authorised power in management and operation of the Company to obtain any benefits other than the standard benefits from holding shares as other shareholders.

IV. AUDITORS

Southern Accounting and Auditing Financial Consulting Services Co., Ltd. (AASCS) was appointed to perform the review of the Separate Financial Statements of the Company.

V. DISCLOSURE RESPONSIBILITIES OF THE BOARD OF MANAGEMENT FOR INTERIM SEPARATE FINANCIAL STATEMENTS

The Company's Board of Management is responsible for preparing the Interim Separate Financial Statements which give a true and fair view of the financial position of the Company as at June 30th, 2026, and its operation results and its cash flows statement for the 6-month period ended. In preparing these Interim Separate Financial Statements, Board of Management commit to comply with the following requirements:

- Develop and maintain internal controls that the Board of Directors and the Board of Management determine as necessary to ensure that the preparation and presentation of Separate Financial Statements no longer contains material misstatements due to fraud or due mistake;
- Selecting suitable accounting policies and then applying them consistently;
- Making reasonable and prudent judgments and estimates;
- Prepare the financial statements on the basis of compliance with accounting standards and system and other related regulations;
- Prepare the Separate Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

Company's Board of Management is responsible for ensuring that proper accounting records are kept to disclose the financial position of the Company, with reasonable accuracy at any time, and ensuring that the Interim Separate Financial Statements comply with the current regulations of the State. At the same time, Board of Management is also responsible for ensuring the safety the assets of the Company and hence for taking reasonable steps for the prevention and detection of any frauds and other violations.

We, the Board of Management, confirm that the Interim Separate Financial Statements give a true and fair view of financial position June 30th, 2026, its separate operation results and separate cash flows for for the 6-month period then ended of the Company in accordance with the Vietnamese Accounting Standard, Vietnamese Enterprise Accounting System and statutory requirements relevant to the preparation and presentation of the financial statements.

VI. APPROVAL OF INTERIM SEPARATE FINANCIAL STATEMENTS

We, Board of Management of An Giang Import-Export Company approve the Interim Separate Financial Statement for the 6-month period ended june 30th, 2026.

Approved on August 26th 2026

For and on behalf of the Board of Management	**For and on behalf of the Board of Directors**
Mr. Nguyen Trung Ha	**Mr. Luong Duc Tam**
General Director	Chairman

No.: ...**763**... /BCKT-TC/2026/AASCS

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

Kính gửi: **Shareholders, Board of Directors, and Board of Management**
AN GIANG IMPORT-EXPORT COMPANY

We have reviewed the accompanying interim separate financial statements of An Giang Import-Export Company, prepared on August 26th 2026, as set out on page 07 to 47, which comprise the Interim Separate Statement of financial postion as at June 30th, 2026, Interim Separate Income Statement, Interim Separate Cash flows Statement for the 6-month period then ended and Notes to the Interim Separate Financial Statements.

The Board of Management's responsibilities

The Board of Management is responsible for the preparation and fair presentation of these Interim Separate Financial Statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and statutory requirements relevant to the preparation and presentation of the financial statements, and for such internal controls that the Board of Management determines is necessary to enable the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our responsibility is to express a conclusion on the Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of Interim Separate Financial Statements information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

As at the date of this report, the following balances of accounts receivable/payable have not been confirmed:

Trade receivables :	VND	133,926,771,762
Advances to suppliers :	VND	43,447,463,532
Other receivables :	VND	7,858,468,799
Trade payables :	VND	5,428,202,624
Advances from customers :	VND	6,440,431,926
Other payables :	VND	26,166,017,794
Deposits received :	VND	928,733,802

Qualified Conclusion

Based on our review, except for the necessary adjustments due to the effects of the matters described in the "Basis for Qualified Conclusion" paragraph, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not present fairly, in all material respects, the separate financial position of An Giang Import-Export Company as at June 30th, 2026, and of its separate financial performance and its separate cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting.

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Emphasis of Matters

We draw attention to Note VIII.5 "Information on going-concern assumption" in the financial statements, which states that the accumulated losses as at June 30th, 2026 amounted to VND 651,231,246,999 exceeding owners' equity; the total liabilities exceeded total assets by VND 460,235,695,062, indicating that the Company may be at risk of bankruptcy; short-term liabilities exceeded current assets by VND 1,149,304,046,484, meaning that the Company's ability to settle short-term liabilities is not assured. These conditions, together with other matters described in Note VIII.5, indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. Nevertheless, the Company's Board of Management believes in the positive operating results in the foreseeable future, supported by financial assistance from creditors. Accordingly, the Company's financial statements have been prepared and presented by the Board of Management on a going concern basis.

As disclosed in Note V.14, the Company currently has debts overdue by more than one year, presented in the financial statements with the following amounts:

Book value		
Loan	VND	280,960,032,828
Finance leasing	VND	37,438,257,755
Bonds	VND	560,001,000,000
Interest		
Loan	VND	29,792,112,866
Finance leasing	VND	4,238,831,427
Bonds	VND	248,209,332,814

The Company has not yet secured the financial resources to settle these debts on time.

Other matter

In the audit report on the Company's separate financial statements for 2025, dated March 4th, 2026, the auditor issued a "qualified opinion" due to the lack of full reconciliation and confirmation of receivables and payables as of the financial year-end. The report also included an "Emphasis of Matter" paragraph regarding the Company's going-concern status and overdue debts.

HCMC, dated August 28th , 2026

Southern Auditing and Accounting Financial Consulting Services Co., Ltd. (AASCS)

Deputy General Director

Vo Thi My Huong

Practicing Auditor Registration Certificate No.: 0858-2023-142-1

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at June 30th, 2026

Unit: VND

Item	Code	Note	Closing balance	Opening balance
A. SHORT-TERM ASSETS	**100**		**117,195,426,838**	**125,073,412,137**
I. Cash and cash equivalents	**110**	V.1	**59,125,279**	**91,036,529**
Cash	111		59,125,279	91,036,529
II. Short-term investments	**120**	V.2	**2,283,020,470**	**1,841,138,810**
Held to maturity investments	123		2,283,020,470	1,841,138,810
Provisions for devaluation of held to maturity	124		(68,000,000)	(68,000,000)
III. Short-term receivables	**130**		**109,764,385,111**	**115,117,578,086**
Short-term trade receivables	131	V.3	135,971,033,514	141,428,131,889
Short-term advances to suppliers	132	V.4	83,162,923,406	83,139,423,406
Other short-term receivables	135	V.5	7,858,468,799	7,778,063,399
Short-term provisions for doubtful debts (*)	136	V.6	(117,228,040,608)	(117,228,040,608)
IV. Inventories	**140**	V.7	**171,720,948**	**171,720,948**
Inventories	141		5,248,157,603	5,248,157,603
Provisions for devaluation of inventories	142		(5,076,436,655)	(5,076,436,655)
V. Short-term biological assets	**150**			
VI. Other current assets	**160**		**4,917,175,030**	**7,851,937,764**
Short-term deferred expenses	161	V.13		18,043,109
Deductible VAT	162	V.18	875,057,507	1,245,970,385
Other current assets	165		4,042,117,523	6,587,924,270
B. LONG-TERM ASSETS	**200**		**689,068,351,422**	**678,647,545,514**
I. Long-term receivables	**210**		**193,041,016,890**	**193,041,016,890**
Long-term advances to suppliers	212	V.4	193,040,016,890	193,040,016,890
Other long-term receivables	215	V.5	1,000,000	1,000,000
II. Fixed assets	**220**		**258,202,315,480**	**274,657,447,878**
Tangible fixed assets	221	V.9	64,269,724,392	72,202,432,718
- Historical costs	222		222,389,411,373	233,484,414,554
- Accumulated depreciation (*)	223		(158,119,686,981)	(161,281,981,836)
Finance lease fixed assets	224	V.11	68,071,214,526	71,010,604,788
- Historical costs	225		91,045,137,627	91,045,137,627
- Accumulated depreciation (*)	226		(22,973,923,101)	(20,034,532,839)
Intangible fixed assets	227	V.10	125,861,376,562	131,444,410,372
- Historical costs	228		135,921,306,730	141,071,751,006
- Accumulated depreciation (*)	229		(10,059,930,168)	(9,627,340,634)
III. Long-term biological assets	**230**			
IV. Investment properties	**240**	V.12	**9,002,327,386**	
- Historical costs	241		15,023,828,409	
- Accumulated depreciation (*)	242		(6,021,501,023)	
V. Long-term assets in progress	**250**	V.8	**1,117,000,000**	**1,117,000,000**
Construction in progress	252		1,117,000,000	1,117,000,000

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at June 30th, 2026

Unit: VND

Item	Code	Note	Closing balance	Opening balance
VI. Long-term financial investments	**260**	V.2	**225,000,106,503**	**206,986,746,413**
Investments in subsidiaries	261		401,919,608,849	401,919,608,849
Investments in joint ventures and associates	262		164,786,398,000	164,786,398,000
Investments in other entities	263		19,950,000	19,950,000
Provisions for long-term investments (*)	264		(341,725,850,346)	(359,739,210,436)
VII. Other long-term assets	**270**		**2,705,585,163**	**2,845,334,333**
Long-term deferred expenses	271	V.13	2,705,585,163	2,845,334,333
TOTAL ASSETS (280=100+200)	**280**		**806,263,778,260**	**803,720,957,651**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at June 30th, 2026

