

No: 19/CBTT.API

An Phu, October 20, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, issued by the Ministry of Finance, guiding the disclosure of information in the securities market, An Phu Irradiation Joint Stock Company submits the disclosure of its financial statements for the 3rd quarter of 2026 to Hanoi Stock Exchange as follows:

1. Organization Name: AN PHU IRRADIATION JOINT STOCK COMPANY

- Securities symbol: APC
- Address: No. 119A/2, Group 4, Quarter 1B, An Phu Ward, Ho Chi Minh City.
- Contact phone: 0274 371 3116 Fax: 0274 371 4036
- E-mail: nhung.ntt@apic.com.vn Website: www.apic.com.vn

2. Disclosure information content:

- Financial Statements for the quarter 3rd year 2026:

☐ Separate Financial Statements (The listed organization has no subsidiaries, and the superior accounting unit has no affiliated units);

☐ Consolidated Financial Statements (The listed organization has subsidiaries);

☒ Combined Financial Statements (The listed organization has affiliated units with separate accounting systems).

- Cases requiring explanation:

+ The auditor provided an opinion that is not a full acceptance of the Financial Statements (for the 2025 audited financial statements):

☐ Yes

☐ No

Explanation document if applicable:

☐ Yes

☐ No

+ Profit after tax in the reporting period shows a deviation of 5% or more before and after the audit, or shifts from loss to profit or vice versa (for the 2025 audited financial statements):

☐ Yes

☐ No



Explanation document if applicable:

☐ Yes

☐ No

+ Profit after tax in the income statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

Explanation document if applicable:

☒ Yes

☐ No

+ Profit after tax in the reporting period is a loss, shifts from profit to loss compared to the same period of the previous year or vice versa:

☒ Yes

☐ No

Explanation document if applicable:

☒ Yes

☐ No

3. This information has been disclosed on the company's website on October 20, 2026 at the link: www.apic.com.vn.

Attachments: *Financial Statements for the 3rd quarter year 2026, Explanation document.*

Recipients:

- As states above;
- Archived: Secretary of the BoDs.

**CÔNG TY
CỔ PHẦN
CHIẾU XA
AN PHÚ**

Digitally signed by CÔNG TY CỔ
PHẦN CHIẾU XA AN PHÚ
DN: C=VN, S=BÌNH DƯƠNG,
L=Thành phố Thuận An, CN=CÔNG
TY CỔ PHẦN CHIẾU XA AN PHÚ,
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**Authorized person to disclose information
CHIEF ACCOUNTANT**



NGUYEN THI TUYET NHUNG





AN PHU IRRADIATION JOINT STOCK COMPANY

Address: No. 119A/2, Group 4, Quarter 1B, An Phu Ward, Ho Chi Minh City

FINANCIAL STATEMENTS

3rd Quarter of 2026

1. STATEMENT OF FINANCIAL POSITION
2. STATEMENT OF PROFIT OR LOSS
3. CASH FLOW STATEMENT
4. NOTES TO THE FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION QUARTER 3/2026

As of 30 September 2026

Unit: VND

ASSETS	Code	Note	Ending balance 30/09/2026	Beginning balance 01/01/2026
A. CURRENT ASSETS	100		96,694,409,818	70,711,627,171
I. Cash and cash equivalents	110		24,798,707,281	8,169,024,767
1. Cash	111	V.1	24,798,707,281	8,169,024,767
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		11,435,953,698	-
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123	V.2	11,435,953,698	-
4. Provision for diminution in value of short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments	126		-	-
III. Short-term receivables	130		55,404,029,073	54,217,209,864
1. Short-term trade receivables	131	V.3	17,478,685,981	16,725,784,105
2. Short-term prepayments to suppliers	132	V.4	45,164,927,171	44,926,211,464
3. Short-term intra-company receivables	133		-	-
4. Short-term construction contract receivables	134		-	-
5. Other short-term receivables	135	V.5a	751,911,436	366,491,616
6. Allowance for short-term doubtful debts	136	V.6	(7,991,495,515)	(7,801,277,321)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140		1,810,068,638	2,572,190,084
1. Inventories	141	V.7	1,810,068,638	2,572,190,084
2. Allowance for inventories	142		-	-
V. Short-term biological assets	150		-	-
1. Short-term livestock intended for one-time harvest	151		-	-
2. Short-term seasonal or one-time harvest crops	152		-	-
3. Allowance for impairment of short-term biological assets	153		-	-
VI. Other short-term assets	160		3,245,651,128	5,753,202,456
1. Short-term prepaid expenses	161	V.8a	731,143,681	1,553,294,053
2. Deductible VAT	162		-	1,685,400,956
3. Taxes and other receivables from the State budget	163	V.16b	2,514,507,447	2,514,507,447
4. Government bond repo transactions	164		-	-
5. Other short-term assets	165		-	-

This statement should be read in conjunction with the Notes to the Combined Financial Statements

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STATEMENT OF FINANCIAL POSITION QUARTER 3/2026

As of 30 September 2026

Unit: VND

ASSETS	Code	Ending balance 30/09/2026	Beginning balance 01/01/2026
B. NON-CURRENT ASSETS	200	632,779,427,574	675,070,131,818
I. Long-term receivables	210	10,348,350,000	10,348,350,000
1. Long-term trade receivables	211	-	-
2. Long-term prepayments to suppliers	212	-	-
3. Working capital in subordinate units	213	-	-
4. Long-term intra-company receivables	214	-	-
5. Other long-term receivables	215 V.5b	10,348,350,000	10,348,350,000
6. Allowance for long-term doubtful debts	216	-	-
II. Fixed assets	220	508,319,530,790	564,323,777,153
1. Tangible fixed assets	221 V.14	508,319,530,790	544,295,373,274
- Historical cost	222	932,452,773,055	930,759,266,221
- Accumulated depreciation (*)	223	(424,133,242,265)	(386,463,892,947)
2. Financial leased assets	224	-	-
- Historical cost	225	-	-
- Accumulated depreciation (*)	226	-	-
3. Intangible fixed assets	227 V.15	-	20,028,403,879
- Historical cost	228	5,502,042,896	40,565,943,633
- Accumulated amortization (*)	229	(5,502,042,896)	(20,537,539,754)
III. Long-term biological assets	230	-	-
IV. Investment properties	240	-	-
V. Non-current assets in progress	250	1,854,722,750	1,854,722,750
1. Long-term work in progress	251	-	-
2. Construction in progress	252 V.9	1,854,722,750	1,854,722,750
VI. Long-term financial investments	260	9,404,760,000	9,440,960,000
1. Investments in subsidiaries	261	-	-
2. Investments in joint ventures and associates	262	-	-
3. Investments in other entities	263	-	-
4. Allowance for impairment of long-term financial investments (*)	264	-	-
5. Held-to-maturity investments	265 V.2	9,404,760,000	9,440,960,000
Allowance for impairment of long-term held-to-maturity investments (*)	266	-	-
VII. Other long-term assets	270	102,852,064,034	89,102,321,915
1. Long-term prepaid expenses	271 V.8b	102,852,064,034	89,102,321,915
2. Deferred tax assets	272	-	-
3. Long-term components and spare parts	273	-	-
4. Other long-term assets	274	-	-
TOTAL ASSETS	280	729,473,837,392	745,781,758,989

STATEMENT OF FINANCIAL POSITION
QUARTER 3/2026

As of 30 September 2026

Unit: VND

RESOURCES	Code	Ending balance 30/09/2026	Beginning balance 01/01/2026
C. LIABILITIES	300	192,745,802,818	202,837,106,700
I. Current liabilities	310	52,429,920,818	55,542,276,700
1. Short-term trade payables	311 V.10	12,172,171,063	13,105,020,348
2. Short-term advances from customers	312 V.11	105,869,957	103,407,473
3. Dividends and profit payable	313	236,593,375	-
4. Taxes and other obligations to the State budget	314 V.16a	987,174,349	511,268,373
5. Payables to employees	315	2,522,976,562	1,735,509,528
6. Short-term accrued expenses	316 V.12	2,341,692,205	2,392,427,229
7. Short-term intra-company payables	317	-	-
8. Short-term payables from construction contracts	318	-	-
9. Short-term unearned revenue	319	-	-
10. Other short-term payables	320 V.13	1,474,238,627	1,587,935,069
11. Short-term borrowings and financial leases	321 V.17a	19,500,012,000	23,000,016,000
12. Short-term provisions	322	-	-
13. Bonus and welfare funds	323	13,089,192,680	13,106,692,680
14. Price stabilization fund	324	-	-
15. Trading Government bonds	325	-	-
II. Non-current liabilities	330	140,315,882,000	147,294,830,000
1. Long-term trade payables	331	-	-
2. Long-term advances from customers	332	-	-
3. Long-term taxes and other obligations to the State budget	334	-	-
4. Long-term accrued expenses	333	-	-
5. Intra-company payables for working capital	335	-	-
6. Long-term intra-company payables	336	-	-
7. Long-term unearned revenue	337	-	-
8. Other long-term payables	338 V.13	649,250,000	628,190,000
9. Long-term borrowings and financial leases	339 V.17b	139,666,632,000	146,666,640,000
10. Convertible bonds	340	-	-
11. Preferred shares	341	-	-
12. Deferred tax liabilities	342	-	-
13. Long-term provisions	343	-	-
14. Science and technology development fund	344	-	-

STATEMENT OF FINANCIAL POSITION QUARTER 3/2026

As of 30 September 2026

Unit: VND

RESOURCES	Code	Ending balance 30/09/2026	Beginning balance 01/01/2026
D. OWNER'S EQUITY	400	536,728,034,574	542,944,652,289
1. Capital	411 V.18	201,213,950,000	201,213,950,000
- Ordinary shares with voting rights	411a	201,213,950,000	201,213,950,000
- Preferred shares	411b	-	-
2. Share premium	412 V.18	121,440,570,454	121,440,570,454
3. Convertible bond option	413	-	-
4. Other owner's capital	414	-	-
5. Treasury shares (*)	415 V.18	(2,163,700,000)	(2,163,700,000)
6. Asset revaluation surpluses	416	-	-
7. Foreign exchange differences	417	-	-
8. Investment and development fund	418 V.18	9,269,234,725	9,269,234,725
10. Other equity funds	419	-	-
11. Retained earnings	420 V.18	206,967,979,395	213,184,597,110
- Retained profit to the end of the previous period	420a	213,184,597,110	240,020,986,653
- Retained earnings of the current period	420b	(6,216,617,715)	(26,836,389,543)
TOTAL RESOURCES	440	729,473,837,392	745,781,758,989

Preparer



Phan Thi Loi

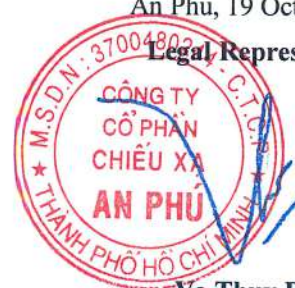
Chief Accountant



Nguyen Thi Tuyet Nhung

An Phu, 19 October 2026

Legal Representative



Vo Thuy Duong

STATEMENT OF PROFIT OR LOSS QUARTER 3/2026

For the period from 01 January 2026 to 30 September 2026

Unit: VND

ITEMS	Code	Note	Quarter III - 2026	Quarter III - 2025	Year-to-date 2026	Year-to-date 2025
1. Revenue from sales of goods and provision of services	01	VI.1	37,940,641,410	31,044,802,792	98,094,294,227	85,785,385,017
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	10		37,940,641,410	31,044,802,792	98,094,294,227	85,785,385,017
4. Cost of sales	11	VI.2	25,835,215,551	23,622,321,595	74,510,473,257	69,989,237,635
5. Gross profit (20 = 10 - 11)	20		12,105,425,859	7,422,481,197	23,583,820,970	15,796,147,382
6. Gain/loss from disposal of investment properties	21					
7. Finance income	22	VI.4	137,256,405	3,022,152	429,161,905	34,536,952
8. Finance expenses	23	VI.5	2,886,334,666	3,124,605,528	8,320,873,911	11,227,647,191
In which: Borrowing costs	24		2,762,918,354	3,253,621,832	8,291,937,015	10,519,613,990
9. Selling expenses	25	VI.6a	917,615,727	833,337,800	2,560,737,748	2,572,071,162
10. General and administrative expenses	26	VI.6b	5,972,078,732	6,908,122,696	19,385,966,518	20,201,523,791
11. Operating profit/(loss) (30 = 20 + (21 - 22) - (25 + 26))	30		2,466,653,139	(3,440,562,675)	(6,254,595,302)	(18,170,557,810)
12. Other income	31	VI.3	2,300,000	-	93,209,091	190,909,091
13. Other expenses	32	VI.7	3,651,800	-	55,231,504	14,427
14. Other profit/(loss) (40 = 31 - 32)	40		(1,351,800)	-	37,977,587	190,894,664
15. Accounting profit/(loss) before tax (50 = 30 + 40)	50		2,465,301,339	(3,440,562,675)	(6,216,617,715)	(17,979,663,146)
16. Current corporate income tax expense	51		-	-	-	-
17. Deferred corporate income tax expense	52		-	-	-	-
18. Net profit/(loss) after tax (60 = 50 - 51 - 52)	60	VI.9	2,465,301,339	(3,440,562,675)	(6,216,617,715)	(17,979,663,146)
19. Basic earnings per share	70	VI.9	124	(173)	(312)	(903)
20. Diluted earnings per share	71	VI.9	124	(173)	(312)	(903)