Unit: VND

Item	Code	Note	Closing balance	Opening balance
C. LIABILITIES	**300**		**1,275,427,025,259**	**1,242,956,607,727**
I. Short-term liabilities	**310**		**1,266,431,473,322**	**1,233,961,055,790**
Short-term trade payables	311	V.16	55,409,122,167	65,619,743,589
Short-term advances from customers	312	V.17	7,385,732,694	6,440,431,926
Short-term taxes and other payables to State	314	V.18	960,405,472	991,640,158
Payables to employees	315		340,858,564	364,539,564
Short-term accrued expenses	316	V.19	284,687,223,550	243,991,836,730
Other short-term payables	320	V.20	26,166,017,794	26,196,388,917
Short-term borrowings and finance lease liabilities	321	V.15	886,316,472,448	885,190,834,273
Short-term provisions payable	322		1,814,166,141	1,814,166,141
Bonus and welfare fund	323		3,351,474,492	3,351,474,492
II. Long-term liabilities	**330**		**8,995,551,937**	**8,995,551,937**
Other long-term payables	338	V.20	928,733,802	928,733,802
Long-term borrowings and finance lease liabilities	339	V.15	8,066,818,135	8,066,818,135
D. OWNER'S EQUITY	**400**	V.21	**(469,231,246,999)**	**(439,303,650,076)**
Contributed capital	411		182,000,000,000	182,000,000,000
- Ordinary shares with voting rights	411a		182,000,000,000	182,000,000,000
- Preference shares	411b			
Undistributed profit after tax	420		(651,231,246,999)	(621,303,650,076)
- Undistributed profit after tax brought forward	420a		(621,303,650,076)	(491,231,315,648)
- Undistributed profit after tax for the current period	420b		(29,927,596,923)	(130,072,334,428)
TOTAL RESOURCES (440=300+400)	**440**		**806,195,778,260**	**803,652,957,651**

Approved on August 26th 2026

Prepared by	**Chief Accountant**	**Legal representative**
LE HUYNH TUYET NHI	**LE HUYNH TUYET NHI**	**LUONG DUC TAM**

INTERIM SEPARATE INCOME STATEMENT

For accounting period from January 01st, 2026 to June 30th, 2026

Unit: VND

Item	Code	Note	Current period	Previous period
Revenues from sales and services rendered	**01**	VI.1	**4,858,147,766**	**4,972,672,610**
Revenue deductions	02	VI.2		
Net revenues from sales and services rendered (10=01-02)	**10**		**4,858,147,766**	**4,972,672,610**
Costs of goods sold	11	VI.3	6,942,199,434	7,523,900,410
Gross revenues from sales and services rendered (20=10-11)	**20**		**(2,084,051,668)**	**(2,551,227,800)**
Profit/loss from the sale and liquidation of investment properties	21			
Financial income	22	VI.4	638,716,939	17,478,500,405
Financial expenses	23	VI.5	22,697,308,018	50,066,121,104
- In which: Borrowing costs	*24*		*40,710,668,108*	*42,340,903,189*
Selling expenses	25	VI.8	12,364,730	258,441,463
General administration expenses	26	VI.8	4,866,847,920	5,153,464,546
Net profits from operating activities {30=20+21+22-(23+25+26)}	**30**		**(29,021,855,397)**	**(40,550,754,508)**
Other income	31	VI.6	1,052,379,015	387,458,140
Other expenses	32	VI.7	1,958,120,541	232,105,205
Other profits (40=31-32)	**40**		**(905,741,526)**	**155,352,935**
Total net profit before tax (50=30+40)	**50**		**(29,927,596,923)**	**(40,395,401,573)**
Current corporate income tax expenses	51	VI.10		23,464,454
Deferred corporate income tax expenses	52			
Profits after corporate income tax (60=50-51-52)	**60**		**(29,927,596,923)**	**(40,418,866,027)**

Approved on August 26th 2026

Prepared by	Chief Accountant	Legal representative
LE HUYNH TUYET NHI	LE HUYNH TUYET NHI	LUONG DUC TAM

INTERIM SEPARATE CASH FLOWS STATEMENT

(Under indirect method)

For accounting period from January 01st, 2026 to June 30th, 2026

Unit: VND

Items	Code	Note	Current period	Previous period
I. Cash flows from operating activities				
Profit before tax	**01**		**(29,927,596,923)**	**(40,395,401,573)**
Adjustments for				
- Depreciation of fixed assets and investment properties	02		6,231,185,964	7,369,476,341
- Provisions	03		(18,013,360,090)	(25,732,902,661)
- (Gains) / losses of unrealized exchange rate difference due to revaluation of monetary items	04			7,721,485,544
- (Profits) / losses from investing activities	05		50,255,412	(17,750,911,942)
- Borrowing costs	06		40,710,668,108	42,340,903,189
Operating profit before movements in working capital	**08**		**(948,847,529)**	**(26,447,351,102)**
- (Increase) / decrease in receivables	09		8,269,912,600	(21,438,886,199)
- (Increase) / decrease in inventories	10			67,269,590
- Increase / (decrease) payables (exclusive of interest payables, enterprise income tax payables)	11		(9,350,607,463)	(22,671,653,120)
- (Increase) / decrease in deferred expenses	12		157,792,279	331,791,406
- Borrowing costs paid	14		(15,281,288)	(60,364,403)
- Other payments on operating activities	17			(544,700,000)
Net cash flows from operating activities	**20**		**(1,887,031,401)**	**(70,763,893,828)**
II. Cash flows from investing activities				
Purchase or construction of fixed assets and other long-term assets	21			(170,000,000)
Proceeds from disposals of fixed assets and other long-term assets	22		1,171,363,636	279,457,739
Loans and purchase of debt instruments from other entities	23		(441,881,660)	
Collection of loans and repurchase of debt instruments of other entities	24			1,580,000,000
Equity investments in other entities	25			15,052,560,000
Proceeds from equity investment in other entities	26			63,697,684,045
Interest and dividend received	27			45,754,555
Net cash flows from investing activities	**30**		**729,481,976**	**80,485,456,339**
III. Cash flows from financing activities				
Proceeds from borrowings	33		1,714,000,000	15,712,529,523
Repayment of principal	34		(588,361,825)	(22,316,466,825)
Net cash flows from financing activities	**40**		**1,125,638,175**	**(6,603,937,302)**
Net cash flows during the year (50=20+30+40)	**50**		**(31,911,250)**	**3,117,625,209**
Cash and cash equivalents at the beginning of the year	**60**	V.1	**91,036,529**	**3,562,302,555**
Effect of changing foreign exchange rate	61			4,165,844
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	V.1	**59,125,279**	**6,684,093,608**

Approved on August 26th 2026

Prepared by	**Chief Accountant**	**Legal representative**
LE HUYNH TUYET NHI	**LE HUYNH TUYET NHI**	**LUONG DUC TAM**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For accounting period from January 01st, 2026 to June 30th, 2026

I. GENERAL OPERATION

1. Form of ownership

An Giang Import-Export Company ("the Company"), formerly known as An Giang Foreign Trade Company, was established under Decision No. 73/QD-76 issued by the People's Committee of An Giang province on July 23rd, 1976. The company was approved to be converted into a joint-stock company under Decision No. 1385/QD-CTUB dated May 12th, 2005 of the People's Committee of An Giang province and officially transformed into a joint-stock company under the Business license No. 5203000083 dated December 27th, 2007 and the Business Registration Certificate No. 1600230737, first issued on December 27th, 2007, and amended for the 33rd time on January 26th, 2026.

Chartered capital (in the Certificate of Enterprise Registration)	: VND	182,000,000,000
Contributed capital as at June 30th, 2026	: VND	182,000,000,000

Head quarter: No. 01 Ngo Gia Tu Street, Hamlet 1, Long Xuyen Ward, An Giang Province.

The total number of employees as at June 30th 2026: 13 full-time employees.

2. Business fields

Produce and Trade.

3. Business lines

According to the Business Registration Certificate, the main business lines of the Company are as follows:

- Milling paddy rice and producing coarse flour;
- Polishing rice and exporting rice;
- Trading in grains/cereals and food products;
- Trading in motorcycles and their spare parts;
- Manufacturing fertilizers and trading in agricultural chemicals.

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. Business structure

Name	Address	Rate of benefit		Voting right ratio	
		Closing balance	Opening balance	Closing balance	Opening balance
Subsidiaries:					
Angimex Food Processing One Member Co., Ltd	*Plot number 55, map sheet 19, Vinh Gia Commune, An Giang Province*	*100.00%*	*100.00%*	*100.00%*	*100.00%*
Angimex Dinh Thanh One Member Co., Ltd (Subsidiary company of Angimex Food Processing One Member Co., Ltd)	*Group 8, Hoa Thoi Hamlet, Dinh My Commune, An Giang Province*	*100.00%*	*100.00%*	*100.00%*	*100.00%*
Dong Thap Food Processing One Member Co., Ltd (Subsidiary company of Angimex Food Processing One Member Co., Ltd)	*DT852 Road, Tan Lap Hamlet, Sa Dec Ward, Dong Thap Province*	*100.00%*	*100.00%*	*100.00%*	*100.00%*

Associates:

Angimex - Kitoku Co., Ltd	*National Highway 91, Thanh An Hamlet, My Thoi Ward, An Giang Province*	*32.96%*	*32.96%*	*32.96%*	*32.96%*
Golden Paddy Joint Stock Company	*Phu Hoa 2 Hamlet, Binh Hoa Commune, An Giang Province*	*29.55%*	*29.55%*	*29.55%*	*29.55%*
Louis Angimex Trading Co., Ltd	*14 Nguyen Van Vinh Street, Tan Son Nhat Ward, Ho Chi Minh City*	*49.00%*	*49.00%*	*49.00%*	*49.00%*
Angimex Furious Co., Ltd	*No. 26 Tran Hung Dao Street, Thanh An Hamlet, My Thoi Ward, An Giang Province*	*49.00%*	*49.00%*	*49.00%*	*49.00%*
Angimex Food Joint Stock Company	*National Highway 91, Thanh An Hamlet, My Thoi Ward, An Giang Province*	*60.00%*	*60.00%*	*45.00%*	*45.00%*

Jointly ventures: none

Dependent units without legal status: none

II. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

1. Accounting period

Annual accounting period of Company is from 01st January to 31st December.

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. Declaration on 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 equivalent

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 maturity of no more than three months from the date of investment that are readily convertible into a known amount of cash and are subject to an insignificant risk of changes in value from the date of acquisition to the date of the financial statements.

2. Financial investment

Financial investment is the outside investments with purpose to use capital reasonably and improve efficiency of business operations such as investments in subsidiaries, joint ventures, associates, investment in securities and other financial investments ...

For the preparation of separate financial statements, the financial investment must be classified as bellows:
- Having maturity not exceeding 12 months or 01 normal production period are classified as short - term.
- Having maturity exceeding 12 months or 01 normal production period 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 recognized at cost. Dividends and profits of periods before the investment is purchased are accounted for as a decrease in the value of that investment itself. Dividends and profits of periods after the investment is purchased are recorded as revenue. Dividends received in shares are only tracked by the number of additional shares, the value of shares received is not recorded.