Preparer

Phan Thi Loi

Phan Thi Loi

Chief Accountant

Nguyen Thi Tuyet Nhung

Nguyen Thi Tuyet Nhung

An Phu, 19 October 2026

Legal Representative



CASH FLOW STATEMENT

(Indirect method)

For the period from 01 January 2026 to 30 September 2026

Unit: VND

ITEMS	Code	Note	From 01 Jan 2026 to 30 Sep 2026	From 01 Jan 2025 to 30 Sep 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit/(loss) before tax	01		(6,216,617,715)	(17,979,663,146)
2. Adjustments:				
- Depreciation of fixed assets and investment property	02	V.14,15	38,851,044,355	40,009,388,335
- Provisions and allowances	03	V.6	190,218,194	178,387,769
- Exchange gain/(loss) due to revaluation of monetary items in foreign currencies	04	VI.4,5	(271,264,751)	623,273,854
- Gain/(loss) from investing activities	05	VI.3	(226,862,789)	(194,467,277)
- Borrowing costs	06	VI.5	8,291,937,015	10,519,613,990
- Others	07		-	-
3. Operating profit before changes of working capital	08		40,618,454,309	33,156,533,525
- Increase/(decrease) of receivables	09		(209,855,815)	4,140,344,412
- Increase/(decrease) of inventories	10		762,121,446	(39,169,138)
- Increase/(decrease) of payables (excluding accrued loan interest and corporate income tax	11		878,754,557	693,828,095
- Increase/(decrease) of prepaid expenses	12		6,593,569,186	7,584,936,851
- Increase/(decrease) of trading securities	13		-	-
- Borrowing costs paid	14		(8,363,023,817)	(10,519,613,990)
- Corporate income tax paid	15		-	-
- Other cash inflows	16		-	-
- Other cash outflows	17		(17,500,000)	(32,100,000)
Net cash flows from operating activities	20		40,262,519,866	34,984,759,755
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchases and construction of fixed assets and other non-current assets	21		(1,903,652,682)	(799,489,546)
2. Proceeds from disposals of fixed assets and other non-current assets	22		100,000,000	-
3. Cash outflow for lending, buying debt instruments of other entities	23		(11,435,953,698)	1,066,612,556
4. Cash recovered from lending, selling debt instruments of other entries	24		-	-
5. Investments in other entities	25		-	-
6. Withdrawals of investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27		135,953,698	267,913,328
Net cash flows from investing activities	30		(13,103,652,682)	535,036,338

CASH FLOW STATEMENT

(Indirect method)

For the period from 01 January 2026 to 30 September 2026

Unit: VND

ITEMS	Code	Note	From 01 Jan 2026 to 30 Sep 2026	From 01 Jan 2025 to 30 Sep 2025
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuing stocks and capital contributions from owners	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33		9,000,000,000	190,000,000,000
4. Repayment for loan principal	34		(19,500,012,000)	(214,110,448,882)
5. Payments for financial leased assets	35		-	-
6. Dividends and profit paid to the owners	36		-	-
Net cash flows from financing activities	40		(10,500,012,000)	(24,110,448,882)
Net cash flows during the period (50 = 20 + 30 + 40)	50		16,658,855,184	11,409,347,211
Beginning cash and cash equivalents	60	V.1	8,169,024,767	7,689,043,385
Effects of fluctuations in foreign exchange rates	61		(29,172,670)	201,979,417
Ending cash and cash equivalents (70 = 50 + 60 + 61)	70	V.1	24,798,707,281	19,300,370,013

An Phu, 19 October 2026

Preparer



Phan Thi Loi

Chief Accountant



Nguyen Thi Tuyet Nhung

Legal Representative



Võ Thuy Duong

NOTES TO THE FINANCIAL STATEMENTS

QUARTER 3/2026

For the period from 01 January 2026 to 30 September 2026

Unit: VND

I. CORPORATE INFORMATION

1. Ownership form

An Phu Irradiation Joint Stock Company (hereinafter referred to as “the Company”) is a joint stock company. The company was established under Business Registration Certificate No. 4603000059, registered for the first time on 20 January 2003 by Binh Duong Province Department of Planning and Investment. The Business Registration Certificate No. 3700480244 amended for the 17th time on 02 August 2025, granted by Ho Chi Minh City Department on Finance.

Head office: No. 119A/2, Group 4, Quarter 1B, An Phu Ward, Ho Chi Minh City.

2. Operating field:

Operating field of the Company is servicing

3. Principal business activities

Principal business activities of the Company are to irradiate and sterilize aquatic products and medical instruments; to irradiate, preserve industrial products and other consumer products; to preserve frozen vegetables; to preserve frozen foods.

4. Normal operating cycle

Normal operating cycle of the Company is within 12 months

5. Effects of the Company's operation during the period on the Combined Financial Statements: none

6. Structure of the Company

Affiliates which are not legal entities and cannot do accounting works independently

Affiliates: An Phu Irradiation Joint Stock Company – Branch 1

Affiliates: An Phu Irradiation Joint Stock Company – Branch 2

Affiliates: An Phu Irradiation Joint Stock Company – Branch 3

Representative Office: An Phu Irradiation Joint Stock Company – Ho Chi Minh City Representative Office

7. Total number of employees as of 30 September 2026: 189 employees. (As of 01 July 2026: 194 employees)

8. Statement of information comparability on the Combined Financial Statements

The corresponding figures in the previous period can be comparable with figures in the current period

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year

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

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND).

NOTES TO THE FINANCIAL STATEMENTS

QUARTER 3/2026

For the period from 01 January 2026 to 30 September 2026

Unit: VND

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

The Company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Minister of Finance.

2. Statement of the compliance with the Accounting Standards and System

The Company applies Vietnamese Accounting Standards and guiding documents issued by the State. The Financial Statements are prepared and presented in accordance with all requirements of each standard, guiding circulars, and the prevailing Corporate Accounting System

IV. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT STATUTORY REGULATIONS

1. Principles of converting Financial Statements prepared in foreign currencies into Vietnam Dong: none

2. Exchange rates applied in accounting:

Exchange rates applied for accounting of foreign exchange differences arising during the period: These are the actual exchange rates at the time of the transaction, which is the average transfer buying/selling rate of Asia Commercial Joint Stock Bank (ACB) - Go May Branch, the commercial bank with which the Company regularly transacts.