Provision for investments losses in subsidiaries are made when the subsidiary incurs a loss at a level equal to the difference between the actual capital contributions of the parties in the subsidiary and the actual equity multiplied by the capital contribution ratio of the Corporation/Enterprise compared to the total actual capital contribution of the parties at the subsidiary. If the subsidiary is the subject of preparation of the Consolidated Financial Statements, the basis for determining loss provisions is the Consolidated Financial Statements.

Loan receivable

Loans are determined at cost less provisions for bad debts. Provision for bad debts of loans is established based on the expected level of loss that may occur.

3. Receivables

All receivables must be recorded detail by aging, by each client and in original currency if any and others details depending on the management request of the company.

The classification of receivables must be managed as bellows:
- Trade receivables: any receivable having from trading activities between the company and its clients: selling goods, providing service, disposal of assets, exported receivable of consigner through the consignee;
- Intra-company receivables: receivables between the company with its dependent branches;
- Other receivables: are non trade receivables and do not relate to trading activities.

For the preparation of separate financial statements, the receivables must be classified as bellows:
- Having maturity not exceeding 12 months or 01 normal production period are classified as short - term.
- Having maturity exceeding 12 months or 01 normal production period are classified as long - term.

At the reporting date, the company revaluates the receivables which have balance in foreign currency (except for advance to suppliers; if we have evidence that the supplier will not supply the good or provide the service and the company will receive back this advance in foreign currency, this advance will be treated as monetary item having foreign currency) at the buying price quoted by commercial bank which is trading with the company at the reporting date.

Provisions for bad debts: The bad debts are make provision at the balance sheet date. The provision or reversal is made at the reporting date and is recorded as management expense of the fiscal year. For the long-term bad debts in many years, the company tried to collect but cannot and there is evidence that the client has insolvency, the company may sell these long-term bad debts to debt collection company or write off (according to regulations and charter of the company).

4. Inventories

Principles for inventory recognition

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 products: includes raw material costs, direct labor and related manufacturing overhead costs that are further allocated based on normal operating levels/land use rights costs, direct costs and Related general costs incurred during the investment and construction process of real estate products.
- Cost of production and business in progress: only includes the cost of main raw materials (or other appropriate cost elements).

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.

The assets are purchased for the production, use or sale are not presented in this item on the balance sheet but are presented in item Long-term assets, including:

- Unfinished products have a production and rotation period exceeding one regular business cycle (over 12 months);
- Supplies, equipment, spare parts with a reserve time of over 12 months or more than a normal production and business cycle.

Inventory valuation method

Cost of inventories are determined in accordance with method: weighted average.

Inventory accounting method

Inventories are recorded in line with perpetual method.

Method for making provisions for inventory devaluation

Provision for devaluation of inventories: Provision for devaluation of inventories is made at the end of the period as the difference between the original cost of inventories greater than their net realizable value. For services provided in progress, the provision for discounts is calculated according to each type of service with a separate price. Increases and decreases in provision for devaluation of inventories that need to be appropriated at the end of the accounting period are recorded in cost of goods sold.

5. Tangible, Intangible fixed assets and Investment properties

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Cost of a tangible fixed asset is the amount of all expenses paid by the Company to acquire an asset at the time the asset is put into operation for its intended use. The costs incurred after the initial recognition is only recorded an increase in the price of the fixed asset if these cost are sure to increase the economic benefits in the due to the use of that property. These costs do not satisfy the above conditions are recognized as an expense in the year.

When a fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain/(loss) arisen are posted into the income or the expenses during the year.

Depreciation method of tangible fixed assets: Tangible fixed assets are depreciated according to the straight line method based on the estimated useful time as follows:

- Buildings, structures	06 - 50	years
- Machines and equipment	05 - 25	years
- Means of transportations	06 - 15	years
- Office Equipment	03 - 20	years

Finance lease fixed

Leases asset is classified as finance lease if mostly the risks and rewards associated with ownership of the asset are with the lessee. Finance lease fixed assets are stated at cost less accumulated depreciation. The cost of a finance lease fixed asset is the lower of the fair value of the leased asset at the beginning of the lease agreement and the present value of the minimum lease payments. The discount rate used to calculate the present value of the minimum lease payment for the lease agreement is the interest rate implied in the lease agreement or the rate stated in the agreement. In case it is not possible to determine the implicit interest rate in the lease agreement, use the loan interest rate at the beginning of the lease.

Finance lease fixed asset are depreciated on a straight-line basis over their estimated useful time. In the unlikely event that the Company will acquire title to the assets at the end of the lease time, the fixed assets will be depreciated over the shorter of the lease time and the estimated useful time. Depreciation years/depreciation rate of finance lease fixed asset are as follows:

- Machines and equipment	15	years

Inangible fixed assets

Intangible fixed assets are recorded at cost less accumulated depreciation.
The historical cost of intangible fixed assets includes all costs that the Company must spend to acquire the fixed asset up to the time the asset is put into a ready-to-use state. Costs related to intangible fixed assets that arise after initial recognition are recorded as production and business costs in the period unless these costs are associated with a specific intangible fixed asset. and increase economic benefits from these assets.

When intangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain/(loss) arisen are posted into the income or the expenses during the period.

The Company's intangible fixed assets include:

Land use rights

Land use rights are all actual expenses spent by the Company directly related to the land to be used, including: money spent to acquire land use rights, expenses for compensation and site clearance, ground leveling, registration fees... Land use rights with indefinite are not depreciated.

Land use rights are the land rent that the Company pays once for many years and are granted a Land Use Right Certificate. The leased land use rights are depreciated over the land lease term (from 22 to 44 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.

Investment properties

Investment property comprises land use rights, buildings, parts of buildings, or infrastructure held by the Company—either through ownership or under a finance lease—for the purpose of earning rental income or capital appreciation. Investment property held for rental purposes is stated at cost less accumulated depreciation. Investment property held for capital appreciation is presented at cost less impairment losses.

When there is concrete evidence indicating that investment property held for capital appreciation has declined in value below its market value and the amount of the decline can be reliably determined, a loss provision is established and recognized as an expense for the period. When preparing financial statements for subsequent periods, if the required provision amount is lower than the provision previously established, the difference is reversed and recognized as income for the period; however, the reversed amount shall not exceed the amount previously provided.

The historical cost of investment property comprises all costs incurred by the Company, or the fair value of assets given in exchange, to acquire the investment property, determined as of the date of purchase or completion of construction.

Costs associated with investment property incurred after initial recognition are recognized as expenses, unless it is highly probable that such costs will enable the investment property to generate future economic benefits in excess of its originally assessed performance level, in which case they are capitalized as an increase to the cost of the asset.

When investment property is sold or disposed of, its historical cost and accumulated depreciation are derecognized, and the resulting gain or loss is presented on a net basis under the line item "Gain/loss on sale or disposal of investment property" in the Income Statement.

Investment property held for lease is depreciated using the straight-line method based on its estimated useful life. The depreciation periods/rates for investment property are as follows:

Land use right	22 - 44	years
Building	06 - 50	years

A transfer from owner-occupied property to investment property occurs only when the owner ceases using the asset and begins leasing it to another party under an operating lease. A transfer from inventory to investment property occurs only when the owner begins leasing the property to another party under an operating lease. Property under construction is reclassified as investment property upon the completion of construction and handover, and its subsequent entry into service for leasing or holding for capital appreciation.

A transfer from investment property to owner-occupied property occurs only when the owner begins using the asset. A transfer from investment property to inventory occurs only when the owner decides to undertake repairs, renovations, or upgrades for the purpose of sale. In the event that investment property is sold without undergoing a period of repair, renovation, or upgrade, the asset remains classified as investment property until the sale is completed and is not reclassified as inventory.

A transfer of use between investment property and owner-occupied property or inventory does not change the carrying amount of the transferred asset, nor does it alter the cost basis used for valuation or the preparation of financial statements.

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.

Prepaid expense is classified as follows:

- 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

- Amounts payable to suppliers: trade payables arising from transactions involving the purchase of goods, services, or assets, and payables related to imports via 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. Loans and finance lease liabilities

Loans in the form of issuance of bond or preference share with preferential terms required the issuer to repurchase at a certain time in the future shall not be reflected on this item.

Loans, debts should be monitored in detail for each entity, each contract and each type of loan assets. The financial lease liabilities are stated at present value of minimum lease payment or the fair value of the lease assets.

For the preparation of separate financial statements, the loans and finance lease liabilities must be classified as

- Having maturity not exceeding 12 months or 01 normal production period are classified as short - term.
- Having maturity exceeding 12 months or 01 normal production period 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 an expense during the period. Where borrowing costs are directly related to the investment in construction or production of unfinished assets that require a sufficiently long period (more than 12 months), before they can be put into use for the predetermined purpose or sold. This borrowing cost is capitalized. For specific loans for the construction of fixed assets and investment real estate, interest is capitalized even if the construction period is less than 12 months. Income arising from temporary investment of loans is recorded as a reduction in the historical cost of related fixed assets.

For general loans which are used for investment in construction or production of unfinished assets, the capitalized borrowing cost is determined to the capitalization rate to weighted average accumulated cost for the investment in capital construction or production of that asset. The capitalization rate is calculated using the weighted average interest rate on outstanding loans for the period, excluding separate loans for the purpose of forming a specific asset.

13. Capital

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 contributions made in the form of assets are recorded as an increase in owners' equity based on the revalued asset value accepted by the contributing parties. Regarding intangible assets—such as brands, trademarks, trade names, and rights to exploit or develop projects—capital contributions may only be increased if permitted by relevant laws.

For joint-stock companies, shareholders' contributed capital is recorded based on the actual share issuance price but is reflected across two separate line items:
- Owner's contributed capital is recorded at the par value of the shares;
- Share premium is recorded as the difference (whether positive or negative) between the actual share issuance price and the par value.

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 income recognition

Revenue from sale of goods

Revenue from sale of goods should be recognised when all the following conditions have been satisfied:
- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;
- The amount of revenue can be measured reliably. When the contract prescribes that the buyer is entitled to return the service purchased under specific conditions, the enterprise may record revenue only when those specific conditions no longer exist and the buyer is not entitled to return the service provided (except where the customer has the right to return the goods in exchange for other goods or services);
- The economic benefits associated with the transaction of goods sold have flown or will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction of goods sold can be measured reliably.