Exchange rates applied for revaluation of monetary items denominated in foreign currencies at the reporting date: These are the average transfer buying/selling rates at the end of the accounting period. Specifically, the rates issued by the respective commercial banks where the Company maintains its foreign currency accounts are applied to foreign currency bank balances; for other monetary items denominated in foreign currencies, the rates issued by Asia Commercial Joint Stock Bank (ACB) - Go May Branch are applied.

Cross exchange rates for cases where the bank does not announce the transaction exchange rate of the foreign currency: Not applicable.

3. Principles for determining the effective interest rate used for discounting cash flows: Not applicable.

4. Principle of recognition of trade and other receivables

Cash includes cash on hand and demand deposits at banks

Cash equivalents are short-term investments with an original maturity of not more than 3 months from the date of investment, which are highly liquid, readily convertible into known amounts of cash and subject to an insignificant risk of changes in value.

5. Principles of accounting for financial investments:

- a) Trading securities: Not applicable;
- b) Held-to-maturity investments: These are term savings deposits (in Vietnamese Dong and foreign currencies), measured at amortized cost (AC) and foreign currency balances are revalued at the end of the accounting period in accordance with the regulations of Circular 99/2025/TT-BTC;
- c) Investments in subsidiaries, joint ventures, and associates: Not applicable;
- d) Investments in equity instruments of other entities: Not applicable;
- d) Other accounting methods for transactions related to financial investments: Not applicable;

NOTES TO THE FINANCIAL STATEMENTS

QUARTER 3/2026

For the period from 01 January 2026 to 30 September 2026

Unit: VND

6. Accounting principles for receivables:

Receivables are monitored in detail by aging, debtor, original currency, and other factors based on the Company's management requirements. Receivables are classified as short-term and long-term in the financial statements based on the remaining maturity of the receivables at the reporting date.

Allowance for doubtful receivables is recognized using the expected credit loss (ECL) model in accordance with Circular 99/2025/TT-BTC. For overdue receivables, the allowance rates are determined specifically as follows:

30% of the value for receivables overdue from 6 months to less than 1 year.

50% of the value for receivables overdue from 1 year to less than 2 years.

70% of the value for receivables overdue from 2 years to less than 3 years.

100% of the value for receivables overdue from 3 years or more.

For receivables that are not yet overdue but unlikely to be recovered (due to the debtor's bankruptcy, dissolution, disappearance, or abscondence), the Company estimates the actual loss to recognize the allowance. Any increase or decrease in the balance of the allowance for doubtful receivables at the end of the accounting period is recognized directly into general and administrative expenses.

7. Accounting principles for inventories:

a) Principles of accounting and measurement of inventories:

Inventories are stated at the lower of cost and net realizable value. Cost of inventories includes purchase costs and other directly attributable costs incurred in bringing the inventories to their present location and condition. Output cost is calculated using the weighted average method and accounted for under the perpetual inventory system. Materials and spare parts held for more than 12 months are presented as non-current assets on the Statement of Financial Position.

b) Methods for determining the value of work-in-progress at the end of the period:

Work-in-progress costs are accumulated based on actual costs incurred for each type of uncompleted product.

c) Principles for recognizing allowance for diminution in value of inventories:

Allowance for diminution in value of inventories is recognized for each item of inventory whose cost exceeds its net realizable value (estimated selling price less estimated costs of completion and selling expenses). Any increase or decrease in the balance of the allowance at the end of the accounting period is recognized into cost of goods sold.

8. Principles for recognition of deferred expenses:

Deferred expenses include actual expenses incurred that are related to the operating results of multiple accounting periods. The Company's deferred expenses mainly consist of tools and instruments, prepaid land rentals, and radioactive source costs. These deferred expenses are allocated over the prepayment period or the period during which the corresponding economic benefits are generated from these expenses.

The types of deferred expenses of the Company include:

Tools and instruments put into use are allocated to expenses using the straight-line method over an allocation period of not more than 3 years.

NOTES TO THE FINANCIAL STATEMENTS

QUARTER 3/2026

For the period from 01 January 2026 to 30 September 2026

Unit: VND

Prepaid land rentals represent the amount paid for the land plot currently used by the Company. Prepaid land rentals are allocated to expenses using the straight-line method corresponding to the lease term under the land lease contract.

Radioactive source costs represent the total amount spent to purchase radioactive sources. These costs are allocated on the basis of the consumption characteristics of the asset.

Other deferred expenses: Other expenses incurred that are related to multiple accounting periods are recognized as deferred expenses and allocated to production and business expenses using criteria appropriate to the characteristics and nature of each expense item.

9. Accounting principles, depreciation and amortization of fixed assets

Tangible fixed assets and intangible fixed assets are initially recognized at cost. During the use period, tangible fixed assets and intangible fixed assets are stated at historical cost, accumulated depreciation/amortization, and net book value.

Depreciation of tangible fixed assets and amortization of intangible fixed assets are calculated using the straight-line method over their estimated useful lives as follows:

<i>Buildings and structures</i>	<i>3 - 35 years</i>
<i>Machinery and equipment</i>	<i>3 - 15 years</i>
<i>Transportation and transmission equipment</i>	<i>5 - 12 years</i>
<i>Office equipment and management tools</i>	<i>3 - 10 years</i>
<i>Computer software (Intangible fixed assets)</i>	<i>2 - 5 years</i>

10. Accounting principles for construction-in-progress

This category reflects costs directly related to the purchase, installation of machinery and equipment, and construction of factory structures that are currently in progress, which are recognized at cost and not depreciated. Upon completion, all costs are transferred to the historical cost of the corresponding fixed assets to commence depreciation.

For periodic repair and maintenance costs of fixed assets, upon completion, they are transferred to deferred expenses to be gradually allocated into production and business expenses during the period.

11. Accounting principles for trade payables and accrued expenses

Trade payables and accrued expenses are measured at amortized cost (AC) and classified as short-term or long-term on the Statement of Financial Position based on their remaining maturities at the end of the accounting period. Specific classification principles include:

Trade payables: Reflect obligations of a commercial nature arising from purchase transactions of goods, services, and assets from entities that are independent of the Company.

Accrued expenses: Reflect expenses that have actually been incurred and can be reasonably estimated, but do not yet have sufficient invoices or adequate documents and vouchers for official recognition.

Other payables: Reflect obligations that are not of a commercial nature and are unrelated to purchase, sale, or provision of goods and services transactions.

12. Dividends and profits payable

Dividends are recognized as a payable liability when the Company has no realistic alternative but to settle the obligation to pay dividends to shareholders in accordance with the regulations of securities laws.

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13. Principles of recognition of owner's equity:

Owner's invested capital: Owner's invested capital is recognized based on the actual capital contributed by shareholders.

Share premium: Share premium is recognized based on the difference between the issuance price and the par value of shares upon initial public offering or additional issuance, and the equity component of convertible bonds upon maturity. Direct costs related to the additional issuance of shares are recorded as a deduction from share premium.

Repurchased own shares: When the Company repurchases shares issued by itself, the total actual amount paid, including transaction costs, is recorded as a direct deduction from owner's invested capital in accordance with the regulations of Circular 99/2025/TT-BTC.

Profit distribution: Undistributed post-tax profit is distributed to shareholders in the form of dividends or appropriation to funds after approval by the General Meeting of Shareholders, on the basis of ensuring consistency with actual cash flows and current legal regulations.

14. Principles and methods for recognition of revenue and other income:

Revenue from provision of services: Recognized when the performance obligations under the contract are completed and the transaction outcome can be measured with reasonable certainty (the Company obtains economic benefits, determines the stage of completion, and the costs incurred). For services performed over multiple periods, revenue is recognized in the period based on the stage of completion at the end of the fiscal year.

Financial income: Interest income from bank deposits is recognized on an accrual basis based on the deposit balances and the effective interest rates in each period, in accordance with the amortized cost (AC) method regulated by Circular 99/2025/TT-BTC.

Other income: Reflects items of income outside the core business activities (disposal of fixed assets, sale of scrap, etc.), recognized when actually incurred and it is virtually certain that the corresponding economic benefits will flow to the Company.

15. Principles for recognition of borrowings

Borrowings are recognized based on the actual principal amount borrowed at the drawdown date and are monitored in detail by each lender and each loan agreement. Initial directly attributable transaction costs related to the borrowings that are immaterial are recognized directly at one time into financial expenses in the period under the materiality principle. Borrowings are classified as short-term or long-term on the Statement of Financial Position based on the remaining maturities of the loan agreements at the reporting date.

16. Principles of recognition of borrowing costs:

Borrowing costs include interest on borrowings and other costs incurred directly related to borrowings. Borrowing costs are recognized in financial expenses in the period when incurred, except when they are capitalized into the value of construction-in-progress (which is an asset that requires a construction period of more than 12 months) when the enterprise will surely obtain future economic benefits and the costs can be measured reliably.

The capitalization of borrowing costs is performed in accordance with the regulations of Circular 99/2025/TT-BTC and complies with the following principles:

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Capitalization conditions: Commences when expenditures for the asset investment have been incurred, borrowing costs have been incurred, and activities necessary to prepare the asset for its intended use are in progress. Capitalization is temporarily suspended during extended periods in which active development of construction is interrupted abnormally, and ceases when substantially all the activities necessary to prepare the asset for its intended use are complete.

Specific borrowings: Borrowing costs eligible for capitalization are the actual borrowing costs incurred less any income from temporary investment of those borrowings.

General borrowings: Borrowing costs eligible for capitalization are determined by applying a capitalization rate to the accumulated weighted average expenditures incurred for the construction of that asset.

17. Principles of recognition of expenses

Expenses are decreases in economic benefits, recognized at the time the transaction arises or when there is a relative certainty of occurrence in the future, regardless of whether cash is paid or not.

Expenses and the revenues they generate must be recognized simultaneously in accordance with the matching principle. In cases where the matching principle conflicts with the prudence principle, expenses are recognized based on the substance and regulations of accounting standards to ensure a true and fair view of the transaction.

18. Principles of recognition of corporate income tax

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

Deferred income tax is the amount of corporate income tax payable or to be recovered due to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and their tax bases. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are only recognized when it is certain that there will be sufficient taxable profits in the future to utilize these deductible temporary differences.

The carrying amount of deferred corporate income tax assets is reviewed at the end of each financial year and will be reduced to the extent that it is certain that sufficient taxable profit will be available to allow the benefit of part or all of that deferred tax asset to be utilized. These previously unrecognized deferred corporate income tax assets are reviewed at the end of each financial year and recognized when it is certain that sufficient taxable profit will be available to utilize these previously unrecognized deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the tax rates that are expected to apply to the financial year when the asset is realized or the liability is settled based on tax rates effective at the end of the financial year. Deferred income tax is recognized in the Statement of Income and only credited or charged directly to equity when that tax relates to items that are credited or charged directly to equity.

Deferred income tax assets and deferred income tax liabilities are offset when:

The Company has a legally enforceable right to offset current income tax assets against current income tax liabilities; and

These deferred income tax assets and deferred income tax liabilities relate to corporate income tax levied by the same tax authority:

For the same taxable entity; or

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The Company intends to settle current income tax liabilities and current income tax assets on a net basis or to realize the assets and settle the liabilities simultaneously in each future period when significant amounts of deferred income tax liabilities or assets are expected to be settled or recovered.

19. Accounting principles for related parties

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

Principles for identifying and recognizing related parties comply with the regulations of Circular 99/2025/TT-BTC:

Related parties of the Company include: Individuals who hold direct or indirect voting rights that significantly influence the Company (Board of Directors members and close family members); Key management personnel (Board of Management); Enterprises in which the aforementioned individuals hold a sufficiently large voting percentage to exert significant influence.

Close family members: Refer to those who may influence or be influenced by that individual in transactions with the Company, including: spouse, biological children, adopted children, stepchildren, and dependents of that individual or their spouse.

Related party transactions: Refer to the transfer of resources, services, or obligations between related parties, regardless of whether a price is charged. When reviewing relationships, the substance of the relationship is emphasized more than the legal form.

20. Other accounting principles and methods

Other accounting principles and methods are applied uniformly and consistently by the Company for the financial years, ensuring strict compliance with the regulations of Circular 99/2025/TT-BTC and current tax legal documents in Vietnam.