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 generated outside the company's production and business operations, such as: proceeds from the sale or liquidation of fixed assets; penalties received from customers for contract breaches; compensation from third parties for asset losses; recoveries from previously written-off bad debts; unclaimed payables; and income from monetary or in-kind gifts or donations.

15. Costs 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.

16. 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.

17. Selling and general administration expenses

Selling expense is recorded in the period of selling finished goods, trade goods anf providing service.

Administrative expense reflects the general expense of the company, including: labor cost; social and health insurance, unemplyment fund, union cost of management employee; office material expense, tools, depreciation of assets using for management; land rental, business licence tax; bad detb provision; outsourcing expense and other cash expenses...

18. Current corporate income tax

Current corporate income tax

Current income tax is calculated based on taxable income and tax rate for the year. Taxable income is different from accounting profit presented on the Income Statement due to adjustments to non-taxable income or non-deductible expenses and losses carried forward.

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

19. Related parties

The party is considered as related party if one party has capacity to control or has significant impact to other party in the decision of financial and operation activities. All parties are recognized as related parties if having the same control or significant impact.

In the review of related parties, nature of the relationship is considered more than legal form.

20. Segment reporting

Business field department: A distinguishable part of an enterprise that is participated in the production process or provision of an individual product or service, a group of related products or services in which this department is subject to risks and benefit of economic different from other business departments.

Geographical area department: A distinguishable part of an enterprise that is participated in the production process or provision of products or services within a particular economic environment in which this department may be subject to risks and benefit of economic different from business departments 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	**Closing Balance**	**Opening balance**
- Cash on hand		388,887
- Cash in banks	59,125,279	90,647,642
+ Cash in banks (VND)	11,252,847	42,089,626
Vietnam Joint Stock Commercial Bank for Industry and Trade - Chau Doc Branch	1,248,537	1,247,300
Military Commercial Joint Stock Bank - An Giang Branch		
Vietnam Joint Stock Commercial Bank for Industry and Trade - 7th Branch		
Fortune Vietnam Joint Stock Commercial Bank - An Giang Branch		
Vietnam Public Joint Stock Commercial Bank - Long Xuyen Branch	2,287,970	12,417,156
Other Bank	1,820,850	686,194
+ Cash in banks (USD)	47,872,432	48,558,016
Vietnam International Commercial Joint Stock Bank - An Giang Branch	18,783,003	19,126,356
Vietnam Export Import Commercial Joint Stock Bank - An Giang Branch	23,860,714	23,860,714
Other Bank	5,228,715	5,570,946
- Cash in transit		
- Cash equivalents		
Total	**59,125,279**	**91,036,529**

2 . FINANCIAL INVESTMENTS

2.1. Held to maturity investments

Items	Closing Balance			Opening balance		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
Short-term						
- Loan receivable	2,283,020,470	2,215,020,470	68,000,000	1,841,138,810	1,773,138,810	68,000,000
Total	**2,283,020,470**	**2,215,020,470**	**68,000,000**	**1,841,138,810**	**1,773,138,810**	**68,000,000**

Notes :

	Closing Balance	Opening balance
Le Phuc Khang Manufacturing Trading LLC	1,836,000,000	1,836,000,000
Angimex Food Processing One Member Co., Ltd	447,020,470	5,138,810
Total	**2,283,020,470**	**1,841,138,810**

2.2 Equity investments in other entities

Items		Closing Balance			Opening balance		
		Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
a. Investments in subsidiaries		***401,919,608,849***	***153,304,928,931***	***248,614,679,918***	***401,919,608,849***	***131,913,352,600***	***270,006,256,249***
Angimex Food Processing One Member Co.,		401,919,608,849	153,304,928,931	248,614,679,918	401,919,608,849	131,913,352,600	270,006,256,249
b. Investments in associates		***164,786,398,000***	***29,178,141,651***	***93,091,220,428***	***164,786,398,000***	***32,556,357,892***	***89,713,004,187***
Angimex - Kitoku Co., Ltd		2,951,148,000	2,951,148,000		2,951,148,000	2,951,148,000	
Golden Paddy Joint Stock Company	(*)	32,500,000,000		32,500,000,000	32,500,000,000		32,500,000,000
Louis Angimex Trading Co., Ltd	(*)	9,800,000,000		9,800,000,000	9,800,000,000		9,800,000,000
Angimex Furious Co., Ltd		59,325,000,000		16,807,964,079	59,325,000,000		16,807,964,079
Angimex Food Joint Stock Company		60,210,250,000	26,226,993,651	33,983,256,349	60,210,250,000	29,605,209,892	30,605,040,108
c. Other long-term investments		***19,950,000***		***19,950,000***	***19,950,000***		***19,950,000***
Tan My Hung Agricultural Cooperative		19,950,000		19,950,000	19,950,000		19,950,000
Total		**566,725,956,849**	**182,483,070,582**	**341,725,850,346**	**566,725,956,849**	**164,469,710,492**	**359,739,210,436**

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Notes:

- According to Enterprise Registration Certificate No. 1602154760—initially registered on December 21st, 2021, and with the 6th amendment registered on April 22nd, 2026, issued by the An Giang Department of Finance—the Company has invested VND 401,919,608,849 in Angimex Food Processing One Member Limited Liability Company, representing 100% of its charter capital.

- According to Enterprise Registration Certificate No. 1600190202—initially registered on July 22nd, 2008, and amended on November 12th, 2025, by the An Giang Department of Finance—the Company has invested VND 2,951,148,000 in Angimex-Kitoku Co., Ltd., representing 32.96% of its charter capital.

- According to Enterprise Registration Certificate No. 162131107—initially registered on September 28th, 2020, and with the 14th amendment registered on December 15th, 2025, issued by the An Giang Department of Finance—the Company has invested VND 60,210,250,000 in Angimex Food Joint Stock Company, representing 45% of its charter capital.

- According to Enterprise Registration Certificate No. 1602131322, initially registered on October 1st, 2020, and issued by the An Giang Department of Finance, the Company invested VND 59,325,000,000 in Angimex - Furious Co., Ltd., representing a 49% stake in its charter capital.

(*) No information available

- Operational status of joint ventures and associates: 2025 financial statement data records negative figures for both the profit for the year and accumulated profit.

- Principal transactions between the Company and its subsidiaries, joint ventures, and associates: See Notes VIII.4.3

3. TRADE RECEIVABLES

Items	Closing Balance		Opening balance	
	Book value	Provision	Book value	Provision
3.1. Short-term	**134,544,061,914**	**80,718,703,240**	**137,015,424,736**	**80,718,703,240**
APC Holdings JSC	42,138,512,882		42,138,512,882	
Dung Ky Trading Co., Ltd.	19,924,000,000	19,924,000,000	19,924,000,000	19,924,000,000
Khanh Tay Do Co., Ltd (*)	17,000,000,000	11,366,779,492	17,000,000,000	11,366,779,492
Hateco Group Co., Ltd	24,100,000,000	24,100,000,000	24,100,000,000	24,100,000,000
Golden Paddy SG JSC	23,054,500,000	23,054,500,000	23,054,500,000	23,054,500,000
Other entities	8,327,049,032	2,273,423,748	10,798,411,854	2,273,423,748
3.2. Trade receivables from related parties	**1,426,971,600**		**4,412,707,153**	
Angimex Furious Co., Ltd	66,000,000		1,921,763,953	
Angimex Dinh Thanh One Member Co., Ltd	231,000,000		231,000,000	
Mr. Huynh Thanh Tung	1,129,971,600		1,129,971,600	
Ms Tran Thi Cam Cham			1,129,971,600	
Total	**135,971,033,514**	**80,718,703,240**	**141,428,131,889**	**80,718,703,240**

Notes :

Reasons for additional provisioning or reversal of provisions for bad debts: None

(*) The debt relates to the capital transfer agreement at Dong Thap Agricultural Development Services LLC - DASCO. On February 20th, 2023, the Company's Board of Directors issued Resolution No. 207/NQ-HĐQT approving the transfer of 100% of the capital contribution in Dong Thap Agricultural Development Services LLC - DASCO. On February 10th, 2023, the Company signed a contract to transfer 96% of the aforementioned capital contribution to Khanh Tay Do Co., Ltd. under Transfer Agreement No. 94/HĐCNPVG-CTY DASCO. As of December 31st, 2023, Dong Thap Agricultural Development Services LLC - DASCO was no longer a subsidiary of An Giang Import-Export Company. However, as of June 30th, 2026, Khanh Tay Do Co., Ltd has not yet fulfilled the payment of the capital transfer amount as agreed in the above-mentioned contract, with the remaining outstanding amount of 17.000.000.000 VND, corresponding to 34% of the purchase price.

On January 8th, 2024, An Giang Import-Export Company filed a criminal complaint against Khanh Tay Do Co., Ltd with the Investigation Police Agency of Dong Thap Provincial Public Security. If Khanh Tay Do Co., Ltd still fails to pay its debt, the Company will recover its capital contribution in Dong Thap Agricultural Development Services LLC - DASCO equivalent to the uncollectible debt.

4. ADVANCES TO SUPPLIERS

Items	Closing Balance		Opening balance	
	Book value	Provision	Book value	Provision
4.1. Short-term	**42,993,133,715**	**36,169,390,000**	**42,969,633,715**	**36,169,390,000**
Louis Rice Long An Co., Ltd	36,169,390,000	36,169,390,000	36,169,390,000	36,169,390,000
Other entities	6,823,743,715		6,800,243,715	
4.2. Long-term	**193,040,016,890**		**193,040,016,890**	
Ms Huynh Thi Thuy Vy (*)	179,040,016,890		179,040,016,890	
Mr. Lu Minh Si (**)	14,000,000,000		14,000,000,000	
4.3. Advances to related parties	**40,169,789,691**		**40,169,789,691**	
Angimex Food Processing One Member Co., Ltd	39,695,459,874		39,695,459,874	
An Truong An Joint Stock	474,329,817		474,329,817	
Total	**276,202,940,296**	**36,169,390,000**	**276,179,440,296**	**36,169,390,000**

(*) Notes :

Advance payment for the Deposit Agreement for the Transfer of Land Use Rights and Other Construction Works with Ms Huynh Thi Thuy Vy for six plots of land under Contract No. 01/2021/HDDC dated December 26th, 2021 and Contract Appendix No. 01/2022/HDDC/PL01 dated July 21st, 2022.

The Hoang Long factory in Dong Thap, under the management of Angimex Food Processing One Member Co., Ltd, located in An Ninh hamlet, Dinh An commune, Lap Vo district, Dong Thap province, is connected to the six plots of land and assets attached to them mentioned above and is currently being used by Angimex Food Processing Co., Ltd. for its production and business activities. An Giang Import-Export Company is in the process of completing the legal procedures to transfer ownership of the company according to Official Letter No. 531/STNMT-QLĐĐ dated February 14th, 2023, from the Department of Natural Resources and Environment of Dong Thap province.

The advance payment for the land use rights transfer deposit contract for an area of 17,831 m2 at Plot No. 55, Map Sheet No. 19, Luong An Tra Commune, Tri Ton District, An Giang Province, with Mr. Lu Minh Si, as per the Agreement dated December 25th, 2021. This property is currently mortgaged at BIDV for a loan of the Company.

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5 . OTHER RECEIVABLES

Items	Closing Balance		Opening balance	
	Book value	Provision	Book value	Provision
5.1. Short-term				
- Receivable from employees	932,418,105		856,927,707	
- Other short-term receivables (**)	6,826,072,955	339,947,368	6,826,072,955	339,947,368
- Other payables	99,977,739		95,062,737	
Total	**7,858,468,799**	**339,947,368**	**7,778,063,399**	**339,947,368**
5.2. Long-term				
- Long-term deposit	1,000,000		1,000,000	
Total	**1,000,000**		**1,000,000**	

Notes

	Closing Balance	Opening balance
(*) Receivable from employees as at June 30th, 2026 includes :		
Mr. Nguyen Hoang Tien	*19,883,964*	*44,709,734*
Mr. Luong Duc Tam	*85,436,450*	-
Ms Luong Dang Xuan	*719,542,984*	*724,542,984*
Others	*107,554,707*	*87,674,989*
Total	***932,418,105***	***856,927,707***
(**) Other short-term receivables as at June 30th, 2026 includes :		
VAT on Contributed Assets	*5,363,636,364*	*5,363,636,364*
VietinBank Leasing Company Limited - Ho Chi Minh City Branch	*1,117,989,223*	*1,117,989,223*
An Giang Department of Taxation	*31,849,737*	*31,849,737*
Sa Dec City Civil Enforcement Agency	*63,213,000*	*63,213,000*
Others	*249,384,631*	*249,384,631*
Total	***6,826,072,955***	***6,826,072,955***

6 . DOUBTFUL DEBTS

Items	Closing Balance		Opening balance	
	Book value	Recoverable value	Book value	Recoverable value
- Total value of receivables, overdue debts or no overdue doubtful debts	122,331,040,608	5,103,000,000	122,331,040,608	5,103,000,000
Details:				
+ Trade receivables	85,818,703,240	5,100,000,000	85,818,703,240	5,100,000,000
+ Other receivables	342,947,368	3,000,000	342,947,368	3,000,000
+ Advance to suppliers	36,169,390,000		36,169,390,000	
- Collectibility of overdue receivables				
Total	**122,331,040,608**	**5,103,000,000**	**122,331,040,608**	**5,103,000,000**

7 . INVENTORIES

Items	Closing Balance		Opening balance	
	Historical cost	Provision	Historical cost	Provision
- Raw materials	386,056,083	351,575,352	386,056,083	351,575,352
- Tools and supplies	4,858,962,297	4,721,722,080	4,858,962,297	4,721,722,080
- Finished goods	3,139,223	3,139,223	3,139,223	3,139,223
Total	**5,248,157,603**	**5,076,436,655**	**5,248,157,603**	**5,076,436,655**

Notes

- Material allocation basis: direct allocation to the product.

- Value of stagnant, poor-quality, degraded, or technologically obsolete inventory... that cannot be sold at the end of the period: VND 5,076,436,655

- Causes and proposed handling measures for stagnant, poor-quality, degraded, or technically obsolete inventory, etc.: None.

- Value of inventory pledged or mortgaged as security for liabilities at the end of the period: none.

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

8 . LONG-TERM ASSETS IN PROGRESS

Construction in progress

Items	Closing Balance	Opening balance
Fixed Asset Purchase		
Construction in progress (Conveyor bin system at Long Xuyen Factory, Da Phuoc Factory)	1,117,000,000	1,117,000,000
Major repairs of fixed assets		
Total	**1,117,000,000**	**1,117,000,000**

9 . INCREASE OR DECREASE IN TANGIBLE FIXED ASSETS

Items	Buildings, structures	Machinery, equipment	Means of transportation	Office equipment	Other fixed assets	Total
Historical cost						
Opening balance	**80,687,796,622**	**132,655,504,004**	**4,395,519,048**	**15,745,594,880**		**233,484,414,554**
Increase						
Decrease	**9,992,384,133**		**1,102,619,048**			**11,095,003,181**
- Conversion into investment	9,992,384,133					9,992,384,133
- Disposals			1,102,619,048			1,102,619,048
Closing balance	**70,695,412,489**	**132,655,504,004**	**3,292,900,000**	**15,745,594,880**		**222,389,411,373**
Accumulated depreciation						
Opening balance	**53,784,447,587**	**95,497,238,216**	**4,388,209,572**	**7,612,086,461**		**161,281,981,836**
Increase	**805,824,852**	**2,215,220,820**	**1,854,786**	**547,741,238**		**3,570,641,696**
- Depreciation	805,824,852	2,215,220,820	1,854,786	547,741,238		3,570,641,696
Decrease	**5,630,317,503**		**1,102,619,048**			**6,732,936,551**
- Conversion into investment	5,630,317,503					5,630,317,503
- Disposals			1,102,619,048			1,102,619,048
Closing balance	**48,959,954,936**	**97,712,459,036**	**3,287,445,310**	**8,159,827,699**		**158,119,686,981**
Net book value						
Opening balance	**26,903,349,035**	**37,158,265,788**	**7,309,476**	**8,133,508,419**		**72,202,432,718**
Closing balance	**21,735,457,553**	**34,943,044,968**	**5,454,690**	**7,585,767,181**		**64,269,724,392**

Notes :

- *Net book value of tangible fixed assets that have been mortgaged or pledged to secure for loans: none*
- *The historical cost of tangible fixed assets which have been fully depreciated* 91,965,730,022 VND
- *The historical cost of tangible fixed assets awaiting for disposals at the end of fiscal year: none*
- *Commitments regarding the future purchase or sale of tangible fixed assets of significant value: 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 asset : none*
- *Other changes regarding tangible fixed assets: none.*

10 . INCREASE AND DECREASE IN INTANGIBLE FIXED ASSETS

Items	Land use rights	Copyright, patents	Industrial property rights	Computer software	License and franchise license	Other intangible fixed assets	Total
Historical cost							
Opening balance	**140,114,253,006**			**957,498,000**			**141,071,751,006**
Increase							
- Purchasing							
- Acquisitions from internal enterprise							
- Increase due to business							
- Other increases							
Decrease	**5,150,444,276**						**5,150,444,276**
- Disposals	119,000,000						119,000,000
- Other decreases (Conversion into investment properties)	5,031,444,276						5,031,444,276
Closing balance	**134,963,808,730**			**957,498,000**			**135,921,306,730**
Accumulated ammortisation							
Opening balance	**8,824,709,884**			**802,630,750**			**9,627,340,634**
Increase	**792,421,776**			**31,351,278**			**823,773,054**
- Depreciation	792,421,776			31,351,278			823,773,054
- Other increases							
Decrease	**391,183,520**						391,183,520
- Disposals							
- Other decreases (Conversion into investment properties)	391,183,520						391,183,520
Closing balance	**9,225,948,140**			**833,982,028**			**10,059,930,168**
Net book value							
Opening balance	**131,289,543,122**			**154,867,250**			**131,444,410,372**
Closing balance	**125,737,860,590**			**123,515,972**			**125,861,376,562**

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	Closing Balance			Opening balance		
	Historical cost	Accumulated depreciation	Net book value	Historical cost	Accumulated depreciation	Net book value
Land Use Rights (Mr. Ky – Plot No. 928294 – 3,245 m²)	*16,093,127,721*	*2,848,094,603*	*13,245,033,118*	*16,093,127,721*	*3,221,890,157*	*12,871,237,564*
Land Use Rights – Marina – ID 928530 – 315.5 m²	*31,917,098,712*	-	*31,917,098,712*	*31,917,098,712*	-	*31,917,098,712*
Land Use Rights – Marina – ID 928531 – 145.9 m²	*14,759,761,338*	-	*14,759,761,338*	*14,759,761,338*	-	*14,759,761,338*
Land Use Rights – Marina – ID 928532 – 174.8 m²	*17,683,387,812*	*1,581,160,771*	*16,102,227,041*	*17,683,387,812*	*1,790,541,541*	*15,892,846,271*
Land Use Rights – Marina – ID 928529 – 208.2 m²	*21,062,250,244*	-	*21,062,250,244*	*21,062,250,244*	-	*21,062,250,244*

- Net book value of intangible fixed assets that have been mortgaged or pledged to secure for loans: *7,413,646,630* *VND*

- The historical cost of intangible fixed assets which have been fully depreciated but are still in use at the end of fiscal year: *833,982,028* *VND*

- Changes to depreciation methods: None

- Explanatory notes on data and other explanations: None.