V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	30/09/2026	01/01/2026
Cash	24,798,707,281	8,169,024,767
Cash on hand	87,233,799	151,746,087
Demand deposits at banks	24,711,473,482	8,017,278,680
- Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	14,418,323,921	4,626,420,738
- Vietnam Export Import Commercial Joint Stock Bank (Eximbank)	3,487,067,754	2,878,681,586
- United Overseas Bank (Vietnam) Limited (UOB)	3,808,390,498	-
- Other banks	2,997,691,309	512,176,356
Cash equivalents	-	-
Total	24,798,707,281	8,169,024,767

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2. Held-to-maturity investments		30/09/2026	01/01/2026	
Short-term		11,435,953,698	-	
- Vietnam Export Import Commercial Joint Stock Bank (Eximbank)		7,426,638,630	-	
- United Overseas Bank (Vietnam) Limited (UOB)		4,009,315,068	-	
Long-term		9,404,760,000	9,440,960,000	
- Vietnam Export Import Commercial Joint Stock Bank (Eximbank)		9,404,760,000	9,440,960,000	
Total		20,840,713,698	9,440,960,000	
3. Short-term trade receivables		30/09/2026	01/01/2026	
Receivables from related party		465,469,977	23,692,111	
Thai Son Company Limited		465,469,977	23,692,111	
Receivables from other customers		17,013,216,004	16,702,091,994	
Quoc Viet Seafood Processing and Import-Export Trading Joint Stock Company		5,849,353,705	5,849,353,705	
HAI PREMIUM TREATS CO., LTD		787,255,212	1,672,397,774	
Other customers		10,376,607,087	9,180,340,515	
Total		17,478,685,981	16,725,784,105	
4. Short-term prepayments to suppliers		30/09/2026	01/01/2026	
Prepayments to related party		43,493,017,472	43,545,147,744	
Thai Son Company Limited		43,493,017,472	43,545,147,744	
Prepayments to other suppliers		1,671,909,699	1,381,063,720	
Other suppliers		1,671,909,699	1,381,063,720	
Total		45,164,927,171	44,926,211,464	
5. Other receivables		30/09/2026	01/01/2026	
	Value	Allowance	Value	Allowance
a. Short-term	751,911,436	-	366,491,616	-
Short-term deposits	167,019,820	-	11,200,000	-
Advances to employees	584,891,616	-	355,291,616	-
Other short-term receivables	-	-	-	-
b. Long-term	10,348,350,000	-	10,348,350,000	-
Long-term deposits	10,348,350,000	-	10,348,350,000	-
Total	11,100,261,436	-	10,714,841,616	-

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6. Doubtful debts	30/09/2026		01/01/2026	
	Gross amount	Allowance	Gross amount	Allowance
Quoc Viet Seaproducts Processing Trading & Import-Export Corporation	5,849,353,705	5,849,353,705	5,849,353,705	5,849,353,705
Other customers	2,571,724,311	2,142,141,810	2,544,619,234	1,951,923,616
Total	8,421,078,016	7,991,495,515	8,393,972,939	7,801,277,321

7. Inventories	30/09/2026		01/01/2026	
	Cost	Allowance	Cost	Allowance
Tools & supplies	1,592,553,717	-	2,362,508,360	-
Merchandise	217,514,921	-	209,681,724	-
Total	1,810,068,638	-	2,572,190,084	-

8. Prepaid expenses	30/09/2026	01/01/2026
a. Short-term deferred expenses	731,143,681	1,553,294,053
Tools and instruments	103,394,800	189,887,254
Insurance expenses	40,987,502	29,303,348
Repair expenses	153,610,746	60,346,673
Other short-term deferred expenses	433,150,633	1,273,756,778
b. Long-term deferred expenses	102,852,064,034	89,102,321,915
Tools and instruments	1,116,170,598	852,902,269
Land rental	45,482,453,402	26,836,109,965
Radioactive source costs	55,230,025,503	60,937,535,003
Repair expenses	593,868,193	179,499,200
Other long-term deferred expenses	429,546,338	296,275,478
Total	103,583,207,715	90,655,615,968

9. Construction-in-progress	Beginning balance	Costs incurred during the period	Ending balance
Purchase of fixed assets	1,854,722,750	-	1,854,722,750
Total	1,854,722,750	-	1,854,722,750

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Unit: VND

10. Short-term trade payables	30/09/2026	01/01/2026
Hoang Quan Mekong Corporation	7,740,371,485	7,863,680,187
CORPEX ASIA LTD,	4,068,604,375	4,352,327,375
Other suppliers	363,195,203	889,012,786
Total	12,172,171,063	13,105,020,348
11. Short-term advances from customers	30/09/2026	01/01/2026
Anusaya Fresh Viet Nam Company Limited	25,796,232	25,796,232
Other customers	80,073,725	77,611,241
Total	105,869,957	103,407,473
12. Short-term accrued expenses	30/09/2026	01/01/2026
Infrastructure maintenance and operation expenses	1,084,578,354	1,080,629,070
Loan interest expenses	575,981,648	647,068,450
Electricity and water	497,162,778	494,793,801
Brokerage commission	175,080,355	157,898,258
Other short-term accrued expenses	8,889,070	12,037,650
Total	2,341,692,205	2,392,427,229
13. Other payables	30/09/2026	01/01/2026
Trade Union's expenditure	1,263,274,390	1,265,839,390
Social insurance premiums	-	-
Health insurance premiums	-	-
Unemployment insurance premiums	-	-
Deposits from customers	739,250,000	628,190,000
Other short-term payables	120,964,237	322,095,679
Total	2,123,488,627	2,216,125,069

NOTES TO THE FINANCIAL STATEMENTS

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Unit: VND

14. Tangible fixed assets

Items	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Historical cost					
Beginning balance	315,175,417,039	555,250,019,975	33,264,877,812	27,068,951,395	930,759,266,221
Additions	66,159,259	825,250,000	419,000,000	1,057,549,666	2,367,958,925
Disposals and other decreases		-	674,452,091	-	674,452,091
Ending balance	315,241,576,298	556,075,269,975	33,009,425,721	28,126,501,061	932,452,773,055
Accumulated depreciation					
Beginning balance	137,490,152,345	217,338,564,380	23,388,902,663	8,246,273,559	386,463,892,947
Depreciation during the period	8,367,869,709	26,139,358,298	1,213,565,383	2,623,008,019	38,343,801,409
Disposals and other decreases		-	(674,452,091)	-	(674,452,091)
Ending balance	145,858,022,054	243,477,922,678	23,928,015,955	10,869,281,578	424,133,242,265
Net book values					
Beginning balance	177,685,264,694	337,911,455,595	9,875,975,149	18,822,677,836	544,295,373,274
Ending balance	169,383,554,244	312,597,347,297	9,081,409,766	17,257,219,483	508,319,530,790