11 . INCREASE AND DECREASE IN FINANCE LEASE FIXED ASSETS

Item	Buildings, structures	Machinery, equipment	Means of transportation	Other financial leasing fixed assets	Total
Historical cost					
Opening balance		**91,045,137,627**			**91,045,137,627**
Increase					
- Finance lease in the year					
- Other increases					
Decrease					
- Return of finance lease fixed assets					
- Repurchase of finance lease liabilities					
- Other decreases					
Closing balance		**91,045,137,627**			**91,045,137,627**
Accumulated depreciation					
Opening balance		**20,034,532,839**			**20,034,532,839**
Increase		**2,939,390,262**			**2,939,390,262**
- Depreciation		2,939,390,262			2,939,390,262
- Other increases					
Decrease					
- Return of finance lease fixed assets					
- Repurchase of finance lease liabilities					
- Other decreases					
Closing balance		**22,973,923,101**			**22,973,923,101**
Net book value					
Opening balance		**71,010,604,788**			**71,010,604,788**
Closing balance		**68,071,214,526**			**68,071,214,526**

Notes:

- Additional rent is recognized as expenses in the year : none
- Bases for determining additional rent : none
- Terms of lease extension or the right to purchase property : none
- Provide detailed disclosures regarding the list of existing finance-leased fixed assets that account for 10% or more of the total value of finance-leased fixed assets; : none

12 . INCREASE AND DECREASE IN INVESMENT PROPERTIES

Norms	Opening balance	Increase	Decrease	Closing Balance
a. Investment property for rent				
Historical cost		**15,023,828,409**		**15,023,828,409**
- Land use rights		5,031,444,276		5,031,444,276
- House		9,992,384,133		9,992,384,133
- House and Land use rights				
- Infrastructure				
Accumulated depreciation		**6,021,501,023**		**6,021,501,023**
- Land use rights		391,183,520		391,183,520
- House		5,630,317,503		5,630,317,503
- House and Land use rights				
- Infrastructure				
Net book value		**9,002,327,386**		**9,002,327,386**
- Land use rights		4,640,260,756		4,640,260,756
- House		4,362,066,630		4,362,066,630
- House and Land use rights				
- Infrastructure				

Notes :

- Net book value of Investment properties that have been mortgaged or pledged to secure for loans : 4,640,260,756 VND

- The original cost of investment property at the end of the period has been fully depreciated, but the property is still being leased out or held for capital appreciation : 802,000,000 VND

- Provide detailed disclosures regarding the list of investment properties that are currently held and those liquidated or sold during the period, with a value equal to or exceeding 10% of the total value of investment properties:

Assets	Historical cost	Accumulated depreciation	Net book value
House at 01 Ngo Gia Tu (230m²)	*5,771,581,091*	*4,046,162,176*	*1,725,418,915*
Land use rights at No. 1 Ngo Gia Tu	*3,661,416,276*	*-*	*3,661,416,276*
Construction of the Chau Doc Honda Dealership	*2,325,213,951*	*596,570,053*	*1,728,643,898*

- Explanations of figures and other disclosures: None.

13 . DEFERRED EXPENSES

Items	Closing Balance	Opening balance
13.1. Short-term		
- Tools		7,828,012
- Others		10,215,097
Total		**18,043,109**

13.2. Long-term	Closing Balance	Opening balance
- Tools	12,141,861	35,579,045
- Site leveling costs	2,634,415,250	2,678,822,108
- Others	59,028,052	130,933,180
Total	**2,705,585,163**	**2,845,334,333**

14 . OTHER ASSETS

Items	Closing Balance	Opening balance
Short-term		
Cash with short-term usage restrictions	1,459,257,496	4,045,482,304
Cash equivalents with restricted use in the short term	2,582,860,027	2,542,441,966
Total	**4,042,117,523**	**6,587,924,270**

15 . BORROWINGS AND FINANCE LEASE LIABILITIES

15.1. Short-term

	Closing Balance	Rising		Opening balance
		Increase	Decrease	
Joint Stock Commercial Bank for Investment and Development of Vietnam - Bac An Giang Branch (VND)	9,510,000,000			9,510,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Bac An Giang Branch (USD)	271,450,032,828			271,450,032,828
Personal loans - Company's Employee			588,361,825	588,361,825
Angimex Food Joint Stock Company	15,954,000,000	1,684,000,000		14,270,000,000
Dong Thap Food Processing One Member Co., Ltd	30,000,000	30,000,000		
Current portion of long-term debt				
Vietinbank Leasing Co., Ltd - Vietnam Joint Stock Commercial bank for Industry and Trade – Hochiminh city Branch	29,371,439,620			29,371,439,620
AGMH2123001 Bonds – Principal debt	350,000,000,000			350,000,000,000
AGMH2223001 Bonds – Principal debt	210,001,000,000			210,001,000,000
Total	**886,316,472,448**	**1,714,000,000**	**588,361,825**	**885,190,834,273**

Notes

Details of short-term loans and liabilities at the period ended as follows:

Number / date of loan Contract	Lenders	Loan term	Interest rate	Closing Balance	Form of a loan guarantee
Credit limit agreement No. 01/2022/548402/HĐTD dated October 1st, 2022	Joint Stock Commercial Bank for Investment and Development of Vietnam - Bac An Giang Branch (VND)	Based on each Debt Agreement	Based on each Debt Agreement	9,510,000,000	Fixed assets are owned by the Company
	Joint Stock Commercial Bank for Investment and Development of Vietnam - Bac An Giang Branch (USD)	Based on each Debt Agreement	Based on each Debt Agreement	271,450,032,828	Fixed assets are owned by the Company
Loan Agreement No. 1203/2025/HĐVV dated March 12th, 2025	Angimex Food Joint Stock Company	6 months	12% / year	15,954,000,000	Unsecured loans
	Dong Thap Food Processing One Member Co., Ltd			30,000,000	Unsecured loans

Contract 74/2021/CN.MN-CTTC and Contract 75/2021/CN.MN-CTTC dated November 22nd, 2021	Vietinbank Leasing Co., Ltd - Vietnam Joint Stock Commercial bank for Industry and Trade – Hochiminh city Branch	60 months	8% / year	29,371,439,620	Machinery, equipment are formed from a financial lease
AGMH2123001 Bonds – Principal debt (*)				350,000,000,000	
AGMH2223001 Bonds – Principal debt				210,001,000,000	
Total				**886,316,472,448**	

Notes :

(*) The bonds were issued based on Resolution No. 69/NQ-HĐQT dated November 8th, 2021, Resolution No. 101/NQ-HĐQT dated December 22nd, 2021, and Resolution No. 102/NQ-HĐQT dated December 24th, 2021, of the Board of Directors of An Giang Import-Export Company

Type of bond	Non-convertible, unwarrant, secured bonds
Release format	Journal entry
Bond code	AGMH2123001
Price	1.000.000 VND / bond
Number of bonds	350.000 bonds
Issue value	350,000,000,000 VND
Release date	09/11/2021
Date the offering is completed	03/01/2022
Maturity date	09/11/2023
Purpose of issuing bonds	Purchasing a rice mill in Dong Thap to expand rice production and processing operations
Interest rate	7% / year
Bond term	24 months
Interest calculation period	Every 3 months
Issuance consulting unit	Beta Securities Joint Stock Company
Form of guarantee	The land use rights and related rights to these assets are owned by individuals and legal entities outside the Company
Value of collateral at the time of issuance	485,115,000,000 VND
Actual bond disbursement time	09/11/2021

The situation regarding the use of capital raised from bond issuance

+ Investing in purchasing a rice mill in Dong Thap	200,085,251,397 VND
+ Management fee For collateral securing the issuance of AGMH2123001	2,200,000,000 VND

+ Deposit to Ms Huynh Thi Thuy Vy according to Contract No. 01/2021/HĐĐC dated December 26th, 2021 and Contract Appendix No. 01/2022/HĐĐC/PL01 dated July 21st, 2022	147,720,000,000 VND

(**) The bonds were issued based on Resolution No. 132/NQ-HĐQT dated February 3rd, 2022, of the Board of Directors of An Giang Import-Export Company

Type of bond	Non-convertible, unwarrant, secured bonds
Release format	Journal entry
Bond code	AGMH2223001
Price	1.000.000 VND / bond
Number of bonds	300.000 bonds
Issue value	300,000,000,000 VND
Release date	14/03/2022
Date the offering is completed	06/04/2022
Maturity date	14/09/2023 - Extended to 14/09/2024
Purpose of issuing bonds	Contributing capital to Angimex Food Processing One Member Co., Ltd aims to supplement working capital and enhance rice production and processing capacity
Interest rate	12% / year
Bond term	18 months
Interest calculation period	Every 3 months
Issuance consulting unit	Branch of Bao Viet Securities Joint Stock Company
Form of guarantee	Land use rights and assets attached to the land are owned by individuals and legal entities other than the Company
Value of collateral at the time of issuance	337,151,684,219 VND
Actual bond disbursement time	14/03/2022

The situation regarding the use of capital raised from bond issuance

Contributing capital to Angimex Food	300,000,000,000 VND
Bond principal repayment	(89,999,000,000) VND

15.2. Long-term

Items	Closing Balance	Rising		Opening balance
		Increase	Decrease	
Joint Stock Commercial Bank for Investment and Development of Vietnam - Bac An Giang Branch (VND)	8,066,818,135			8,066,818,135
Total	**8,066,818,135**			**8,066,818,135**

Notes :

Details of short-term loans and liabilities at the period ended as follows:

Number / date of loan Contract	Lenders	Loan term	Interest rate	00/01/1900	Form of a loan guarantee
Contract 74/2021/CN.MN-CTTC and Contract 75/2021/CN.MN-CTTC dated November 22nd, 2021	Vietinbank Leasing Co., Ltd - Vietnam Joint Stock Commercial bank for Industry and Trade – Hochiminh city Branch	60 months	8% / year	8,066,818,135	Machinery, equipment are formed from a financial lease contract
Total				**8,066,818,135**	

15.3. Overdue outstanding loans and finance lease liabilities:

	Closing Balance		Opening balance	
	Book value	Interest	Book value	Interest
- Loan	840,961,032,828	278,001,445,680	840,961,032,828	237,306,058,860
+ Joint Stock Commercial Bank for Investment and Development of Vietnam - Bac An Giang Branch (VND)	9,510,000,000	1,132,557,334	9,510,000,000	823,482,334
+ Joint Stock Commercial Bank for Investment and Development of Vietnam - Bac An Giang Branch (USD)	271,450,032,828	28,659,555,532	271,450,032,828	21,873,303,712
+ AGMH2123001 Bonds – Principal debt	350,000,000,000	159,773,021,280	350,000,000,000	138,773,021,280
+ AGMH2223001 Bonds – Principal debt	210,001,000,000	88,436,311,534	210,001,000,000	75,836,251,534
- Finance leasing	37,438,257,755	4,238,831,427	37,438,257,755	4,238,831,427
+ Vietinbank Leasing Co., Ltd - Vietnam Joint Stock Commercial bank for Industry and Trade – Hochiminh city Branch	37,438,257,755	4,238,831,427	37,438,257,755	4,238,831,427
Total	**878,399,290,583**	**282,240,277,107**	**878,399,290,583**	**241,544,890,287**

Note: Reason for non-payment: The company is facing financial difficulties.