15 Intangible fixed assets

Items	Land use right	Computer software	Total
Cost			
Beginning balance	35,063,900,737	5,502,042,896	40,565,943,633
Disposals and other decreases	35,063,900,737	-	35,063,900,737
Ending balance	-	5,502,042,896	5,502,042,896
Accumulated amortisation			
Beginning balance	15,054,331,908	5,483,207,846	20,537,539,754
Amortisation during the period	488,407,896	18,835,050	507,242,946
Disposals and other decreases	(15,542,739,804)	-	(15,542,739,804)
Ending balance	-	5,502,042,896	5,502,042,896
Net book value			
Beginning balance	20,009,568,829	18,835,050	20,028,403,879
Ending balance	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 September 2026

Unit: VND

16. Taxes and other obligations to the State Budget

	01/01/2026	Amount payable	Amount paid	30/09/2026
a. Payables				
VAT on local sales	386,015,757	2,848,108,288	2,421,255,575	812,868,470
VAT on imports	-	4,187,705	4,187,705	-
Import -export tax	-	23,469	23,469	-
Personal income tax	125,252,616	314,142,560	315,089,297	124,305,879
Fees, charges and other payables	-	258,679,646	208,679,646	50,000,000
Total	511,268,373	3,425,141,668	2,949,235,692	987,174,349
b. Receivables				
Corporate income tax	2,514,507,447	-	-	2,514,507,447
Total	2,514,507,447	-	-	2,514,507,447

17. Borrowings and finance lease liabilities

Items	30/09/2026	Additions	Reductions	01/01/2026
a. Short-term borrowings	19,500,012,000	16,000,008,000	19,500,012,000	23,000,016,000
Borrowing from Eximbank	9,000,000,000	9,000,000,000	9,000,000,000	9,000,000,000
Current portion of long-term borrowings (ACB)	10,500,012,000	7,000,008,000	10,500,012,000	14,000,016,000
b. Long-term borrowings	139,666,632,000	0	7,000,008,000	146,666,640,000
Borrowing from ACB	139,666,632,000	-	7,000,008,000	146,666,640,000
Total	159,166,644,000	16,000,008,000	26,500,020,000	169,666,656,000

18. Owner's equity

a. Statement of fluctuations in owner's equity

Information on the fluctuations in owner's equity is presented in the attached Appendix.

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Unit: VND

b. Details of capital contribution of the owners

	%	30/09/2026	01/01/2026
Ms. Vo Thuy Duong	40.02%	80,529,200,000	80,529,200,000
Thai Son Company Limited	22.16%	44,596,540,000	44,596,540,000
Torus Capital Investments Pte Ltd.	14.27%	28,707,200,000	28,707,200,000
Mr. Vo Thai Son	4.33%	8,711,000,000	8,711,000,000
Ms. Le Thi My Duyen	3.06%	6,156,400,000	6,091,400,000
Treasury shares	1.08%	2,163,700,000	2,163,700,000
Other shareholders	15.08%	30,349,910,000	30,414,910,000
Total	100.00%	201,213,950,000	201,213,950,000

c. Shares

	30/09/2026	01/01/2026
Number of shares registered to be issued	20,121,395	20,121,395
Number of shares sold to the public	20,121,395	20,121,395
<i>Common shares</i>	20,121,395	20,121,395
<i>Preferred shares</i>		
Number of shares repurchased	216,370	216,370
<i>Common shares</i>	216,370	216,370
<i>Preferred shares</i>		
Number of outstanding shares	19,905,025	19,905,025
<i>Common shares</i>	19,905,025	19,905,025
<i>Preferred shares</i>	-	-
Face value of outstanding shares: VND	10,000	10,000

d. Funds

	30/09/2026	01/01/2026
Investment and development funds	9,269,234,725	9,269,234,725
Total	9,269,234,725	9,269,234,725

* Setting up and use of Funds:

Development investment fund is set up from post- income tax profits of enterprises and used for expansion investment of business and production scale, or for intensive investment of enterprises.

19. Off-combined balance sheet items

	30/09/2026	01/01/2026
Foreign currencies		
USD	599,731.99	530,999.05
Total	599,731.99	530,999.05

NOTES TO THE FINANCIAL STATEMENTS

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Unit: VND

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF PROFIT OR LOSS

1. Revenue from Sales of Goods and Provision of Services	Quarter III - 2026	Quarter III - 2025	Year-to-date 2026	Year-to-date 2025
a. Gross revenue				
Revenue from irradiation services	28,188,087,198	24,541,442,448	74,716,858,905	68,421,060,580
Revenue from cold storage rental services	7,222,411,935	4,441,747,298	16,530,894,594	11,390,739,863
Revenue from loading and unloading services	1,902,190,342	1,578,861,196	5,329,670,848	4,605,835,724
Other revenue	627,951,935	482,751,850	1,516,869,880	1,367,748,850
Total	37,940,641,410	31,044,802,792	98,094,294,227	85,785,385,017
b. Revenue from sales of goods and provision of services to related parties				
Thai Son Company Limited	1,964,470,520	-	3,337,370,200	-
Total	1,964,470,520	-	3,337,370,200	-
2. Cost of sales				
Cost of services provided	25,835,215,551	23,622,321,595	74,510,473,257	69,989,237,635
Total	25,835,215,551	23,622,321,595	74,510,473,257	69,989,237,635
3. Other expenses				
Gain from disposal of fixed assets	-	-	90,909,091	190,909,091
Others	2,300,000	-	2,300,000	-
Total	2,300,000	-	93,209,091	190,909,091

NOTES TO THE FINANCIAL STATEMENTS

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Unit: VND

	Quarter III - 2026	Quarter III - 2025	Year-to-date 2026	Year-to-date 2025
4. Financial income				
Term deposit interests	135,953,698	-	135,953,698	3,498,698
Demand deposit interest	1,302,707	3,022,152	3,732,763	7,788,667
Exchange gain arising	-	-	18,210,693	738,000
Exchange gain due to the revaluation of monetary items in foreign currencies	-	-	271,264,751	22,511,587
Total	137,256,405	3,022,152	429,161,905	34,536,952
5. Financial expenses				
Borrowing costs	2,762,918,354	3,253,621,832	8,291,937,015	10,519,613,990
Foreign exchange losses arising	4,890,919	(129,847,833)	28,436,896	(129,847,833)
Foreign exchange losses from revaluation of monetary items denominated in foreign currencies	118,025,393	831,529	-	753,121,687
Other financial expenses	500,000	-	500,000	84,759,347
Total	2,886,334,666	3,124,605,528	8,320,873,911	11,227,647,191
6. Selling expenses and general and administrative expenses				
a. Selling expenses				
Staff costs	603,004,528	477,274,773	1,682,834,037	1,573,453,408
Office stationery	2,011,365	4,116,480	6,034,095	17,909,440
Outsourced service expenses	29,126,172	278,876,417	133,417,585	861,137,241
Other expenses in cash	283,473,662	73,070,130	738,452,031	119,571,073
Total	917,615,727	833,337,800	2,560,737,748	2,572,071,162