16 . TRADE PAYABLES

Items	Closing Balance	Opening balance
16.1. Short-term	**9,190,641,485**	**9,112,256,307**
Anh Minh Engineering JSC	4,130,740,800	4,130,740,800
Dong Thap Agricultural Development Services Ltd.	2,143,825,369	2,143,825,369
Other entities	2,916,075,316	2,837,690,138
16.2. Trade payable are related parties	**46,218,480,682**	**56,507,487,282**
Angimex Dinh Thanh One Member Co., Ltd	23,554,100,919	29,113,100,919
Dong Thap Food Processing One Member Co., Ltd	93,000,000	93,000,000
Angimex Food Joint Stock Company	22,571,379,763	27,301,386,363
Total	**55,409,122,167**	**65,619,743,589**

17 . ADVANCES FROM CUSTOMERS

Items	Closing Balance	Opening balance
Short-term	**7,385,732,694**	**6,440,431,926**
Dong Thap Agricultural Development Services Ltd.	3,489,395,139	3,489,395,139
Carolina Marketing	1,177,415,750	1,177,415,750
Isaj Sea Transport Corporation	997,200,854	997,200,854
HDLH JSC	945,300,768	
Other entities	776,420,183	776,420,183
Total	**7,385,732,694**	**6,440,431,926**

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18 . TAXES AND OTHER PAYABLES TO STATE

Items	Opening balance	Payable	Paid	Closing Balance
Short-term				
Corporate income tax	23,464,454			23,464,454
Personal income tax	183,825,330	37,790,464	52,559,701	169,056,093
Land rent + Land use tax	784,350,374	764,318,946	780,784,395	767,884,925
Total	**991,640,158**	**802,109,410**	**833,344,096**	**960,405,472**

Note: The Company's tax settlements are subject to examination by the Tax Authority. Because the application of tax laws and regulation to many types of transactions is susceptible to varying interpetations, amounts reported in the financial statements could be changed at a later date upon final determination by the Tax Authority.

19 . ACCRUED EXPENSES

Items	Closing Balance	Opening balance
Short-term		
- Accrued interest expense (*)	282,240,277,107	241,544,890,287
- Other	2,446,946,443	2,446,946,443
Total	**284,687,223,550**	**243,991,836,730**

Notes :

(*) Interest expenses payable as of June 30th, 2026, include:

Loan Interest - VND	1,132,557,334	823,482,334
Loan Interest - USD	28,659,555,532	21,873,303,712
Financial Lease Interest	4,238,831,427	4,238,831,427
Bond Interest	248,209,332,814	214,609,272,814
Total	***282,240,277,107***	***241,544,890,287***

20 . OTHER PAYABLES

Items	Closing Balance	Opening balance
20.1. Short-term		
- Trade union fund	1,794,206,893	1,780,734,893
- Insurance (social, health, unemployment)	52,931,314	102,144,976
- Other payables (*)	24,318,879,587	24,313,509,048
Total	**26,166,017,794**	**26,196,388,917**

20.2. Long-term	**Closing Balance**	**Opening balance**
- Long-term deposits received	928,733,802	928,733,802
Total	**928,733,802**	**928,733,802**

(*) ***Other payables as at June 30th, 2026 includes :***

APC Holdings Joint Stock Company	18,269,040,300	18,269,040,300
Payables arising from equitization	2,417,578,793	2,417,578,793
Ms Le Chu Thuy Quyen	2,600,000,000	2,600,000,000
Mr. Luong Duc Tam	4,993,896	
Others	1,027,266,598	1,026,889,955
Total	***24,318,879,587***	***24,313,509,048***

21 . OWNERS' EQUITY

21.1. Change in owners' equity

Items	Owners' contributed capital	Undistributed profit after tax	Total
Previous opening balance	**182,000,000,000**	**(491,231,315,648)**	**(309,231,315,648)**
- Increase in capital			
- Profit of the previous period			
- Other increase			
- Profit distribution			
- Loss of the previous period		(40,418,866,027)	(40,418,866,027)
- Other decrease			
Previous period closing balance	**182,000,000,000**	**(531,650,181,675)**	**(349,650,181,675)**
Current opening balance	**182,000,000,000**	**(621,303,650,076)**	**(439,303,650,076)**
- Increase in capital			
- Profit of the current period			
- Other increase			
- Profit distribution			
- Loss of the current period		(29,927,596,923)	(29,927,596,923)
- Other decrease			
Current period closing balance	**182,000,000,000**	**(651,231,246,999)**	**(469,231,246,999)**

21.2. Details of the owners' capital contribution	**Rate**	**Closing Balance**	**Rate**	**Opening balance**
Contributed capital of Parent Company				
Contributed capital of others (*)	100%	182,000,000,000	100%	182,000,000,000
Total		**182,000,000,000**		**182,000,000,000**

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

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

	Current period	**Previous period**
- Owners' invested capital		
+ Opening capital	182,000,000,000	182,000,000,000
+ Increase in capital during the period		
+ Decrease in capital during the period		
+ Closing capital	182,000,000,000	182,000,000,000
- Dividends or distributed profits		

21.4. Shares	**Closing Balance**	**Opening balance**
- Number of shares registered for issuance		
- Number of shares sold to the public	18,200,000	18,200,000
+ Ordinary shares	18,200,000	18,200,000
+ Preference shares (classified as equity)		
- Number of shares repurchased (treasury shares)		
+ Ordinary shares		
+ Preference shares (classified as equity)		
- Number of shares outstanding	18,200,000	18,200,000
+ Ordinary shares	18,200,000	18,200,000
+ Preference shares (classified as equity)		

** Par value of shares outstanding: VND 10.000 / share*

22 . OFF-BALANCE SHEET ITEMS

22.1. Enterprise assets used for pledging or mortgaging

Asset	**Term**	**History cost**	**Mortgagee**
Land use rights at No. 1 Ngo Gia Tu	6 months	3,661,416,276	BIDV - North An Giang
Land Use Rights for 137 Tran Binh Trong (Ho Chi Minh City)	18-24 months	1,370,028,000	Bond
Land Use Rights – Dieu Commune Project	6 months	4,894,491,728	BIDV - North An Giang
Land Use Rights – Dieu Commune Project	6 months	53,328,500	BIDV - North An Giang
Land use rights for the Da Phuoc Warehouse site (1,463.1 m² + 45.2 m²)	6 months	280,259,000	BIDV - North An Giang
Land use rights for the Da Phuoc Warehouse (240.1 m² + 1,552.3 m²)	6 months	971,529,972	BIDV - North An Giang
Land Use Rights Certificate No. AQ 006447 – Angimex 3 Shop (138.9 m²)	6 months	1,838,792,600	BIDV - North An Giang
Land Use Rights Certificate No. BA 673716 – Angimex 3 Shop (49.8 m²)	6 months	270,000,000	BIDV - North An Giang
Land Use Rights: No. 15/6 Ba Khen, 409.5 m² (Tran Hung Dao)	6 months	867,861,850	BIDV - North An Giang

22.2. Foreign currencies

	Closing Balance	**Opening balance**
- USD	7,372.85	7,738.19

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

Unit: VND

1 . REVENUES FROM SALES AND SERVICES RENDERED

Items	Current period	Previous period
1.1. Revenues		
- Revenues from selling goods, finished products	618,143,600	1,405,012,744
- Revenues from services rendered	4,240,004,166	3,567,659,866
Total	**4,858,147,766**	**4,972,672,610**

1.2. Revenue from related parties: see Note VIII.4.3

2 . REVENUE DEDUCTIONS

Items	Current period	Previous period
- Commercial discounts		
- Sales rebates		
- Sales returns		
Total		

3 . COST OF GOODS SOLD

Items	Current period	Previous period
- Cost of goods and finished goods sold	607,297,000	1,153,029,604
- Cost of services rendered	6,334,902,434	6,370,870,806
Total	**6,942,199,434**	**7,523,900,410**

4 . FINANCIAL INCOME

Items	Current period	Previous period
- Interest from term deposits and loan receivables	45,753,539	45,754,555
- Gain from the sale or liquidation of financial investments		17,425,699,648
- Dividends and profits distributed in cash or non-monetary assets	592,963,400	
- Gains of realized exchange rate difference		6,618,386
- Others		
Total	**638,716,939**	**17,478,072,589**

5 . FINANCIAL EXPENSES

Items	Current period	Previous period
- Loan interest expense	40,710,668,108	42,340,903,189
- Losses of unrealized exchange rate difference		7,721,485,544
- Provision for devaluation of trading securities and investment losses	(18,013,360,090)	
- Others		
Total	**22,697,308,018**	**50,062,388,733**

6 . OTHER INCOME

Items	Current period	Previous period
- Gain on disposal of fixed assets	1,052,363,636	
- Others	15,379	108,000,401
Total	**1,052,379,015**	**108,000,401**

7 . OTHER EXPENSES

Items	Current period	Previous period
- Enforcement of civil judgments	1,850,987,994	
- Fines including administrative violations	25,607,331	100,743,043
- Tax adjustment		14,463,642
- Depreciation cost	14,416,668	14,416,668
- Others	67,108,548	102,481,852
Total	**1,958,120,541**	**232,105,205**

8 . SELLING EXPENSES AND GENERAL ADMINISTRATION EXPENSES

Items	Current period	Previous period
8.1. General administration expenses		
- Material cost	79,773,834	78,138,537
- Tools, supplies cost	169,968,998	422,070,201
- Labour costs	1,877,696,800	1,620,299,272
- Depreciation	984,485,910	984,188,867
- Tax, duties, fees	783,443,072	
- Costs of external services	765,958,206	864,566,729
- Others	205,521,100	1,184,200,940
Total	**4,866,847,920**	**5,153,464,546**
8.2. Selling expenses		
- Material cost		138,440,152
- Tools, supplies cost		
- Labour costs		14,444,300
- Depreciation		
- Costs of external services	12,364,730	105,027,011
- Others		530,000
Total	**12,364,730**	**258,441,463**