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Unit: VND

	Quarter III - 2026	Quarter III - 2025	Year-to-date 2026	Year-to-date 2025
b. General and administrative expenses				
Staff costs	3,021,026,705	2,810,389,768	9,275,403,271	8,485,998,931
Office stationery	116,025,097	67,605,111	334,869,011	224,303,341
Depreciation/(amortization) of fixed assets	1,373,533,807	1,775,200,060	4,336,741,027	5,442,939,721
Taxes, fees and charges	-	3,263,599	-	13,062,970
Provision expenses	-	-	190,218,194	178,387,769
Outsourced service expenses	448,278,257	984,780,110	2,733,107,040	2,869,857,660
Other expenses in cash	1,013,214,866	1,266,884,048	2,515,627,975	2,986,973,399
Total	5,972,078,732	6,908,122,696	19,385,966,518	20,201,523,791
7. Other expenses				
Other expenses	3,651,800	-	55,231,504	14,427
Total	3,651,800	-	55,231,504	14,427
8. Operating costs by factor				
Raw materials and supplies	2,860,644,838	2,863,446,607	9,043,899,172	9,291,866,512
Labor costs	9,289,298,250	8,123,485,065	27,078,388,870	24,560,435,898
Depreciation/(amortization) of fixed assets	12,712,293,397	13,280,101,205	38,851,044,355	40,009,388,335
Outsourced service expenses	6,073,767,363	5,707,545,057	17,514,537,834	15,160,566,525
Other expenses in cash	1,788,906,162	1,389,204,157	3,969,307,292	3,740,575,318
Total	32,724,910,010	31,363,782,091	96,457,177,523	92,762,832,588

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 September 2026

Unit: VND

9. Basic/diluted earnings per share	Quarter III - 2026	Quarter III - 2025	Year-to-date 2026	Year-to-date 2025
Accounting profit/(loss) after corporate income tax	2,465,301,339	(3,440,562,675)	(6,216,617,715)	(17,979,663,146)
Adjustments to increase or decrease profit	-	-	-	-
- Increases				
- Decreases				
Profit/(loss) used to calculate basic/diluted earnings per share	2,465,301,339	(3,440,562,675)	(6,216,617,715)	(17,979,663,146)
Weighted average number of ordinary shares outstanding during the period	19,905,025	19,905,025	19,905,025	19,905,025
Basic/diluted earnings per share	124	(173)	(312)	(903)

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 September 2026

Unit: VND

VII. OTHER DISCLOSURES

1. Transactions with related parties

The Company's related parties include key management personnel, their related individuals and other related parties.

a. Transactions and balances with key management personnel and their related individuals

Key management personnel include members of the Board of Directors and the Board of Management. Related individuals of key management personnel are their close family members.

Transactions with key management personnel and their related individuals

The Company has no sales of goods and provision of services to key management personnel and their related individuals, and only has transactions with key management personnel and their related individuals as follows:

Advance	30/09/2026	01/07/2026
Vo Thuy Duong	204,891,616	251,691,616
Vo Thai Son	250,000,000	500,000,000

Receivables from and payables to key management personnel and their related individuals

+ Income of the Board of Directors and the Board of Management		Quarter III - 2026
Vo Thuy Duong	Board Member cum General Director	371,598,477
Vo Thai Son	Deputy General Director	219,438,391
Vo Thai Thuan	Deputy General Director	156,158,405
Le Thi My Duyen	Board Member	130,884,846
Huynh Ngoc Hau	Chairman	48,000,000
Huynh Thi Bich Loan	Board Member cum Chairwoman of Internal Audit Committee	42,000,000
Tran Ngoc Tram	Board Member	42,000,000
Nguyen Ngoc Hoang	Admin Manager	36,000,000
Total		1,046,080,119

b. Transactions and balances with other related parties

Other related party of the Company is only Thai Son Company Limited, which is a major shareholder

Apart from sales of goods and service provisions to related parties presented in Note VI.1b, the Company conducted purchases of merchandise from Thai Son Co., Ltd. in Quarter 3/2026, amounting to VND 657,657,509.

2. Segment information

The Company's principal business activities are to provide irradiation, sterilization, and product storage and preservation services. These services have no differences in terms of risks and economic benefits.

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 September 2026

Unit: VND

The Company's services are provided to customers in Ho Chi Minh City, Southwestern and Northern regions through the Company's Head Office and branches. These markets also have no differences in terms of risks and economic benefits.

3. Comparative figures

Comparative figures are extracted from the financial statements of An Phu Irradiation Joint Stock Company for the fiscal year ended 31 December 2025, which were audited by A&C Auditing and Consulting Co., Ltd., and the financial statements for Quarter 3/2025 prepared by the Company.

Preparer



Phan Thi Loi

Chief Accountant



Nguyen Thi Tuyet Nhung

An Phu, 19 October 2026

Legal Representative



Võ Thuy Duong

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AN PHÚ
HỒ SƠ

AN PHU IRRADIATION JOINT STOCK COMPANY

No. 119A/2, Group 4, Quarter 1B, An Phu Ward, Ho Chi Minh City

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 September 2026

Appendix: Statement of changes in owner's equity

Unit: VND

	Owner's invested capital	Share premium	Repurchased own shares	Foreign exchange differences	Investment and development fund	Retained earnings	Total
Balance as at 01 January 2025	201,213,950,000	121,440,570,454	(2,163,700,000)	-	9,269,234,725	240,020,986,653	569,781,041,832
Net profit for the year	-	-	-	-	-	-	-
Net loss for the year	-	-	-	-	-	26,836,389,543	26,836,389,543
Balance as at 01 January 2026	201,213,950,000	121,440,570,454	(2,163,700,000)	-	9,269,234,725	213,184,597,110	542,944,652,289
Net profit for the year	-	-	-	-	-	-	-
Net loss for the year	-	-	-	-	-	6,216,617,715	6,216,617,715
Ending balance for this period	201,213,950,000	121,440,570,454	(2,163,700,000)	-	9,269,234,725	206,967,979,395	536,728,034,574

Preparer



Phan Thi Loi

Chief Accountant



Nguyen Thi Tuyet Nhung

An Phu, 19 October 2026

Legal Representative



Vo Thuy Duong