9 . PRODUCTION AND BUSINESS COSTS BY ELEMENT

Items	Current period	Previous period
- Material cost	687,070,834	216,578,689
- Tools, supplies cost	169,968,998	422,070,201
- Labour costs	1,877,696,800	1,634,743,572
- Depreciation	7,319,388,344	13,720,486,683
- Costs of external services	778,322,936	969,593,740
- Other	988,964,172	1,184,730,940
Total	**11,821,412,084**	**18,148,203,825**

10 . CURRENT INCOME TAX EXPENSES

Items	Current period	Previous period
- Total net profit before tax	(29,927,596,923)	(40,395,401,573)
- Tax calculated based on the current corporate income tax rate	0	0
Adjustment		
- Non-taxable income		
- Non-deductible expenses	36,929,975,855	39,661,431,066
- Provision for shortfall/(surplus) from prior years		
Taxable profit	7,002,378,932	(733,970,507)
Loss transfer	(7,002,378,932)	

Profit to tax		
Corporate income tax expense		
Current corporate income tax expense		23,464,454
- CIT expenses in respect of the current year taxable profit		
- Adjustment of CIT expenses in the previous years to the current year		23,464,454
Deferred corporate income tax expense		
Corporate income tax expense (*)		**23,464,454**

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 SHOWN IN THE SEPARATE CASH FLOWS

1 . Non-monetary transactions affecting Separate cash flows statement in the future

In the first 6 months of 2026, the Company incurred funds held by the business but not used - See Note V.14

2 . Cash and cash equivalents held by the Company without usage

In 6-month period ended June 30th, 2026, the Company did not incur any Cash and cash equivalents held by the Company without use.

3 . Proceeds from borrowings during the period	**Current period**
Proceeds from ordinary contracts	1,714,000,000
Proceeds from other borrowings	

4 . Payments on principal during the period	**Current period**
Payments from ordinary contracts	588,361,825
Payments from other borrowings	

VIII . OTHER INFORMATION

1 . Segment reporting

Segment reporting follows service units and business lines

Item	Goods, Finished goods	Service and other	Total
Current period			
Net revenue	***618,143,600***	***4,240,004,166***	***4,858,147,766***
Net revenue from external sales	618,143,600	4,240,004,166	4,858,147,766
Direct costs	***607,297,000***	***6,334,902,434***	***6,942,199,434***
Cost of goods sold and services to external	607,297,000	6,334,902,434	6,942,199,434
Profit from business activities before tax	***10,846,600***	***(2,094,898,268)***	***(2,084,051,668)***
Financial income			638,716,939
Financial expenses			22,697,308,018
Selling expenses			12,364,730
General administration expenses			4,866,847,920
Other income			1,052,379,015
Other expenses			1,958,120,541
Current corporate income tax expenses			
Profits after corporate income tax			**(29,927,596,923)**
Previous period			
Net revenue	***1,405,012,744***	***3,567,659,866***	***4,972,672,610***
Net revenue from external sales	1,405,012,744	3,567,659,866	4,972,672,610
Direct costs	***1,153,029,604***	***6,370,870,806***	***7,523,900,410***
Cost of goods sold and services to external	1,153,029,604	6,370,870,806	7,523,900,410
Profit from business activities before tax	***251,983,140***	***(2,803,210,940)***	***(2,551,227,800)***
Financial income			17,478,500,405
Financial expenses			50,066,121,104
Selling expenses			258,441,463
General administration expenses			5,153,464,546
Other income			387,458,140
Other expenses			232,105,205
Current corporate income tax expenses			23,464,454
Profits after corporate income tax			**(40,418,866,027)**

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

3 . Events after the Balance Sheet date: none

4 . Information with related parities

4.1. Transactions with key management members

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

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

The expense of Board of Directors, Audit Committee and Board of Management

Wage and Salaries	**Current period**	**Previous period**
Mr. Luong Duc Tam	279,120,000	216,115,000
Mr. Nguyen Trung Ha	211,770,000	
Mr. Huynh Thanh Tung	229,030,000	
Ms Tran Thi Cam Cham	10,000,000	140,588,500
Mr. Chu Van Dung	20,000,000	
Mr. Nguyen Nhat Tan		30,236,735
Mr. Nguyen Hoang Tien		127,604,849
Total	**749,920,000**	**514,545,084**

Other transactions :

Related parties	Transaction	Amount (VND)
Mr. Luong Duc Tam	Advance	170,812,900
	Advance payment	85,376,450
	Hold union dues in custody	4,993,896
Ms Tran Thi Cam Cham	Collection of proceeds from the transfer of AF capital contribution	1,129,971,600

At the end of the period, balances with key management members is :

Related Parties	Item	Balance
Mr. Luong Duc Tam	Advance	85,436,450
	Other Payable	4,993,896
Mr. Huynh Thanh Tung	Trade Receivable	1,129,971,600

4.2. Transactions with other individual related parties: none

4.3. Transactions with related parties are organizations

Related Parties	Relationship	Capital ownership
Angimex Food Processing One Member Co., Ltd	Subsidiaries	100.00%
Angimex Dinh Thanh One Member Co., Ltd	Indirect Subsidiary Company	100.00%
Dong Thap Food Processing One Member Co., Ltd	Indirect Subsidiary Company	100.00%
Angimex - Kitoku Co., Ltd	Associates	32.96%
Golden Paddy Joint Stock Company	Associates	29.55%
Louis Angimex Trading Co., Ltd	Associates	49.00%
Angimex Furious Co., Ltd	Associates	49.00%
Angimex Food Joint Stock Company	Associates	60.00%

An Truong An Joint Stock Company	Organization related to an insider	
HDLH JSC	Major shareholder	20.63%

Transactions during the period between the Company and related parties as follow :

Related parties	Transaction	Amount (VND)
Angimex Food Processing One Member Co., Ltd	Selling goods, materials	847,000,000
	Collect sales proceeds	931,700,000
	Dividends received	592,963,400
Angimex Furious Co., Ltd	Selling goods, materials	760,000,000
	Collect sales proceeds	2,691,763,953
Angimex Food Joint Stock Company	Buying goods, materials	607,297,000
	Settlement of outstanding debts	5,320,073,000
Angimex Dinh Thanh One Member Co., Ltd	Settlement of outstanding debts	5,559,000,000
Angimex Food Processing One Member Co., Ltd	Lend money	441,881,660
Dong Thap Food Processing One Member Co., Ltd	Borrowing money	30,000,000
HDLH JSC	Deposit for the purchase of shares	945,300,768

At the end of the period, balances with key management members is :

Related Parties	Item	Balance
Angimex - Kitoku Co., Ltd	Trade receivable	66,000,000
Angimex Dinh Thanh One Member Co., Ltd	Trade receivable	231,000,000
	Trade payable	23,554,100,919
Dong Thap Food Processing One Member Co., Ltd	Trade payable	93,000,000
	Short-term loan	30,000,000
Angimex Food Processing One Member Co., Ltd	Advances to suppliers	39,695,459,874
	Other receivable	447,020,470
	Short-term loan	15,954,000,000
Angimex Food Joint Stock Company	Trade payable	22,571,379,763
	Advances to suppliers	474,329,817
HDLH JSC	Advances from customer	945,300,768

5 . Going-concern assumption

a . Financing:

As at June 30th 2026, the financial position of the Company has the following points that has to be notice:

Current assets		117,127,426,838
Short-term liabilities, in which:		1,266,431,473,322
Overdue bank loans	280,960,032,828	
Overdue bonds	560,001,000,000	
Financial lease debt due for payment	37,438,257,755	
Contributed capital		182,000,000,000
Accumulated losses		(651,231,246,999)

- Therefore, the Short-term liabilities of the Company in excess of the Current assets of the Company is VND 1,149,304,046,484 shows that the Company's solvency is limited;
- With bank loans becoming overdue, the company was forced to sell the collateral to repay the overdue bank debts;
- The bonds are overdue, but the company has not yet come up with a concrete plan to handle them;

- The accumulated losses exceeded the equity capital by VND 469,231,246,999;
- There was no significant decline in the value of the assets;
- There are significant outstanding debts and receivables.

b . *Operating:*

- Board of Management intend to cease operations or to dissolve : none.
- Lack of key management that can not be replaced : none.
- Losing a large market, key customers, business rights, franchise rights, or important suppliers: the main business activity must shift from commercial services to leasing premises;
- Lack of main input material : none.

c . *Others:*

- Do not comply regulations on capital contribution : none.
- Being sued, if lose, can not irreparable : none.
- Change in law and policies that have an adverse effect to company : none.
- Occurrence of risks, losses that are not insured or insured with a low value: none.

Based on the above data, the Company's Board of Management has decided that the separate interim financial statements for the accounting period ending on June 30th, 2026 continue to be prepared on the basis that the Company will continue to operate for the next 12 months.

6 . Comparative figures

The comparative figures are those taken on the Balance Sheet from the separate financial statement for the fiscal year as at December 31st, 2025, the Income Statement and Cash Flow Statement from the Separate Financial statements for the 6-month period ended June 30th, 2025 which were audited by Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS). This data has been reclassified in accordance with Circular 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, for comparison purposes.

In compliance with Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, the Company has reclassified certain opening-balance items in the Statement of Financial Position for the accounting period ended June 30th, 2026, as follows:

Norms	Code	Circular 99/2025/TT-BTC	Circular 200/2014/TT-BTC	Differnce
Separate statement of financial position				
Cash	111	91,036,529	4,136,518,833	(4,045,482,304)
Cash equivalent	112	0	2,542,441,966	(2,542,441,966)
Other current assets	165	6,587,924,270	0	6,587,924,270
Held to maturity investments	123	1,841,138,810	0	1,841,138,810
Short-term receivables	130	7,778,063,399	7,919,202,209	(141,138,810)
Short-term loan receivables	135	0	1,700,000,000	(1,700,000,000)
Short-term provisions for doubtful debts	136	(117,228,040,608)	(117,296,040,608)	68,000,000
Provisions for devaluation of held to maturity	124	(68,000,000)	0	(68,000,000)

Approved on August 26th 2026

Prepared by	Chief Accountant	Legal representative
LE HUYNH TUYET NHI	LE HUYNH TUYET NHI	LUONG DUC TAM